



BOARD OF EDUCATION  
REGULAR MEETING  
2309 TULARE STREET  
BOARD ROOM, SECOND FLOOR  
FRESNO, CA 93721-2287  
[board.fresnounified.org](http://board.fresnounified.org)

**AGENDA  
DECEMBER 07, 2022  
\*4:30 P.M. (CLOSED SESSION) \*6:00 P.M. (OPEN SESSION)**

**THIS MEETING WILL BE HELD AT 2309 TULARE STREET, BOARD ROOM,  
SECOND FLOOR, FRESNO, CALIFORNIA 93721**

**AND**

**BOARD TRUSTEE KESHIA THOMAS WILL PARTICIPATE FROM THE  
FOLLOWING TELECONFERENCE LOCATION: INTERCONTINENTAL HOTEL  
100 CHOPIN PLAZA, MIAMI, FLORIDA 33131,  
OPEN TO THE PUBLIC**

**PURSUANT TO GOVERNMENT CODE SECTION 54953 (B)(2),  
ALL ACTION TAKEN DURING THIS TELECONFERENCE MEETING  
SHALL BE BY ROLL CALL VOTE**

PLEASE NOTE: WE ARE BACK TO IN-PERSON BOARD MEETINGS.

\*DESIGNATED TIMES FOR CONFERENCE/DISCUSSION ITEMS ARE ESTIMATES.

PLEASE NOTE: PARKING WILL BE AVAILABLE FOR BOARD MEETINGS AFTER 5:00 P.M. AT THE "N" STREET PARKING PAVILION LOCATED ON THE SOUTHEAST CORNER OF TULARE AND "N" STREETS – ENTRANCE IS ON "N" STREET. Board meeting attendees without key cards should report to the parking booth to be scanned in by the attendant. Please do NOT pull a ticket. Also, the City of Fresno will not enforce the street meters in this area after 6:00 p.m., Monday through Friday.

Individuals who plan to attend the meeting in person must go through the [COVID-19 Daily Self-Health Screening Tool](#) the day of the board meeting and must answer "no" to all questions.

For the safety of all who attend Fresno Unified Board Meetings, everyone entering the Board of Education Room is subject to metal detector scanning. The use of metal detectors is approved under Board Policy 5145.12. The following items will not be permitted: alcohol, illegal drugs, knives, or firearms.

In compliance with the Americans with Disabilities Act, those requiring special assistance to access the Board meeting room, to access written documents being discussed at the

Board meeting, or to otherwise participate at Board meetings, please contact the Board President or Board Office at 457-3727. Notification at least 48 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids, or services.

Any member of the public who wishes to address the Board shall submit a speaker card specifying the item(s) they wish to address. The card must be submitted before the Board President announces the specific agenda item.

Public materials are available for public inspection at our website at: [board.fresnounified.org](http://board.fresnounified.org)

TRANSLATION SERVICES: Available in Spanish and Hmong in the meeting room upon request.

**\*4:30 P.M.**

**CALL** Meeting to Order

**OPPORTUNITY** for Public Comment on Closed Session Agenda Items

**RECESS** for Closed Session to discuss the following:

1. Student Expulsions Pursuant to Education Code Section 35146.
2. Conference with Labor Negotiator - (Government Code Section 54957.6); Fresno Unified School District Negotiator(s): David Chavez and Paul Idsvoog; Employee Organizations(s): FTA, CSEA, Chapter 125, CSEA, Chapter 143, SEIU, Local 521, FASTA/SEIU, Local 521/CTW, CLC, Fresno Unified Building & Construction Trades/FTA; International Association of Machinists and Aerospace Workers (IAMAW), Unrepresented Employees: All Management, Confidential, and Supervisory Employees.
3. Public Employee Discipline/Dismissal/Release/Reassignment/Resignation.
4. Public Employment/Appointment - (Government Code Section 54957).
5. Conference with Legal Counsel - Existing Litigation - (Government Code Section 54956.9(d)(1)).
  - a. Potential Case (One)
6. Conference with Legal Counsel – Anticipated/Pending/Threatened Litigation (Government Code Section 54956.9(d)(2)).
  - a. Virginia Livesay v. Fresno Unified Workers' Compensation  
Fresno Unified Case No. WC18-0404-718

**\*6:00 P.M., RECONVENE** and report action taken during Closed Session, if any.

## **PLEDGE OF ALLEGIANCE**

Patrick Jensen will lead the flag salute

## **HEAR Reports from Student Board Representatives**

An opportunity is provided to hear comments/reports from Student Board Representatives from Design Science High School. Contact person: Dr. Natasha Baker, telephone 457-3731.

## **HEAR Report from Superintendent**

### **OPPORTUNITY for Public Comment on Consent Agenda Items**

**ALL CONSENT AGENDA** items are considered routine by the Board of Education and will be enacted by one motion. There will be no separate discussion of items unless a Board member so requests, in which event, the item(s) will be considered following approval of the Consent Agenda.

#### **A. CONSENT AGENDA**

##### **A-1, APPROVE Personnel List**

Included in the Board binders is the Personnel List, Appendix A, as submitted. The Superintendent recommends approval. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: David Chavez, telephone 457-3548.

##### **A-2, ADOPT Findings of Fact and Recommendations of District Administrative Board**

The Board of Education received and considered the Findings of Fact and Recommendations of District Administrative Panels resulting from hearings on expulsion and readmittance cases conducted during the period since the November 09, 2022, Regular Board Meeting. The Superintendent recommends adoption. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Dr. Natasha Baker, telephone 457-3731.

##### **A-3, APPROVE Minutes from Prior Meeting**

Included in the Board binders are the draft minutes for the November 09, 2022, Regular Board meeting. The Superintendent recommends approval. Fiscal impact: There is no fiscal impact to the district. Contact person: Superintendent Dr. Robert G. Nelson, telephone 457-3884.

##### **A-4, ADOPT Resolution 23-08, Use of Design-Build Delivery Method**

It is recommended the Board adopt Resolution 23-08, for the use of the Design-Build delivery method. District staff is currently planning the Multi-Site HVAC Design and Replacement Project. The project consists of the design, engineering, and installation of 1) high efficiency unit ventilators and chillers to be installed at 16 different school sites, and 2) the design and installation of new make-up air units at 13 middle school and high school gymnasiums. Because HVAC work inherently contains a design element, district staff believes that this project is ideal for using the design-build project delivery method. The Superintendent recommends adoption. Fiscal impact: The project budget is estimated to be between \$47 million and \$56 million and applications for ESSER funding have been submitted. Contact person: Paul Idsvoog, telephone 457-3134.

## **A. CONSENT AGENDA - continued**

### **A-5, ADOPT Resolution No. 23-11**

Included in the Board binders is Resolution No. 23-11 delineating district agents to sign documents for the period beginning December 07, 2022 until revoked or superseded for operational purposes. The Superintendent recommends adoption. Fiscal impact: There is no Fiscal impact at this time. Contact person: Patrick Jensen, telephone 457-6226.

### **A-6, APPROVE Agreement with US OMNI & TSACG Compliance Services, Inc ("OMNI/TSA")**

Included in the Board binders is a contract with OMNI & TSACG Compliance Services, Inc (OMNI/TSA) to administer the district's 403(b) plan. The Superintendent recommends approval. Fiscal impact: There is no cost to the district and may be terminated upon 30-days' notice. Contact person: Patrick Jensen, telephone 457-6226.

### **A-7, APPROVE Amendment No. 3 to Superintendent Robert G. Nelson's Employment Agreement**

An Oral Report on Superintendent's salary and benefits is included for the Board President to present in open session as required by Government Code section 54953(c)(3). Approve Amendment No. 3 to the Superintendent's Employment Agreement which extends the Superintendent's term of employment to June 30, 2026 and increases the District's additional retirement contribution to Superintendent Nelson's 403(b) Plan, effective July 1, 2022 from \$18,000 per year to \$20,500 for 2022, and \$22,500 for 2023. Costs will be noted in the terms of Amendment No. 3 to the Superintendent's Employment Agreement, which shall be available for review in the Board of Education Office on or before December 5, 2022. The Board President recommends approval. Fiscal impact: As noted in the terms of Amendment No. 3 to the Superintendent's Employment Agreement. Contact person: Ambra O'Connor, Chief of Staff, Telephone 457- 3838.

### **A-8, APPROVE Amendment for Joint Apprenticeship Training Funds and Hourly Rate**

Approve amendment for The California Community Colleges Chancellor's Office released update that includes Joint Apprenticeship Award funding for Local Educational Agencies receiving Related and Supplemental Instructions (RSI). The new allocation is \$1,711,211 for 194,015 RSI hours. The Superintendent recommends approval. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Contact person: Dr. Natasha Baker, telephone 457-3731.

### **A-9, APPROVE Award of Bid 23-08, Yosemite Middle School Classroom Modernization and Interim Housing**

Included in the Board binders is information on Bid 23-08, Yosemite Middle School Classroom Modernization and Interim Housing. The project consists of the

## **A. CONSENT AGENDA - continued**

modernization of two classroom wings totaling eight classrooms. There will be an interim housing phase consisting of four portable classrooms. Staff recommends award to the lowest responsive, responsible bidder: BVI Construction, Inc., (Fresno, California) \$ 2,445,000. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$ 2,445,000 are available in the Measure M Fund. Contact person: Paul Idsvoog, telephone 457-3134.

### **A-10, APPROVE Renewal Agreement with Elixir Insurance Company**

Included in the Board Binders is a renewal agreement with Elixir Insurance Company to provide Medicare-eligible retiree prescription benefit services. The Superintendent recommends approval. Fiscal impact: Annual estimated cost of \$8.23 million is available in the Internal Service Health Fund. Contact person: Patrick Jensen, telephone 457-6226.

### **A-11, APPROVE Amendment Six to the Agreement with Elixir Rx Solutions, LLC**

Included in the Board binders is amendment five to the agreement with Elixir Rx Solutions, LLC, related to Prescription Benefit Management (PBM) services. Elixir Rx Solutions, LLC currently provides PBM services on behalf of the district's active employees, early retirees, and their respective eligible dependents. The Superintendent recommends approval. Fiscal impact: The three-year estimated cost of \$360,000 is available in the Internal Service Health Fund. The pharmacy program for the district is self-insured. Contact person: Patrick Jensen, telephone 457-6226.

### **A-12, APPROVE Independent Contractor Services Agreement with PresenceLearning**

Included in the Board binders is an Independent Contractor Services Agreement with Presence Learning in the amount of up to \$25,000. The vendor will provide various school sites with psychoeducational compliance assessment services. This will serve for leaves of absence and for the current vacancies. This agreement will begin December 08, 2022, and end by March 31, 2023. The Superintendent recommends approval. Fiscal impact: Sufficient funds in the amount of \$25,000 are available in the Special Education budget. Contact person: Dr. Natasha Baker, telephone 457-3731.

### **A-13, APPROVE Renewal Agreement with Kaiser Permanente**

Included in the Board binders is a renewal agreement with Kaiser Permanente to provide medical services on behalf of benefit-eligible employees and retirees. The District has offered medical benefits coverage through Kaiser Permanente since April 01, 2012. Kaiser is one of two different medical networks under which district employees and retirees access medical care. The Superintendent recommends approval. Fiscal impact: Annual estimated cost of \$18.0 million is available in the Internal Service Health Fund. Contact person: Patrick Jensen, telephone 457-6226.

## **A. CONSENT AGENDA - continued**

### **A-14, APPROVE Renewal Agreement with Standard Life Insurance Company**

Included in the Board binders is a renewal agreement with Standard Life Insurance Company for life insurance coverage provided by the district on behalf of its active employees. This basic life insurance plan is provided for active employees at no cost. The Superintendent recommends approval. Fiscal impact: Annual estimated cost of \$425,000 is available in the Health Internal Service Fund. Contact person: Patrick Jensen, telephone 457-6226.

### **A-15, APPROVE Year Two Budget Allocation for The Wallace Foundation Equity Centered Pipeline Initiative**

Approval is requested for the receipt of the year two allocation of funds for the Equity Centered Pipeline Initiative awarded by The Wallace Foundation. Through partnerships with San Diego State University, National University, the California Department of Education, and the Commission on Teacher Credentialing, the grant will support the development of an equity-centered leadership pipeline. The Superintendent recommends approval. Fiscal impact: The award amount specifically for the district for the first two years is \$1.7 million and will be approximately \$4 million over five years. The individual partner awards will be distributed and monitored by Fresno Unified as the fiscal agent for the grant. Contact person: Dr. Natasha Baker, telephone 457-3731.

### **A-16, DENY Claim GL22-1025-8035**

Included in the Board binders is a Claim for Damages by a minor, case GL22-1025-8035. The Superintendent recommends that the Claim be denied, and the matter referred to the district's Risk Management for further handling. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Patrick Jensen, telephone 457-6226.

### **A-17, DENY Claim GL22-1102-7923**

Included in the Board binders is a Claim for Damages by a minor, case GL22-1102-7923. The Superintendent recommends that the Claim be denied, and the matter referred to the district's Risk Management for further handling. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Patrick Jensen, telephone 457-6226.

### **A-18, RATIFY Certificated Retiree Contract Between Fresno Unified School District and Nancy Harris**

Included in the Board binders is a certificated retiree contract between Fresno Unified School District and Nancy Harris in the amount of \$38,000 to provide Speech Language Services in accordance with students' Individual Educational Plans. The term of this contract will commence August 10, 2022 and will end on June 9, 2023. The Superintendent recommends ratification. Fiscal impact: Sufficient funds are available in the Special Education budget. Contact person: Dr. Natasha Baker, telephone 457-3731.

## **A. CONSENT AGENDA - continued**

### **A-19, RATIFY Change Orders for the Projects Listed Below**

Included in the Board binders is information on Change Orders for the following projects:

Bid 21-05, Hoover High School Career Technical Education (CTE) Classroom Improvements Change Order 4 presented for ratification:       \$       44,765

Bid 21-41, Duncan Polytechnical High School CTE Medical Science Building Change Order 4 presented for ratification:                       \$       1,294

Bid 22-01, Addams Elementary School Building Additions and Modernization Change Order 3 presented for ratification:                       \$       16,182

Bid 22-27, Addicott Elementary School Path of Travel Improvements Change Order 1 presented for ratification:                       \$       12,322

Bid 22-35, Bullard and Fresno High Schools Kitchen Hood and Make-up Air Unit Replacements

Change Order 1 (Bullard) presented for ratification                       \$       18,995

Change Order 1 (Fresno) presented for ratification                       \$       13,846

Bid 22-38, Yokomi Elementary School Portable Restroom Installation Change Order 1 presented for ratification:                       \$       25,778

Bid 22-40, Hoover High School Library Modernization Change Order 1 presented for ratification:                       \$       36,836

Bid 22-48 Sections A and C, Asphalt Pavement Rehabilitation at Various Sites, Group 1 (Doug Ross, Inc. dba Central Valley Asphalt)

Change Order 1 presented for ratification:                       \$       5,329

Bid 22-48 Sections A and B, Asphalt Pavement Rehabilitation at Various Sites, Group 1 (Tosted Asphalt, Inc.)

Change Order 1 presented for ratification:                       \$       4,350

Bid 22-49 Sections A, B, C and D, Asphalt Pavement Rehabilitation at Various Sites,

Group 2 (Dave Christian Construction Co., Inc.)

Change Order 1 presented for ratification:                       \$       6,337

Bid 22-49 Sections B and D, Asphalt Pavement Rehabilitation at Various Sites, Group 2 (Doug Ross, Inc. dba Central Valley Asphalt)

Change Order 1 presented for ratification:                       \$       1,321

## **A. CONSENT AGENDA - continued**

Bid 22-49 Section D, Asphalt Pavement Rehabilitation at Various Sites,  
Group 2 (Tosted Asphalt, Inc.)  
Change Order 1 presented for ratification: \$ 4,450

The Superintendent recommends ratification. Fiscal impact: \$76,099 is available in the Measure M Fund for Bids 21-41, 22-01, 22-40, 22-48 and 22-49, \$44,765 is available in the Measure X Fund for Bid 21-05 and \$70,941 is available in the School Facilities Fund for Bid 22-27, 22-35 and 22-38. Contact person: Paul Idsvoog, telephone 457-3134.

### **A-20, RATIFY the Filing of a Notice of Completion**

Included in the Board binders is a Notice of Completion for the following project, which has been completed according to plans and specifications.

Bid 21-38, Centennial and Wishon Elementary Schools and Scandinavian Middle School Multipurpose Room HVAC Upgrades

Bid 22-35, Bullard and Fresno High Schools Kitchen Hood and Make-up Air Unit Replacements

Bid 22-48, Sections A and C, Asphalt Pavement Rehabilitation at Various Sites, Group 1, Doug Ross, Inc., dba Central Valley Asphalt

Bid 22-48, Sections A and B, Asphalt Pavement Rehabilitation at Various Sites, Group 1, Tosted Asphalt, Inc.

Bid 22-49, Sections B and D, Asphalt Pavement Rehabilitation at Various Sites, Group 2, Doug Ross, Inc., dba Central Valley Asphalt

Bid 22-49, Section D, Asphalt Pavement Rehabilitation at Various Sites, Group 2, Tosted Asphalt, Inc.

The Superintendent recommends ratification. Fiscal impact: Retention funds are released in accordance with contract terms and California statutes. Contact person: Paul Idsvoog, telephone 457-3134.

### **A-21, RATIFY Purchase Orders from September 01, 2022 through September 30, 2022 – Primary Report**

Included in the Board binders is information on purchase orders issued from September 01, 2022 through September 30, 2022. Two agenda items are presented to ratify purchase orders. The first item includes the Primary Report with all purchase orders issued during the reported dates with the exception of those that may present a potential conflict of interest for an individual Board member. All remaining purchase orders are in the Supplemental Report and presented as a

## **A. CONSENT AGENDA - continued**

second agenda item. The Superintendent recommends ratification. Fiscal impact: Funding is noted on the attached pages. Contact person: Paul Idsvoog, telephone 457-3134.

### **A-22, RATIFY Purchase Orders from September 01, 2022 through September 30, 2022 – Supplemental Report**

Included in the Board binders is information on purchase orders issued from September 01, 2022 through September 30, 2022. Two agenda items are presented to ratify purchase orders. The first item includes the Primary Report with all purchase orders issued during the reported dates with the exception of those that may present a potential conflict of interest for an individual Board member. All remaining purchase orders are in the Supplemental Report and presented as a second agenda item. The Superintendent recommends ratification. Fiscal impact: Funding is noted on the attached pages. Contact person: Paul Idsvoog, telephone 457-3134.

### **A-23, RATIFY The College Board Agreement- Advanced Placement**

Included in the Board binders is The College Board Service Agreement for Advance Placement exams. The AP exams will be furnished by The College Board in Spring of 2023. In Connection with College Board's administration of the 2023 AP Exams College Board will provide an on-line participation form for the e-signature to each of the district's schools, which authorizes each school to order and administer AP exams. College Board will make AP participation and performance data available for district's students enrolled in schools' participation under this agreement. The Superintendent recommends ratification. Fiscal impact: Sufficient funds in the amount of \$368,506 are available in the Equity and Access budget. Contact person: Misty Her, telephone 457-3633.

### **A-23a,**

#### **APPROVE Vendor Contracts for Extended Learning Winter Camp Enrichment Services**

The Board approved Request for Qualifications (RFQ) 22-09, to provide a pool of qualified vendors to provide enrichment services outside of the regular school day. The RFQ establishes a list of prequalified vendors that may be used for enrichment services needed throughout the year particularly, for example, for summer and winter break programs. The Vendors listed below are from the prequalified list showing the contract amounts for the upcoming Winter Camps along with an attached matrix with service descriptions.

|   |           |
|---|-----------|
| Adventure Education Solutions (Sanger, CA)      | \$193,285 |
| Assist Academy (Fresno, CA)                     | \$190,190 |
| Break the Barriers, Inc. (Fresno, CA)           | \$ 6,040  |
| Carrillo Aspiring Leaders Workshop (Kerman, CA) | \$158,625 |

|   |           |
|---|-----------|
| Fresno Discovery Center (Fresno, CA)                                | \$ 73,395 |
| Fresno Chaffee Zoo (Fresno, CA)                                     | \$ 47,240 |
| GrowthPoint Technologies, Inc. (Fresno, CA)                         | \$ 90,528 |
| HandsOn Central California (Fresno, CA)                             | \$ 38,110 |
| High Performance Academy (Clovis, CA)                               | \$207,891 |
| Impact Athletics, LLC. (Fresno, CA)                                 | \$ 33,327 |
| KLS Design Co. (Fresno, CA)   | \$ 30,015 |
| Moreno Institute (Fresno, CA)                                       | \$ 74,414 |
| San Joaquin River Parkway and Conservation Trust, Inc. (Fresno, CA) | \$ 40,191 |
| UnaMesa Association dba InPlay (Palo Alto, CA)                      | \$650,000 |

The Superintendent recommends approval. Fiscal impact: Sufficient Funds are available through the Expanding Learning Opportunities Grant. Contact person: Dr. Natasha Baker, telephone 457-3731.

## END OF CONSENT AGENDA (ROLL CALL VOTE)

### **B. CONFERENCE/DISCUSSION AGENDA**

#### **B-24, DISCUSS and APPROVE the 2021/22 Audited Financial Statements Prepared by Crowe LLP**

Included in the Board binders is the Annual Financial Audit Report as prepared by our external auditors, Crowe LLP. The audit report has been completed for submission to the State Department of Education. Each year the district is required to have its financial statements audited by an independent accounting firm. We are pleased to report that Fresno Unified School District has received an “Unmodified Opinion” for the 2021/22 Audit, which is the best opinion that can be issued. The Superintendent recommends approval. Fiscal impact: There is no fiscal impact to the district. Contact person: Patrick Jensen, telephone 457-6226.

#### **B-25, DISCUSS and APPROVE the 2022/23 First Interim Financial Report**

California school districts are required to approve interim financial reports twice each fiscal year. Fresno Unified School District’s 2022/23 First Interim Financial Report is presented for approval and reflects a positive certification of the district’s financial condition. The report is based on the October 31, 2022, year-to-date revenue and expenditures as required by state law. The Superintendent recommends approval of the First Interim Financial Report for submission to the County Superintendent of Schools. The Superintendent recommends approval. Fiscal impact: A positive certification reflects that the district’s projected reserve for 2022/23 at \$145.6 million exceeds the minimum required reserve for economic uncertainties (2%). Additionally, projections indicate a positive cash balance for

the current year and two subsequent years. The support material reflects a multi-year projected budget for the Unrestricted General Fund and utilizes the State assumptions developed by the California County Superintendents Educational Services Association. Contact person: Patrick Jensen, telephone 457-6226.

### **C. RECEIVE INFORMATION & REPORTS**

#### **C-26, RECEIVE Constituent Services Quarterly Reporting**

Included in the Board binders is the Constituent Services Quarterly Reporting for Constituent Services activities for the time period of August 01, 2022 through October 31, 2022. Also included is the Quarterly Reporting for the Valenzuela/Williams Uniform Complaint Procedures from August 01, 2022 through October 31, 2022 in accordance with Education Code § 35186. Fiscal impact: There is no fiscal impact to the district at this time. Contact person: Ambra O'Connor, telephone 457-3838.

### **UNSCHEDULED ORAL COMMUNICATIONS**

Individuals who wish to address the Board on topics within the Board's subject matter jurisdiction, but **not** listed on this agenda may do so at this time. If you wish to address the Board on a specific item that is listed on the agenda, you should do so when that specific item is called. Individuals shall submit a speaker card specifying the topic they wish to address. The card must be submitted before the Board President announces unscheduled oral communications.

While time limitations are at the discretion of the Board President, generally members of the public will be limited to a maximum of three (3) minutes per speaker for a total of thirty (30) minutes of public comment as designated on this agenda. The Board recognizes that individuals may ask the Board to answer questions or respond to statements made during unscheduled oral communications and in accordance with Board Bylaw 9323, the Board shall take no action or discussion on any item not appearing on the posted agenda, except as authorized by law.

Members of the public with questions on school district issues may submit them in writing. The Board will automatically refer to the Superintendent any formal requests that are brought before them at this time. The appropriate staff member will furnish answers to questions.

### **D. ADJOURNMENT**

**NEXT SCHEDULED REGULAR MEETING  
WEDNESDAY, DECEMBER 14, 2022**

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-1**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Approve Personnel List**

**ITEM DESCRIPTION:** Included in the Board binders is the Personnel List, Appendix A, as submitted.

**FINANCIAL SUMMARY:** There is no fiscal impact to the district at this time.

**PREPARED BY:** Manjit Atwal, Executive Director

**DIVISION:** Human Resources

**PHONE NUMBER:** (559) 457-3548

**CABINET APPROVAL:** David Chavez  
Chief of Human Resources/Labor Relations

**SUPERINTENDENT APPROVAL:**

  
\_\_\_\_\_  
\_\_\_\_\_

## Fresno Unified School District

**Date: December 7, 2022**

The Superintendent respectfully nominates for elections the following certificated and classified personnel. Classification of certificated probationary or temporary teachers is pursuant to their respective classification contained in their employment contracts. Elections are subject to the salary schedule as adopted by the Board of Education and assignment by the Superintendent, school year 2022-2023.

**ELECTIONS****Certificated Personnel**

|         |                   |          |                                |                            |            |
|---------|-------------------|----------|--------------------------------|----------------------------|------------|
| 1080260 | Chaires Sanchez   | Sandra   | Teacher, Middle School         | Dakota Campus              | 9/29/2022  |
| 1067831 | Chang             | Mao      | Teacher, Child Dvlpmt Ctr      | Scandinavian Middle School | 9/20/2022  |
| 1065288 | Duckworth II      | Brian    | Teacher, Senior High           | Mclane High School         | 10/24/2022 |
| 1080650 | Leon              | Virgina  | Teacher, Elementary            | Thomas Elementary          | 10/24/2022 |
| 1080909 | Linares           | Jennifer | Teacher, Bilingual             | Hidalgo Elementary         | 10/18/2022 |
| 1015504 | Nelson            | Paige    | Teacher, Elementary            | Thomas Elementary          | 11/2/2022  |
| 1078653 | Osuna             | Celeste  | Teacher, Pre-School            | Yokomi Elementary          | 10/25/2022 |
| 1082408 | Pena              | Ricardo  | Nurse                          | Health Services            | 10/26/2022 |
| 1062105 | Ruschhaupt        | Ryan     | Teacher, Individual, Small Grp | Special Ed                 | 10/25/2022 |
| 1074693 | Torres            | Vincent  | Teacher, Senior High           | Bullard High School        | 11/7/2022  |
| 1081118 | Valenzuela Ibarra | Estela   | Teacher, Senior High           | Mclane High School         | 11/4/2022  |

**Classified Personnel**

|         |           |           |                                   |                             |            |
|---------|-----------|-----------|-----------------------------------|-----------------------------|------------|
| 1081094 | Aleman    | Magdalena | Paraprof, Mild/Moderate           | Figarden Elementary         | 11/1/2022  |
| 1079660 | Amer      | Shaimaa   | Paraprof, Mild/Moderate           | Greenberg Elementary        | 11/28/2022 |
| 1075554 | Aragon    | Leonard   | Custodian                         | Slater Elementary           | 11/1/2022  |
| 1079560 | Assem     | Noha      | Paraprof, Moderate/Severe         | Eaton Elementary            | 11/8/2022  |
| 1072654 | Canales   | Angelica  | Paraprof, Instructional Asst      | Slater Elementary           | 11/1/2022  |
| 1082459 | Carrasco  | Maria     | Assistant, Resrce Cnslg           | Mclane High School          | 11/9/2022  |
| 1078693 | Contreras | Reyanne   | Assistant, School Office          | Edison High School          | 11/10/2022 |
| 1064379 | Cook      | Cassandra | Accountant I                      | Fiscal Services             | 11/29/2022 |
| 1082186 | Cuevas    | Jasmine   | Paraprof, Moderate/Severe         | Addicott                    | 11/9/2022  |
| 1068050 | Gonzalez  | Rachel    | Paraprof, Mild/Moderate           | Jefferson Elementary        | 10/31/2022 |
| 1080770 | Goodson   | Robert    | Custodian                         | Rata                        | 11/14/2022 |
| 1065205 | Green     | Brittany  | Paraprof, Moderate/Severe         | Holland Elementary          | 11/1/2022  |
| 1082437 | Greilich  | Rebecca   | Specialist, Chd Wel & Attnd II    | Prevention And Intervention | 11/7/2022  |
| 1067954 | Hernandez | Claudia   | Paraeducator, Autism              | Greenberg Elementary        | 11/28/2022 |
| 1067397 | Hernandez | Delia     | Nutrition Services Assistant      | Food Services               | 11/28/2022 |
| 1080978 | Hernandez | Rocio     | Paraprof, Moderate/Severe         | Ayer Elementary             | 11/4/2022  |
| 1081782 | Jackson   | Jasmine   | Paraprof, Moderate/Severe         | Kirk Elementary             | 11/30/2022 |
| 1082523 | Jimenez   | Jazlene   | Paraprof, Early Chldhd Mil/Mod    | Storey Elementary           | 11/28/2022 |
| 1082458 | Jimenez   | Miguel    | Paraprof, Instructional Asst      | Muir Elementary             | 11/7/2022  |
| 1079757 | Lee       | Tou       | Custodian                         | Roosevelt High School       | 11/7/2022  |
| 1062932 | Llamas    | Graciela  | Assistant, School Office          | Webster Elementary          | 11/8/2022  |
| 1080379 | Martinez  | Aalyiah   | Assistant, School Office          | Bakman Elementary           | 11/14/2022 |
| 1077846 | Mixon     | Sheena    | Manager, School Office Elementary | Heaton Elementary           | 11/1/2022  |
| 1082450 | Morales   | Katrina   | Paraprof, Early Chldhd Mil/Mod    | Kirk Elementary             | 11/16/2022 |
| 1079226 | Noriega   | Krystal   | Secretary I                       | Prevention And Intervention | 10/31/2022 |

|         |                     |           |                              |                            |            |
|---------|---------------------|-----------|------------------------------|----------------------------|------------|
| 1079288 | Ochoa               | Delesie   | Nutrition Services Assistant | Food Services              | 10/17/2022 |
| 1073425 | Partida Castellanos | Miriam    | Nutrition Services Assistant | Nutrition Services         | 10/28/2022 |
| 1053043 | Perales             | Judy      | Paraprof, Moderate/Severe    | Sunnyside High School      | 11/28/2022 |
| 1063125 | Perez               | Yvonne    | Nutrition Services Assistant | Nutrition Services         | 11/1/2022  |
| 1078947 | Polanco             | Jessica   | Custodian                    | Hamilton School            | 11/10/2022 |
| 1076079 | Rocha               | Elia      | Assistant, Noontime          | Lowell Elementary          | 11/18/2022 |
| 1081087 | Sanchez             | Maria     | Nutrition Services Assistant | Nutrition Services         | 11/7/2022  |
| 1080798 | Soto                | Toni      | Nutrition Services Assistant | Nutrition Services         | 11/14/2022 |
| 1082447 | Turnbull            | Maria     | Paraprof, After Schl/Ext Day | Thomas Elementary          | 11/8/2022  |
| 1080546 | Valadez             | Lucy      | Assistant, Campus Safety     | Scandinavian Middle School | 11/1/2022  |
| 1079555 | Vang                | Catherine | Assistant, School Office     | Scandinavian Middle School | 10/31/2022 |
| 1078996 | Vega                | Gregory   | Custodian                    | Roosevelt High School      | 11/1/2022  |
| 1044939 | Vergara             | Jenny     | Paraprof, Mild/Moderate      | Wilson Elementary          | 10/21/2022 |
| 1082432 | Whorton             | Sabrina   | Nurse, Vocational License    | Health Services            | 11/7/2022  |

#### Management Classified

|         |         |        |                                    |                  |           |
|---------|---------|--------|------------------------------------|------------------|-----------|
| 1082417 | Barajas | Alexis | Behavioral Intervention Specialist | Preschool Office | 11/1/2022 |
|---------|---------|--------|------------------------------------|------------------|-----------|

### RESIGNATIONS OR RETIREMENTS

#### Certificated Personnel

|         |         |         |                               |                     |            |
|---------|---------|---------|-------------------------------|---------------------|------------|
| 1071189 | Harlan  | Penny   | Teacher, Deaf/Hard of Hearing | Special Ed          | 11/3/2022  |
| 1064323 | Jenkins | Kayla   | Teacher, Lrng Hndcp, Sdc      | Mccardle Elementary | 8/7/2022   |
| 1078653 | Osuna   | Celeste | Teacher, Pre-School           | Yokomi Elementary   | 10/24/2022 |
| 1064807 | Pena    | Andrea  | Teacher, Elementary           | Wilson Elementary   | 10/7/2022  |

#### Classified Personnel

|         |                |           |                                       |                            |            |
|---------|----------------|-----------|---------------------------------------|----------------------------|------------|
| 1061848 | Bourg          | Ann Marie | Nurse, Vocational License             | Health Services            | 10/27/2022 |
| 1076006 | Chicas         | Rosario   | Liaison, Home/School Spanish          | Manchester Gate            | 9/8/2022   |
| 1067673 | Cooper         | Jon       | Paraprof, Moderate/Severe             | Bullard High School        | 11/23/2022 |
| 1065288 | Duckworth II   | Brian     | Assistant, Campus Safety              | Sunnyside High School      | 10/21/2022 |
| 1066253 | Flores         | Manuel    | Paraprof, Child Development Bilingual | Wawona K-8 School          | 11/25/2022 |
| 1066821 | Garza-Loaiza   | Fabian    | Paraprof, Mild/Moderate               | Sunnyside High School      | 10/3/2022  |
| 1078427 | Hernandez      | Rosa      | Liaison, Home/School Spanish          | Greenberg Elementary       | 11/14/2022 |
| 1079542 | Huerta Meneses | Roberta   | Assistant, Noontime                   | Lowell Elementary          | 9/17/2022  |
| 1080280 | Kaur           | Sandeep   | Nutrition Services Assistant          | Nutrition Services         | 9/2/2022   |
| 1075010 | Kern           | Filip     | Assistant, Noontime                   | Mclane High School         | 9/16/2022  |
| 1072132 | Mendoza        | Vanessa   | Paraprof, Child Development           | Heaton Elementary          | 1/9/2023   |
| 1075347 | Navarro-Bach   | Korina    | Assistant, Noontime                   | Wilson Elementary          | 6/11/2022  |
| 1080588 | Patlan         | Jalyssa   | Assistant, Noontime                   | Gibson Elementary          | 6/9/2022   |
| 1079678 | Ramos          | Jesus     | Assistant, Campus Safety              | Wawona Middle School       | 11/18/2022 |
| 1077153 | Reyes Canseco  | Erika     | Nurse, Vocational License             | Health Services            | 1/9/2023   |
| 1014459 | Rodriguez      | Leticia   | Nutrition Services Assistant          | Food Services              | 11/19/2022 |
| 1038395 | Smith          | William   | Worker, Grnds Maint III Gang R        | Plant Operations           | 2/27/2023  |
| 1080471 | Thao           | Anthony   | Paraprof, Instructional Asst          | Kirk Elementary            | 10/31/2022 |
| 1069662 | Vang           | Sol       | Accountant I                          | Fiscal Services            | 1/31/2023  |
| 1022767 | Woods          | Lemoria   | Paraeducator, Community Based         | Scandinavian Middle School | 8/1/2022   |
| 1036323 | Xiong          | Yeng      | Custodian                             | Greenberg Elementary       | 12/30/2022 |
| 1080125 | Yang           | Xiong     | Custodian                             | Fresno High School         | 11/13/2022 |
| 1068531 | Ybarra         | Juan      | Paraprof, PE/Athletics                | Roosevelt High School      | 11/17/2022 |

#### Management Certificated

|         |         |         |                      |            |            |
|---------|---------|---------|----------------------|------------|------------|
| 1033867 | Stewart | Heather | Psychologist, School | Special Ed | 10/21/2022 |
|---------|---------|---------|----------------------|------------|------------|

## LEAVE REQUEST

### Certificated Personnel

|         |           |          |                     |                       |            |
|---------|-----------|----------|---------------------|-----------------------|------------|
| 1076081 | Maldonado | Celia    | Teacher, Bilingual  | Centennial Elementary | 11/8/2022  |
| 1068132 | Miura     | Sharayah | Teacher, Elementary | Addams Elementary     | 11/15/2022 |

### Classified Personnel

|         |                 |          |                               |                                |            |
|---------|-----------------|----------|-------------------------------|--------------------------------|------------|
| 1045445 | White Castaneda | Rachelle | Technician, Libr Media-Middle | Rutherford Gaston Middle Schoo | 11/19/2022 |
|---------|-----------------|----------|-------------------------------|--------------------------------|------------|

## PROMOTIONS

### Classified Personnel

|         |                   |           |                                   |                                |            |
|---------|-------------------|-----------|-----------------------------------|--------------------------------|------------|
| 1076878 | Castro            | Marisol   | Paraprof, Child Development       | Childrens' Center              | 11/28/2022 |
| 1046688 | Chian             | Li        | Paraeducator, Autism              | Pyle Elementary                | 10/31/2022 |
| 1078599 | De Dios           | Angelica  | Paraeducator, Autism              | Jefferson Elementary           | 11/16/2022 |
| 1079990 | Everitt           | Christina | Secretary, Administrative I       | Payroll Department             | 11/21/2022 |
| 1074105 | Fernandez         | Sarai     | Liaison, Home/School Spanish      | Manchester Gate                | 11/8/2022  |
| 1081095 | Gilletteberg      | Michael   | Technician, Systems II            | Technology Serv/Telecom        | 10/25/2022 |
| 1077813 | Gonzales          | Gloria    | Assistant, Attendance Records     | Fort Miller Middle School      | 11/30/2022 |
| 1007544 | Her               | Jerry     | Liaison, Home/School Hmong        | Terronez Middle School         | 11/28/2022 |
| 1078462 | Macias            | Valarie   | Representative, Customer Services | Human Resources                | 11/1/2022  |
| 1065121 | Martinez          | Marisol   | Assistant, School Office          | Cesar Chavez Adult School      | 11/30/2022 |
| 1045123 | Martinez          | Salvador  | Paraprof, Mild/Moderate           | Turner Elementary School       | 10/3/2022  |
| 1028734 | Mendoza           | Griselda  | Paraprof, Moderate/Severe         | Ericson Elementary             | 8/12/2022  |
| 1076473 | Ruiz              | Alyssa    | Technician, Purchasing            | Food Services                  | 11/1/2022  |
| 1043813 | Serrato           | Moses     | Administrator, Systems            | Technology Serv/Telecom        | 9/26/2022  |
| 1080201 | Solis             | Julian    | Paraprof, Moderate/Severe         | Greenberg Elementary           | 11/17/2022 |
| 1066626 | Thao              | Joanna    | Secretary II                      | Summer School                  | 11/14/2022 |
| 1078568 | Valdez De Estrada | Rosa      | Paraprof, Instructional Asst      | Norseman Elementary            | 11/30/2022 |
| 1078344 | Vang              | Leo       | Translator, Material Hmong        | Translation and Interpret Serv | 11/10/2022 |
| 1070269 | Weber             | Elizabeth | Paraprof, Moderate/Severe         | Greenberg Elementary           | 11/17/2022 |
| 1075611 | Yang              | Tongva    | Custodian, PE Male/Female         | Sunnyside High School          | 10/25/2022 |
| 1050212 | Zucilla           | Sandra    | Secretary, Administrative I       | Teacher Development            | 10/31/2022 |

### Management Classified

|         |       |         |                            |               |           |
|---------|-------|---------|----------------------------|---------------|-----------|
| 1023462 | Lopez | Dina    | Manager, Project (General) | Summer School | 11/7/2022 |
| 1075228 | Xiong | Claudia | Manager, Project (General) | Summer School | 11/7/2022 |

### Management Certificated

|         |         |        |                    |                    |            |
|---------|---------|--------|--------------------|--------------------|------------|
| 1068407 | Mayoral | Isabel | Vice Principal I   | Lowell Elementary  | 11/14/2022 |
| 1067347 | Torres  | Rafael | Vice Principal III | Fresno High School | 11/28/2022 |

## DISMISSAL

### Classified Personnel

|         |         |          |                             |                       |           |
|---------|---------|----------|-----------------------------|-----------------------|-----------|
| 1046475 | Vasquez | Shauvone | Paraprof, Child Development | Centennial Elementary | 11/8/2022 |
|---------|---------|----------|-----------------------------|-----------------------|-----------|

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-3**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Approve Minutes from Prior Meeting**

**ITEM DESCRIPTION:** Included in the Board binders are draft minutes for the November 09, 2022, Regular Board Meeting.

**FINANCIAL SUMMARY:** There is no fiscal impact to the district at this time.

**PREPARED BY:** Ambra O'Connor  
Chief of Staff

**DIVISION:** Superintendent's Office  
**PHONE NUMBER:** (559) 457-3838

**CABINET APPROVAL:** Ambra O'Connor  
Chief of Staff

**SUPERINTENDENT APPROVAL:**



---



---



BOARD OF EDUCATION  
REGULAR MEETING  
2309 TULARE STREET  
BOARD ROOM, 2<sup>nd</sup> FLOOR  
FRESNO, CA 93721  
[board.fresnounified.org](http://board.fresnounified.org)

## **MINUTES – BOARD OF EDUCATION REGULAR MEETING**

**Fresno, California**  
**November 09, 2022**

Fresno Unified School District, Education Center, 2309 Tulare Street, Fresno, CA 93721.

At a Regular Meeting of the Board of Education of Fresno Unified School District, held on November 09, 2022, there were present Board Members Cazares, Davis, Islas, Levine, Major Slatic, and Board President Jonasson Rosas. Superintendent Dr. Nelson was also present.

For the record, Board Member Thomas was absent.

Board Clerk Islas CONVENED the Regular Board Meeting to Closed Session at 4:41 p.m.

### **OPPORTUNITY for Public Comment on Closed Session Items**

For the record, the Board received zero requests to address the Board on Closed Session items.

For the record, Closed Session was extended to 6:20 p.m.

For the record, Closed Session was extended to 6:35 p.m.

For the record, Closed Session was extended to 6:40 p.m.

Board President Jonasson Rosas RECONVENED the meeting to Open Session at 6:42 p.m.

### **Reporting Out of Closed Session**

- On a motion by Board Member Davis, seconded by Board Member Levine, the Board in Closed Session approved charges for dismissal; imposition of suspension without pay for a certificated employee by the following Board Member vote 6-0-0-1 as follows: AYES: Board Members: Cazares, Davis, Islas, Levine, Major Slatic, and Board President Jonasson Rosas. ABSENT: Board Member Thomas.
- On a motion by Board Member Davis, seconded by Board Member Levine, the Board in Closed Session approved dismissal charges for a classified employee by the following Board Member vote 6-0-0-1: AYES: Board Members: Cazares, Davis, Islas, Levine, Major Slatic, and Board President Jonasson Rosas. ABSENT: Board Member Thomas.

## Reporting Out of Closed Session – continued

- On a motion by Board Member Davis, seconded by Board Member Cazares, the Board acted in Closed Session to promote Tonisha Hargrove to Executive Officer, Curriculum and Instruction by a vote of 5-0-1-1 as follows: AYES: Board Members: Cazares, Davis, Islas, Levine, Major Slatic. ABSTENSTION: Board President Jonasson Rosas. ABSENT: Board Member Thomas.
- On a motion by Board Member Davis, seconded by Board Clerk Islas, the Board acted in Closed Session to hire Billy Chan to Instructional Superintendent, School Leadership by a vote of 6-0-0-1 as follows: AYES: Board Members: Cazares, Davis, Islas, Levine, Major Slatic, and Board President Jonasson Rosas. ABSENT: Board Member Thomas.
- On a motion by Board Clerk Islas, seconded by Board Member Levine, the Board acted in Closed Session on a Workers' Compensation Settlement for Robert Francis Gibson, Case Number WC21-0419-5302, by a vote of 6-0-0-1 as follows: AYES: Board Members: Cazares, Davis, Islas, Levine, Major Slatic, and Board President Jonasson Rosas. ABSENT: Board Member Thomas.

For the record, the Workers' Compensation Settlement item for Dolores Torres, Case Number WC19-0815-3579; and the Workers' Compensation Settlement item for Monique Quintana, Case Number WC19-0606-4972 were acted upon by the Board at the October 26, 2022, Board of Education meeting but were not reported out in Open Session.

- On a motion by Board Member Davis, seconded by Board Member Major Slatic, the Board acted in Closed Session on a Workers' Compensation Settlement for Dolores Torres, Case Number WC19-0815-3579 by a vote of 7-0-0-0 as follows: AYES: Board Members: Cazares, Davis, Islas, Levine, Major Slatic, Thomas, and Board President Jonasson Rosas.
- On a motion by Board Member Davis, seconded by Board Member Levine, the Board acted in Closed Session on a Workers' Compensation Settlement for Monique Quintana, Case Number WC19-0606-4972, by a vote of 7-0-0-0 as follows: AYES: Board Members: Cazares, Davis, Islas, Levine, Major Slatic, Thomas, and Board President Jonasson Rosas.

## PLEDGE OF ALLEGIANCE

Student Board Member Kristen Laus led the Flag Salute.

## HEAR Reports from Student Board Representatives

The Board heard reports from Student Board Representatives from Cambridge High School.

## HEAR Report from Superintendent

- It's a new month and our district is recognizing and celebrating several things this month. We're recognizing Native American Heritage Month, National Family Literacy Month, California Sikh American Awareness and Appreciation Month, and of course we're recognizing and celebrating our Veteran's service on Friday for Veteran's Day. Many of our schools are doing great events, our teams are creating curriculum for folks to use in their classrooms, and our departments are providing opportunities for learning for our staff and families. I love to see our people celebrating and learning across the district.
- As you may have heard last week in the news, our very own Chief Financial Officer, Santino Danisi, has accepted a new position as Controller for the City of Fresno. Santino has done a stellar job of serving the students, families, and staff members of the district over the past 14 years. We thank him for his service to our district and wish him well in his future endeavors.
- Our district's strong financial standing is incredibly important, and we know how critical the Chief Financial Officer role is in that continued success. We have a plan, and we are committed to hiring the absolute best candidate possible to succeed Santino. Unfortunately, it's reasonable to assume that top-tier candidates are unlikely to change positions as we enter the holiday period. With that in mind, I plan to initiate a nationwide search shortly after the new year, with the goal of hiring a talented and experienced Chief Financial Officer in the spring.
- Until the recruitment and hiring process is completed, I have asked Patrick Jensen to serve as interim Chief Financial Officer for our district. Patrick has served as a Chief Business Officer for several years and is experienced in many different areas of the district. We're confident in Patrick's ability to serve in this interim role as we find the best candidate to serve our district permanently. To provide even more support during this transition period, John Gray, the President, and CEO of School Services of California, has agreed to provide direct support to our team during the transition period as well. We are in good hands!
- Parents, just a quick update that you should be receiving your personalized winter camps registration links via text this week! Links started going out yesterday and all should receive their links by the end of this week. We have 15 different offerings including things like basketball camps, drones and aviation, and skiing and snowboarding! Get your kids signed up as soon as possible so they can enjoy our free winter camps! You can find more info on all the offerings at our website.
- As you all know by now, we've officially launched our Foundation for Fresno Unified Schools this year and we're humbled by all the support we've received. With a Foundation this year, we are joining in on Giving Tuesday! Giving Tuesday is the Tuesday following Thanksgiving where across the nation folks give to the causes and organizations they care most about. We are challenging ourselves this year and working to get as many individual donations as possible, no matter if that donation is \$1 dollar or \$1,000 dollars! Keep an eye out for more information coming your way this month and we ask that you please CHOOSE US as your Giving Tuesday foundation!
- I want to make a quick shout out to our English Learner Department and all our Hmong Dual Language Immersion schools and staff! Earlier this week, educators

## HEAR Report from Superintendent - continued

from Minnesota came to visit our Hmong DLI programs to learn from us. I'm so proud to

see our teams being recognized as the leaders we are in this area and to be able to support the expansion of celebrating the Hmong culture and saving the Hmong language. Did you know our staff developed and wrote all our Hmong Dual Language Immersion curriculum from scratch? Unlike Spanish, Hmong is not a widely known language in other areas so there was no curriculum available to purchase. That wasn't good enough for us, so our team took the initiative to develop these programs themselves to best serve our unique community. This is the kind of innovation and initiative we see every day in the Fresno Unified Family and I'm so proud to be a part of this team.

- Before I wrap up, I bet some of you thought I forgot to recognize National School Psychology Week! I would never, we love our school psychologists and are so grateful for the important work they do to support our students every single day. Let's look at this video recognizing that hard work.

## OPPORTUNITY for Public Comment on Consent Agenda Items

For the record, the Board received zero requests to address the Board on the Consent Agenda.

On a motion by Board Member Davis, seconded by Board Clerk Islas, the Consent Agenda, apart from Agenda Items A-7 and A-19, which were pulled by Board Members for further discussion, was approved by a roll call vote of 6-0-0-1, as follows: AYES: Board Members: Cazares, Davis, Islas, Levine, Major Slatic, and President Jonasson Rosas. ABSENT: Board Member Thomas.

**ALL CONSENT AGENDA** items are considered routine by the Board of Education and will be enacted by one motion. There will be no separate discussion of items unless a Board member so requests, in which event, the item(s) will be considered following approval of the Consent Agenda. Pulled Consent Agenda Items will be considered for approval after the Conference/Discussion Agenda.

## A. CONSENT AGENDA

### A-1, **APPROVE Personnel List**

**APPROVED as recommended**, the Personnel List, Appendix A, as submitted.

### A-2, **ADOPT Findings of Fact and Recommendations of District Administrative Board**

**ADOPTED as recommended**, the Findings of Fact and Recommendations of District Administrative Panels resulting from hearings on expulsion and readmittance cases conducted during the period since the October 26, 2022, Regular Board Meeting.

### A-3, **APPROVE Minutes from Prior Meeting**

**APPROVED as recommended**, the draft minutes for the October 26, 2022, Regular Board Meeting.

## **A. CONSENT AGENDA - continued**

- A-4, ADOPT Resolution 23-07, Proclaiming November 07 - 11, 2022, as National Psychology Week**  
**ADOPTED as recommended**, a resolution proclaiming November 07 - 11, 2022, as National School Psychology Week.
- A-5, ADOPT Resolution Ordering the Date of the Annual Organizational Meeting of the Governing Board**  
**ADOPTED as recommended**, a resolution Ordering the Date of the Annual Organizational Meeting of the Governing Board as December 14, 2022.
- A-6, APPROVE Agreement with Education and Leadership Foundation/Inter-Act Fellows**  
**APPROVED as recommended**, an agreement with Education and Leadership Foundation/Inter-Act Fellows.
- A-7, APPROVE Agreement with Fresno Economic Opportunities Commission**  
**APPROVED as recommended**, an agreement with Fresno Economic Opportunities Commission.

For the record, Board Member Levine read a statement as follows:

“Agenda item A-7 on tonight’s Consent Agenda contains an agreement with Fresno County Economic Opportunities Commission (EOC). I have been employed by Fresno County EOC, which is a nonprofit corporation. I did not participate in the making of this agreement; but, because of my employment with both Fresno EOC I have a remote financial interest in the contract. Therefore, in the interest of full transparency, I am abstaining from this vote pursuant to Board Bylaw 9270.”

On a motion by Board Member Davis, seconded by Board Member Islas, Agenda Item A-7 was approved by a vote of 5-0-1-1 as follows: AYES: Cazares, Davis, Islas, Major Slatic, and Board President Jonasson Rosas. ABSTENTION: Board Member Levine. ABSENT: Board Member Thomas.

- A-8, APPROVE Agreement with Minuteman Press**  
**APPROVED as recommended**, an agreement with Minuteman Press to support mass print and production of materials for Extended Learning (i.e., After-School, Winter, Saturday, and Summer Programs).
- A-9, APPROVE Agreement with Nightingale Dispute Consultants, Inc.**  
**APPROVED as recommended**, an agreement with Nightingale Dispute Consultants, Inc.

## **A. CONSENT AGENDA - continued**

### **A-10, APPROVE Agreement with Springboard Collaborative**

**APPROVED as recommended**, an agreement with Springboard Collaborative.

### **A-11, APPROVE ProSolve Leadership Series Proposal**

**APPROVED as recommended**, a request for Fresno Unified to partner with ProSolve to facilitate a three-part leadership series to strengthen collaboration and community across three critical departments: Career Technical Education, Extended Learning, Counseling Services.

### **A-12, APPROVE Agreement between Parsec Education and Fresno Unified School District**

**APPROVED as recommended**, an agreement between Parsec Education and Fresno Unified School District.

### **A-13, DENY Claim GL22-0408-6890**

**DENIED as recommended**, a Claim for Damages by Martin Rodriguez, case GL22-0408-6890.

### **A-14, DENY Claim GL22-0408-7793**

**DENIED as recommended**, a Claim for Damages by a minor, case GL22-0408-7793.

### **A-15, DENY Claim GL22-0408-7794**

**DENIED as recommended**, a Claim for Damages by a minor, case GL22-0408-7794.

### **A-16, RATIFY Change Orders**

**RATIFIED as recommended**, information on Change Orders for the following projects:

- Bid 21-34, Ventura and 10th South Campus Site and Tenant Improvements
- for Buildings C and D
- Change Order 7 (South Campus Site) presented for ratification \$216
- Change Order 7 (Tenant Improvements) presented for ratification \$28,221
  
- Bid 21-38, Centennial and Wishon Elementary Schools and Scandinavian Middle School Multipurpose Room HVAC Upgrades
- Change Order 3 (Centennial) presented for ratification \$-821
- Change Order 1 (Scandinavian) presented for ratification \$79,317
  
- Bid 21-40, Hoover High School Event Center HVAC and Roof Replacement
- Change Order 2 presented for ratification \$4,798
  
- Bid 21-53, Kratt and Leavenworth Elementary Schools Modular Classroom Infrastructure

## **A. CONSENT AGENDA – continued**

- Change Order 2 (Kratt) presented for ratification \$-92
- Change Order 2 (Leavenworth) presented for ratification \$-92
- Bid 22-28, Ventura and 10th Site and Parking Lot Improvements Phase II
- Change Order 1 presented for ratification \$128,732

### **A-17, RATIFY the Filing of Notices of Completion**

**RATIFIED as recommended**, Notices of Completion for the following projects, which have been completed according to plans and specifications.

- Bid 21-40, Hoover High School Event Center HVAC and Roof Replacement
- Bid 21-48 Sections A and B, Playground Equipment Replacement at Various Sites
- Bid 21-53, Kratt and Leavenworth Elementary Schools Modular Classroom Infrastructure

### **A-18, RATIFY Purchase Orders from August 01, 2022, through August 31, 2022 – Primary Report**

**RATIFIED as recommended**, information on purchase orders issued from August 01, 2022, through August 31, 2022.

### **A-19, RATIFY Purchase Orders from August 01, 2022, through August 31, 2022 – Supplemental Report**

**RATIFIED as recommended**, information on purchase orders issued from August 01, 2022, through August 31, 2022.

For the record, Board Member Levine read a statement as follows:

“Agenda item A-19 on tonight’s Consent Agenda contains purchase orders for the Fresno County Economic Opportunities Commission (EOC). I have been employed by Fresno County EOC, which is a nonprofit corporation. Additionally, item A-19 also contains purchase orders for California State University Fresno, where I am currently employed. I did not participate in the making of the contracts related to these purchase orders; but, because of my employment with both Fresno EOC and Fresno State I have a remote financial interest in those contracts. Therefore, in the interest of full transparency, I am abstaining from this vote pursuant to Board Bylaw 9270.”

On a motion by Board Member Davis, seconded by Board Member Cazares, Agenda Item A-19 was approved by a vote of 5-0-1-1 as follows: AYES: Cazares, Davis, Islas, Major Slatic, and Board President Jonasson Rosas. ABSTENTION: Board Member Levine. ABSENT: Board Member Thomas.

## **A. CONSENT AGENDA - continued**

### **A-19a, RATIFY Vendor Designation Per Request for Qualifications 22-09, Extended Learning Enrichment Services**

**RATIFIED as recommended**, Request for Qualifications 22-09.

## **B. CONFERENCE/DISCUSSION AGENDA**

For the record, there were no items for this section of the agenda.

## **C. RECEIVE INFORMATION & REPORTS**

For the record, the Board was in receipt of one item as follows:

### **C-20, RECEIVE the Fresno Unified School District First Quarter Investment Report for Fiscal Year 2022/23**

## **OPPORTUNITY FOR UNSCHEDULED ORAL COMMUNICATIONS**

For the record, the Board received two (2) requests to address the Board during Unscheduled Oral Communications. The individual's name along with a summary of topic is listed as follows:

1. Pao Ze Lee: Shared concerns pertaining to his child's social emotional health regarding her anxiety from a course change ruling which denied her a course change from an AP class.
2. D'Aungillique Jackson: Read a statement on behalf of Board Member Thomas regarding concerns pertaining to the Bullard cellphone policy. Additionally, used the remainder of the time to share her own concerns pertaining to the policy.

## **D. ADJOURNMENT**

Board President Jonasson Rosas ADJOURNED the meeting at **7:15 p.m.**

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-4**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Adopt**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Adopt Resolution 23-08, Use of Design-Build Delivery Method**

**ITEM DESCRIPTION:** It is recommended the Board adopt Resolution 23-08, for the use of the Design-Build delivery method. District staff is currently planning the Multi-Site HVAC Design and Replacement Project (“Project”). The Project consists of the design, engineering, and installation of 1) high efficiency unit ventilators and chillers to be installed at 16 different school sites, and 2) the design and installation of new make-up air units at 13 middle school and high school gymnasiums. The overall budget is estimated to be between \$47 million and \$56 million.

Education Code section 17250.20 (a) provides that a school district, with the approval of its governing board, may procure design-build contracts for projects in excess of one million dollars. Design build will allow the district to expedite these projects in order to have an opportunity to apply and utilize ESSER funds for the project. ESSER funding currently has a deadline of September 2024. The critical distinction between design-bid-build (“low bid”) and design-build is that unlike low bid projects where the project architect is under contract with the district, with design-build, the architect is part of the contractor's team. Typically, the district prepares “bridging documents” which consist of performance criteria, the desired design character, the end user's requirements and preferences, schematic drawings and any other information which conveys the district's requirements for the end product. Those are provided to the design-build entity to prepare the design.

Features of the design-build delivery method include:

- The design-builder is selected through a competitive selection process where in addition to price, the qualifications of the prospective design-builders can also be considered in awarding the project. This is a two-step process. First, a Request for Qualifications (“RFQ”), including a prequalification questionnaire is issued. After the responses have been scored, the district intends to then request detailed proposals from the short-listed design-build entities that meet certain criteria for experience and competency in design-build construction.
- The design-builder can be asked to provide a guaranteed maximum price (“GMP”) for the Project. A GMP is a price that can only be exceeded in very limited circumstances. Besides aiding in cost containment, having a GMP also reduces the potential for project delays.
- Design liability is shifted to the contractor. This removes the potential for disputes and change orders arising from the interpretation of the design documents by the contractor.

Due to the above-described time constraints, the RFQ was published before the Board considers approving the use of design-build at their December 07, 2022, meeting. The RFQ is a preliminary step in this process, with contractors only providing information regarding their qualifications. In the event the Board elects not to approve the use of design-build the RFQ may be terminated.

FINANCIAL SUMMARY: The project budget is estimated to be between \$47 million and \$56 million and applications for ESSER funding have been submitted.

PREPARED BY: Alex Belanger,  
Chief Executive, Facilities Management  
& Planning and Ann Loorz, Executive Director,  
Purchasing

DIVISION: Operational Services  
PHONE NUMBER: (559) 457-3134

CABINET APPROVAL: Paul Idsvoog,  
Chief Operations and Classified Labor  
Management Officer

SUPERINTENDENT APPROVAL:



---



---

## **RESOLUTION NO. 23-08**

### **RESOLUTION OF THE BOARD OF EDUCATION OF THE FRESNO UNIFIED SCHOOL DISTRICT AUTHORIZING THE USE OF DESIGN-BUILD CONSTRUCTION PURSUANT TO EDUCATION CODE SECTION 17250.10 ET SEQ.**

**WHEREAS**, Education Code section 17250.20 (a) provides that a school district, with the approval of its governing board, may procure design-build contracts for projects in excess of one million dollars (\$1,000,000), awarding the contract to either the low bid or the best value; and

**WHEREAS**, after careful consideration, District staff has concluded that the use of a design-build delivery method offers the following potential advantages to the district not available under other delivery methods:

- A. Because the designer and builder are part of the same design-build entity, and the district is not the guarantor of the completeness and accuracy of the work of the architect / engineer, the district may avoid conflicts and disputes and the corresponding costs of those conflicts and disputes that can arise between the architect / engineer and construction contractor.
- B. The builder is involved in the design process from the beginning and can provide helpful insights on construction materials and methods that can make the design more efficient and less costly to construct.
- C. By overlapping design and construction to some extent, and by potentially reducing conflicts between designer and builder, design-build may deliver a project faster than the design-bid-build approach.
- D. By soliciting responses from potential design-build entities to a Request for Qualifications ("RFQ") including a prequalification questionnaire ("Prequalification Questionnaire") and by scoring both the RFQ and the Prequalification Questionnaire, the District intends to then request detailed proposals from the short-listed design-build entities that meet certain criteria for experience and competency in design-build construction; and

**WHEREAS**, District staff has determined that it is in the best interest of the District to, where appropriate, enter into design-build contracts with design-build entities that are capable of providing appropriately licensed contracting, architectural, and engineering services to design and construct the Project based on the Project criteria furnished by the District and based on detailed construction documents prepared by the successful design-build entity and approved by the Division of the State Architect and the District; and

**NOW THEREFORE, BE IT RESOLVED**, that the Board of Education of the Fresno Unified School District hereby finds, determines, declares, orders, and resolves as follows:

1. The foregoing recitals are true and correct.
2. Proceeding under a design-build construction delivery method as authorized by Education Code section 17250.10, et. seq. offers advantages to the district as indicated above that are not available under a traditional design-bid-build delivery method.
3. That the District's superintendent or his/her designee is authorized to, where appropriate, utilize the design-build construction delivery method authorized by Education Code section 17250.10, et. seq.

The foregoing Resolution was adopted at a meeting of the Board of Education of the Fresno Unified School District this 7<sup>th</sup> day of December 2022, by the following vote:

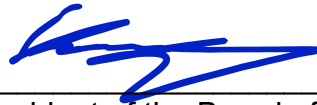
AYES: 6

NOES: 0

ABSTAIN: 0

ABSENT: 1

I, Elizabeth Jonasson-Rosas President of the Fresno Unified School District Governing Board, do hereby certify that the foregoing is full, true, and correct copy of the Resolution passed and adopted by said Board at a regularly scheduled and conducted meeting held on said date, which Resolution is on file in office of said Board.



\_\_\_\_\_  
President of the Board of Education  
Fresno Unified School District

Superintendent Robert G. Nelson, Secretary

I, ~~Genoveva Islas, Clerk~~ of the Board of Education of the Fresno Unified School District Governing Board, do hereby certify that the foregoing Resolution was regularly introduced and adopted by the Board of Education of the Fresno Unified School District Governing Board at a regular meeting thereof held on the 7<sup>th</sup> day of December 2022, by the above-described vote of the Governing Board;

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Fresno Unified School District Governing Board this 7<sup>th</sup> day of December 2022.



\_\_\_\_\_  
Secretary of the Board of Education  
Fresno Unified School District

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-5**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: ADOPT Resolution No. 23-11**

**ITEM DESCRIPTION:** Included in the Board binders is Resolution No. 23-11 delineating district agents to sign documents for the period beginning December 07, 2022 until revoked or superseded for operational purposes.

The accompanying RESOLUTION is a standard RESOLUTION presented for adoption. The Business and Financial Services Division will review this at least once a year to make certain it is current and it conforms to any changes in the law.

**FINANCIAL SUMMARY:** There is no Fiscal impact at this time.

**PREPARED BY:** Kim Kelstrom  
Executive Officer

**DIVISION:** Business and Financial Services  
**PHONE NUMBER:** (559) 457-6226

**CABINET APPROVAL:** Patrick Jensen  
Interim Chief Financial Officer

**SUPERINTENDENT APPROVAL:**

  
\_\_\_\_\_

  
\_\_\_\_\_

**BEFORE THE BOARD OF EDUCATION  
OF THE FRESNO UNIFIED SCHOOL DISTRICT  
OF FRESNO COUNTY, CALIFORNIA**

**RESOLUTION NO. 23-11**

On motion of Trustee Davis, seconded by Trustee Levine, RESOLUTION NO. 23-11 was adopted as follows:

**BE IT RESOLVED**, by the Governing Board of the Fresno Unified School District and hereby ordered that:

Elizabeth Jonasson Rosas, President, Board of Education  
Genoveva Islas, Clerk of the Board  
Valerie F. Davis, Board of Education  
Claudia Cazares, Board of Education  
Major Terry Slatik USMC (Retired), Board of Education  
Keshia Thomas, Board of Education  
Andy Levine, Board of Education  
Robert G. Nelson, Ed.D., Superintendent or  
Patrick Jensen, Interim Chief Financial Officer, Business and Financial Services

be authorized as fiscal agents to sign orders, warrants, contracts, budgets, budget transfers, or other papers for and on behalf of the school district, when the same are required or authorized to be signed in the regular course of the school business of the Fresno Unified School District, and when regularly authorized and ordered by the Governing Board of said school district, effective December 07, 2022.

**BE IT FURTHER RESOLVED**, and hereby ordered that:

Robert G. Nelson, Ed.D., Superintendent  
Patrick Jensen, Interim Chief Financial Officer, Business and Financial Services

be authorized as fiscal agents to approve electronic business transactions, including budget transfers, in the regular course of the school business of the Fresno Unified School District, and when regularly authorized and ordered by the Governing Board of said school district, effective December 07, 2022.

**BE IT FUTURE RESOLVED**, and hereby ordered that:

Robert G. Nelson, Ed.D., Superintendent  
Patrick Jensen, Interim Chief Financial Officer, Business and Financial Services  
Paul Idsvoog, Chief Operations Officer, Operational Services  
David Chavez, Chief, Human Resources/Labor Relations


be authorized as fiscal agents to sign payroll and personnel records, orders, and reports.

**FRESNO UNIFIED SCHOOL DISTRICT  
CERTIFICATION OF SIGNATURES**


I, Robert G. Nelson, Secretary of the Board of Education of the Fresno Unified School District of Fresno County, California, certify that the signatures shown below are the verified signatures of the members of the Governing Board of the above-named school district.

These approved signatures will be considered valid for the period of December 07, 2022, until revoked or superseded.

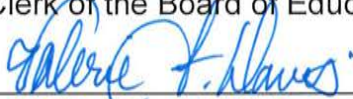
Date of Board Action: December 07, 2022.

Signature   
Robert G. Nelson, Ed.D.  
Secretary to the Board

Signatures of Member of Board:


Signature   
Elizabeth Jonasson Rosas  
President of the Board of Education

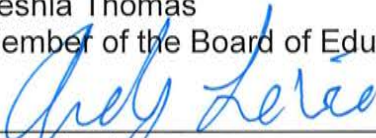
Signature \_\_\_\_\_  
Genoveva Islas  
Clerk of the Board of Education

Signature   
Valerie F. Davis  
Member of the Board of Education

Signature   
Claudia Cazares  
Member of the Board of Education

Signature   
Major Terry Slatik USMC (Retired)  
Member of the Board of Education

Signature   
Keshia Thomas  
Member of the Board of Education

Signature   
Andy Levine  
Member of the Board of Education

The signatures of the majority of the members of the governing board constitute authority to sign orders of the school district in the event duly authorized staff agents are unable to do so.

Resolution No. 23-11

This RESOLUTION revokes and supersedes Resolution No. 21-18 and is effective on December 07, 2022 until revoked or superseded.

**PASSED AND ADOPTED**, this 07<sup>th</sup> day of December 2022, by the Governing Board of the Fresno Unified school District of Fresno County, California, by the following vote:

AYES: 6

NOES: 0

ABSENT: 1



STATE OF CALIFORNIA)  
COUNTY OF FRESNO )

I, Genoveva Islas, authorized agent of the Governing Board of Fresno Unified School District of Fresno County, California, do hereby certify that the foregoing is a full, true and correct copy of a Resolution adopted by the said Board at a regular meeting thereof held at its regular place of meeting at the time and by the vote above stated.

Witness my hand this 21<sup>st</sup> 07<sup>th</sup> day of December 2022.

\_\_\_\_\_  
Clerk of the Governing Board of  
Fresno Unified School District

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-6**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Approve Agreement with US OMNI & TSACG Compliance Services, Inc  
("OMNI/TSA")**

**ITEM DESCRIPTION:** Included in the Board binders is a contract with US OMNI & TSACG Compliance Services, Inc ("OMNI/TSA"), a tax-sheltered annuity 403(b) plan administrator.

OMNI/TSA will help the district focus on plan administration, IRS compliance, and investing strategies for district employees. The provider will manage all district plan documents and transaction requests (loans, hardships, rollovers, transfers, and distributions), and will submit and monitor all contributions.

This change will provide a wider array of approved vendors for participant selection. OMNI/TSA will also assist in moving the 457 plan from the Fresno County Office of Education to the district and will provide a ROTH option for employees.

OMNI/TSA specializes in this field of work and currently administers the Fresno County Office of Education for 403(b) plan. Its customer base includes eight of the ten largest K-12 School Districts in the United States, over 5,500 employers in the education field, and over 3.2 million plan participants. Their sole focus is compliance and administration. They do not have any agreements with particular investment providers.

**FINANCIAL SUMMARY:** There is no cost to the district and may be terminated upon 30-days' notice.

**PREPARED BY:** Steven Shubin  
Executive Officer

**DIVISION:** Business and Financial Services  
**PHONE NUMBER:** (559) 457-6226

**CABINET APPROVAL:**  
Patrick Jensen, Interim Chief Financial Officer

**SUPERINTENDENT APPROVAL:**



---



---



# Fresno Unified School District Contract Routing Form

Completed independent contract agreement must be attached

US OMNI & TSACG Compliance Services

**Vendor Name**

(850)224-7306

**Phone Number**

**From:** 1/1/2023

**Term (Duration)**

**FUSD Contract Administrator:**

Steven Shubin

*Name*

15 Yacht Club Drive NE, Fort Walton Beach, FL

**Address**

Eric Miller

**Vendor Contact**

**Through:** May be terminated upon 30 days written notice

Benefits Department

*Site/ Dept*

457-6227

*Telephone number*

**Budget (Fund-Unit-Dept.-Activity-Object)**

**Annual Cost** \$ 0.00

Please choose an option

**Fingerprint Requirements:** All individuals providing services under this contract are in compliance with the requirements of the "Michelle Montoya" Act, as required therein.

Yes ☐

No ☐

**Scope of Work Summary:**

403(B) RETIREMENT PLAN ADMINISTRATOR

Please indicate where the work will be performed: Choose Best Description

Date Item is to appear on **Board of Education Agenda:** 12/07/22- Will this contract be submitted with Bundled Contracts? No  
(Contracts of \$15,000.00 or more)

Reviewed & approved by **Cabinet Level Officer:**

*Signed*

12/07/2022

*Date*

Reviewed & approved by **Risk Management, or  
Exec. Dir. of Purchasing:**

*Signed*

11/4/2022

*Date*

Please return signed contract to:  
Mai Moua

*Name*

Benefits & Risk Management Department 457-3645

*Department*



## Services Agreement

This service agreement (“AGREEMENT”) is entered into this 1<sup>st</sup> day of January, 2023 (the “EFFECTIVE DATE”) by Fresno Unified School District, having a principal place of business located at 2309 Tulare Street, Fresno, CA 93721 (“EMPLOYER”), and U.S. OMNI & TSACG Compliance Services, Inc. (“OMNI/TSA”), having principal places of business at P.O. Box 2799, Ft. Walton Beach, Florida 32549. This AGREEMENT sets forth the terms and conditions under which OMNI/TSA shall provide third party administrator services for EMPLOYER. It incorporates by reference and is governed by the Master Terms and Conditions (“MTC”) located at <https://www.tsacg.com/TSA/media/TSA/content-files/forms/OMNI-TSA-NY-Address-Terms-and-Conditions.pdf> as in effect on the EFFECTIVE DATE of this Agreement and attached in EXHIBIT B.

### 1. Scope of Work

WHEREAS, EMPLOYER sponsors a voluntary retirement programs under Section 403(b) (“Plan(s)”) of the Internal Revenue Code (IRC), and OMNI/TSA provides retirement plan consulting, compliance, and administration services for 403(b) plans. The parties agree that OMNI/TSA shall act as the third party administrator for EMPLOYER’S Plan(s) as of the EFFECTIVE DATE in accordance with the below-described provisions.

### 2. Responsibilities at Implementation

- a. Necessary Information – EMPLOYER agrees to provide and/or render reasonable assistance to provide OMNI/TSA all information relevant to the Plan(s) that is necessary for OMNI/TSA to fulfill its obligations under this AGREEMENT and implement Services. EMPLOYER further agrees to provide all necessary information on a timely basis relative to Services provided and Service dates set forth in this AGREEMENT or agreed to by the Parties.
- b. Necessary Data – EMPLOYER agrees to provide all available data necessary to complete the Services provided by OMNI/TSA as outlined in this AGREEMENT. Such data shall include, but not be limited to, existing plan documents, any relevant EMPLOYER policies and procedures, participating service provider information, other benefit plans that may affect the administration/compliance of the Plan(s), employee data relevant to Maximum Allowable Contribution (MAC) calculations to the extent possible, demographic/census data for all employees, and all additional information deemed necessary to permit OMNI/TSA to fulfill its obligations set forth in this AGREEMENT and implement Services. Data required shall be supplied electronically by EMPLOYER in a format mutually agreed upon by the Parties.
- c. Necessary Agreements – OMNI/TSA shall provide all forms and agreements necessary for participants to contribute to the plan(s) such as the Salary Reduction Agreement (“SRA”) and plan transaction forms, copies of which shall be provided to EMPLOYER. OMNI/TSA shall communicate any confidential information, including but not limited to plan contribution changes to EMPLOYER’S payroll department, through secure e-mail or other mutually agreeable platform that can securely transmit confidential information. OMNI/TSA shall enter into Information Sharing Agreements (“ISA”) with Investment Providers that have been approved (or formerly approved and still hold Plan assets) by the EMPLOYER on behalf of EMPLOYER in the form and format provided to EMPLOYER. OMNI/TSA shall notify EMPLOYER if any Investment Provider fails to timely provide such ISA or fails to timely remit the required data to OMNI/TSA. EMPLOYER agrees to execute an Authorization of Agency and a SRA Waiver, and to assist, as needed, in procuring any necessary agreements and forms to accomplish the implementation of this AGREEMENT.

### 3. Ongoing Administration Services

OMNI/TSA shall provide the following ongoing administrative services (“Services”):

- a. Participant support services via call center and website portal to address any Plan or Plan-related inquiries.
- b. Securely maintain records of all transactions, forms and documents, including SRAs, processed by OMNI/TSA and any records of data preceding OMNI/TSA Services as provided by EMPLOYER under this AGREEMENT.
- c. Maintain a distribution account for plan contributions in order to provide common remitter services.
- d. Serve as the common remitter for the Plan and promptly remit all funds to the employee’s selected investment provider in accordance with the employee’s SRA elections.

- e. Promptly process SRAs received online, fax or mailed. OMNI/TSA shall communicate plan contribution changes by secure email to the EMPLOYER'S payroll department or other mutually agreeable platform that can securely transmit confidential information on the day of receipt in good order.
- f. Process at the Plan-level all Plan transactions, including distributions at severance from employment or death; in-service distributions; contract exchanges between approved Investment Providers and/or from former approved investment providers to approved Investment Providers; loans; hardship withdrawals; service credit transfers; rollover contributions to and from the Plan; and qualification and administration of QDROs. All such Plan transactions shall be performed in accordance with the terms of the Plan and applicable law taking into consideration relevant information and data provided by each Investment Provider..

- g. Provide EMPLOYER with yearly contribution limits for all contributing employees, including all applicable catch-up provisions, and conduct ongoing calculation and monitoring of said limits such that any excess contributions under the Plan are timely corrected prior to April 15 of the following year.
- h. Provide an IRS pre-approved Plan Document and provide amendments to the Plan pursuant to EMPLOYER'S request or changes in law during the term of this AGREEMENT.
- i. Verify that investment accounts are ready to receive contributions prior to communicating a contribution change to the EMPLOYER.
- j. Provide the EMPLOYER with a yearly notice of its plan to all eligible employees for 403(b) Universal Availability purposes. EMPLOYER shall distribute this notice to all employees at least once each calendar year.
- k. Agrees to cooperate with and offer assistance to the EMPLOYER in the event of an IRS audit of its 403(b) Plan, including the timely provision of any requested information, forms or documents related to the Plan.
- l. Provide ongoing assistance, guidance, and information to EMPLOYER, its officers/administrators, employees, union representatives, and/or Investment Providers with respect to the Plan, including with respect to contributions, transactions, documents or any other related issues.
- m. Upon request, issue federal 1099-R form(s) for Plan participants with respect to Plan distributions that do not qualify for tax deferred treatment.
- n. Provide ongoing administrative support to EMPLOYER, including but not limited to, the development of appropriate policies/procedures regarding all employee retirement programs. Such administrative support includes research and development of any new programs that may be beneficial to the EMPLOYER and its employees.
- o. U

The EMPLOYER shall perform the following:

- a) Transfer Plan contribution funds via ACH or wire to OMNI/TSA's distribution account for remittance to employee's selected Investment Provider.
- b) Establish a secure email or other mutually acceptable platform to permit OMNI/TSA and EMPLOYER to transmit and receive confidential information and data.
- c) Provide OMNI/TSA with relevant information and data to permit OMNI/TSA to fulfill its obligations set forth in this AGREEMENT.
- d) Maintain responsibility of characterization of non-elective contributions and any other agreement it has relevant to the Plan(s), including but not limited to collective bargaining agreements, memorandum of agreements, etc.
- e) Instruct staff to cooperate fully with OMNI/TSA and obtain all necessary information for OMNI/TSA to complete the Services set forth in this AGREEMENT.

#### **4. Fees**

EMPLOYER agrees that OMNI/TSA's fees for Services are shown in the Plan and Fee Schedule attached hereto as EXHIBIT A.

#### **5. Term of Agreement**

This AGREEMENT shall commence on the EFFECTIVE DATE and shall remain in effect until otherwise terminated. Either party may terminate this AGREEMENT upon 30 days written notice to the other party. Either party may cancel this AGREEMENT, immediately, in whole or in part, for the other party's material breach of the AGREEMENT or insolvency, bankruptcy, and inability to pay debts, or similar financial circumstances. In the event of any such termination, OMNI/TSA shall invoice the EMPLOYER for any amounts due and payable for

Services rendered to EMPLOYER prior to the effective date of termination and EMPLOYER shall pay such invoice within ten (10) days of EMPLOYER'S receipt thereof. OMNI/TSA shall deliver to EMPLOYER all work completed up to the effective date of such termination and all Plan data and information in OMNI/TSA's possession, and neither party shall have any further obligation or liability to the other.

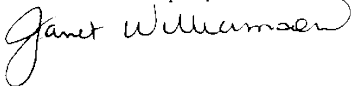
## 6. Data Security and Privacy

OMNI/TSA agrees that any information or data provided to it under this AGREEMENT (including personally identifiable information or PI) whether from EMPLOYER, participants, or Investment Providers ("EMPLOYER Data"), shall be held in strict confidence and protected to the same extent and at least the same manner as OMNI/TSA is required to protect its own data, and in no case in a lesser manner than reasonable degree of care under the circumstances. OMNI/TSA shall take all reasonable steps necessary to protect the integrity, confidentiality, accessibility, and security of the EMPLOYER Data and shall establish, implement, and maintain appropriate technical and organization measures to do so. OMNI/TSA shall comply with all applicable privacy and data protection and record retention laws, shall notify EMPLOYER within 12 hours of any information security incident, and shall mitigate and remediate, as expeditiously as possible, any harmful effect of such information security incident at OMNI/TSA's sole expense in accordance with applicable law. An "information security incident" shall mean any breach of security or cyber security incident impacting the EMPLOYER, participants, or the Plan that has a reasonable likelihood of resulting in the loss or unauthorized access, use or disclosure of PI, materially affecting the normal operation of OMNI/TSA, or preventing OMNI/TSA from complying with all of the privacy and security requirements set forth in this AGREEMENT.

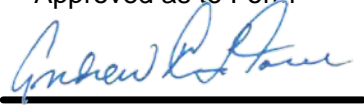
OMNI/TSA further agrees that it is permitted to use and disclosure any EMPLOYER data only for the purpose of and to the extent needed to provide the Services hereunder.



In witness whereof, the Parties hereto have caused this AGREEMENT to be executed by the duly authorized representatives as follows:

| FRESNO UNIFIED SCHOOL DISTRICT |  | OMNI AND TSACG COMPLIANCE SERVICES, INC. |  |
|--------------------------------|--|--|--|
| Signed:                        |  | Signed:                                  |  |
| Print name:                    |  | Print name:                              | Janet Williamson   |
| Title:                         |  | Title:                                   | Managing Director, Finance & HR  |
| Date:                          |  | Date:                                    | 11/17/2022   |

Approved as to Form

A handwritten signature in blue ink, appearing to read 'Andrew L. Hume', positioned above a solid black horizontal line.

Date: 11/4/2022

|      |            |      |            |
|------|------------|------|------------|
| EIN: | 94-6002206 | EIN: | 16-1538542 |
|------|------------|------|------------|



## **EXHIBIT A**

### **Plan and Fee Schedule**

#### **Services for the following Plans**

- 403(b)

#### **Fee Schedule**

#### **Service Provider SPARK pay**

- Exclusive Investment Provider Pay
  - 403(b) - \$2 per month per SPARK account (min balance of \$5.00) held by an Investment Provider shall be charged to that Investment Provider
  - All Investment Providers must provide information in SPARK format

#### **Fresno Unified School District – None**

Initials \_\_\_\_\_

## **EXHIBIT B**

### **MASTER TERMS AND CONDITIONS**

### **Master Terms and Conditions**

1. **Confidential Information.** OMNI/TSA agrees that all information provided to it by, or through its relationship with the EMPLOYER is confidential (“Confidential Information”). OMNI/TSA agree that it will use the Confidential Information for the limited purposes necessary to execute its obligations under the U.S. OMNI/TSA & TSACG Compliance Services Agreement. OMNI/TSA shall not make or allow to be made copies of or otherwise reproduce the Confidential Information provided to it or any part thereof, except as reasonably required in connection with the fulfillment of its obligations under this Agreement, absent specific prior written consent of the Employer.

This Agreement shall in no way be construed to grant any right, license, or authorization to any party to use Confidential Information except as permitted in this Agreement. To the extent the OMNI/TSA retains a third party or affiliate to assist it in performing its duties as otherwise permitted under this Agreement, it shall similarly protect and restrict the use of Confidential Information by such third party or affiliate. Upon the termination of this Agreement, OMNI/TSA shall return to the Employer or its designee all of the Confidential Information as of a current date, received in the course of the OMNI/TSA performing the Services, in such form as is reasonably requested by the Employer. The obligations of the OMNI/TSA hereunder shall survive the termination of this Agreement.

The Employer acknowledges that the OMNI/TSA may, from time to time, disclose Confidential Information to the Employer, the Employer’s representatives, the Employer’s assignee(s), and/or the Investment Providers for the purpose of meeting its obligations under this Agreement and such disclosure shall not be considered a breach of this provision or the Agreement. All data is, will be, and will remain the property of the Employer and will be deemed Confidential Information of the Employer.

2. **Entire Agreement and Amendment.** This Agreement, together with any schedules, and exhibits attached hereto, contains the complete and exclusive understanding and agreement of the parties with respect to its subject matter and supersedes, merges, and replaces all prior writings, discussions and understandings relating to such subject matter. This Agreement may only be amended by a written agreement and signed by authorized representatives of both parties.
3. **Notices:** Notices or other communications given pursuant to this agreement shall be hand delivered or mailed by first class mail service, addressed as follows, or as changed by notice:

|    |    |  |
|----|----|--|
| a) | To | U.S. OMNI & TSACG Compliance Services<br>Attn: Managing Director, Finance<br>P.O. Box 2799<br>Fort Walton Beach, Florida 32549 |
|----|----|--|

b) To Employer: Fresno Unified School District  
Attn: Executive Officer  
2309 Tulare Street  
Fresno, CA 93721

Fresno Unified School District  
Attn: Chief Financial Officer  
2309 Tulare Street  
Fresno, CA 93721

4. Assignment. Some or all of the rights and duties of OMNI/TSA hereunder may be assigned to an affiliate, or to any successor through merger, reorganization, or sale of assets. Some duties of OMNI/TSA may be performed by others under subcontract, without the release of OMNI/TSA for responsibility for such services. Otherwise, no party may assign this agreement nor any rights or duties hereunder without the prior written consent of the other party.
5. Governing Law. This Agreement shall be governed by, and construed in accordance with the laws of the State of California. The Parties hereby consent to the exclusive jurisdiction of any State or Federal court located in Fresno County, California.
6. Severability. If any term or provision of this Agreement is found to be invalid or unenforceable for any reason, it shall be adjusted rather than avoided, if possible, so as best to accomplish the objective of the parties to the extent possible. In any event, the remaining terms and provisions shall be deemed valid and enforceable. It is expressly understood and agreed that each provision of this Agreement providing for a limitation of liability disclaimer or limitation of warranties, or exclusion of damages is intended by the parties to be severable and independent of any other provisions and to be enforced as such.
7. Waiver. If any term or provision of this Agreement is found to be invalid or unenforceable for any reason, it shall be adjusted rather than avoided, if possible, so as best to accomplish the objective of the parties to the extent possible. In any event, the remaining terms and provisions shall be deemed valid and enforceable. It is expressly understood and agreed that each provision of this Agreement providing for a limitation of liability disclaimer or limitation of warranties, or exclusion of damages is intended by the parties to be severable and independent of any other provisions and to be enforced as such.
8. Force Majeure. Neither party shall be responsible to the other party for any loss, damage, compliance error or expense caused by its failure to perform any duty or obligation under this Agreement which is due to causes beyond its control, such as an act of God, fire, flood, explosion, war, insurrection, riot, vandalism, terrorism, strike, power failure, interruption or loss of telephone/telecommunication services, or governmental act of regulation.
9. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but which together shall constitute a single instrument.

10. Independent Consultant. OMNI/TSA shall act as an independent consultant and/or agent and not as an employee of the Employer. OMNI/TSA agency is limited in scope and pertains only to act on the Employer's behalf concerning any and all compliance matters pertaining to the Employer's 403(b) and/or 457(b) program OMNI/TSA shall furnish evidence of business liability and errors and omissions insurance in such limits of liability and written by an insurance company licensed in the state of Florida and acceptable to the Employer. OMNI/TSA shall be responsible for all taxes as an independent consultant and/or OMNI/TSA. OMNI/TSA shall have no authority to bind the Employer or incur other obligations on behalf of the Employer.
11. Indemnification.
  - a. Subject to the limitations set forth herein ,OMNI/TSA and Employer, each agree to the extent permitted by applicable law, to indemnify and hold the other party harmless against any and all liabilities, losses, costs or expenses (including reasonable legal fees and expenses) of whatsoever kind and nature which may be imposed on, incurred by or asserted against the other party at any time to the extent such liability, loss or expense results from the indemnifying party's negligence, breach of the terms hereof, or willful misconduct under this Agreement.
  - b. The indemnifying party shall have sole control of the defense and settlement of such claims and is not responsible for any settlement that it does not approve in writing; and the indemnitee renders all assistance required.
  - c. The party seeking to be indemnified agrees to notify the indemnifying party of a claim within a reasonable time period. All notices shall comply with the notice requirements set forth herein.
12. Conflicts. OMNI/TSA/TSA warrants that it is under no obligation to any other entity that in any way conflicts with this Agreement and that it is free to enter into this Agreement.
13. Dispute Resolution. The following provisions apply to disputes, claims or lawsuits which may arise under this Agreement.
  - a. Attempt to Resolve. Before a party initiates a lawsuit to address a dispute between the parties, they shall first engage in a good faith attempt to resolve the dispute. The parties must engage in the process set forth in this paragraph as a condition precedent to filing a legal action. Upon written notice of a dispute, each party shall appoint a designated representative, whose task will be to meet and attempt to resolve the dispute. The parties agree to enter into good faith negotiations including a meaningful exchange of information and documentation and to engage in settlement discussions in an attempt to resolve the dispute without the necessity of litigation. They shall do so for a period not less than 60 calendar days. The parties reserve the right to enter into mediation with a mutually agreeable dispute resolution specialist or professional.
  - b. Venue: If a dispute cannot be resolved under the provisions of 13(a), the parties agree that any lawsuit arising out of or in connection with this Agreement shall be

brought in the United States District Court for the District in which the Employer maintains its principal place of business. In the event the United States District Court fails, declines or lacks jurisdiction to hear the case, the lawsuit shall be filed in the highest trial court of general jurisdiction in the county where the Employer maintains its principal offices or its place of business.

- c. Continuity of Services: In the event of a dispute between the Employer and the OMNI/TSA, the OMNI/TSA will continue to perform its obligations under this Agreement in good faith during the resolution of such dispute unless and until this Agreement is terminated in accordance with the provisions of Section 5 of the applicable Services Agreement or these Master Terms and Conditions.

## **EXHIBIT C**

### **DATA SECURITY AND PRIVACY ADDENDUM**

## **U.S. OMNI & TSACG Compliance Services**

### **Information Security Policy**

#### **Information Security Policy:**

U.S. OMNI & TSACG Compliance Services (OMNI/TSACG) possesses information that is sensitive and valuable, e.g., personally identifiable information, financial data, research, and other information considered sensitive. Some information is protected by federal and state laws or contractual obligations that prohibit its unauthorized use or disclosure. The exposure of sensitive information to unauthorized individuals could cause irreparable harm to OMNI/TSACG or members of OMNI/TSACG community, and could also subject OMNI/TSACG to fines or other government sanctions. Additionally, if OMNI/TSACG information were tampered with or made unavailable, it could impair OMNI/TSACG's ability to do business. OMNI/TSACG therefore requires all employees to diligently protect information as appropriate for its sensitivity level.

**Failure to comply with this policy may subject you to disciplinary measures, including written warning, unpaid suspension, or termination.**

#### ***All Employees***

1. You may only access information needed to perform your legitimate duties as a OMNI/TSACG employee.
2. You are expected to ascertain and understand the sensitivity level of information to which you have access.
3. You may not in any way divulge, copy, release, sell, loan, alter or destroy any information except as authorized by department within the scope of your professional activities.
4. You must understand and comply with OMNI/TSACG's requirements related to Personally Identifiable Information (PII). – See Policy Section
5. You must adhere to OMNI/TSACG's requirements for protecting any computer used to conduct OMNI/TSACG business for any computers used to transact OMNI/TSACG business regardless of the sensitivity level of the information held on that system.
6. You must protect the confidentiality, integrity and availability of OMNI/TSACG's information as appropriate for the information's sensitivity level, wherever the information is located, e.g., held on physical documents, stored on computer media, communicated over voice or data networks, exchanged in conversation, etc.
7. Information deemed Confidential or Highly Confidential under this policy must be handled in accordance with OMNI/TSACG's requirements for protecting Confidential and Highly Confidential information.
8. You must safeguard any physical key, ID card or computer/network account that allows you to access OMNI/TSACG information. This includes creating difficult-to-guess computer passwords.
9. You must destroy or render unusable any confidential or highly confidential information contained in any physical document (e.g., memos, reports) or any electronic or optical storage medium (e.g., USB key, CD, hard disk, diskette) before it is discarded.
10. You must report any activities that you suspect may compromise sensitive information to your Department Supervisor/Manager or Senior Management.
11. Your obligation to protect sensitive information continues after you leave OMNI/TSACG.
12. While many federal and state laws create exceptions allowing for the disclosure of confidential information in order to comply with investigative subpoenas, court orders and other compulsory requests from law enforcement agencies, anyone who receives such compulsory requests should contact their Department Supervisor and/or Manager before taking any action. Department Supervisor/Manager should contact Corporate Officer to determine appropriate action.
13. This policy will be reviewed and updated as necessary, but no less than once annually. Revisions and updates will be included in the Employee Handbook and you will be required to acknowledge that you have read, understand and agree to comply with the terms of all policies included in the Handbook.

#### ***Managers and Supervisors***

In addition to complying with the requirements listed above, managers and supervisors must:

14. Ensure that departmental procedures support the objectives of confidentiality, integrity and availability defined by the appropriate policy, and that those procedures are followed.
15. Ensure that restrictions are effectively communicated to those who use, administer, capture, store, process or transfer the information in any form, physical or electronic.
16. Ensure that each staff member understands his or her information security-related responsibilities.
17. Working with OMNI/TSACG IT Support Staff and/or Corporate Officers to understand the restrictions on the access and use of information as defined by federal and state laws and contractual obligations.
18. Defining the confidentiality, integrity and availability requirements (sensitivity level) for each of his or her information collections.
19. Working with Senior management and/or IT Support Staff to determine what users, groups, roles or job functions will be authorized to access the information collection and in what manner (e.g., who can view the information, who can update the information).

#### ***IT Support Staff***

In addition to complying with the policy requirements defined for all employees, managers and supervisors, those who manage computing and network environments that capture, store, process and/or transmit OMNI/TSACG information, are responsible for ensuring that the requirements for confidentiality, integrity and availability are being satisfied within their environments. This includes:

20. Understanding the sensitivity level of the information that will be captured by, stored within, processed by, and/or transmitted through their technologies.
21. Developing, implementing, operating and maintaining a secure technology environment.
22. Ensuring that staff members understand the sensitivity levels of the data being handled and the measures used to secure it.

#### **Policy Section-Electronic Data Files Transfer**

The Electronic Data Files Transfer policy is designed to promote efficient transfer of data and information through standardized electronic data transfers- specifically, the transmission of sensitive data to and from external vendors, consortiums, companies or plan sponsors of OMNI/TSACG. Sensitive data is protected data, Social Security numbers, PII, human resource data, employment data, or any other OMNI/TSACG-maintained data whose disclosure would be seen as causing harm to the OMNI/TSACG. All OMNI/TSACG employees must comply with the three major components of security standards as well as the six data transfer protocols concerning electronic data records.

#### **Security Standards:**

##### **1. Administrative**

Access to OMNI/TSACG's data is protected through security management processes, information access management and password management.

##### **2. Physical**

Physical safeguards restrict access to electronic information to certain authorized individuals and ensure electronic record back-up on a secure computer system. OMNI/TSACG enforces facility access controls, workstation use and security and data back-up and storage procedures.

##### **3. Technical**

Automated processes are implemented to protect OMNI/TSACG's information and control access to data using security management processes, information access management and password management. These automated processes ensure that only appropriate individuals have access to the data. OMNI/TSACG enforces and monitors access controls, data integrity checks, and transmission security.

#### **Data transfer protocols:**

1. OMNI/TSACG will only transfer or receive sensitive data to or from external parties as necessary within contractually bound limitations. For Plan Sponsor and most participant-related data, the owner is the Plan Sponsor. For other sensitive OMNI/TSACG data, the owner is the highest level figure that would have direct authority over and full responsibility for the data—not necessarily the internal users of that data.

2. This data must be either encrypted during transfer via email using encryption consistent with OMNI/TSACG's encryption policies, i.e. the Client Password Assignments or relayed through an FTP user account. This can be achieved using encrypted ZIP files, although other options may be appropriate.
3. When possible OMNI/TSACG will make every effort to transfer the key to the encrypted data out of bounds. That is the data would not be transferred using the same mechanism as the data. For instance, if the data is sent via e-mail, the key should be exchanged via phone or letter.
4. OMNI/TSACG will request that the external party acknowledge receipt of the data. E-mail and phone acknowledgements are acceptable.
5. OMNI/TSACG's standard protocol is to verify the data as secure before the transfer occurs. The use of encryption shall be consistent with OMNI/TSACG's encryption policies, i.e. the Client Password Assignments.
6. OMNI/TSACG's standard protocol is to securely archive data, thus allowing verification of the exact contents of the data in event of an issue.

### **Policy Section -Transmission of Sensitive Information via Email (Internal)**

This policy is to provide OMNI/TSACG employees with the guidance to properly transmit sensitive information via email inside our global network.

1. All sensitive information transmitted via email must be password protected prior to transmission.
2. Sensitive information includes
  - a. Full social security numbers
  - b. Last four social security numbers and date of birth
3. The use of encryption shall be consistent with OMNI/TSACG's encryption policies, i.e. the Client Password Assignments.

### **Policy Section -Managing Confidential and/or Highly Confidential Information**

Confidential information includes but is not limited to Personally Identifiable Information (PII). Highly confidential information is that information which is deemed so by any Corporate Officer. No one may access information that has been classified as Confidential and Highly Confidential without authorization by the appropriate Department Supervisor/Manager. For information classified as Confidential, such authorization may be granted to individuals by name or to all individuals serving in a specific job function. For information classified as Highly Confidential, access must be authorized for each individual by name.

For information classified as Confidential or Highly Confidential, the following procedural and system-level controls must be in place:

- Access to a Confidential or Highly Confidential information collection may only be granted after receiving permission by the appropriate Department Supervisor/Manager authorizing such access. The authorization by the appropriate Department Supervisor/Manager must be documented either by physical or electronic form.
- OMNI/TSACG has procedures in place to ensure that all individuals who have access to Confidential or Highly Confidential information are aware of the sensitivity of the information to which they have access, understand their responsibilities to protect that information appropriately, and acknowledge their understanding and intent to comply with this policy.
- Tangible records (paper documents, etc.) containing Confidential or Highly Confidential information must be:
  - stored in a locked cabinet, drawer or locked office when not in use with access limited to authorized individuals, and
  - physically shredded/destroyed when no longer needed.
- In addition to the requirements for all computers used to conduct OMNI/TSACG business, computers that accept, capture, store, transmit or process information classified as Confidential or Highly Confidential must comply with the following requirements:

- Any piece of Confidential or Highly confidential information that is transmitted across the network must be encrypted using an encryption methodology approved by one or more Corporate Officers;
- Laptops, other mobile and external storage devices must:
  - Have the information on their drives encrypted using an encryption product and methodology approved by one or more Corporate Officers, except when domestic or international laws prohibit the use of encryption software.
  - Where technically feasible, only be usable by a limited number of specific users and system administrators explicitly authorized by the department that owns the laptop.
- Computer servers must:
  - Be secured by a hardware firewall, approved by one or more Corporate Officers, which only permits connections with authorized systems using approved protocols.

## Policy Section-Personally Identifiable Information (PII)

Personally Identifiable Information (or “PII,” as used in this Policy) is information that can be used (either alone or in combination with other information) to identify, contact or locate a unique person. Examples include (but are not limited to): name, social security number, address, birth date, telephone number, account numbers, etc.

All Personally Identifiable Information in the possession of OMNI/TSACG is considered Confidential unless:

1. The information is designated as “Directory Information” by the appropriate Information Guardian.
2. The Chief Technology Officer or Chief of Operations has otherwise authorized its disclosure.

OMNI/TSACG requires that the following pieces of PII may not be collected, stored or used except in situations where there is legitimate business need and **no reasonable alternative**:

- Social Security Number,
- Date of birth,
- Place of birth,
- Mother’s maiden name,
- Credit card numbers,
- Bank account numbers,
- Income tax records, and
- Drivers license numbers.

Supervisors and/or Managers must ensure that their employees understand the need to safeguard this information, and that adequate procedures are in place to minimize this risk. Access to such information may only be granted to authorized individuals on a need to know basis.

## Policy Section-Password Composition

Many institutions have reported incidents where information has been exposed to unauthorized individuals, tampered with and/or destroyed. Often these compromises have been the result of poorly crafted passwords that were easily uncovered by individuals using one of the hundreds of password cracking tools that are available across the Internet.

To ensure that information at OMNI/TSACG is adequately protected, whenever you create a password that will be used to access OMNI/TSACG systems, it must adhere to the following password composition rules. Under this policy, most users will be required to change their passwords every 90 days and are not allowed to use the previous 3 passwords:

- Passwords must be at least seven characters in length.
- Passwords must include at least one character from each of the following character groups:
  - upper case alphabetic characters (A-Z) or lower case alphabetic characters (a-z)
  - numbers and symbols (0-9),
  - symbols !"\$%&'()\*+,-./:;<=>?@[\\]^\_`{|}~

**Note:** Passwords may not include blank spaces or control characters, such as return, tab, back-tab, etc.

*The above rules are enforced by the IT Support Staff. OMNI/TSACG systems that do not use passwords maintained by the IT Support Staff should be written to enforce the policy where the technology permits. Users accessing systems that cannot enforce our password policy should follow the above rules voluntarily. Further, we recommend that you follow the above rules whenever creating any password, to reduce the risk of any your passwords being compromised.*

## **Policy Section-Internet Usage Guidelines**

The intention of this policy is to ensure that OMNI/TSACG, through its employees, complies with intellectual property law (including copyright law) and to protect OMNI/TSACG from the threat of viruses or computer hacking.

1. All Internet access generally must be used only for business activities. Incidental personal use is permissible so long as: (a) it does not consume more than trivial amount of systems resources, (b) does not interfere with worker productivity, (c) does not preempt business activity, (d) is not used for illegal activities, and (e) is not inappropriate as described in Section 3, below.

2. Internet access does not guarantee privacy or confidentiality; therefore, any access to and use of the Internet may be monitored by OMNI/TSACG.

3. Access to Internet sites containing inappropriate material or downloading of such material, (including a screensaver or wallpaper) is prohibited.

Inappropriate material includes, but is not limited to:

- Nudity, Pornographic or Adult content
- Discriminatory content of any nature (i.e. Racial, Sexual, Age)
- Games
- Chat Rooms
- Offensive material of any nature

4. All material on the Internet should be considered copyrighted material. OMNI/TSACG prohibits any employee from downloading software or other copyrighted material without permission from the IT steering committee and the copyright owner. Requests to download information should be directed to the employees' Department Manager, who will consult with the IT Steering Committee as necessary.

5. Copyright infringement by an employee may subject OMNI/TSACG to liability for the infringing activity. As such conduct is directly contrary to company policy; OMNI/TSACG reserves the right to hold any employee liable for any infringing action. The use and downloading of software and material from Internet sites that could be used for the transfer of music, software, movies and other copyrighted content is prohibited.

6. No OMNI/TSACG material, intellectual property, proprietary information or material intended for internal distribution only shall be placed on or made available via the Internet. However, upon obtaining prior approval from an appropriate Department Manager, such information may be made available.

7. The downloading of file(s) from the Internet should be undertaken only when the following criteria have been met:

- The files originate from trusted sources;
- The files are not for personal use;
- All files downloaded should be properly scanned for viruses before being placed on a network or local hard drive; and
- All appropriate precautions to detect any viruses and prevent the spread of such viruses have been taken.
- All employees, other than senior level management or executives, must obtain permission from their direct manager or a corporate officer, prior to ANY download. All managers are encouraged to verify validity and security of downloads with the VP of Operations or IT staff prior to authorizing download.

8. The use of screen savers that interact or attempt to download images from the Internet is prohibited.

9. Access to Internet sites that charge for content is prohibited without prior approval from a Corporate Officer of OMNI/TSACG. Costs associated with unauthorized access shall be deemed a personal expense and as such will be deducted from the employee payroll. Additionally, the act is subject to disciplinary action.

10. Employees who are not management, senior executives or program consultants are prohibited from using their Company e-mail address to register at an Internet site not directly relating to business use. In addition, employees are prohibited to use said e-mail address to register for the receipt of non-business e-mail lists (e.g. joke of the day, horoscope of the day) without prior approval of their Department Manager.

11. OMNI/TSACG has elected to standardize use of Microsoft's Internet Explorer or Google Chrome as its web browser. The installation of any other web browser on a Company computer should be approved by IT support and your department manager.

OMNI/TSACG reserves the right to change or revise the above policy at any time without notification. Any employee violating these guidelines will be subject to disciplinary action, up to and including termination.

### **Policy Section -Requirements for Any Computer Used to Conduct OMNI/TSACG Business**

In order to adequately protect OMNI/TSACG information systems from compromises, all computers used to conduct OMNI/TSACG business must be configured using security industry-sanctioned best practices that include but are not limited to the following:

- Configure and use computers in a manner that is compliant with the OMNI/TSACG's core Internet Usage Policy.
- Require all computer accounts to have strong passwords as defined by the OMNI/TSACG's Password Composition Policy.
- Accounts that have administrative privileges must only be used for system setup and maintenance.
- Computers should be configured to "time out" after no more than 20 minutes of inactivity.
- Users should lock or log off their computers before leaving them unattended.
- Ensure that system and application security updates are applied as soon after being released by the vendor as possible;
- Ensure that anti-virus software is installed and is actively protecting the system;
- Limit the services running on OMNI/TSACG's computers to those needed by the computer user to perform his or her assigned tasks;
- Ensure that any system (Servers Only) is configured to keep a record of:
  - Who attempted to log into the system (successfully and unsuccessfully) and when,
  - When they logged out,
  - Administrative activity performed,
  - Unsuccessful attempts to access confidential and highly confidential files.

# 403(b) Adoption Agreement

---

## Fresno Unified School District

**FRESNO UNIFIED SCHOOL DISTRICT  
403(B) RETIREMENT PLAN**

**TABLE OF CONTENTS**

|   |    |
|---|----|
| ADOPTING EMPLOYER INFORMATION .....   | 1  |
| PLAN INFORMATION .....  | 2  |
| A. GENERAL INFORMATION .....  | 2  |
| Plan Name/Effective Date .....  | 2  |
| Plan Features .....   | 2  |
| Compensation .....  | 3  |
| Compensation Exclusions .....   | 4  |
| B. ELIGIBILITY .....  | 5  |
| Exclusions - Elective Deferrals .....   | 5  |
| Exclusions - Other Contributions .....  | 6  |
| Eligibility Service Rules - Elective Deferrals .....  | 7  |
| Eligibility - Other Contributions .....   | 7  |
| Eligibility Service Computation Rules .....   | 10 |
| Eligibility Service Method .....  | 10 |
| C. CONTRIBUTIONS - ELECTIVE DEFERRALS, VOLUNTARY CONTRIBUTIONS, MANDATORY CONTRIBUTIONS ..... | 11 |
| Elective Deferrals .....  | 11 |
| Automatic Enrollment .....  | 11 |
| Voluntary Contributions .....   | 12 |
| Mandatory Contributions .....   | 12 |
| D. CONTRIBUTIONS - MATCHING, NON-ELECTIVE, AND OTHER CONTRIBUTIONS .....                      | 12 |
| Matching - Allocation Service .....   | 12 |
| Matching - Formula .....  | 13 |
| Non-Elective Contributions - Allocation Service .....   | 14 |
| Non-Elective - Formula .....  | 15 |
| E. VESTING .....  | 17 |
| Vesting Service Rules .....   | 17 |
| Vesting Schedules .....   | 18 |
| F. DISTRIBUTIONS - SEVERANCE FROM EMPLOYMENT/DEATH .....                                      | 19 |
| Definitions .....   | 19 |
| Time & Form of Payment .....  | 20 |
| Payments on Death .....   | 21 |
| Cash Out .....  | 21 |
| G. DISTRIBUTIONS IN-SERVICE WITHDRAWALS/LOANS/OTHER DISTRIBUTIONS .....                       | 22 |
| Vesting Status .....  | 22 |
| Hardship .....  | 22 |
| Other Withdrawals .....   | 25 |
| Conditions/Limitations .....  | 26 |
| Roth In-Plan Rollovers .....  | 27 |
| Loans .....   | 27 |
| Exchanges .....   | 27 |
| Transfers to Purchase Service Credit .....  | 27 |
| H. PLAN OPERATIONS .....  | 27 |
| Plan Operations .....   | 27 |
| I. MISCELLANEOUS .....  | 28 |
| J. EXECUTION PAGE .....   | 30 |
| ADMINISTRATIVE AND VENDOR APPENDIX .....  | 31 |
| EFFECTIVE DATE ADDENDUM .....   | 33 |
| HARDSHIP DISTRIBUTION ADDENDUM .....  | 34 |
| SECURE/CARES/CAA ADDENDUM .....   | 36 |



**ADOPTION AGREEMENT #001**  
**NON-ERISA 403(b) PLAN**  
**Without Retirement Income Account**  
**Alternative One - Governmental Employers**

**NOTE:** This plan document is intended for use by a 403(b) plan that is not subject to ERISA. 501(c)(3) organizations that do not intend to meet the Department of Labor ERISA Safe Harbor Exemption under 29 C.F.R. section 2510.3-2(f) may not use this document.

The undersigned Adopting Employer hereby adopts this Plan. The Plan is intended to be tax-favored under Code sections 403(b) and 501(a), respectively. The Plan will consist of this Adoption Agreement, its related Basic Plan Document and any related appendix or addendum to the Adoption Agreement. Unless otherwise indicated, all section references are to sections in the Basic Plan Document.

**ADOPTING EMPLOYER INFORMATION**

**NOTE:** An amendment is not required to change the responses in items 1-13 below.

1. Name of adopting employer (Plan Sponsor): Fresno Unified School District
2. Address: 2309 Tulare Street
3. City: Fresno
4. State: CA
5. Zip: 93721
6. Phone number: 559-457-6227
7. Fax number: \_\_\_\_\_
8. Plan Sponsor EIN: 94-6002206
9. Plan Sponsor fiscal year end: 06/30
10. Entity Type
  - a. Plan Sponsor entity type:
    1. ☒ Public education organization (Code section 170(b)(1)(A)(ii))
    2. ☐ Tax-Exempt Organization under Code section 501(c)(3)
    3. ☐ Indian tribal government public school (Code section 7871(a)(6)(B))
    4. ☐ Church or Qualified Church-Controlled Organization
    5. ☐ Other: \_\_\_\_\_
  - b. If entity type is "Other", how does the Plan Sponsor qualify to establish and maintain a 403(b) plan:
    1. ☐ Public education organization (Code section 170(b)(1)(A)(ii))
    2. ☐ Tax-Exempt Organization under Code section 501(c)(3)
    3. ☐ Indian tribal government public school (Code section 7871(a)(6)(B))
    4. ☐ Church or Qualified Church-Controlled Organization
    5. ☐ State or local Governmental Organization that is also a 501(c)(3) organization

**NOTE:** If the Plan Sponsor entity type is "Tax-Exempt Organization under Code section 501(c)(3)" the Plan Sponsor is indicating that they intend to meet the Department of Labor ERISA Safe Harbor Exemption under 29 C.F.R. section 2510.3-2(f). This includes limiting contributions to Employee contributions and limited involvement on the part of the Plan Sponsor including the prohibition on making discretionary determinations.

11. State of organization of Plan Sponsor: California
12. **Affiliated Service Groups**  
☐ The Plan Sponsor is a member of an affiliated service group. List all members of the group (other than the Plan Sponsor): \_\_\_\_\_  
**NOTE:** Affiliated service group members must have the approval of the Plan Sponsor to adopt and participate in the Plan.  
**NOTE:** Listing affiliated service group members is for information purposes only and is optional.
13. **Controlled Groups**  
☐ The Plan Sponsor is a member of a controlled group. List all members of the group (other than the Plan Sponsor): \_\_\_\_\_  
**NOTE:** Controlled group members must have the approval of the Plan Sponsor to adopt and participate in the Plan.  
**NOTE:** Listing controlled group members is for information purposes only and is optional.

## PLAN INFORMATION

A. GENERAL INFORMATION

## Plan Name/Effective Date

1. Plan Number: 001
2. Plan name:
  - a. Fresno Unified School District
  - b. 403(b) Plan
3. **Effective Date**
  - a. Original effective date of Plan: 01/01/2009
  - b. ☒ This is a restatement of a previously-adopted plan. Effective date of Plan restatement: 01/01/2023

*NOTE: The date specified in A.3a for a new plan may not be earlier than the first day of the Plan Year during which the Plan is adopted by the Plan Sponsor.*

*NOTE: If A.3b is not selected, the Effective Date of the Plan will be the date specified in A.3a. If A.3b is selected, the Effective Date of the restatement will be the date specified in A.3b. However if the Adoption Agreement states another specific effective date for any Plan provision, such stated specific effective date will apply to that provision. The date specified in A.3b for an amended and restated plan (including the initial PPA restatement) may not be earlier than the first day of the Plan Year during which the amended and restated Plan is adopted by the Plan Sponsor.*

*NOTE: The effective date of this restatement cannot be earlier than January 1, 2009.*
4. **Plan Year**
  - a. Plan Year means each 12-consecutive month period ending on 12/31 (e.g. December 31)
  - b. ☐ The Plan has a short Plan Year. The short Plan Year begins \_\_\_\_\_ and ends \_\_\_\_\_
5. **Limitation Year means:**
  - a. ☒ Plan Year
  - b. ☐ calendar year
  - c. ☐ other (e.g., Employer's Fiscal Year): \_\_\_\_\_

*NOTE: If A.5c is selected, the Limitation Year must be a consecutive 12-month period. This includes a year with an annual period varying from 52 to 53 weeks, as long as the year satisfies the requirements of Code section 441(f).*
6. **Frozen Plan**

☐ The Plan is frozen as to eligibility and benefits effective \_\_\_\_\_

*NOTE: If A.6 is selected, no Eligible Employee will become a Participant, no Participant will be eligible to further participate in the Plan, and no contributions will accrue as of and after the date specified.*

## Plan Features

7. **Elective Deferrals**
  - a. Elective Deferrals are permitted.
    - i. ☒ Yes
    - ii. ☐ Formerly Allowed
    - iii. ☐ No
  - b. Roth Elective Deferrals are permitted.
    - i. ☒ Yes
    - ii. ☐ Formerly Allowed
    - iii. ☐ No

*NOTE: If "No" is selected in A.7a, questions regarding Elective Deferrals are disregarded.*
8. **Voluntary After-Tax Contributions**

Voluntary After-Tax Contributions are permitted.

  - a. ☐ Yes
  - b. ☐ Formerly Allowed
  - c. ☒ No

*NOTE: If "No", questions regarding Voluntary After-Tax Contributions are disregarded.*

**9. Mandatory Contributions**

- a. Mandatory After-Tax Contributions are permitted.
  - i. ☐ Yes
  - ii. ☐ Formerly Allowed
  - iii. ☒ No
- b. Mandatory Pre-Tax Contributions are permitted.
  - i. ☐ Yes
  - ii. ☐ Formerly Allowed
  - iii. ☒ No

*NOTE: If "No", questions regarding Mandatory Contributions are disregarded.*

**10. Matching Contributions**

Matching Contributions are permitted.

- a. ☐ Yes
- b. ☐ Formerly Allowed
- c. ☒ No

*NOTE: If "No", questions regarding Matching Contributions are disregarded.*

**11. Non-Elective Contributions**

Non-Elective Contributions are permitted.

- a. ☒ Yes
- b. ☐ Formerly Allowed
- c. ☐ No

*NOTE: If "No", questions regarding Non-Elective Contributions are disregarded.*

**12. Plan Features Effective Dates**

- a. ☒ There is a special effective date for one or more features specified in A.7 through A.11. The special effective date(s) that occur after the Effective Date specified in A.3 is/are: Roth contributions are permitted under the Plan as soon as administratively practicable, on or after 1/1/2023.
- b. ☐ A previous Plan amendment eliminated one or more of the features specified in A.7 through A.11. Specify any provisions that apply to the eliminated Plan features: \_\_\_\_\_

*NOTE: If A.12a is selected, indicate the feature (Elective Deferrals, Matching Contributions, etc.) and the effective date of the feature. The effective date must be after the Effective Date specified in A.3.*

*NOTE: Elective Deferrals will be effective as of the later of the date specified in A.12a or the execution of an amendment/restatement that first provides for Elective Deferrals.*

**Compensation**

**13. Compensation**

- a. Compensation for purposes of allocations is defined as:
  - i. ☒ W-2
  - ii. ☐ Withholding Compensation
  - iii. ☐ Section 415 Safe Harbor
- b. Compensation is determined over the period specified below ending with or within the Plan Year:
  - i. ☐ Plan Year
  - ii. ☒ calendar year
  - iii. ☐ Limitation Year
  - iv. ☐ Other twelve-month period beginning on: \_\_\_\_\_ (enter month and day)

*NOTE: If "Plan Year" is not selected in A.14b, for new/rehired Employees whose date of hire is less than 12 months before the end of the 12-month period designated, Compensation will be determined over the Plan Year.*

**14. Compensation Inclusions**

- a. **Elective Deferrals**
  - ☒ Elective Deferrals are included in Compensation for the following purposes:
    - i. ☒ Elective Deferrals, Voluntary Contributions, and Mandatory Contributions
    - ii. ☐ Matching Contributions

iii. ☒ Non-Elective Contributions

**b. Deemed Code section 125 Compensation**

☒ Deemed Code section 125 Compensation is included in Compensation for the following purposes:

- i. ☒ Elective Deferrals, Voluntary Contributions, and Mandatory Contributions
- ii. ☐ Matching Contributions
- iii. ☒ Non-Elective Contributions

**c. Post Severance Compensation**

☒ Post Severance Compensation is included in Compensation for the following purposes:

- i. ☒ Elective Deferrals, Voluntary Contributions, and Mandatory Contributions
- ii. ☐ Matching Contributions
- iii. ☐ Non-Elective Contributions

**d. Post Year-End Compensation**

☐ Post Year-End Compensation is included in Compensation for the following purposes:

- i. ☐ Elective Deferrals, Voluntary Contributions, and Mandatory Contributions
- ii. ☐ Matching Contributions
- iii. ☐ Non-Elective Contributions

**NOTE:** If "Yes" is selected, amounts earned during a Plan Year and paid during the first few weeks of the following Plan Year will be included in Compensation for the prior Plan Year.

**e. Other Pay**

☐ Other pay is included in Compensation for the following purposes (not otherwise included in A.14)(e.g., fringe benefits for all Participants):

- i. ☐ Describe other pay included in the definition of Compensation for Elective Deferrals, Voluntary Contributions, and Mandatory Contributions.
- ii. ☐ Describe other pay included in the definition of Compensation for Matching Contributions.
- iii. ☐ Describe other pay included in the definition of Compensation for Non-Elective Contributions.

**NOTE:** If other pay (A.14e) is selected, A.14e should indicate for which class of Participants the Compensation is included, must be objectively determinable, and may not be specified in a manner that is subject to Adopting Employer discretion.

**Compensation Exclusions**

**15. Pay Before Participation**

☒ Compensation earned before participation in the Plan is excluded from Compensation for the following purposes:

- a. ☒ Elective Deferrals, Voluntary Contributions, and Mandatory Contributions
- b. ☐ Matching Contributions
- c. ☒ Non-Elective Contributions

**NOTE:** If selected, Compensation will include only those amounts that are actually paid to the Participant during that part of the Plan Year the Participant is eligible to participate in the Plan. If not selected, Compensation will include those amounts that are actually paid to the Participant during the period specified in A.13b.

**16. 414(s) Safe Harbor Alternative Definition**

☐ Certain fringe benefits are excluded from Compensation for the following purposes:

- a. ☐ Elective Deferrals, Voluntary Contributions, and Mandatory Contributions
- b. ☐ Matching Contributions
- c. ☐ Non-Elective Contributions

**NOTE:** If selected, Compensation will exclude all of the following items (even if includable in gross income): reimbursements or other expense allowances, fringe benefits (cash and noncash), moving expenses, deferred compensation, and welfare benefits (Treas. Reg. section 1.414(s)-1(c)(3)).

**17. Other Pay**

a. Other pay excluded from Compensation for the following purposes (e.g., bonuses, commissions):

- i. ☐ Describe other pay excluded from the definition of Compensation for Elective Deferrals, Voluntary Contributions, and Mandatory Contributions.

- ii. ☐ Describe other pay excluded from the definition of Compensation for Matching Contributions.
- iii. ☐ Describe other pay excluded from the definition of Compensation for Non-Elective Contributions.

**b. Other pay is excluded from Compensation for the following Participants:**

- i. ☐ Highly Compensated Employees only
- ii. ☐ All Participants
- iii. ☐ Other (e.g., owners) \_\_\_\_\_

**NOTE:** If All Participants (A.17b.ii) is selected, the definition of Compensation will not be a safe harbor definition within the meaning of Treas. Reg. 1.414(s)-1(c).

**NOTE:** The pay specified above (A.17a) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

**NOTE:** See Section 4.01(c) for rules regarding elections for bonuses or other special pay.

**18. Disability**

Definition of Disability

- a. ☒ Under Code section 22(e). The Participant is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or that has lasted or can be expected to last for a continuous period of not less than 12 months. The permanence and degree of such impairment will be supported by medical evidence.
- b. ☐ Under the Social Security Act. The determination by the Social Security Administration that the Participant is eligible to receive disability benefits under the Social Security Act.
- c. ☐ Inability to engage in comparable occupation. The Participant suffers from a physical or mental impairment that results in his inability to engage in any occupation comparable to that in which the Participant was engaged at the time of his disability. The permanence and degree of such impairment will be supported by medical evidence.
- d. ☐ Pursuant to other Adopting Employer Disability Plan. The Participant is eligible to receive benefits under a disability plan sponsored by the Adopting Employer.
- e. ☐ Under uniform rules established by the Plan Administrator. The Participant is mentally or physically disabled under a written nondiscriminatory policy.
- f. ☐ Other: \_\_\_\_\_

**NOTE:** If A.18f is selected, provide the definition of Disability. The definition provided must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

**19. Choice of Law**

Name of state or commonwealth for choice of law (Section 13.06): California

**B. ELIGIBILITY**

**Exclusions - Elective Deferrals**

**1. For purposes of Elective Deferrals, the term "Eligible Employee" will not include (select all that apply):**

- a. ☐ Employees whose maximum Elective Deferrals would not exceed \$200.
- b. ☐ Employees who are eligible to participate in an eligible governmental plan under section 457(b) that permits contributions or deferrals at the election of the employee.
- c. ☐ Employees who are eligible to participate in a plan of the Employer offering a qualified cash or deferred election under Code section 401(k) or a contract described in Code section 403(b).
- d. ☐ Employees who are non-resident aliens described in Code section 410(b)(3)(C).
- e. ☐ Employees who are students performing services described in Code section 3121(b)(10).
- f. ☐ Employees who normally work fewer than 20 hours per week.

**NOTE:** An Employee normally works fewer than 20 hours per week if, for the 12-month period beginning on the date the Employee's employment commenced, the Employer reasonably expects the Employee to work fewer than 1,000 hours of service (as defined under section 410(a)(3)(C) of the Code) in such period, and, for each Plan Year ending after the close of that 12-month period, the Employee has worked fewer than 1,000 hours of service in the preceding 12-month period. Under this provision, an Employee who works 1,000 or more hours of service in the 12-month period beginning on the date the Employee's employment commenced or in a Plan Year ending after the close of that 12-month period shall then be eligible to participate in the Plan. Once an Employee becomes eligible to have Elective Deferrals made on his or her behalf under the Plan under this standard, the Employee cannot be excluded from eligibility to have Elective Deferrals made on his or

her behalf in any later year under this standard.

**NOTE:** If the Plan elects to exclude either Employees who are students performing services or Employees who normally work fewer than 20 hours per week and fail to exclude an Employee who falls into one of those excluded classes as of the date the Employee was incorrectly allowed to participate in the plan all other Employees who fall into the same excluded class must be permitted to participate in the Plan.

## Exclusions - Other Contributions

For purposes of the contributions specified below, the term "Eligible Employee" will not include:

### 2. Union Employees

☐ An Employee who is included in a unit of Employees covered by a collective bargaining agreement, if retirement benefits were the subject of good faith bargaining, and if the collective bargaining agreement does not provide for participation in this Plan will be excluded from the Plan for the following purposes:

- a. ☐ Voluntary Contributions
- b. ☐ Mandatory After-Tax Contributions
- c. ☐ Mandatory Pre-Tax Contributions
- d. ☐ Matching Contributions
- e. ☐ Non-Elective Contributions

### 3. Leased Employees

☐ A Leased Employee will be excluded from the Plan for the following purposes:

- a. ☐ Voluntary Contributions
- b. ☐ Mandatory After-Tax Contributions
- c. ☐ Mandatory Pre-Tax Contributions
- d. ☐ Matching Contributions
- e. ☐ Non-Elective Contributions

### 4. Non-Resident Aliens

☐ An Employee who is a non-resident alien who received no earned income (within the meaning of Code section 911(d)(2)) that constitutes income from services performed within the United States (within the meaning of Code section 861(a)(3)) will be excluded from the Plan for the following purposes:

- a. ☐ Voluntary Contributions
- b. ☐ Mandatory After-Tax Contributions
- c. ☐ Mandatory Pre-Tax Contributions
- d. ☐ Matching Contributions
- e. ☐ Non-Elective Contributions

### 5. Other Employees

☒ Other Employees, as defined below, will be excluded from the Plan for the following purposes (e.g., Employees paid on a salary basis):

- a. ☐ Voluntary Contributions
- b. ☐ Mandatory After-Tax Contributions
- c. ☐ Mandatory Pre-Tax Contributions
- d. ☐ Matching Contributions
- e. ☒ Non-Elective Contributions

Eligibility to receive a non-elective contribution is determined in accordance with the Adopting Employer's collective bargaining agreements, employment agreements, or memorandum of understanding, or their equivalent with Employees of the Adopting Employer, which are incorporated by reference hereunder.

IMPORTANT NOTE: Employer Nonelective Contributions must be nonelective by employees under relevant documents and in operation. An employee may not be permitted to take any amount of such contributions in cash at or prior to severance of employment. If Employer Nonelective Contributions are available to collectively bargained employees or to other employees subject to an employment agreement, such Employer Nonelective Contributions formula must also be clearly reflected in the terms of the collective bargaining agreement or employment agreement, as applicable, as nonelective.

**NOTE:** If selected, the definition of "other Employee" provided must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

### Eligibility Service Rules - Elective Deferrals

6. The frequency of entry dates for Elective Deferrals will be:
- a. ☐ immediate
  - b. ☐ first day of each calendar month
  - c. ☒ other: As soon as administratively feasible following the date of hire (but no more than 60 days following the hire date) and upon employee's completion of a Salary Reduction Agreement and establishment of his/her 403(b) account with the selected service provider.
- NOTE:** Under the universal availability rules an Eligible Employee must enter the Plan as soon as administratively feasible following their hire date (no more than 60 days following date of hire).

### Eligibility - Other Contributions

Except as otherwise provided in B.10, an Eligible Employee will be eligible to make contributions other than Elective Deferrals (if permitted pursuant to A.8-A.11) at the time specified in B.9 upon meeting the requirements of B.7 and B.8.

#### 7. Age Requirement

Minimum age requirement for Contributions other than Elective Deferrals: (leave blank or enter "0" if none)

- \_\_\_\_\_ Voluntary Contributions
- \_\_\_\_\_ Mandatory After-Tax Contributions
- \_\_\_\_\_ Mandatory Pre-Tax Contributions
- \_\_\_\_\_ Matching Contributions
- 0 Non-Elective Contributions

#### 8. Minimum service requirement

##### a. Minimum service requirement:

- i. None
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- ii. Completion of one Year of Eligibility Service
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- iii. Completion of two Years of Eligibility Service
  - a. ☐ Matching Contributions
  - b. ☐ Non-Elective Contributions
- iv. Completion of \_\_\_\_\_ Hours of Service within a twelve-month period
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- v. Completion of \_\_\_\_\_ months of service
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- vii. Completion of \_\_\_\_\_ Hours of Service in a \_\_\_\_\_ month period

- a. ☐ Voluntary Contributions
- b. ☐ Mandatory After-Tax Contributions
- c. ☐ Mandatory Pre-Tax Contributions
- d. ☐ Matching Contributions
- e. ☐ Non-Elective Contributions
- ix. Completion of \_\_\_\_\_ consecutive months of continuous service
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- xi. Other (e.g., 160 hours in each of three consecutive months):
  - a. ☐ Voluntary Contributions
  - b. ☐ \_\_\_\_\_ Mandatory After-Tax Contributions
  - c. ☐ \_\_\_\_\_ Mandatory Pre-Tax Contributions
  - d. ☐ \_\_\_\_\_ Matching Contributions
  - e. ☒ Non-Elective Contributions

Any service requirements for the eligibility to receive a non-elective contribution are set forth in accordance with the Adopting Employer's collective bargaining agreements, employment agreements, or memorandum of understanding, or their equivalent with Employees of the Adopting Employer, which are incorporated by reference hereunder.

**NOTE:** Service taken into account for purposes of B.8 will be determined under the terms and conditions specified for determining a Year of Eligibility Service.

**NOTE:** If one or two Year of Eligibility Service (B.8a.ii or B.8a.iii) is selected, and no hours are specified, the Plan will use 1,000 Hours of Service.

**NOTE:** If selected, the definition of "other" provided must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

- b. Enter the number of Hours of Service necessary for Year of Eligibility Service for purposes of Contributions other than Elective Deferrals: 0

**9. Entry Dates**

- a. Frequency of entry dates for Contributions other than Elective Deferrals:
  - i. immediate
    - a. ☐ Voluntary Contributions
    - b. ☐ Mandatory After-Tax Contributions
    - c. ☐ Mandatory Pre-Tax Contributions
    - d. ☐ Matching Contributions
    - e. ☒ Non-Elective Contributions
  - ii. first day of each calendar month
    - a. ☐ Voluntary Contributions
    - b. ☐ Mandatory After-Tax Contributions
    - c. ☐ Mandatory Pre-Tax Contributions
    - d. ☐ Matching Contributions
    - e. ☐ Non-Elective Contributions
  - iii. first day of each Plan quarter
    - a. ☐ Voluntary Contributions
    - b. ☐ Mandatory After-Tax Contributions
    - c. ☐ Mandatory Pre-Tax Contributions
    - d. ☐ Matching Contributions
    - e. ☐ Non-Elective Contributions
  - iv. first day of the first month and seventh month of the Plan Year
    - a. ☐ Voluntary Contributions
    - b. ☐ Mandatory After-Tax Contributions

- c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- v. first day of the Plan Year
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- vi. other: (e.g., first day of each pay period)
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions

**NOTE:** The entry date specified above (B.9a.vi) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

**b. Timing of Entry Dates**

If B.9a.i and B.9a.vi (immediate entry/dates specified) are not selected, an Eligible Employee will become a Participant eligible to receive an allocation of Contributions other than Elective Deferrals on the entry date selected in B.9a that is \_\_\_\_\_ the date the requirements of B.7 through B.9 are met.

- i. coincident with or next following
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- ii. next following
  - a. ☐ Voluntary Contributions
  - b. ☐ Mandatory After-Tax Contributions
  - c. ☐ Mandatory Pre-Tax Contributions
  - d. ☐ Matching Contributions
  - e. ☐ Non-Elective Contributions
- iii. coincident with or immediately preceding
  - a. ☐ Matching Contributions
  - b. ☐ Non-Elective Contributions
- iv. immediately preceding
  - a. ☐ Matching Contributions
  - b. ☐ Non-Elective Contributions
- v. nearest to
  - a. ☐ Matching Contributions
  - b. ☐ Non-Elective Contributions

- 10.** Additional requirements, limitations, conditions, or other modifications to B.7 - B.9 (e.g., Participants part of a collectively bargained for agreement will be immediately eligible for Elective Deferrals and will enter the Plan for that purpose on their date of hire.):

☐ Voluntary Contributions

Other: \_\_\_\_\_

☐ Mandatory After-Tax Contributions

Other: \_\_\_\_\_

☐ Mandatory Pre-Tax Contributions

Other: \_\_\_\_\_

☐ Matching Contributions

Other: \_\_\_\_\_

☒ Non-Elective Contributions

Other: Any additional requirements concerning when the Adopting Employer is required to make the non-elective contribution to an account of an Employee who has met the requirements to receive a non-elective contribution shall be governed in accordance with the Adopting Employer's collective bargaining agreements, employment agreements, or memorandum of understanding, or their equivalent with Employees of the Adopting Employer, which are incorporated by reference hereunder.

**NOTE:** The additional requirements, limitations, conditions, or other modifications specified above (B.10) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

## Eligibility Service Computation Rules

### 11. Other Employer Service

- ☐ Count years of service with employers other than the Adopting Employer for eligibility purposes. List other employers and indicate for what purposes (e.g., Non-Elective, Matching, etc.) the service applies along with any limitations (e.g., service with ABC Inc. will be included for determining eligibility for Matching Contributions): \_\_\_\_\_

**NOTE:** The other employer service specified above (B.11) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

### 12. Break in Service

- a. ☐ Rule of parity. Exclude eligibility service before a period of five (5) consecutive One-Year Breaks in Service/Periods of Severance if an Employee does not have any nonforfeitable right to the Account balance derived from Employer contributions.
- b. ☐ One-year holdout. If an Employee has a One-Year Break in Service/Period of Severance, exclude eligibility service before such period until the Employee has completed a Year of Eligibility Service after returning to employment with the Employer.
- c. ☐ The following modifications will be made to the requirements specified in B.12a-b: \_\_\_\_\_

**NOTE:** B.12 applies for purposes of eligibility to receive Matching Contributions and Non-Elective Contributions only.

**NOTE:** B.12c could be used, for example, to require less than 500 hours of service (but not more than 500 hours) for a One-Year Break in Service under B.12a and/or B.12b, or to specify that the break in service rule(s) only apply to certain contributions.

### 13. Special Participation Date

- a. ☐ Allow immediate participation for all Eligible Employees employed on a specific date. All Eligible Employees employed on \_\_\_\_\_ will become eligible to participate in the Plan as of \_\_\_\_\_
- b. ☐ The Plan provides conditions or limitations on immediate participation (e.g., Employees employed under a union contract are not subject to special participation date): \_\_\_\_\_

**NOTE:** If B.13b applies (B.13a is selected) and is selected, describe the conditions or limitations and indicate for what purposes (e.g., Elective Deferrals, Matching, etc.) the conditions or limitations apply. The conditions/limitations must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

## Eligibility Service Method

### 14. Eligibility Service Method

- a. Eligibility service computation method.
  - i. ☐ Hours of Service
    - ☐ Eligibility Computation Period will switch to Plan Year
    - ☐ Eligibility Computation Period will remain based on anniversary of date of hire
  - ii. ☒ Elapsed Time

**NOTE:** B.14.a.ii can only be chosen if B.8.a.ii, B.8.a.iv, B.8.a.vi, or B.8.a.vii (without an hours requirement specified) is chosen.
- b. Select hours equivalency for eligibility purposes:
  - i. ☐ None

An Employee will be credited with the following service with the Employer:

  - ii. ☐ 10 Hours of Service for each day or partial day
  - iii. ☐ 45 Hours of Service for each week or partial week
  - iv. ☐ 95 Hours of Service for each semi-monthly payroll period or partial semi-monthly payroll period
  - v. ☐ 190 Hours of Service for each month or partial month
- c. The hours equivalency will apply to:
  - i. ☐ All Employees

- ii. ☐ Only Employees not paid on a per-hour basis
- d. ☒ The following modifications will be made to the requirements specified in B.14a-c: Service requirements regarding whether an Employee has become eligible to receive a non-elective contribution is governed by the Adopting Employer's collective bargaining agreement, employment agreements, or memorandum of understanding, or equivalent with Employees of the Adopting Employer, which are incorporated by reference hereunder.

**NOTE:** B.14c will not apply if B.14b.i is selected ("None").

**NOTE:** The responses to B.14 are used only to the extent that the Plan determines eligibility service by the Hour of Service method and will apply uniformly to B.8 wherever Hours of Service is elected unless otherwise provided in B.14d.

**NOTE:** If B.14d is selected, the modifications must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

## **C. CONTRIBUTIONS - ELECTIVE DEFERRALS, VOLUNTARY CONTRIBUTIONS, MANDATORY CONTRIBUTIONS**

### **Elective Deferrals**

**NOTE:** If A.7 is "Yes" (Elective Deferrals are permitted), an Eligible Employee will be eligible to make Elective Deferrals to the Plan in the following manner:

#### **1. Maximum Deferral Amounts**

Maximum Elective Deferral contribution: 100% of Compensation

#### **2. Modifications of Elective Deferrals**

- a. Participants may modify/start/stop Elective Deferrals/Voluntary Contribution elections:
  - i. ☐ Each pay period
  - ii. ☐ Monthly
  - iii. ☐ Quarterly
  - iv. ☐ Semi Annually
  - v. ☐ Annually
  - vi. ☒ Pursuant to Plan Administrator procedures (at least once each calendar year)
- b. ☒ Participants may stop an election to contribute at any time.

#### **3. Catch-up Contributions**

- a. ☒ Participants may make Age 50 Catch-up Contributions (Section 5.01(c)).
- b. ☒ Participants with fifteen years of service may make Special Long Service Catch-up Contributions (Section 5.01(b)).

### **Automatic Enrollment**

#### **4. The Plan provides for traditional automatic enrollment**

- a. ☐ Yes, traditional automatic contribution arrangement ("ACA")
- b. ☒ No

#### **5. Automatic Enrollment - ACA**

- a. The initial amount of the automatic enrollment (as a percentage of Compensation): \_\_\_\_\_%
- b. ☐ The amount specified in C.5a will increase in the following manner (include amount and timing of increase): \_\_\_\_\_
- c. ☐ Delayed automatic enrollment. The traditional automatic enrollment will be deemed elected \_\_\_\_\_ after the initial satisfaction of the eligibility requirements of Article 3 with respect to Elective Deferrals (and after effective date of the addition of an automatic enrollment feature for current Participants).

**NOTE:** For example, if the automatic enrollment amount is 3% for the first year and increases by 1% per year for five years, insert "3%" in the first blank (C.5a) and "increase by 1% on the first day of the Plan Year in the second through sixth year to a maximum of 8%" in the second blank (C.5b).

#### **6. Automatic Enrollment - Covered Employees**

- a. Indicate who will be a covered employee eligible to make automatic contributions:
  - i. ☐ Eligible Employees who have not made an Elective Deferral election
  - ii. ☐ All Eligible Employees to the extent that no election was made or their Elective Deferral elections are less than the automatic enrollment amount
  - iii. ☐ Other (e.g., Employees employed after 1/1/2016 who have not made an Elective Deferral election): \_\_\_\_\_

### ***C. CONTRIBUTIONS - ELECTIVE DEFERRALS, VOLUNTARY CONTRIBUTIONS, MANDATORY CONTRIBUTIONS***

- b. If the Plan provides for automatic enrollment and Roth Elective Deferrals are allowed to the Plan, select whether automatic contributions will be pre- or after-tax:
- i. ☐ Pre-Tax. All Elective Deferrals made under Section 4.01(g) will be designated as Pre-Tax Elective Deferrals.
  - ii. ☐ After-Tax. All Elective Deferrals made under Section 4.01(g) will be designated as Roth Elective Deferrals.

**NOTE:** C.6b only applies if A.7b is "Yes" (Roth contributions are allowed to the Plan).

#### **Voluntary Contributions**

**NOTE:** If A.8 is "Yes", an Eligible Employee who has met the requirements specified for Voluntary Contributions will be eligible to make Voluntary Contributions to the Plan as follows (Section 4.01):

##### **7. Minimum and Maximum Voluntary Contributions**

- a. Minimum Voluntary Contribution: \_\_\_\_\_
- b. Maximum Voluntary Contribution: \_\_\_\_\_%
- c. Maximum of total combined Elective Deferral/Voluntary Contribution: \_\_\_\_\_%
- d. Other limitations: \_\_\_\_\_

**NOTE:** C.7b and C.7c may not be more than 100% of Compensation.

**NOTE:** If C.7d is selected the requirements provided must be nondiscriminatory, objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

#### **Mandatory Contributions**

**NOTE:** If A.9 is "Yes" (Mandatory Contributions are permitted), an Eligible Employee who has met the requirements specified for Mandatory Contributions will be eligible to make Mandatory Contributions to the Plan as follows (Section 4.01):

##### **8. Mandatory Contribution Amount**

- a. Mandatory After-Tax Contributions will be required in the following amount with the following limitations: \_\_\_\_\_
- b. Mandatory Pre-Tax Contributions will be required in the following amount with the following limitations: \_\_\_\_\_

### **D. CONTRIBUTIONS - MATCHING, NON-ELECTIVE, AND OTHER CONTRIBUTIONS**

#### **Matching - Allocation Service**

**NOTE:** If A.10 is "Yes", an Eligible Employee who has met the requirements of Section B and who has satisfied the following requirements will be eligible to receive an allocation of Matching Contributions during the applicable Plan Year.

##### **1. Allocation Service Requirements for Matching Contributions**

- a. ☐ In order to share in the allocation of Matching Contributions, a Participant is required to complete the following Hours of Service in the applicable Plan Year \_\_\_\_\_
- b. ☐ In order to share in the allocation of Matching Contributions, a Participant is required to be employed by the Adopting Employer on the last day of the Plan Year
- c. ☐ In order to share in the allocation of Matching Contributions, a Participant is required to be employed by the Adopting Employer on the last day of the Plan Year or complete at least \_\_\_\_\_ Hours of Service in the applicable Plan Year
- d. ☐ None

**NOTE:** D.1a and D.1b are inapplicable if D.1c is selected.

**NOTE:** D.1a and D.1c may not be more than 1,000.

##### **2. Matching Allocation Service Computation Rules**

- a. Computation method for Matching Allocation Service:
  - i. ☐ Hours of Service
  - ii. ☐ Elapsed Time
- b. Select hours equivalency:
  - i. ☐ NoneAn Employee will be credited with the following service with the Employer:
  - ii. ☐ 10 Hours of Service for each day or partial day
  - iii. ☐ 45 Hours of Service for each week or partial week

## D. CONTRIBUTIONS - MATCHING, NON-ELECTIVE, AND OTHER CONTRIBUTIONS

- iv. ☐ 95 Hours of Service for each semi-monthly payroll period or partial semi-monthly payroll period
- v. ☐ 190 Hours of Service for each month or partial month

**NOTE:** D.2b is only applicable if D.2a.i is selected.

- c. The hours equivalency will apply to:
  - i. ☐ All Employees
  - ii. ☐ Only Employees not paid on a per-hour basis

**NOTE:** D.2c is only applicable if D.2a.i is selected.

**NOTE:** D.2 is only applicable if D.1a or D.1c is selected.

### 3. Exceptions to Allocation Service Requirements for Matching Contributions

- a. Modify Hour of Service requirement and/or last day requirement for a Participant who terminates employment with the Employer during the Plan Year due to:
  - i. ☐ death
  - ii. ☐ Disability
  - iii. ☐ attainment of Normal Retirement Age
  - iv. ☐ Other: (e.g., attainment of Early Retirement Age) \_\_\_\_\_
- b. Any Hour of Service requirement and last day requirement will be modified as follows:
  - i. ☐ Waive both the Hour of Service requirement and last day requirement
  - ii. ☐ Waive the Hour of Service requirement only
  - iii. ☐ Waive last day requirement only
- c. ☐ The following other modifications will be made to the requirements specified in D.1-3b: \_\_\_\_\_

**NOTE:** D.3 is only applicable if D.1a, D.1b, or D.1c is selected.

**NOTE:** D.3c may only be used to make minor changes to the requirements specified in D.1-3b and must be specified in a manner that is objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion. For example, D.3c could be used to clarify that last day but not Hours of Service is waived for death while Hours of Service and last day are waived for Disability and attainment of Normal Retirement Age.

## Matching - Formula

### 4. Matched Employee Contribution Inclusions

The Adopting Employer will match:

- a. ☐ Elective Deferrals
- b. ☐ Age 50 Catch-up Contributions
- c. ☐ Special Long Service Catch-up Contributions
- d. ☐ Roth Elective Deferrals
- e. ☐ Voluntary Contributions
- f. ☐ Mandatory After-Tax Contributions
- g. ☐ Mandatory Pre-Tax Contributions
- h. ☐ Other (e.g., Elective Deferrals made to Company 403(b) Plan #1): \_\_\_\_\_

**NOTE:** The other Matched Employee Contribution specified above (D.4h) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

### 5. Matching Contribution Formula

The Adopting Employer's Matching Contribution will be allocated to eligible Participants who have met the requirements of Section B and D.1 through D.3 as follows:

- a. ☐ A discretionary amount and percentage of Matched Employee Contributions
- b. ☐ Tiered Matching Formula. The Adopting Employer will contribute as a Matching Contribution an amount equal to:

#### Rate One

\_\_\_\_\_ % of the Participant's Matched Employee Contributions that are not in excess of  
\_\_\_\_\_ % of the Participant's Compensation

- c. ☐ Years of service
  - i. The Matching contribution will be made according to the schedule below:
    - A. \_\_\_\_\_ Years of service \_\_\_\_\_ % of Matched Employee Contributions
  - ii. ☐ Only Matched Employee Contributions that are not in excess of \_\_\_\_\_ % of the Participant's Compensation will be matched.
  - iii. In determining years of service in this D.5c, the following service will be used:
    - A. ☐ Years of Eligibility Service

## **D. CONTRIBUTIONS - MATCHING, NON-ELECTIVE, AND OTHER CONTRIBUTIONS**

B. ☐ Years of Vesting Service

**NOTE:** The first tier of Matching Contributions in D.5c.i will be available no later than the period described in 410(a)(1).

iv. Enter the number of Hours of Service necessary to earn a year of service described in D.5c.i: \_\_\_\_\_

d. ☐ Special schedule. Matching Contributions shall be made according to the following fixed schedule: \_\_\_\_\_

**NOTE:** The discretionary formula in D.5a must meet the nondiscrimination requirements regarding benefits, rights, or features described in Treas. Reg. section 1.401(a)(4)-4.

### **6. Additional Discretionary Matching Contributions**

☐ Permit discretionary Matching Contributions to be made in addition to the contributions described in D.5b-d as a discretionary amount and percentage of Matched Employee Contributions

### **7. Additional Fixed Matching Contributions**

☐ Permit additional fixed Matching Contributions to be made in addition to the contributions described in D.5b-d: \_\_\_\_\_

### **8. Maximum Allocations for Matching Contributions**

Plan limits Matching Contributions to the following in each Plan Year:

a. ☐ Maximum percentage of Compensation \_\_\_\_\_%

b. ☐ Maximum dollar amount \$ \_\_\_\_\_

c. ☐ Other: \_\_\_\_\_

d. ☐ No Maximum

**NOTE:** If D.8c is selected the requirements provided must be nondiscriminatory, objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

### **9. Allocation Times for Matching Contributions**

a. Fixed Matching Contributions are allocated to Participant Accounts at the following time(s):

i. ☐ End of Plan Year

ii. ☐ Semi-annually

iii. ☐ Quarterly

iv. ☐ Each calendar month

v. ☐ Each pay period

vi. ☐ At such times as may be determined by the Adopting Employer

b. Apply the dollar limit in D.8:

i. ☐ On a Plan Year basis only

ii. ☐ Pro rata as of each period specified in D.9a

**NOTE:** D.9 will not apply if the Matching Contribution formula is discretionary (D.5a is selected).

**NOTE:** Any service requirements specified in D.1 through D.3 will be applied pro rata to the period selected in this D.9. Any last day rule specified in D.1 through D.3 will be applied as of the end of each period selected in this D.9.

**NOTE:** Discretionary Matching Contributions (if selected in D.5) may be allocated at a time other than that selected in D.9.

**NOTE:** D.9b will only apply if a maximum dollar amount (D.8b or D.8c) is selected and end of Plan Year (D.9a.i) is not selected.

## **Non-Elective Contributions - Allocation Service**

**NOTE:** If A.11 is "Yes" an Eligible Employee who has met the requirements of Section B and who has satisfied the following requirements will be eligible to receive an allocation of Non-Elective Contributions during the applicable Plan Year.

### **10. Allocation Service Requirements for Non-Elective Contributions**

a. ☐ In order to share in the allocation of Non-Elective Contributions, a Participant is required to complete the following Hours of Service in the applicable Plan Year \_\_\_\_\_

b. ☐ In order to share in the allocation of Non-Elective Contributions, a Participant is required to be employed by the Adopting Employer on the last day of Plan Year

c. ☐ In order to share in the allocation of Non-Elective Contributions, a Participant is required to be employed by the Adopting Employer on the last day of Plan Year or complete at least \_\_\_\_\_ Hours of Service in the applicable Plan Year

d. ☒ None

**NOTE:** D.10a and D.10b are inapplicable if D.10c is selected.

**NOTE:** D.10a and D.10c may not be more than 1,000.

### **11. Non-Elective Allocation Service Computation Rules**

a. Computation method for Non-Elective Allocation Service.

i. ☐ Hours of Service

**D. CONTRIBUTIONS - MATCHING, NON-ELECTIVE, AND OTHER CONTRIBUTIONS**

- ii. ☐ Elapsed Time
- b. Select hours equivalency:
  - i. ☐ NoneAn Employee will be credited with the following service with the Employer:
  - ii. ☐ 10 Hours of Service for each day or partial day
  - iii. ☐ 45 Hours of Service for each week or partial week
  - iv. ☐ 95 Hours of Service for each semi-monthly payroll period or partial semi-monthly payroll period
  - v. ☐ 190 Hours of Service for each month or partial month

**NOTE:** D.11b is only applicable if D.11a.i is selected.
- c. The hours equivalency will apply to:
  - i. ☐ All Employees
  - ii. ☐ Only Employees not paid on a per-hour basis

**NOTE:** D.11c is only applicable if D.11a.i is selected.

**NOTE:** D.11 is only applicable if D.10a or D.10c is selected.

**12. Exceptions to Allocation Service Requirements for Non-Elective Contributions**

- a. Modify Hour of Service requirement and/or last day requirement for a Participant who terminates employment with the Employer during the Plan Year due to:
  - i. ☐ death
  - ii. ☐ Disability
  - iii. ☐ attainment of Normal Retirement Age
  - iv. ☐ Other: (e.g., attainment of Early Retirement Age) \_\_\_\_\_
- b. Any Hour of Service requirement and last day requirement will be modified as follows:
  - i. ☐ Waive both the Hour of Service requirement and last day requirement
  - ii. ☐ Waive the Hour of Service requirement only
  - iii. ☐ Waive last day requirement only
- c. ☐ The following other modifications will be made to the requirements specified in D.10-12b: \_\_\_\_\_

**NOTE:** D.12 is only applicable if D.10a, D.10b, or D.10c is selected.

**NOTE:** D.12c may only be used to make minor changes to the requirements specified in D.10-12b and must be specified in a manner that is objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion. For example, D.12c could be used to clarify that last day but not Hours of Service is waived for death while Hours of Service and last day are waived for Disability and attainment of Normal Retirement Age.

**Non-Elective - Formula**

**13. Amount of Non-Elective Contributions**

- a. ☒ Discretionary in an amount as determined by the Adopting Employer
- b. ☐ \_\_\_\_\_ % of total Participant Compensation for the Plan Year
- c. ☐ \$\_\_\_\_\_ for the Plan Year
- d. ☐ Other (e.g., 5% of Employer's profits): \_\_\_\_\_

**NOTE:** The Non-Elective Formula specified above (D.13d) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

**14. Non-Elective Contribution allocation formula**

The Adopting Employer's Non-Elective Contributions will be allocated to eligible Participants who have met the requirements of Section B and D.10 as follows (Section 4.03):

- a. ☐ Pro rata. In the ratio that each Participant's Compensation bears to the Compensation of all eligible Participants.
- b. ☐ Integrated. See D.15.
- c. ☒ Other: The formula used to calculate a non-elective contribution is set forth in the Adopting Employer's collective bargaining agreement, employment agreements, or memorandum of understanding, or equivalent with Employees of the Adopting Employer, which are incorporated by reference hereunder.

## D. CONTRIBUTIONS - MATCHING, NON-ELECTIVE, AND OTHER CONTRIBUTIONS

**NOTE:** The Non-Elective Contribution allocation formula specified above (D.14c) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

### 15. Non-Elective - Integration

Integration level for determining Excess Compensation:

- a. ☐ Taxable wage base (as defined under Section 230 of the Social Security Act) in effect on the first day of such Plan Year
- b. ☐ 20% of the taxable wage base (as defined under Section 230 of the Social Security Act) in effect on the first day of such Plan Year; minus \$1.00
- c. ☐ 80% of the taxable wage base (as defined under Section 230 of the Social Security Act) in effect on the first day of such Plan Year; minus \$1.00
- d. ☐ 80% of the taxable wage base (as defined under Section 230 of the Social Security Act) in effect on the first day of such Plan Year; plus \$1.00
- e. ☐ \_\_\_\_\_% (no more than 100%) of taxable wage base (as defined under Section 230 of the Social Security Act) in effect on the first day of such Plan Year
- f. ☐ Fixed dollar amount: \$ \_\_\_\_\_ (not more than the taxable wage base (as defined under Section 230 of the Social Security Act) in effect on the first day of such Plan Year)

**NOTE:** The amount of permitted disparity will be determined in accordance with the following table:

| Integration Level  | Permitted Disparity |
|--|---------------------|
| More than \$0 but not more than 20% of the TWB               | 5.7%                |
| More than 20% of the TWB but not greater than 80% of the TWB | 4.3%                |
| More than 80% of the TWB but less than 100% of the TWB       | 5.4%                |
| 100% of the TWB  | 5.7%                |

TWB = taxable wage base (as defined under Section 230 of the Social Security Act)

### 16. Allocation of Non-Elective Contributions

- a. Non-Elective Contributions are allocated to Participant Accounts at the following time(s):
  - i. ☒ End of Plan Year
  - ii. ☐ Semi-annually
  - iii. ☐ Quarterly
  - iv. ☐ Each calendar month
  - v. ☐ Each pay period
- b. Minimum and Maximum Non-Elective Contributions
  - i. ☐ Allocations of Non-Elective Contributions for a Participant will be subject to a minimum amount: \_\_\_\_\_
  - ii. ☐ Allocations of Non-Elective Contributions for a Participant will be subject to a maximum amount: \_\_\_\_\_
- c. Apply the dollar limit in D.16b:
  - i. ☐ On a Plan Year basis only
  - ii. ☐ Pro rata as of each period specified in D.16a

**NOTE:** Any service requirements specified in D.10 through D.12 will be applied pro rata to the period selected in this D.16a. Any last day rule specified in D.10 through D.12 will be applied as of the end of each period selected in this D.16a.

### 17. Non-Elective - Disability

- ☐ Allocate Non-Elective Contributions to Disabled Participants who do not meet the allocation service requirements (Section 4.03(e)). Allocations to Disabled Participants end as of the earliest of: (i) the last day of the Plan Year in which occurs the \_\_\_\_\_ anniversary of the start of the Participant's Disability or (ii) such other time specified in Section 4.03(e).

**NOTE:** D.17 will not be more than "tenth."

**NOTE:** Allocations under D.17 may occur after Termination.

### 18. Non-Elective - Former Participants

- a. ☒ Non-Elective Contributions will be allocated to former Participants until the last day of the fifth (no more than fifth) tax year following the tax year in which the date of Termination occurs.
- b. Age and Service Requirements. Former Participants must meet the following requirements to be eligible to receive Non-Elective Contributions.
  - i. ☐ Former Participants must be at least \_\_\_\_\_ years old.
  - ii. ☐ Former Participants must meet the following service requirement: \_\_\_\_\_.

## ***D. CONTRIBUTIONS - MATCHING, NON-ELECTIVE, AND OTHER CONTRIBUTIONS***

- iii. ☒ Former Participants must meet the following requirement: Any requirement to receive a non-elective contribution at retirement and/or separation from service shall be governed by the Adopting Employer's collective bargaining agreement, employment agreements, or memorandum of understanding, or equivalent with Employees of the Adopting Employer, which are incorporated by reference hereunder.

c. ☐ The following modifications will apply to D.18b:   

### **19. Qualified Non-Elective Contributions ("QNEC")**

The Adopting Employer's discretionary Qualified Non-Elective Contribution will be allocated in the following manner:

- a. ☐ Pro rata. In the ratio that such Participant's Compensation bears to the Compensation of all eligible Participants.
- b. ☒ Fixed Amount. In an amount equal to the total additional Qualified Non-Elective Contribution divided by the number of Participants eligible to share in such contribution.

### **20. Rollovers**

Rollover Contributions are permitted:

- a. ☐ No
- b. ☒ Yes - All Eligible Employees may make a Rollover Contribution even if not yet a Participant in the Plan
- c. ☐ Yes - Only active Participants may make a Rollover Contribution
- d. ☐ Yes - \_\_\_\_\_ may make a Rollover Contribution

*NOTE: The Plan Administrator has discretion under Section 4.05 to limit the types of rollover contributions accepted by the Plan and must use that discretion in a consistent and nondiscriminatory manner.*

### **21. Death or Disability During Qualified Military Service**

- ☒ For benefit accrual purposes, a Participant that dies or becomes Disabled while performing Qualified Military Service will be treated as if he had been employed by the Adopting Employer on the day preceding death or Disability and terminated employment on the day of death or Disability.

### **22. 415 Additional Language**

- ☐ Additional language necessary to satisfy Code section 415 because of the required aggregation of multiple plans: \_\_\_\_\_.

## **E. VESTING**

### **Vesting Service Rules**

#### **1. Vesting service computation method**

- a. ☒ Hours of Service. Number of Hours of Service necessary for a Year of Vesting Service: 0
- b. ☐ Elapsed Time

*NOTE: Unless E.1.b (Elapsed Time) is selected, the Plan will use the Hours of Service method for determining vesting service. If E.1.b is selected, questions E.2 through E.3 are disregarded.*

*NOTE: E.1a may not be more than 1,000. If left blank, the Plan will use 1,000 Hours of Service.*

#### **2. Vesting Service Equivalencies**

- a. Select equivalency for vesting purposes:
- i. ☒ None.  
An Employee will be credited with the following service with the Employer:
- ii. ☐ 10 Hours of Service for each day or partial day
- iii. ☐ 45 Hours of Service for each week or partial week
- iv. ☐ 95 Hours of Service for each semi-monthly payroll period or partial semi-monthly payroll period
- v. ☐ 190 Hours of Service for each month or partial month
- b. The hours equivalency selected in E.2a will apply to:
- i. ☐ All Employees
- ii. ☐ Only Employees not paid on a per-hour basis

*NOTE: E.2b does not apply if E.2a.i is selected.*

**3. Vesting Computation Period**

- a. ☐ Calendar year
- b. ☒ Plan Year
- c. ☐ The twelve-consecutive month period commencing on the date the Employee first performs an Hour of Service; each subsequent twelve-consecutive month period will commence on the anniversary of such date
- d. ☐ Other (must be a 12 month period): \_\_\_\_\_.

*NOTE: E.3d must be a twelve-consecutive month period.*

**4. Other Employer Service**

- ☐ Count years of service with employers other than the Adopting Employer for vesting purposes. List other employers and indicate for what purposes (e.g., Matching, Non-Elective, etc.) the service applies along with any limitations: (e.g., service with ABC Inc. will be included for determining vesting for Matching Contributions limited to three Years of Vesting Service) \_\_\_\_\_

*NOTE: The other service specified must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.*

**5. Vesting Exceptions**

- a. ☐ Death. Provide for full vesting for a Participant who terminates employment with the Adopting Employer due to death while an Employee.
- b. ☐ Disability. Provide for full vesting for a Participant who terminates employment with the Adopting Employer due to Disability while an Employee.
- c. ☐ Early Retirement. Provide for 100% vesting upon the attainment of Early Retirement Age while an Employee.

**6. Vesting Exclusions**

- a. ☐ Exclude Years of Vesting Service earned before age 18
- b. ☐ Exclude Years of Vesting Service earned before the Adopting Employer maintained this Plan or a predecessor plan
- c. ☐ One-year holdout. If an Employee has a One-Year Break in Service/Period of Severance, exclude Years of Vesting Service earned before such period until the Employee has completed a Year of Vesting Service after returning to employment with the Adopting Employer.
- d. ☐ Rule of parity. If an Employee does not have a nonforfeitable right to the Account balance derived from Adopting Employer contributions, exclude Years of Vesting Service earned before a period of five (5) consecutive One-Year Breaks in Service/Periods of Severance.

**7. Special Vesting Provisions**

- ☐ Provide for special vesting provisions (e.g., Participants who are employed under a union contract are always 100% vested in all contributions): \_\_\_\_\_

*NOTE: Any special provisions must satisfy Code section 411.*

**Vesting Schedules**

**8. Matching Contribution Account**

Vesting Schedule for Matching Contributions:

- a. ☐ 100%
- b. ☐ 2-6 Year Graded
- c. ☐ 1-5 Year Graded
- d. ☐ 1-4 Year Graded
- e. ☐ 3 Year Cliff
- f. ☐ 2 Year Cliff
- g. ☐ Other:
  - i. Other Match Schedule - less than 1 year: \_\_\_\_\_%
  - ii. Other Match Schedule - 1 year but less than 2 years: \_\_\_\_\_%
  - iii. Other Match Schedule - 2 years but less than 3 years: \_\_\_\_\_%
  - iv. Other Match Schedule - 3 years but less than 4 years: \_\_\_\_\_%
  - v. Other Match Schedule - 4 years but less than 5 years: \_\_\_\_\_%
  - vi. Other Match Schedule - 5 years but less than 6 years: \_\_\_\_\_%
  - vii. Other Match Schedule - 6 or more years: 100%.

*NOTE: See Section 6.02 for definitions of the applicable vesting schedules.*

**9. Non-Elective**

Non-Elective Contribution Account Vesting Schedule:

- a. ☒ 100%
- b. ☐ 2-6 Year Graded
- c. ☐ 1-5 Year Graded
- d. ☐ 1-4 Year Graded
- e. ☐ 3 Year Cliff
- f. ☐ 2 Year Cliff
- g. ☐ Other:
  - i. Other Non-Elective Schedule - less than 1 year: \_\_\_\_%
  - ii. Other Non-Elective Schedule - 1 year but less than 2 years: \_\_\_\_%
  - iii. Other Non-Elective Schedule - 2 years but less than 3 years: \_\_\_\_%
  - iv. Other Non-Elective Schedule - 3 years but less than 4 years: \_\_\_\_%
  - v. Other Non-Elective Schedule - 4 years but less than 5 years: \_\_\_\_%
  - vi. Other Non-Elective Schedule - 5 years but less than 6 years: \_\_\_\_%
  - vii. Other Non-Elective Schedule - 6 or more years: 100%.

**NOTE:** See Section 6.02 for definitions of the applicable vesting schedules.

**10. Other Vesting Schedule**

- a. ☐ The Plan has another vesting schedule (e.g., transferred Matching Contribution assets from merger are subject to a 3 year cliff vesting schedule): \_\_\_\_
- b. Describe the Participants to which the other vesting schedule applies: \_\_\_\_

**NOTE:** The vesting schedule in E.10 is in addition to the vesting schedules in E.8 through E.9.

**NOTE:** E.10 must be applied in a consistent and nondiscriminatory manner. For example, E.10b could be used to describe a prior vesting schedule, vesting for a transfer account, or a vesting schedule that applies to Participants covered by a collective bargaining agreement provided retirement benefits were the subject of good faith bargaining.

**11. Forfeitures**

Forfeitures will be used in the following manner:

- a. ☒ Any permissible method (restore forfeitures, reduce Adopting Employer contributions (or reallocate as Adopting Employer contributions) made pursuant to Article 4 or to pay Plan expenses)
- b. ☐ Other: \_\_\_\_

**NOTE:** E.11b is limited to one or a combination of the options described in E.11a. E.11b may be used to further restrict the uses of forfeiture and must be applied in a consistent and nondiscriminatory manner.

**F. DISTRIBUTIONS - SEVERANCE FROM EMPLOYMENT/DEATH**

**Definitions**

**1. Normal Retirement**

- a. Normal Retirement Age means:
  - i. ☒ Attainment of age 62
  - ii. ☐ Later of attainment of age \_\_\_\_ and the service specified in F.1b
  - iii. ☐ Other: \_\_\_\_
- b. Select the type and length of service used to measure Normal Retirement Age:
  - i. ☐ Eligibility. \_\_\_\_ Years of Eligibility Service
  - ii. ☐ Vesting. \_\_\_\_ Years of Vesting Service
  - iii. ☐ Participation. \_\_\_\_ anniversary of participation (e.g. third, fourth, etc.)

**NOTE:** The age entered in F.1a may not be more than 65.

**NOTE:** F.1b may not require more than the fifth anniversary of participation as defined in Treas. Reg. section 1.411(a)-7(b)(1) and any superseding guidance.

**NOTE:** The Normal Retirement Age will be deemed met no later than the later of age 65 or the fifth anniversary of participation as defined in Treas. Reg. section 1.411(a)-7(b)(1) and any superseding guidance.

**2. Early Retirement**

- a. Early Retirement Age means:
  - i. ☒ None. The Plan does not have an early retirement feature.

**F. DISTRIBUTIONS - SEVERANCE FROM EMPLOYMENT/DEATH**

- ii. ☐ Attainment of age \_\_\_\_\_
- iii. ☐ Later of attainment of age \_\_\_\_\_ and the service specified in F.2b
- iv. ☐ Other: \_\_\_\_\_
- b. Select the type and length of service used to measure Early Retirement Age:
  - i. ☐ Eligibility. \_\_\_\_\_ Years of Eligibility Service
  - ii. ☐ Vesting. \_\_\_\_\_ Years of Vesting Service
  - iii. ☐ Participation. \_\_\_\_\_ anniversary of participation (e.g. third, fourth, etc.)

**NOTE:** The age entered in F.2a may not be more than 65.

**NOTE:** F.2b is only applicable if F.2a.iii is selected.

**NOTE:** See related selections E.5c (vesting upon Early Retirement Age) and G.3c (in-service distributions upon Early Retirement Age).

**3. Required Beginning Date**

Required Beginning Date for a Participant other than a More Than 5% Owner:

- a. ☒ Retirement. April 1 of the calendar year following the later of the calendar year in which the Participant: (x) attains age 70-1/2, or (y) retires
- b. ☐ Age 70-1/2. April 1 of the calendar year following the calendar year in which the Participant attains age 70-1/2
- c. ☐ Election. The option provided in F.3a; provided that a Participant may elect to begin distributions pursuant to either F.3a or F.3b

**NOTE:** A Participant's Required Beginning Date is a protected benefit under Code section 411(d)(6).

**Time & Form of Payment**

**4. REA Requirements**

- a. ☐ Certain assets in the Transfer Account are subject to the REA requirements. The default form of payment for those Transfer Account assets that are subject to the REA requirements will be a Qualified Joint and \_\_\_\_\_% Survivor Annuity (not less than 50% and not more than 100%).

**5. Time of Payment**

Distributions after Severance from Employment for reasons other than death will commence (Section 7.02):

- a. ☒ Immediate. As soon as administratively feasible with a final payment made consisting of any allocations occurring after such Severance from Employment
- b. ☐ End of Plan Year. As soon as administratively feasible after all contributions have been allocated relating to the Plan Year in which the Participant's Account balance becomes distributable
- c. ☐ Normal Retirement Age.
- d. ☐ Other (e.g., as soon as administratively feasible following the next Valuation Date): \_\_\_\_\_

**NOTE:** Any entry in F.5d must comply with Code section 401(a)(9), Section 7.02 and other requirements of Article 7.

**6. Form of Payment - Severance from Employment**

- a. Medium of distribution from the Plan:
  - i. ☐ Cash only
  - ii. ☒ Cash or in-kind
  - iii. ☐ Cash or in-kind rollover to an individual retirement account sponsored by the following vendor: \_\_\_\_\_
- b. Distributions from the Plan after Severance from Employment for reasons other than death may be made in the following forms (select all that apply):
  - i. ☒ Lump sum
  - ii. ☒ Substantially equal installments
  - iii. ☒ Under a continuous right of withdrawal pursuant to which a Participant may withdraw such amounts at such times as he will elect
  - iv. ☐ Other (e.g., Periodic Payment that are set at least quarterly): \_\_\_\_\_
- c. Participants may take distributions in the form of an annuity:
  - i. ☒ Yes - entire account
  - ii. ☐ Yes - entire account except single life annuities will not be allowed
  - iii. ☐ Yes - the following conditions and/or limitations will apply: \_\_\_\_\_
  - iv. ☐ No

**NOTE:** If F.6c.i, F.6c.ii, F.6c.iii is selected, a Participant may elect to have the Plan Administrator apply his vested Account to the extent provided above toward the purchase of an annuity contract, which will be distributed to the Participant. The terms of such annuity contract will comply with the provisions of this Plan and any annuity contract will be nontransferable.

## F. DISTRIBUTIONS - SEVERANCE FROM EMPLOYMENT/DEATH

**NOTE:** F.6c.iii must be applied in a consistent and nondiscriminatory manner (for example, limiting annuity distributions to accounts in excess of a certain dollar amount.)

### Payments on Death

#### 7. Payment upon Participant's Death

Distributions on account of the death of the Participant will be made in accordance with the following:

- a. ☐ Pay entire Account balance by end of fifth year for all Beneficiaries in accordance with Sections 7.05(b) and 7.05(d) only
- b. ☐ Pay entire Account balance no later than the 60th day following the end of Plan Year in which the Participant dies
- c. ☒ Allow extended payments for all Beneficiaries in accordance with Sections 7.05(b) and 7.05(d)
- d. ☐ Pay entire Account balance by end of fifth year for Beneficiaries in accordance with Sections 7.05(b) and 7.05(d) and allow extended payments in accordance with Sections 7.05(b) and 7.05(d) only if the Participant's spouse is the Participant's sole primary Beneficiary
- e. ☐ Other: \_\_\_\_\_

**NOTE:** Any entry in F.7e must comply with Code section 401(a)(9), Section 7.05 and other requirements of Article 7.

#### 8. Form of Payment

##### a. Medium of distribution from the Plan:

- i. ☐ Cash only
- ii. ☒ Cash or in-kind
- iii. ☐ Cash or in-kind rollover to an individual retirement account sponsored by the following vendor: \_\_\_\_\_

##### b. Distributions from the Plan may be made in the following forms (select all that apply):

- i. ☒ Lump sum
- ii. ☒ Substantially equal installments
- iii. ☒ Under a continuous right of withdrawal pursuant to which a Participant may withdraw such amounts at such times as he will elect
- iv. ☐ Other (e.g., Periodic Payment that are set at least quarterly): \_\_\_\_\_

**NOTE:** F.8b.iii and any entry in F.8b.iv must comply with Code section 401(a)(9), Section 7.02 and other requirements of Article 7.

##### c. Beneficiaries may take distributions in the form of an annuity.

- i. ☒ Yes - the entire Account
- ii. ☐ Yes - the following conditions and/or limitations will apply: \_\_\_\_\_
- iii. ☐ No

**NOTE:** If F.8c.i or F.8c.ii is selected, a Beneficiary may elect to have the Plan Administrator apply his Account to the extent provided above toward the purchase of an annuity contract, which will be distributed to the Beneficiary. The terms of such annuity contract will comply with the provisions of this Plan (including Section 7.05) and any annuity contract will be nontransferable.

**NOTE:** F.8c.ii must be applied in a consistent and nondiscriminatory manner (for example, limiting annuity distributions to accounts in excess of a certain dollar amount.)

#### 9. Beneficiaries

##### a. Death benefits when there is no designated Beneficiary:

- i. ☐ Standard according to Section 7.04(c)
- ii. ☒ Other (e.g., Spouse first, if no surviving Spouse then Participant's estate): Spouse first; if none, surviving children; if none, Estate.

##### b. ☒ Revocation. A Beneficiary designation to a spouse will be automatically revoked upon the following circumstances (e.g., divorce): Divorce

##### c. ☐ For purposes of determining a Participant's spouse, the one-year rule in Code section 417(d), Treas. Reg. section 1.401(a)-20 applies.

**NOTE:** If F.9a.ii (Other) is selected, death benefits when there is no designated beneficiary will be provided pursuant to F.9a.ii. The death benefits described must be definitely determinable and may not be specified in a manner that is subject to discretion.

**NOTE:** If revocation is selected (F.9b) you may use this item to indicate automatic revocation upon divorce.

### Cash Out

#### 10. Cash Out

- a. ☐ Involuntary cash-out amount for purposes of Section 7.03: \$ \_\_\_\_\_
- b. Involuntary cash-out of a terminated Participant's Account balance when it exceeds the cash-out amount specified in F.10a is deferred under Section 7.03(b) until:

## ***F. DISTRIBUTIONS - SEVERANCE FROM EMPLOYMENT/DEATH***

- i. ☐ Later of age 62 or Normal Retirement Age - payment made in a lump sum only
- ii. ☐ Required Beginning Date - Participant may elect payment in a lump sum or installments
- iii. ☐ Required Beginning Date - payment made in a lump sum only
- iv. ☐ Other (e.g., Required Beginning Date made in a direct rollover to an IRA): \_\_\_\_\_
- c. ☐ Exclude amounts attributable to Rollover Contributions in determining the value of the Participant's vested Account balance for purposes of F.10a

**NOTE:** F.10a has a \$5,000 maximum; \$5,000 will be entered unless otherwise specified.

**NOTE:** If F.10a is not selected, F.10c does not apply.

**NOTE:** Any entry in F.10b.iv must comply with Code section 411(a)(11), Section 7.03 and other requirements of Article 7.

## **G. DISTRIBUTIONS IN-SERVICE WITHDRAWALS/LOANS/OTHER DISTRIBUTIONS**

**NOTE:** See Section 8.06 for limits on in-service distributions.

**NOTE:** In-service withdrawal options are meant as enabling rules. If an in-service distribution is permitted under any option specified below, the in-service withdrawal is permissible.

### **Vesting Status**

#### **1. Vesting Status for In-service Withdrawals**

Select one:

- ☐ In-service withdrawals otherwise permitted under Section G are allowed from Accounts that are partially vested
- ☒ An Account must be fully vested for a Participant to receive an in-service withdrawal

**NOTE:** The response to G.1 will be ignored if the Plan does not allow in-service withdrawals.

**NOTE:** Withdrawals under G.2-11 are only permitted from the portion of a Participant's Accounts described in G.1 unless otherwise specified in G.12.

### **Hardship**

#### **2. Hardship**

**NOTE:** Matching Contributions held in a custodial account, and Non-Elective Contributions held in a custodial account are not eligible for hardship withdrawals.

Hardship withdrawals are allowed as follows:

- a. ☒ Hardship withdrawals are permitted.

**NOTE:** G.2b through G.2g is only applicable if G.2a is checked.

- b. Hardship withdrawals are permitted from the following accounts:

- i. ☒ All Accounts. A Participant may receive a distribution on account of hardship from all accounts eligible for hardship withdrawal under the Code and associated Federal Regulations.
- ii. ☐ Selected Accounts
  - 1. ☐ Elective Deferral Account
  - 2. ☐ Voluntary Contribution Account
  - 3. ☐ Mandatory After-Tax Contribution Account
  - 4. ☐ Mandatory Pre-Tax Contribution Account
  - 5. ☐ Matching Contribution Account
  - 6. ☐ Non-Elective Contribution Account
  - 7. ☐ Rollover Contribution Account
  - 8. ☐ Transfer Account
  - 9. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

**NOTE:** The "Other" accounts specified above (G.2b.ii.9) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

- c. ☒ The Plan will use the safe harbor criteria set forth in Section 8.01(b) in determining whether a Participant is entitled to receive a hardship withdrawal:
  - i. ☒ All Accounts.
  - ii. ☐ Selected Accounts

**G. DISTRIBUTIONS IN-SERVICE WITHDRAWALS/LOANS/OTHER DISTRIBUTIONS**

1. ☐ Elective Deferral Account
2. ☐ Voluntary Contribution Account
3. ☐ Mandatory After-Tax Contribution Account
4. ☐ Mandatory Pre-Tax Contribution Account
5. ☐ Matching Contribution Account
6. ☐ Non-Elective Contribution Account
7. ☐ Rollover Contribution Account
8. ☐ Transfer Account
9. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

**NOTE:** The "Other" accounts specified above (G.2c.ii.9) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

- d. ☐ The Plan will use the more flexible criteria set forth in Section 8.01(c) in determining whether a Participant is entitled to receive a hardship withdrawal:
- i. ☐ All Accounts.
  - ii. ☐ Selected Accounts
    1. ☐ Elective Deferral Account
    2. ☐ Voluntary Contribution Account
    3. ☐ Mandatory After-Tax Contribution Account
    4. ☐ Mandatory Pre-Tax Contribution Account
    5. ☐ Matching Contribution Account
    6. ☐ Non-Elective Contribution Account
    7. ☐ Rollover Contribution Account
    8. ☐ Transfer Account
    9. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

**NOTE:** The "Other" accounts specified above (G.2d.ii.9) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

- e. ☐ Expand the hardship criteria to include the Beneficiary of the Participant
- f. If a Participant may receive a Hardship withdrawal from his Elective Deferral Account, permit hardship withdrawals from the Participant's Roth Elective Deferral Account subject to the same terms and conditions as apply to the Participant's Elective Deferral Account:
- i. ☒ Yes
  - ii. ☐ Yes - only if the withdrawal from the Roth Elective Deferral Account qualifies as a "qualified distribution" within the meaning of Code section 402A(d)(2)
  - iii. ☐ No

- g. ☐ Other limitations on Hardship withdrawals (e.g., one Hardship withdrawal per Plan Year): \_\_\_\_\_

**NOTE:** If G.2d is selected, the requirements of Section 8.01(b)(2) will not apply, the amount of the hardship withdrawal may not exceed the Participant's vested interest under the applicable Account and the requirements of Revenue Ruling 71-224 and any superseding guidance will apply.

**NOTE:** G.2f only applies if A.7b is "Yes," (Roth Elective Deferrals are permitted) and hardship withdrawals are permitted from the Elective Deferral Account.

**NOTE:** Any limitations in G.2g (such as limits on the number of withdrawals per year or minimum amount of distributions) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion. Minimum amount of hardship withdrawals may not exceed \$1,000.

**3. Normal/Early Retirement**

- a. Allow in-service distributions after attainment of Normal Retirement Age (Section 7.01(b)) from the following Accounts:
- i. ☐ None
  - ii. ☒ All Accounts
  - iii. ☐ Selected Accounts
- b. If Selected Accounts is selected, Normal Retirement Age withdrawals may be made from the following Accounts:
- i. ☐ Elective Deferral Account
  - ii. ☐ Voluntary Contribution Account
  - iii. ☐ Mandatory After-Tax Contribution Account
  - iv. ☐ Mandatory Pre-Tax Contribution Account
  - v. ☐ Matching Contribution Account
  - vi. ☐ Non-Elective Contribution Account

**G. DISTRIBUTIONS IN-SERVICE WITHDRAWALS/LOANS/OTHER DISTRIBUTIONS**

- vii. ☐ Qualified Non-Elective Contribution Account
- viii. ☐ Rollover Contribution Account
- ix. ☐ Transfer Account
- x. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

**NOTE:** The "Other" accounts specified above (G.3b.x) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

- c. Allow in-service distributions after attainment of Early Retirement Age (Section 7.01(a)) from the following Accounts:

- i. ☐ None
- ii. ☐ All Accounts
- iii. ☐ Selected Accounts

- d. If Selected Accounts is selected, Early Retirement Age withdrawals may be made from the following Accounts:

- i. ☐ Elective Deferral Account
- ii. ☐ Voluntary Contribution Account
- iii. ☐ Mandatory After-Tax Contribution Account
- iv. ☐ Mandatory Pre-Tax Contribution Account
- v. ☐ Matching Contribution Account
- vi. ☐ Non-Elective Contribution Account
- vii. ☐ Qualified Non-Elective Contribution Account
- viii. ☐ Rollover Contribution Account
- ix. ☐ Transfer Account
- x. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

**NOTE:** The "Other" accounts specified above (G.3d.x) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

**NOTE:** If the Normal Retirement Age and/or Early Retirement Age is less than age 59-1/2 and in-service is selected, Elective Deferrals, Matching Contributions held in a custodial account, and Non-Elective Contributions held in a custodial account will not be eligible for withdrawal until the Participant attains age 59-1/2.

**4. Specified Age and Service**

- a. In-service withdrawals are allowed on attainment of age \_\_\_\_\_ and \_\_\_\_\_ service:

- i. ☒ None
- ii. ☐ All Accounts
- iii. ☐ Selected Accounts

- b. If Selected Accounts is selected, specified age and service withdrawals may be made from the following Accounts:

- i. ☐ Elective Deferral Account
- ii. ☐ Voluntary Contribution Account
- iii. ☐ Mandatory After-Tax Contribution Account
- iv. ☐ Mandatory Pre-Tax Contribution Account
- v. ☐ Matching Contribution Account
- vi. ☐ Non-Elective Contribution Account
- vii. ☐ Qualified Non-Elective Contribution Account
- viii. ☐ Rollover Contribution Account
- ix. ☐ Transfer Account
- x. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

**NOTE:** The "Other" accounts specified above (G.4b.x) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

- c. If a Participant may receive a withdrawal upon the attainment of a specified age and service from his Elective Deferral Account, permit such withdrawals from the Participant's Roth Elective Deferral Account subject to the same terms and conditions as apply to the Participant's Elective Deferral Account:

- i. ☐ Yes
- ii. ☐ Yes - only if the withdrawal from the Roth Elective Deferral Account qualifies as a "qualified distribution" within the meaning of Code section 402A(d)(2)
- iii. ☐ No

**NOTE:** If G.4a is less than age 59-1/2, Elective Deferrals, Qualified Non-Elective Contributions, Qualified Matching Contributions, Matching Contributions held in a custodial account, and Non-Elective Contributions held in a custodial account will not be eligible for withdrawal until the Participant attains age 59-1/2 and completes required service; but only to the extent withdrawals are permitted from such Accounts pursuant to G.4a and G.4b.

## G. DISTRIBUTIONS IN-SERVICE WITHDRAWALS/LOANS/OTHER DISTRIBUTIONS

**NOTE:** G.4b only applies if G.4a.iii is selected.

**NOTE:** G.4c only applies if A.7b is "Yes" (Roth Elective Deferrals are permitted,) and G.4a.ii or G.4a.iii and G.4b.i is selected.

### 5. Specified Age

- a. In-service withdrawals are allowed on attainment of age 59.5:
- i. ☐ None
  - ii. ☒ All Accounts
  - iii. ☐ Selected Accounts
- b. If Selected Accounts is selected, specified age withdrawals may be made from the following Accounts:
- i. ☐ Elective Deferral Account
  - ii. ☐ Voluntary Contribution Account
  - iii. ☐ Mandatory After-Tax Contribution Account
  - iv. ☐ Mandatory Pre-Tax Contribution Account
  - v. ☐ Matching Contribution Account
  - vi. ☐ Non-Elective Contribution Account
  - vii. ☐ Qualified Non-Elective Contribution Account
  - viii. ☐ Rollover Contribution Account
  - ix. ☐ Transfer Account
  - x. ☐ Other: (e.g., Merged Assets) \_\_\_\_\_

**NOTE:** The "Other" accounts specified above (G.5b.x) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

- c. If a Participant may receive a withdrawal upon the attainment of a specified age from his Elective Deferral Account, permit such withdrawals from the Participant's Roth Elective Deferral Account subject to the same terms and conditions as apply to the Participant's Elective Deferral Account:
- i. ☒ Yes
  - ii. ☐ Yes - only if the withdrawal from the Roth Elective Deferral Account qualifies as a "qualified distribution" within the meaning of Code section 402A(d)(2)
  - iii. ☐ No

**NOTE:** If G.5a is less than age 59-1/2, Elective Deferrals, Qualified Non-Elective Contributions, Qualified Matching, Matching Contributions held in a custodial account, and Non-Elective Contributions held in a custodial account will not be eligible for withdrawal until the Participant attains age 59-1/2; but only to the extent withdrawals are permitted from such Accounts pursuant to G.5a and G.5b.

**NOTE:** G.5b only applies if G.5a.iii is selected.

**NOTE:** G.5c only applies if A.7b is "Yes," (Roth Elective Deferrals are permitted), and G.5a.ii or G.5a.iii and G.5b.i is selected.

### Other Withdrawals

#### 6. Withdrawals After Period of Participation

- a. ☐ Matching Contributions. In-service withdrawals are allowed from a Participant's Matching Contribution Account after \_\_\_\_\_ years of Participation
- b. ☐ Non-Elective Contributions. In-service withdrawals are allowed from a Participant's Non-Elective Contribution Account after \_\_\_\_\_ years of Participation

**NOTE:** Withdrawals under G.6a are only permitted from the Matching Contribution Account to the extent such Account is held in annuity contracts.

**NOTE:** Withdrawals under G.6b are only permitted from the Non-Elective Contribution Account to the extent such Account is held in annuity contracts.

**NOTE:** G.6a-b may not be less than five.

#### 7. Withdrawals After Period of Accumulation

- a. ☐ Matching Contributions. In-service withdrawals are allowed from a Participant's Matching Contribution Account on funds held for \_\_\_\_\_ years.
- b. ☐ Non-Elective Contributions. In-service withdrawals are allowed from a Participant's Non-Elective Contribution Account on funds held for \_\_\_\_\_ years.

**NOTE:** Withdrawals under G.7a are only permitted from the Matching Contribution Account to the extent such Account is held in annuity contracts.

**NOTE:** Withdrawals under G.7b are only permitted from the Non-Elective Contribution Account to the extent such Account is held in annuity contracts.

## G. DISTRIBUTIONS IN-SERVICE WITHDRAWALS/LOANS/OTHER DISTRIBUTIONS

**NOTE:** G.7a-b may not be less than two.

### 8. At Any Time

In-service withdrawals are allowed from the following Accounts at any time:

- a. ☐ Voluntary Contribution Account
- b. ☐ Mandatory After-Tax Contribution Account
- c. ☐ Mandatory Pre-Tax Contribution Account
- d. ☒ Rollover Contribution Account

### 9. Military Distributions

- a. ☐ Qualified Reservist Distributions are permitted.
- b. ☐ Deemed Severance Distributions are permitted.

### 10. Transfer Account

Distributions are permitted for a Participant who has attained age 62 and who has not separated from employment from the Transfer Account.

- a. ☐ Yes - under any distribution option offered to a Participant who has incurred a Termination of Employment
- b. ☐ Yes - limited to the following terms and conditions: \_\_\_\_\_

**NOTE:** G.10 only applies if F.4 is selected (Plan has received a transfer of assets from a plan subject to the survivor annuity rules of Code sections 401(a)(11) and 417).

### 11. Disability

- ☐ Allow distributions upon Disability.

**NOTE:** If distribution upon Disability is selected, the following Accounts may not be distributed unless a severe disability equivalent to A.18a. has occurred: (i) Elective Deferral Account, (ii) Qualified Non-Elective Contribution Account. A severe disability equivalent to A.18a is as follows: the Participant is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months. The permanence and degree of such impairment will be supported by medical evidence.

## Conditions/Limitations

### 12. Other Conditions/Limitations

- ☐ The following limitations, conditions, and/or special rules apply to in-service withdrawals (e.g., Participant is limited to one in-service withdrawal per calendar quarter): \_\_\_\_\_

**NOTE:** Unless otherwise specified, the limitations will apply to all in-service withdrawals (G.1 through G.11). G.12 must be applied in a consistent and nondiscriminatory manner. For example, G.12 could be used to specify the number of withdrawals permitted in a specified time period. See Section 8.06.

### 13. Form of Payment - In-Service Distribution other than Hardship Distributions

- a. Medium of distribution from the Plan:
  - i. ☐ Cash only
  - ii. ☒ Cash or in-kind
  - iii. ☐ Cash or in-kind rollover to an individual retirement account sponsored by the following vendor: \_\_\_\_\_
- b. Distributions from the Plan may be made in the following forms (select all that apply):
  - i. ☒ Lump sum
  - ii. ☒ Substantially equal installments
  - iii. ☒ Under a continuous right of withdrawal pursuant to which a Participant may withdraw such amounts at such times as he will elect
  - iv. ☐ Other (e.g., Periodic Payment that are set at least quarterly): \_\_\_\_\_
- c. Participants may take distributions in the form of an annuity.
  - i. ☒ Yes - the entire Account
  - ii. ☐ Yes - entire account except single life annuities will not be allowed
  - iii. ☐ Yes - the following conditions and/or limitations will apply: \_\_\_\_\_
  - iv. ☐ No

**NOTE:** If G.13c.i or G.13c.iii is selected, a Participant may elect to have the Plan Administrator apply his vested Account to the extent provided above toward the purchase of an annuity contract, which will be distributed to the Participant. The terms of such annuity contract will comply with the provisions of this Plan (including Section 7.05) and any annuity contract will be nontransferable.

**NOTE:** G.13c.iii must be applied in a consistent and nondiscriminatory manner (for example, limiting annuity distributions to accounts in

## **G. DISTRIBUTIONS IN-SERVICE WITHDRAWALS/LOANS/OTHER DISTRIBUTIONS**

excess of a certain dollar amount.)

**NOTE:** If G.13c.i or G.13c.iii is selected, and the Plan has elected to be exempt from the REA requirements, the annuity cannot be in the form of a single life annuity. If the participant in the Plan that has elected to be exempt from the REA requirements the distribution used to purchase the single life annuity will be subject to the REA requirements.

### **Roth In-Plan Rollovers**

#### **14. Roth In-Plan Rollovers**

- a. If the Plan allows for Roth contributions, In-Plan Roth Rollovers are permitted:
- i. ☐ No
  - ii. ☐ Yes - only if the Plan otherwise allows for the distribution/in-service withdrawal
  - iii. ☒ Yes - all distributions/in-service withdrawals permitted under the Code even if not otherwise provided under the Plan
  - iv. ☐ Yes - at any time

**NOTE:** In-Plan Roth Rollovers may only be permitted for eligible distributions that are also rollover distributions (as defined in Code section 402(c)(4) except they do not have to be eligible for distribution under the Code.)

- b. ☐ In-Plan Roth Rollovers are permitted from partially vested Accounts
- c. Additional limitations will apply to In-Plan Roth Rollovers:
- i. ☐ Yes, \_\_\_\_\_. (Describe the limitations and/or conditions.) (e.g., one In-Plan Roth Rollover per calendar quarter)
  - ii. ☒ No.

**NOTE:** To prevent terminated Employees from taking an In-Plan Roth Rollover or to limit In-Plan Roth Rollovers to a nondiscriminatory class, choose "limitations and/or conditions apply" and describe the circumstances under which Participants can make an In-Plan Roth Rollover.

- d. Enter the effective date of the In-Plan Roth Rollovers: 01/01/2023 (must be after Sept. 27, 2010)
- e. In-Plan Roth Rollover Accounts will be distributable:
- i. ☐ at any time
  - ii. ☒ when the originating Account of the In-Plan Roth Rollover assets are distributable
  - iii. ☐ Other: (e.g., upon attainment of age 59.5) \_\_\_\_\_

**NOTE:** G.14e.ii must be chosen if G.14a.iv is chosen.

**NOTE:** The distribution event specified above (G.14e.iii) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.

### **Loans**

#### **15. Loans**

- ☒ Loans are permitted

### **Exchanges**

#### **16. Exchanges**

- ☒ Exchanges are permitted

### **Transfers to Purchase Service Credit**

#### **17. Transfers to Purchase Service Credit**

- ☒ Transfers to Purchase Service Credit are permitted

## **H. PLAN OPERATIONS**

### **Plan Operations**

#### **1. Permitted Investments**

- a. ☒ Annuity Contracts
- b. ☒ Custodial Accounts

**2. Participant Self-Direction**

- a. Specify the extent to which the Plan permits Participant self-direction:
- i. ☒ All Accounts
  - ii. ☐ Some Accounts
  - iii. ☐ None
- b. If Some Accounts is selected, a Participant may self-direct the following Accounts:
- i. ☐ Elective Deferral Account
  - ii. ☐ Voluntary Contribution Account
  - iii. ☐ Mandatory After-Tax Contribution Account
  - iv. ☐ Mandatory Pre-Tax Contribution Account
  - v. ☐ Matching Contribution Account
  - vi. ☐ Non-Elective Contribution Account
  - vii. ☐ Qualified Non-Elective Contribution Account
  - viii. ☐ Rollover Contribution Account
  - ix. ☐ Transfer Account
  - x. ☐ Other (e.g., QMAC Contribution Account): \_\_\_\_\_

*NOTE: The other account specified above (H.2b.x) must be objectively determinable and may not be specified in a manner that is subject to Adopting Employer discretion.*

- c. ☐ Participants may also establish individual brokerage accounts.
- d. Participants may exercise voting rights with respect to the following investments:
  - i. ☒ All investments
  - ii. ☐ Selected investments: \_\_\_\_\_

*NOTE: If H.2a.iii (None) is selected, H.2b through H.2d do not apply.*

*NOTE: H.2b only applies if H.2a.ii is selected.*

**3. Valuation Date**

Enter Valuation Date:

- a. ☐ Last day of Plan Year
- b. ☐ Last day of each Plan quarter
- c. ☐ Last day of each month
- d. ☒ Each business day
- e. ☐ Other (e.g., first and fifteenth day of each month): \_\_\_\_\_ (Must be at least annually).

**4. Plan Administration**

- a. Designation of Plan Administrator:
- i. ☐ Plan Sponsor
  - ii. ☐ Committee appointed by Plan Sponsor
  - iii. ☒ Other (Complete name of designated Plan Administrator.) (e.g., TPA Service Provider Inc.): U.S. OMNI & TSACG Compliance Services
- b. Establishment of procedures for the Plan Administrator and the Investment Fiduciary:
- i. ☒ Plan Administrator and Investment Fiduciary adopt own procedures
  - ii. ☐ Governing body of the Plan Sponsor sets procedures for Plan Administrator and Investment Fiduciary
- c. Type of indemnification for the Plan Administrator and Investment Fiduciary:
- i. ☐ None - the Adopting Employer will not indemnify the Plan Administrator or the Investment Fiduciary
  - ii. ☐ Standard according to Section 11.06
  - iii. ☒ Provided pursuant to an outside agreement
- d. ☐ The following modifications will be made to the duties of the applicable parties: \_\_\_\_\_

*NOTE: H.4d may be used to reallocate duties between the Plan Sponsor and the Plan Administrator. It may also be used to designate additional parties to perform specific Plan Administrator and/or Plan Sponsor duties.*

**I. MISCELLANEOUS**

Failure to properly fill out the Adoption Agreement may result in disqualification of the Plan.

The Plan will consist of this Adoption Agreement #001, its related Basic Plan Document #008 (Non-ERISA 403(b)) and any related appendix or addendum specifically created in response to a question within the Adoption Agreement.

The Adopting Employer may rely on an advisory letter issued by the Internal Revenue Service as evidence that the Plan is tax-favored under Code section 403 only to the extent provided in Revenue Procedure 2013-22 and any superseding guidance. The Adopting Employer may not rely on the advisory letter in certain other circumstances or with respect to certain qualification requirements, which are specified in the advisory letter issued with respect to the Plan and in Revenue Procedure 2011-49 and any superseding guidance. In order to have reliance in such circumstances or with respect to such tax-favored requirements, application for a determination letter must be made to Employee Plans Determinations of the Internal Revenue Service. The volume submitter Practitioner will inform the Adopting Employer of any amendments made to the Plan or of the discontinuance or abandonment of the Plan. The Volume Submitter Practitioner may be contacted at OMNI Financial Group Inc may be contacted at Water Tower Park, 1099 Jay St, Bldg F, Rochester, NY 14611; 585-436-6664.

**J. EXECUTION PAGE**

The undersigned agree to be bound by the terms of this Adoption Agreement and Basic Plan Document and acknowledge receipt of same. By signing this Adoption Agreement, the undersigned acknowledges having reviewed the Appendices and Amendments to the Basic Plan Document.

The parties have caused this Plan to be executed this 01 day of January, 2023, ~~2022~~.

FRESNO UNIFIED SCHOOL DISTRICT (ADOPTING EMPLOYER):

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title/Position: \_\_\_\_\_

Approved as to Form

  
\_\_\_\_\_

**ADMINISTRATIVE AND VENDOR APPENDIX****Fresno Unified School District 403(b) Retirement Plan**

An amendment is not required to make changes to this appendix. Use of this Addendum will not be considered a modification to the volume submitter document.

**Approved vendors that accept ongoing contributions from the Adopting Employer and the investment types offered.**

1. AIG Retirement Services (VALIC)
  - ☒ Mutual Funds
  - ☒ Annuities
2. American Century Services, LLC
  - ☒ Mutual Funds
  - ☐ Annuities
3. American Fidelity Assurance Co.
  - ☒ Mutual Funds
  - ☒ Annuities
4. American United Life Insurance Company
  - ☒ Mutual Funds
  - ☒ Annuities
5. Americo Financial Life and Annuity
  - ☒ Mutual Funds
  - ☒ Annuities
6. Ameriprise Financial
  - ☒ Mutual Funds
  - ☒ Annuities
7. Brighthouse Life Insurance Company
  - ☒ Mutual Funds
  - ☒ Annuities
8. CalSTRS Pension 2
  - ☒ Mutual Funds
  - ☒ Annuities
9. CTA RSP 403(b) Plan
  - ☒ Mutual Funds
  - ☒ Annuities
10. Equitable
  - ☒ Mutual Funds
  - ☒ Annuities
11. Fidelity Investments
  - ☒ Mutual Funds
  - ☐ Annuities
12. Fiduciary Trust Company of New Hampshire
  - ☒ Mutual Funds
  - ☐ Annuities
13. Franklin Templeton Mutual Funds
  - ☒ Mutual Funds
  - ☐ Annuities
14. GWN Securities
  - ☒ Mutual Funds
  - ☒ Annuities
15. Horace Mann Insurance Company
  - ☒ Mutual Funds
  - ☒ Annuities

16. Invesco-Oppenheimer Funds  
☒ Mutual Funds  
☐ Annuities
17. Lincoln National Life Insurance Company  
☒ Mutual Funds  
☒ Annuities
18. Mass Mutual Life Insurance Company  
☒ Mutual Funds  
☒ Annuities
19. Metropolitan Life Insurance Company  
☒ Mutual Funds  
☒ Annuities
20. Midland National Life  
☒ Mutual Funds  
☒ Annuities
21. National Life Group  
☒ Mutual Funds  
☒ Annuities
22. New York Life Insurance & Annuity Corp.  
☒ Mutual Funds  
☒ Annuities
23. North American Company for Life  
☒ Mutual Funds  
☒ Annuities
24. Orion Portfolio Solutions  
☒ Mutual Funds  
☐ Annuities
25. Pacific Life  
☒ Mutual Funds  
☒ Annuities
26. PFS Investments (Primerica)  
☒ Mutual Funds  
☒ Annuities
27. PlanMember Services  
☒ Mutual Funds  
☒ Annuities
28. Security Benefit Group  
☒ Mutual Funds  
☒ Annuities
29. Thrivent Financial  
☒ Mutual Funds  
☒ Annuities
30. Voya Financial  
☒ Mutual Funds  
☒ Annuities

#### Service Providers

- a. U.S. OMNI & TSACG Compliance Services will perform the following services for the plan: The services U.S. OMNI & TSACG Compliance Services (OMNI/TSA) provides to the Adopting Employer are set forth in the Services Agreement between OMNI/TSA and the Adopting Employer.

#### Plan Sponsor

The following administrative functions will be performed by the Plan Sponsor:

**The services the plan sponsor (i.e., the Adopting Employer) will provide are set forth in the Services Agreement between OMNI/TSA and the Adopting Employer.**

**EFFECTIVE DATE ADDENDUM**

Use this Addendum to provide any effective dates for Plan provisions other than the Effective Date specified in A.3. Any date entered may not override an effective date required by the Internal Revenue Code, Treasury & Department of Labor Relations or other formal guidance. Use of this Addendum shall not be considered a modification to the prototype document.

**HARDSHIP DISTRIBUTION ADDENDUM**

This Addendum is intended as a good faith effort to comply with the requirements of the hardship distribution final regulations and is to be construed in accordance with same. Both the Addendum and the provisions of the hardship distribution final regulations will supersede any inconsistent Plan provisions.

For each item below, if the check boxes are empty, the *italicized* provision will apply.

1. Safe Harbor Contributions/QNECs/QMACs

*Effective on the first day of the first plan year after 12/31/2018, if available under the Plan, Qualified Non-Elective Contributions (QNECs), Qualified Matching Contributions (QMACs) or contributions used to satisfy the safe harbor requirements of Code sections 401(k)(12) or 401(k)(13), or 401(m)(11) or 401(m)(12), not held in a Custodial Account will be available for hardship distributions.*

- ☒ Effective 1/1/2020, hardship distributions are permitted from Qualified Non-Elective Contributions, Qualified Matching Contributions or contributions used to satisfy the safe harbor requirements of Code sections 401(k)(12) or 401(k)(13), or 401(m)(11) or 401(m)(12), if available under the Plan and not held in a Custodial Account.
- ☐ Hardship distributions continue to be prohibited from Qualified Non-Elective Contributions, Qualified Matching Contributions or contributions used to satisfy the safe harbor requirements of Code sections 401(k)(12) or 401(k)(13), or 401(m)(11) or 401(m)(12).

2. Amount Necessary to Satisfy Need Requirement

*Effective on the first day of the first plan year after 12/31/2018, a hardship distribution will be considered necessary to satisfy an immediate and heavy financial need of the Participant only if:*

- *The distribution is not in excess of the amount required to satisfy the financial need (including any amounts necessary to pay any federal, state or local income taxes or penalties reasonably anticipated to result from the distribution);*
- *The Participant has obtained all other currently available distributions, other than hardship distributions, under any deferred compensation plan, whether qualified or nonqualified, maintained by the Employer; and*
- *Effective for distributions made on or after 01/01/2020, the Participant has represented (in writing or by an electronic medium) that he has insufficient cash or other liquid assets to satisfy the financial need.*

- ☒ Effective 1/1/2020, a distribution will be determined to satisfy an immediate and heavy financial need only if the three criteria listed above are met.
- ☐ The following provisions will be used for complying with the amount necessary to satisfy need requirement: \_\_\_\_\_

3. Six-Month Suspension

*If the Safe Harbor criteria are used for hardship distributions, effective on the first day of the first plan year after 12/31/2018, the six-month suspension period for Elective Deferrals (and after-tax contributions) will no longer be a condition for obtaining a hardship distribution, even if the hardship distribution was made in the prior plan year.*

- ☒ Effective 1/1/2020, the Plan will not initiate a six-month suspension period on Elective Deferrals (and after-tax contributions) following a hardship distribution (cannot be later than 01/01/2020).
- ☐ The Plan will discontinue any remaining portion of the suspension period for hardship distributions made prior to the entered effective date.
- ☒ The Plan will continue any remaining portion of the full six-month suspension period for hardship distributions made prior to the entered effective date.

4. Loan Requirement

*If the Safe Harbor criteria are used for hardship distributions, effective on the first day of the first plan year after 12/31/2018, Participants are not required to take all nontaxable loans under all plans maintained by the Employer prior to applying for a hardship distribution.*

- ☒ Effective 1/1/2020, Participants are not required to take all available nontaxable loans before applying for a hardship distribution.
- ☐ Participants must continue to take all nontaxable loans under all plans maintained by the Employer before applying for a hardship distribution.

5. Safe Harbor Financial Needs

*If the Safe Harbor criteria are used for hardship distributions, the following immediate and heavy financial needs are considered as safe harbor criteria for hardship distributions made on or after 01/01/2018:*

- *Expenses for the repair of damage to the Employee's principal residence that would qualify for the casualty deduction under Code section 165 (determined without regard to section 165(h)(5) and whether the loss exceeds 10% of adjusted gross income).*
- *Expenses and losses (including loss of income) incurred by the Employee on account of a disaster declared by the Federal Emergency Management Agency (FEMA) under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, provided that the Employee's principal residence or principal place of employment at the time of the disaster was located in an area designated by FEMA for individual assistance with respect to the disaster.*

- ☒ Effective 1/1/2020, the immediate and heavy financial needs listed above are considered as safe harbor criteria for hardship distributions.
- ☐ The immediate and heavy financial needs listed above are not considered as safe harbor criteria for hardship distributions.

**SECURE/CARES/CAA ADDENDUM**

This Addendum is intended as a good faith effort to comply with the requirements of the Further Consolidated Appropriations Act, 2020, including the SECURE Act provisions, the Coronavirus, Aid, Relief and Economic Security (CARES) Act, and the Consolidated Appropriations Act, 2021 (CAA), and corresponding guidance (the "Applicable Law"). This Addendum is to be construed in accordance with the Applicable Law and both the Addendum and the Applicable Law will supersede any inconsistent Plan provisions.

**OPTIONAL PROVISIONS:**

For each item below, if the check boxes are empty, the *italicized* provision will apply.

1. Qualified Birth or Adoption Distributions (see Section A. below)

*The Plan does not permit qualified birth or adoption distributions as a separate distribution event.*

☐ Effective 01/01/2020 (no earlier than 01/01/2020), the Plan permits qualified birth or adoption distributions as a separate distribution event.

☐ The following limitations and conditions apply: \_\_\_\_\_.

2. Treatment of 2020 RMDs (see Section B. below)

*Effective 01/01/2020, unless the Participant or beneficiary chooses otherwise, a Participant or beneficiary who would have been required to receive a 2020 RMD will **not** receive this distribution.*

Effective 01/01/2020 (no earlier than 01/01/2020):

☒ Unless the Participant or beneficiary chooses otherwise, a Participant or beneficiary who would have been required to receive a 2020 RMD will **not** receive this distribution; or

☒ Unless the Participant or beneficiary chooses otherwise, a Participant or beneficiary who would have been required to receive a 2020 RMD will receive this distribution; in accordance with vendor contracts.

3. 2020 RMDs as Direct Rollovers (see Section B. below)

*A direct rollover is not offered for 2020 RMDs or Extended 2020 RMDs.*

For purposes of the direct rollover provisions of the Plan, the following will be treated as eligible rollover distributions in 2020:

☒ 2020 RMDs; or

☒ 2020 RMDs and Extended 2020 RMDs; or

☒ 2020 RMDs, but only if paid with an additional amount that is an eligible rollover distribution without regard to Code section 401(a)(9)(l); or will not be treated as eligible rollover distribution in accordance with vendor contracts

4. Portability of Lifetime Income Options (see Section F. below)

*The Plan does not permit "qualified distributions" or "qualified plan distribution annuity contracts" of lifetime income investment options.*

☒ The Plan permits "qualified distributions" or "qualified plan distribution annuity contracts" of lifetime income investment options when such investment options are no longer authorized to be held as an investment option under the Plan effective: 01/01/2020 (no earlier than the plan year beginning after 12/31/2019).

☐ The following limitations and conditions apply: \_\_\_\_\_.

5. Transfer Account

*The existing Plan provisions, if any, remain in effect for distributions to a Participant who has not separated from employment from a Transfer Account holding assets transferred from a plan subject to the survivor annuity rules of Code section 401(a)(11) and 417 (e.g., age cannot be less than 62).*

- [ ] Effective \_\_\_\_ (no earlier than 01/01/2020), the Plan permits distributions to a Participant who has not separated from employment from a Transfer Account holding assets transferred from a plan subject to the survivor annuity rules of Code section 401(a)(11) and 417 if the Participant attains: \_\_\_\_ (age cannot be less than 59-1/2).

**STANDARD PROVISIONS:**

**A. Qualified Birth or Adoption Distributions**

To the extent provided above, a Participant may receive a distribution up to \$5,000 during the 1-year period beginning on the date on which the Participant's child is born or on which the legal adoption by the Participant of an eligible adoptee is finalized. An eligible adoptee is any individual (other than a child of the Participant's spouse) who has not attained age 18 or is physically or mentally incapable of self-support. The \$5,000 maximum is an aggregate amount of such distributions from all plans maintained by the Employer.

**B. Required Minimum Distributions**

In defining Required Beginning Date or determining required minimum distributions, any references to age 70-1/2 are replaced with: age 70-1/2 (for Participants born before 07/01/1949) or age 72 (for Participants born after 06/30/1949).

Notwithstanding other provisions of the Plan to the contrary and if selected above, a Participant or beneficiary who would have been required to receive required minimum distributions in 2020 (or paid in 2021 for the 2020 calendar year for a Participant with a required beginning date of 04/01/2021) but for the enactment of section 401(a)(9)(l) of the Code ("2020 RMDs"), and who would have satisfied that requirement by receiving distributions that are either: (1) equal to the 2020 RMDs, or (2) one or more payments (that include the 2020 RMDs) in a series of substantially equal periodic payments made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancies) of the Participant and the Participant's designated beneficiary, or for a period of at least 10 years ("Extended 2020 RMDs"), may receive those distributions.

**C. Distribution on Account of Death for Certain Eligible Retirement Plans**

Whether before or after distribution has begun, a Participant's entire interest will be distributed to the designated beneficiary by 12/31 of the calendar year containing the tenth anniversary of the Participant's death unless the designated beneficiary meets the requirements of an "eligible designated beneficiary". An "eligible designated beneficiary" may receive distributions over the life of such designated beneficiary. If there is no designated beneficiary as of 09/30 of the year following the year of the Participant's death, the Participant's entire interest will be distributed by 12/31 of the calendar year containing the fifth anniversary of the Participant's death.

An "eligible designated beneficiary" is defined as any designated beneficiary who is: (i) the surviving spouse of the Participant; (ii) a minor child of the Participant; (iii) disabled; (iv) a chronically ill individual; or (v) an individual who is not more than 10 years younger than the Participant. The determination of whether a designated beneficiary is an "eligible designated beneficiary" is made as of the date of death of the Participant. If an "eligible designated beneficiary" dies before the portion of the Participant's interest is entirely distributed, the remainder of such portion must be distributed within 10 years after the death of such "eligible designated beneficiary".

**D. Qualified Automatic Contribution Arrangement (QACA)**

If a Qualified Automatic Contribution Arrangement (QACA) feature is elected, the Plan Administrator has the discretion to increase automatic elections subsequent to the initial period up to a maximum limitation of 15% of Plan Compensation.

**E. Safe Harbor Notice**

If the non-elective contribution method is elected for safe harbor plan exemption (including under a Qualified Automatic Contribution Arrangement), effective for Plan years beginning on or after 01/01/2020, the safe harbor notice is not required for satisfying the conditions of Code sections 401(k)(12) or 401(k)(13).

**F. Portability of Lifetime Income Investments**

To the extent provided above, any amounts invested in a "lifetime income investment" may be distributed through either "qualified distributions" or "qualified plan distribution annuity contracts" no earlier than 90 days prior to the date that such "lifetime income investment" may no longer be held as an investment option under the Plan.

The following terms are used in this section:

"Qualified distribution" means a direct trustee-to-trustee transfer described in Code section 401(a)(31)(A) to an eligible retirement plan (as defined in Code section 402(c)(8)(B)).

"Qualified plan distribution annuity contract" means an annuity contract purchased for a Participant and distributed to the Participant by a plan or contract described in subparagraph (B) of Code section 402(c)(8) (without regard to clauses (i) and (ii) thereof).

"Lifetime income investment" means an investment option which is designed to provide an employee with election rights which: (a) are not uniformly available with respect to other investment options under the plan, and (b) are to a "lifetime income feature" available through a contract or other arrangement offered under the plan (or under another eligible retirement plan (as so defined)), if paid by means of a direct trustee-to-trustee transfer described in Code section 401(a)(31)(A) to such other eligible retirement plan).

"Lifetime income feature" means: (a) a feature which guarantees a minimum level of income annually (or more frequently) for at least the remainder of the life of the employee or the joint lives of the employee and the employee's designated beneficiary, or (b) an annuity payable on behalf of the employee under which payments are made in substantially equal periodic payments (not less frequently than annually) over the life of the employee or the joint lives of the employee and the employee's designated beneficiary.

**G. Disaster or Coronavirus-Related Relief**

Notwithstanding any provision of the Plan to the contrary, the Plan may grant temporary disaster or coronavirus-related relief in compliance with Code sections 1400M and 1400Q, section 15345 of the Food, Conservation, and Energy Act of 2008, section 702 of the Heartland Disaster Tax Relief Act of 2008, section 502 of the Disaster Tax Relief and Airport and Airway Extension Act of 2017, section 11028 of the Tax Cuts and Jobs Act of 2017, section 20102 of the Bipartisan Budget Act of 2018, subtitle II of Division Q of the Further Consolidated Appropriations Act, 2020, section 2202 of the Coronavirus, Aid, Relief and Economic Security Act, and Title III of Division EE of the Consolidated Appropriations Act, 2021 ("Applicable Law"). This Section only applies to the extent the Plan has provided some or all of the relief listed below in compliance with Applicable Law.

**A. Qualified Distributions**

- I. "Qualified Distribution" means a distribution to a qualified individual within the applicable time periods as defined in the relevant sections of Applicable Law which may not exceed \$100,000 in aggregate from all plans maintained by the Employer.
- II. If the Plan permits rollover contributions, at any time during the 3-year period beginning on the day after the Qualified Distribution was received, an individual may contribute as a rollover to the Plan an aggregate amount that does not exceed the amount of the Qualified Distribution.
- III. If the Plan permits rollover contributions, an individual who received a withdrawal for the purchase of a home, but could not use the withdrawal amount due to the disaster, may contribute as a rollover to the Plan an aggregate amount that does not exceed the amount of the withdrawal amount within the applicable time periods as defined in the relevant sections of Applicable Law.

**B. Expanded Loan Provisions**

- I. The maximum loan limit under Code section 72(p)(2)(A) may be applied by substituting "\$100,000" for "\$50,000" and substituting "the present value" for "one-half the present value" under the Loan Procedures for a qualified individual within the applicable time periods as defined in the relevant sections of Applicable Law.
- II. The loan repayment may be delayed for 1 year for a qualified individual within the applicable time periods as defined in the relevant sections of Applicable Law.
- III. Subsequent repayments will be adjusted to reflect the 1-year delay and any interest accrued during such delay.
- IV. The 1-year delay will be disregarded in determining the 5-year maximum term of loans under Code section 72(p)(2)(B) and (C).

**H. Difficulty of Care Payments Included in Statutory Compensation**

In determining the contribution limitation, Statutory Compensation will be increased by qualified foster care payments. Qualified foster care payments are difficulty of care payments excluded from gross income under Code section 131. Any contribution by the Participant which is allowable due to such increase is treated as an after-tax contribution.

ADDENDA EXECUTION PAGE

The undersigned agree to be bound by the terms of the foregoing addenda to the Plan and acknowledge receipt of same. The addenda are executed this 01 day of January, 2023, ~~2022~~.

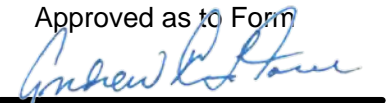
FRESNO UNIFIED SCHOOL DISTRICT:

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title/Position: \_\_\_\_\_

Approved as to Form



Date: 11/4/2022

THE SECOND SIGNATURE PAGE IS GENERATED BECAUSE THE PLAN DOCUMENT INCLUDES AT LEAST ONE OF THE FOLLOWING:

- CUSTOM LANGUAGE ADDENDUM
- CUSTOM EFFECTIVE DATE ADDENDUM
- SECURE/CARES/CAA ADDENDUM

THE SECOND SIGNATURE PAGE IS NOT GENERATED WHEN THE PLAN ONLY HAS NON-SIGNATURE ADDENDUMS (e.g., QNEC FORFEITURE AMENDMENT).

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-7**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Approve Amendment No. 3 to Superintendent Robert G. Nelson's Employment Agreement**

**ITEM DESCRIPTION:** An Oral Report on Superintendent's salary and benefits is included for the Board President to present in open session as required by Government Code section 54953(c)(3). Also included for the Board's consideration and approval is Amendment No. 3 to the Superintendent's Employment Agreement which extends the Superintendent's term of employment to June 30, 2026 and increases the District's additional retirement contribution to Superintendent Nelson's 403(b) Plan effective July 1, 2022 from \$18,000 per year to \$20,500 for 2022 and \$22,500 for 2023. Costs are noted in the terms of Amendment No. 3 to the Superintendent's Employment Agreement, which shall be available for review in the Board of Education Office on or before December 05, 2022. The Board President recommends approval.

**FINANCIAL SUMMARY:** Noted in the terms of Amendment No. 3 to the Superintendent's Employment Agreement.

**PREPARED BY:** Ambra O'Connor  
Chief of Staff

**DIVISION:** Superintendent's Office  
**PHONE NUMBER:** (559) 457-3566

**CABINET APPROVAL:** Ambra O'Connor  
Chief of Staff

**SUPERINTENDENT APPROVAL:**



**EMPLOYMENT AGREEMENT AMENDMENT NO. 3**  
**Between The**  
**FRESNO UNIFIED SCHOOL DISTRICT**  
**And**  
**ROBERT G. NELSON, SUPERINTENDENT**

This Amendment No. 3 is made in reference to the September 13, 2017 Employment Agreement (“Employment Agreement”) between the Fresno Unified School District (“District”) and Robert G. Nelson (“Superintendent”) (collectively, the “Parties”) as modified by Amendment No. 1 dated November 6, 2019 and Amendment No. 2 dated May 19, 2021. This Amendment No. 3 shall be effective as set forth below and together with Amendments No. 1 and No. 2, shall be attached to and become a part of to the Superintendent’s Employment Agreement.

**WHEREAS**, as stated in section 16.e of the Employment Agreement, any change in the terms of that Agreement must be by written instrument executed by both Parties; and

**NOW, THEREFORE**, the Parties hereby agree to modify the Superintendent’s Employment Agreement as set forth below:

**A. Section 1 of the Employment Agreement, entitled “Term,” shall be modified as follows:**

District hereby employs Superintendent for a period beginning on *July 1, 2022 and ending on June 30, 2026* unless terminated earlier or extended as provided by the terms of this Agreement, or as allowed by law.

**B. Effective July 1, 2022, Section 4 of the Employment Agreement, entitled “Tax-Deferred Compensation Plans,” shall be revised to state as follows:**

**Tax Deferred Compensation Plans.** The Superintendent may participate in any tax deferred compensation plans of the District for which he is eligible. All contributions to such plans will be paid by the Superintendent from his salary and shall conform to all requirements of law. In addition to the Superintendent’s annual salary as specified above, the District shall also contribute to the Superintendent an amount equal to the maximum annual employee elective deferral allowed under the Internal Revenue Code for a 403(b) Tax Sheltered Annuity, i.e., \$20,500.00 for 2022 and \$22,500.00 for 2023, but, excluding any catch-up contribution for employees age 50 or older. Said contribution to the Superintendent shall be made as monthly installments to commence as of July 1, 2022.

Except as specifically modified herein, all other terms and conditions contained in the Superintendent's September 13, 2017 Employment Agreement as modified by Amendments No. 1 and No. 2 shall remain unchanged and in full force and effect.

Dated this 7th day of December, 2022.

---

Elizabeth Jonasson Rosas, President  
Board of Education  
Fresno Unified School District

---

Robert G. Nelson  
Superintendent  
Fresno Unified School District

I, Veva Islas, Clerk of the Board of Education of the Fresno Unified School District, do hereby certify that the foregoing Amendment No. 3 to the Superintendent's September 13, 2017 Employment Agreement was approved by the District's Board of Education in open session at its regular meeting this 7<sup>th</sup> day of December, 2022.

---

Veva Islas, Clerk  
Board of Education  
Fresno Unified School District

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-8**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT:** Approve Amendment for Joint Apprenticeship Training Funds and Hourly Rate

**ITEM DESCRIPTION:** Included in the Board binders is an amendment for The California Community Colleges Chancellor's Office (CCCCO) released update that includes Joint Apprenticeship Award funding for Local Educational Agencies receiving Related and Supplemental Instructions (RSI). The new allocation is \$1,711,211 for 194,015 RSI hours. CCCCCO Apprenticeship Program's objective is to expand the apprenticeship model to non-traditional fields in growing and emerging industries throughout California's regional economies. It is intended to fund innovative approaches to expand access to apprenticeship training programs to underrepresented populations. The apprenticeship objectives will both provide career pathways to segments of our population that are inordinately represented in low-paying occupations and provide key industries a skilled workforce.

Expected Program Outcomes are as follows:

- Identify, recruit, and provide classroom and hands on training targeting one or more underrepresented groups to prepare them for additional training as registered apprentices and share best practices.
- Formalize agreements with the state approved apprenticeship training program that enables individuals who have successfully completed the pre-apprenticeship program to enter directly into a state approved apprenticeship training program and/or include articulation agreements for earning advanced credit/placement for skills and competencies already acquired.
- Increase the number of eligible applicants for the partner apprenticeship programs in targeted under-represented populations.
- Create a partnership with other local support agencies to increase completion rates, promote the participation of under-represented populations, and contribute to the overall success of the program. Fresno Unified is currently a local educational agency receiving RSI appropriations from CCCCCO.

Fresno Unified is currently a local educational agency receiving RSI appropriations from CCCCCO.

**FINANCIAL SUMMARY:** There is no fiscal impact to the district at this time.

**PREPARED BY:** Jeremy Ward,  
Assistant Superintendent

**DIVISION:** Instructional Division  
**PHONE NUMBER:** (559) 457-3731

**CABINET APPROVAL:** Dr. Natasha Baker,  
Chief Academic Officer

**SUPERINTENDENT APPROVAL:**





# Fresno Unified School District Contract Routing Form

Completed independent contract agreement must be attached

Joint Apprenticeship Training

|  |                                  |                         |
|--|----------------------------------|-------------------------|
| <b>Vendor Name</b>                                 | <b>Address</b>                   |                         |
| <b>Phone Number</b>                                | <b>Vendor Contact</b>            |                         |
| <b>From: July 1, 2022</b>                          | <b>Through: June 30, 2023</b>    |                         |
| <b>Term (Duration)</b>                             |                                  |                         |
| <b>FUSD Contract Administrator:</b><br>Jeremy Ward | Career Technical Education / CCR | 248-7465                |
| <b>Name</b>  | <b>Site/ Dept</b>                | <b>Telephone number</b> |
| <b>Budget (Fund-Unit-</b>                          | 060-6350-0710-3800-5899          |                         |

Dept.-Annual Cost:\$1,711,211.00 Please choose an (Contract will not be authorized to exceed this amount w/o BOE approval

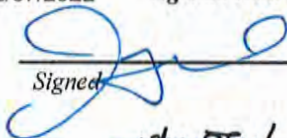
**Signature Requirements:** All individuals providing services **Yes** ☐ **No** ☒  
under this contract are in compliance with the requirements of  
the "Michelle Montoya" Act, as required therein.

## Scope of Work Summary:

State Center Community College Chancellor's Office and the California Department of Education revised the apprenticeship reimbursement rate from \$6.77/hour to \$8.82/hour. Memorandum received dated July 20, 2022; see attached.  
Contracts were approved during the June 15, 2022 Board Meeting, Item B44.

Date Item is to appear on Board of Education Agenda: 12/07/2022 Agenda Item # (Contracts of \$15,000.00 or more)

Reviewed & approved by Cabinet Level Officer:  
NBA November 18, 2022

Signed  Date 11/9/22

Reviewed & approved by Executive Director, Risk Management:

Signed  Date  
Ann Looz (Nov 15, 2022 10:13 PST)

Please return signed contract to:

Kristen Boroski

College & Career Readiness - CTE

Name

Department



## Fresno Unified School District Contract Routing Form

Completed independent contract agreement must be attached

Joint Apprenticeship Training

Vendor Name

Address

Phone Number

Vendor Contact

From: July 1, 2022

Through: June 30, 2023

Term (Duration)

FUSD Contract Administrator:

Jeremy Ward

College and Career Readiness Department (559) 248-7465

Name

Site/ Dept

Telephone number

Budget (Fund-Unit-Dept.-Activity-Object)

60-6350-0710-3800-1000-5899

Annual Cost \$ 1,313,486.00

Please choose an option

**Fingerprint Requirements:** All individuals providing services under this contract are in compliance with the requirements of the "Michelle Montoya" Act, as required therein.

Yes ☐

No ☒

### Scope of Work Summary:

Three agreements for allocation of apprenticeship training hours: California Fire Fighters, Electrical, Sound and Communication Joint Apprenticeship Training.

**RSI funding change from \$6.77 to \$8.82**

**Memorandum Received Dated July 20, 2022 from California Community Colleges (Attached)**

Date Item is to appear on Board of Education Agenda:

Agenda Item #

(Contracts of \$15,000.00 or more)

Reviewed & approved by Cabinet Level Officer:

Signed

Date

Reviewed & approved by Executive Director, Risk Management:

Signed

Date

Please return signed contract to:

Dina Lopez

College and Career Readiness Department

Name

Department

**AGREEMENT FOR APPRENTICESHIP TRAINING PROGRAM**  
**Between**  
**FRESNO UNIFIED SCHOOL DISTRICT**  
**And**  
**CALIFORNIA FIREFIGHTER JOINT APPRENTICESHIP COMMITTEE**

This agreement entered into this 1<sup>st</sup> day of July 2022, by and between the Fresno Unified School District, hereinafter referred to as "District", and the California Firefighter Joint Apprenticeship Committee, hereinafter referred to as "CAL-JAC".

WHEREAS, the CAL-JAC has established Apprenticeship Training Standards which identify the professional levels of competence required of apprentices; and,

WHEREAS, those Apprenticeship Standards specify the training, education, experience, performance objectives, and minimum requirements for professional competence of an apprentice; and,

WHEREAS, the District has approval from the California Department of Education to conduct related and supplemental instruction training programs; and,

WHEREAS, the CAL-JAC and the District will provide related and supplemental instruction for apprentice Fire Fighters, Fire Fighter II's, Fire Apparatus Engineers, Fire Medics, Fire Fighter Divers, Emergency Medical Technicians, Paramedics, Engineers, Fire Officers, Fire Equipment Specialists, Fire Inspectors, Fire Marshals, Fire Prevention Officers, Hazardous Materials Technicians, Fire Department Training Officers, Wildland Fire Fighter Specialists, Arson and Bomb Investigators, Fire Fighter Paramedics, Fire Suppression Technicians and Heavy Fire Equipment Operators, with participating departments under agreements as determined by the CAL-JAC.

NOW THEREFORE, the parties agree:

**ARTICLE I – TERM OF AGREEMENT**

The term of this agreement shall be July 1, 2022 through June 30, 2023.

**ARTICLE II – RESPONSIBILITY OF DISTRICT**

1. The District agrees to participate in a training program for eligible apprentices in the CAL-JAC.
2. The District shall contract with the CAL-JAC for all instructional and training services provided in accordance with CAL-JAC standards. The District shall retain 10% of the base rate as income from the apprenticeship revenues generated by the attendance of apprentices for a minimum of 169,953 hours of academy and related and supplemental instruction in each fiscal year during the term of this Agreement. The District shall pay to the CAL-JAC 90% of the base rate generated by apprentice attendance. All classroom hours shall be scheduled in accordance with Section 8152 of the California Education Code. The District obligation hereunder is payable from funds appropriated for the purpose of this Agreement and is contingent upon the establishment of an appropriation as specified in Education Code Section 8152 for each fiscal year this Agreement is in effect or other supplemental appropriations derived from hours of apprenticeship education.

The District has no obligation for any services, which may have been provided by the CAL-JAC hereunder if such funds are not appropriated and allocated for use by the District for the purposes of this program. The District shall notify the CAL-JAC of any such non-allocation at the earliest possible date.

3. The District shall disburse funds that have been received from the State and owed to the CAL-JAC within 30 days of receiving a CAL-JAC invoice based upon reported attendance.
4. The District shall claim as income, funds received, generated by, or attributed to the Apprenticeship Program such as, but not limited to, funds derived from apprenticeship education revenues pursuant to Sections 8152 and 8153 of Article 8, Chapter 1, Part 6, Title I, of the California Education Code or other appropriations based on hours of apprenticeship education.

#### **ARTICLE III – RESPONSIBILITY OF CAL-JAC**

1. The CAL-JAC shall provide or arrange for all instructors, classroom space, required training equipment, and supplies for the prescribed instruction in the CAL-JAC. The District shall have primary right to control and direct the instructional activities of the instructors furnished by the CAL-JAC during the term of this agreement. CAL-JAC will provide sufficient instructional staff possessing the proper credential as established by the District, or as specified in Section 8153.5, Article 8, Chapter 1, Part 6, Title I of the California Education Code.
2. The CAL-JAC shall be responsible for payment of all salary and other employment costs for the instructors directly to and on behalf of all the persons employed for such purposes. The CAL-JAC shall also indemnify and hold the District harmless against any and all claims, which are made for salary or employment/benefits of such instructors for the period covered by the terms of this agreement.
3. The CAL-JAC shall maintain and submit to the District, records of individual apprentice's attendance and achievements within guidelines established by the District.

#### **ARTICLE IV – MISCELLANEOUS**

1. All written notices, reports and other written communications under this agreement shall be deemed effective upon their deposit in the United States mail, postage prepaid, and addressed as follows:

Fresno Unified School District  
Kristen Boroski, Director  
4120 N. First Street  
Fresno, CA 93726

California Firefighter Joint Apprenticeship Committee  
Attn: Yvonne de la Peña, Executive Director  
1780 Creekside Oaks Drive  
Sacramento, CA 95833

2. Either party may terminate this agreement at the end of any fiscal year by giving written notice to the other party at least thirty (30) days prior to the effective termination date.
3. The District and the CAL-JAC shall, to the extent permitted by law, indemnify and hold each other harmless against any liability whatsoever arising from any act or acts of their employees participating or functioning in the apprenticeship program herein provided.
4. The CAL-JAC reaffirms its commitment to provide equal employment opportunity and an equitable and representative distribution of women and minorities in the California fire services while maintaining existing standards. It is and will continue to be the policy of the CAL-JAC not to discriminate against any applicant on the basis of race, color, national origin, marital status, sex, or other non-job-related reasons. Each member of the CAL-JAC, its staff, and the SubJAC's will extend good faith efforts in accomplishing the goals of the Training Program and the department's affirmative action plan.

IN WITNESS WHEREOF, the parties hereto have executed this agreement the day and year first above written.

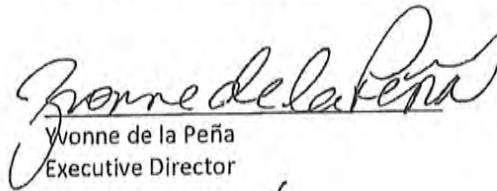
Fresno Unified School District

California Firefighter  
Joint Apprenticeship Committee



Santino Danisi  
Chief Financial Officer

Date: Jul 29, 2022



Yvonne de la Peña  
Executive Director

Date: 4/19/2022

Approved As To Form



Andrew De La Torre  
Executive Director Risk Management

Date: 07/26/22



## Fresno Unified School District Independent Contractor Services Agreement

### GENERAL INFORMATION

School/Department Budget: *College and Career Readiness*

District Contact Person: *Kristen Borosci*

Budget Manager Approval: \_\_\_\_\_

Contractor's Vendor Name: *Fresno Electrical JATC (Electrical Inside Wireman Apprenticeship)*

Contractor's Contact Person: *Joseph A. Estrada*

Contractor's Title: *Training Director*

Contractor's Telephone  
Number: *559.251.5174*

Contractor's E-mail: *jestrada@fresnojatc.org*

Contractor's Address: *5420 E Hedges Ave Fresno CA 93727*

Contractor's Taxpayer ID# or  
SSN#: *94-1617976*

This Independent Contractor Services Agreement is made and entered into effective *7/1/22* (the "Effective Date") by and between the Fresno Unified School District ("District") and ("Contractor").

1. Contractor Services. Contractor agrees to provide \_\_\_\_\_

*state allocation for Electrical  
Inside Wireman Apprenticeship  
Program*

2. Contractor Qualifications. Contractor represents that it has in effect all licenses, permissions and has otherwise all legal qualifications to perform this Agreement.

3. Term. This Agreement shall begin on 7/1/22, and shall terminate on 6/30/23. There shall be no extension of the term of the agreement without express written consent from all parties.

4. Payment. District agrees to pay Contractor at following rate of \_\_\_\_\_ per month. Not to exceed \_\_\_\_\_ Checks will be made payable to \_\_\_\_\_. Payment shall be limited to amount written in this paragraph, unless specifically indicated in Paragraph 5. District agrees to pay Contractor within thirty (30) days of receipt of detailed invoice.

5. Incidental Expenses. ☐ Yes (See below) ☒ No, Vendor initial here J/E

- a. Lodging \_\_\_\_\_ Actual cost of single occupancy. Not to exceed \$100 per night. \*Receipt Required.
- b. Meals \_\_\_\_\_ Reimbursement limited to actual cost up to the following rates: Breakfast \$12.20, Lunch \$18.30, Dinner \$30.50. \*Receipt Required.
- c. Travel \_\_\_\_\_ Actual cost by common carrier. Private car expenses will be reimbursed at the current standard business IRS mileage rate.
- d. Supplies \_\_\_\_\_ As negotiated with school/department contracting for service.
- e. Total Estimated Cost (Sum of paragraphs 4 and 5a - d): \$ 0.00
- f. Other \_\_\_\_\_

6. Employment. Are you a current FUSD employee? ☐ Yes ☒ No
7. CalPERS & CalSTRS. Are you a CalPERS or CalSTRS retiree? ☐ Yes ☒ No
8. California Residency. Contractor is a resident of the state of California: ☒ Yes ☐ No

9. Report Fraud, Waste and Abuse. By calling the Anti-Fraud Hotline, (559) 325-3200, or by completing the fraud, waste or abuse reporting form online at: <http://www.ppcpas.com/fresno-unified-fraud-alert>. The anti-fraud waste or abuse reporting hotline is available to report alleged fraud in the district. The responsibility for monitoring the hotline rests with the internal auditor for Fresno Unified School District. Price, Page & Company. A report may be made anonymously.

10. Conflict of Interest. In consideration of the Districts Conflict of Interest Code, Contractor affirms they do not have, nor does the Contractor anticipate having any interest in real property, investments, business interest in or income from sources which would provide Contractor, his/her spouse or minor child(ren) with personal financial gain as a result of any recommendation, advice or any other action taken by Contractor during the rendition of services under this Agreement.

Contractor's initials J/E

District's initials Nil

11. Anti-discrimination. Fresno Unified School District prohibits discrimination, harassment, intimidation, and bullying based on actual or perceived race, color, ethnicity, national origin, immigration status, ancestry, age, creed, religion, political affiliation, gender, gender identity, gender expression, genetic information, mental or physical disability, sex, sexual orientation, marital status, pregnancy or parental status, medical information, military veteran status, or association with a person or a group with one or more of these actual or perceived characteristics or any other basis protected by law or regulation, in its educational program(s) or employment. If you believe you, or your student, have been subjected to discrimination, harassment, intimidation, or bullying you should contact your school site principal and/or the District's Chief Compliance and Title IX Officer Paul Idsvoog, by phone at 559-457-3730, by email at [Paul.Idsvoog@fresnounified.org](mailto:Paul.Idsvoog@fresnounified.org), or in person at 2309 Tulare Street Fresno, CA 93721.

12. Termination of Agreement. Either District or Contractor may terminate this Agreement at any time for any reason upon thirty (30) days prior written notice. In the event of early termination, Contractor shall be paid for satisfactory work

performed to the date of termination. The District may then proceed with the work in any manner the District deems proper.

Notwithstanding the expiration or termination of this Agreement for any reason (a) any provision of this Agreement that imposes or contemplates continuing obligations on a Party shall survive the expiration or termination of this Agreement, including without limitation, the rights and duties under Paragraphs 12, 13, 15, and 17; and (b) all undisputed fees due and payable hereunder through the termination date in accordance with Paragraphs 4 and 5.

### 13. Confidential Information

- a. For the purposes of this Agreement "Confidential Information" includes any written or oral information or data, disclosed by either Party to the other, which may include, without limitation, information relating to technical, financial, personnel, personal employee information, the network, corporate, administration, plan design, benefits or contractual affairs of either Party or a third party that has been identified as confidential or that by the nature of the circumstances surrounding disclosure ought reasonably to be treated as confidential.
- b. Contractor hereby agrees that it shall not disclose Confidential Information, and any materials, discussions, or other communications concerning Confidential Information to any person or entity, except to its own employees, contractor personnel, and to its attorneys, accountants, consultants and other professional advisors having a "need to know," and who are themselves bound by similar nondisclosure restrictions (collectively, "Representatives"). If Contractor becomes aware of any disclosure or use not in compliance with this Agreement, Contractor shall notify the District in writing within three (3) business days. Contractor shall use at least the same degree of care in safeguarding Confidential Information as it uses in safeguarding its own confidential information. Representatives shall be bound to comply with all terms of this Paragraph

13.B. Upon the request of the District, Contractor shall provide a written acknowledgment from each of its Representatives that said Representative is bound by the terms of this Paragraph 13.B.

- c. Contractor's obligation under this Agreement to not disclose Confidential Information shall not apply to information that: (a) becomes generally available to the public other than as the result of unauthorized disclosure by Contractor or a third party; (b) is independently developed by Contractor without the aid, application or use of Confidential Information; or (c) was received by Contractor on a non-confidential basis prior to receipt from the District or from a third-party lawfully possessing and lawfully entitled to disclose such information.
- d. Disclosure of Confidential Information shall not be precluded if such disclosure is: (a) required pursuant to a valid court order; or (b) in the opinion of legal counsel for Contractor, is otherwise required by law, provided that in either circumstance:
  - i. Contractor shall furnish the District with a copy of the demand, summons, subpoena or other legal process to compel such disclosure;
  - ii. Contractor shall give the District reasonable prior notice of its intention to disclose Confidential Information in order to allow the District an opportunity to seek appropriate protection; and
  - iii. Contractor shall take all reasonable steps including, without limitation, the pursuit of a protective order, to restrict the disclosure of Confidential Information to the greatest extent possible.
- e. All Confidential Information provided by the District to Contractor is and shall forever remain the sole and exclusive property of the District. By granting access to Confidential Information, the District does not grant any express or implied right to Contractor to use, publish or disclose any Confidential Information. After its review of the Confidential Information Contractor will return to the District all Confidential Information disclosed to it (including copies or summaries of Confidential Information), or with the District's permission destroy the Confidential Information and certify in writing that it has been destroyed.

14. Injunctive Relief. Each Party acknowledges that a breach or threatened breach of this Agreement may cause immediate and irreparable harm to the District and that, to protect against such harm, the District may seek from a court of competent jurisdiction the issuance of a restraining order or injunction to prohibit any threatened disclosure

or misuse of the District's Confidential Information. Such an action for a restraining order or injunction is in addition to and does not limit all other remedies provided by law or in equity or by agreement between the Parties.

15. Indemnification and Hold Harmless. To the fullest extent allowed by law, the Contractor shall defend, indemnify and hold District, its agents, employees, Board of Trustees, members of the Board of Trustees, officials, officers, volunteers, and representatives ("Indemnitees") free and harmless from any and all claims, demands, negligence (including the active or passive negligence of Indemnitees, regardless of whether sole or otherwise, as allowed by law), causes of action, costs, expenses, liabilities, losses, damages or injuries, fines, penalties in law or equity, regardless of whether the allegations are false, fraudulent, or groundless, to property or persons, including wrongful death, (collectively "Loss") to the extent arising out of or incident to: 1) the performance or breach of any of the terms and conditions of the contract (including but not limited to) the Contractor's use of the site; or 2) any acts, omissions, negligence, in connection with the performance of Services or otherwise arising from this Contract ("Indemnification"); or 3) the willful misconduct of the Contractor or their respective agents, subcontractors, employees, material or equipment suppliers, invitees, or licensees. The Contractor's Indemnification includes, but is not limited to, the payment of all damages and attorney's fees, fines, penalties and other related costs and expenses.

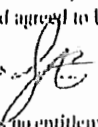

a. The Contractor's defense obligations (with counsel approved by District), shall arise immediately upon tender of any of the Indemnitees, and the defense shall be paid at Contractor's own cost, expense and risk, for any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against any of the Indemnitees, notwithstanding whether liability is, can be or has yet been established.

b. The Contractor shall pay and satisfy any judgment, award or decree that may be rendered against any of the Indemnitees, in any such suit, action or other legal proceeding. The Contractor shall reimburse Indemnitees, and each of them, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided.

c. Acceptance of insurance certificates and endorsements required under the contract does not relieve the Contractor from liability under this indemnification and hold harmless clause. The requirements of this Section (Indemnification and Hold Harmless) shall apply whether or not such insurance policies shall have been determined to be applicable to any of such damages or claims for damages.

16. Insurance. Without limiting "Contractor" indemnification, it is agreed that "Contractor" shall secure and maintain in force during the term of this Agreement a Commercial General Liability policy (Contractual liability included) utilizing an occurrence policy form, with limits of not less than two million (\$2,000,000) dollars per occurrence, four million (\$4,000,000) annual aggregate limit. Business automobile Liability Insurance shall be maintained for owned, scheduled, non-owned or hired automobiles with a combined single limit not less than two million (\$2,000,000) dollars per occurrence. In the event "Contractor" is working with students individually or providing professional services to students, "Contractor" shall maintain a policy providing coverage for sexual molestation and/or abuse claims. In the event that "Contractor's" Commercial General liability policy excludes coverage for sexual molestation and/or abuse claims shall be required to procure a separate or supplemental policy providing such coverage. The limits of coverage for the abuse and molestation policy shall be not less than \$2,000,000 per claim and \$4,000,000 aggregate. If any of the required policies provide coverage on a claims-made basis then the following shall apply: 1) The retroactive date must be shown, and must be before the date of the contract or the beginning of contract work; 2) Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract work; (3) If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a retroactive date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of work. Self-insured retentions must be declared to and approved by District. The District may require "Contractor" to provide proof of ability to pay losses and related investigations, claims administration and defense expenses within the retention. The policy shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the insured or the District.

The District shall be named as an additional insured on the policies by separate endorsement. A Certificate of Insurance and endorsements shall be attached to the Agreement as proof of insurance. The "Contractor" policy shall provide that it is primary such that insurance maintained by the District, if any, shall be excess and not co-primary. "Contractor" shall produce the policy for District, upon request.

17. Independent Contractor Status: While engaged in carrying out the terms and conditions of the contract, the Contractor is an independent contractor, and not an officer, employee, agent, partner, or joint venture of the District.
18. Workers' Compensation Insurance: Contractor agrees to provide all necessary workers' compensation insurance for Contractor's employees. If any, at Contractor's own cost and expense.
19. Fingerprinting Requirements: Contractor hereby acknowledges that, if applicable, it is required to comply with the requirements of Education Code Section 45125.1 with respect to fingerprinting of employees who may have contact with the District's pupils. The Contractor shall also ensure that its consultants on the Project also comply with the requirements of Section 45125.1. If required by Education Code Section 45125.1, the Contractor and its consultants, prior to any of the Contractor's employees, or those of any other consultants, coming into contact with the District's pupils submit through the DISTRICT fingerprints to the Department of Justice (DOJ) for the monitoring and supervision of employee(s) and/or affiliated constituents. Contractor will not begin work on the Project site until obtaining a DOJ cleared status through the DISTRICT. Contractor further acknowledges that other fingerprinting requirements may apply, as set forth in Education Code Section 45125 et seq., and will comply with any such requirements, including having Consultant certify (consultants certify that none of these employees and/or affiliated constituent(s) will have been convicted of a felony as defined in Education Code section 45122.1. "Fingerprinting Requirements," is expressly understood and agreed to by the parties hereto:
- Contractor's initials  District's initials 
20. Taxes: Contractor agrees that Contractor has no entitlement to any future work from the District or to any employment or fringe benefits from the District. Payments to the contractor pursuant to this Agreement will be reported to Federal and State taxing authorities as required. District will not withhold any money from compensation payable to Contractor. District will not withhold FICA (Social Security), state or federal unemployment insurance contributions, state or federal income tax or disability insurance. Contractor is independently responsible for the payment of all applicable taxes.
21. Assignment: The Contractor shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, duties or obligations without the prior written consent of the District.
22. Binding Effect: This Agreement shall inure to the benefit of and shall be binding upon the contractor and the District and their respective successors and assigns.
23. Severability: If any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.
24. Waiver and Amendments: This Agreement may be amended, modified, superseded, cancelled, renewed or extended, and the terms and conditions hereof may be waived, only by a written instrument signed by the parties or, in the case of a waiver, by the party waiving compliance. The waiver by any party hereto of a breach of any provision of this Agreement shall not operate to be construed as a waiver of any subsequent breach.
25. Governing Law: This Agreement shall be governed by and construed in accordance with the laws of the State of California and venue shall be in the appropriate Superior court in Fresno, California.
26. Attorney's Fees: The non-prevailing party in any dispute under this Agreement shall pay all costs and expenses, including expert witness fees and attorney's fees, incurred by the prevailing party in resolving such dispute.

27. Written Notice. Written notice shall be deemed to have been duly served if delivered in person to the individual or member of the company or to an officer of the corporation for whom it was intended, or if delivered to or sent by registered or certified mail to the last business address known to the person who gives the notice.

District:

Ann Loorz  
Purchasing Department  
Fresno Unified School  
District 4498 N. Brawley  
Avenue Fresno, CA 93722

Contractor: Fresno Electrical JATC  
(Electrical Inside Wireman App)

Name: Joseph A. Estrada, Training Director

Address: 5420 E Hedges Ave Fresno CA 93727

c: Andrew De La Torre  
Risk Management  
Fresno Unified School District  
2309 Tulare Street  
Fresno, CA 93721

28. Compliance with Law. Each and every provision of law and clause required by law to be inserted into this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein. Contractor agrees that it shall comply with all legal requirements for the performance of its duties under this agreement and that failure to do shall constitute material breach.
29. Entire Agreement. This Agreement is intended by the Parties as the final expression of their agreement with respect to such terms as are included herein and as the complete and exclusive statement of its terms and may not be contradicted by evidence of any prior agreement or of a contemporaneous oral agreement, nor explained or supplemented by evidence of consistent additional terms.
30. Construction. The rule of construction that any ambiguity in an agreement be construed against the drafter of such agreement shall not apply to this Agreement.
31. Execution of Other Documents. The parties to this Agreement shall cooperate fully in the execution of any and all other documents and in the completion of any additional actions that may be necessary or appropriate to give full force and effect to the terms and intent of this Agreement.
32. Execution in Counterparts. This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, or an original, with all signatures appended together, shall be deemed a fully executed agreement.
33. Board Approval. For contracts in excess of \$15,000.00, the effectiveness of this Agreement is contingent upon the approval of the Fresno Unified School District Board of Education.

Executed at Fresno, California, on the date and year first written above,

DISTRICT

Fresno Unified School District

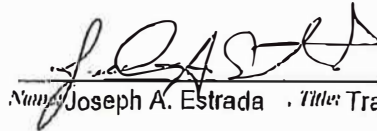


*Santino Davis, Chief Financial Officer*

Jul 29, 2022

*Date*

CONTRACTOR

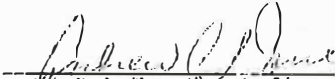


*Joseph A. Estrada, Title: Training Director*

April 12, 2022

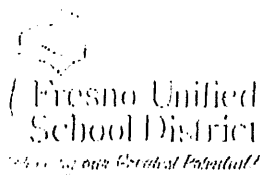
*Date*

Approved As To Form:



*Andrew De Lu Torre, Executive Director  
Risk Management*

5/15/22  
*Date*



# Fresno Unified School District Independent Contractor Services Agreement

## GENERAL INFORMATION

School/Department Budget: *College and Career Readiness*  
District Contact Person: *Kristen Bordoli*  
Budget Manager Approval: \_\_\_\_\_  
Contractor's Vendor Name: *Fresno Electrical JATC (Sound & Communication Apprenticeship)*  
Contractor's Contact Person: *Joseph A. Estrada*  
Contractor's Title: *Training Director*  
Contractor's Telephone Number: *559.251.5174*  
Contractor's E-mail: *jestrada@fresnojatc.org*  
Contractor's Address: *5420 E Hedges Ave Fresno CA 93727*  
Contractor's Taxpayer ID# or SSN#: *77-0178828*

This Independent Contractor Services Agreement is made and entered into effective *7/1/22* (the "Effective Date") by and between the Fresno Unified School District ("District") and ("Contractor").

1. Contractor Services. Contractor agrees to provide \_\_\_\_\_.

*• state allocation for Sound and Communication Apprenticeship program.*

2. Contractor Qualifications. Contractor represents that it has in effect all licenses, permissions and has otherwise all legal qualifications to perform this Agreement.
3. Term. This Agreement shall begin on 7/1/22, and shall terminate on 6/30/23. There shall be no extension of the term of the agreement without express written consent from all parties.
4. Payment. District agrees to pay Contractor at following rate of \_\_\_\_\_ per invoice. Not to exceed \_\_\_\_\_. Checks will be made payable to \_\_\_\_\_. Payment shall be limited to amount written in this paragraph, unless specifically indicated in Paragraph 5. District agrees to pay Contractor within thirty (30) days of receipt of detailed invoice.
5. Incidental Expenses. ☐ Yes (See below) ☒ No. Vendor initial here JE
- a. Lodging \_\_\_\_\_ Actual cost of single occupancy. Not to exceed \$100 per night. \*Receipt Required
  - b. Meals \_\_\_\_\_ Reimbursement limited to actual cost up to the following rates: Breakfast \$12.20, Lunch \$18.30, Dinner \$30.50. \*Receipt Required.
  - c. Travel \_\_\_\_\_ Actual cost by common carrier. Private car expenses will be reimbursed at the current standard business IRS mileage rate.
  - d. Supplies \_\_\_\_\_ As negotiated with school/department contracting for service.
  - e. Total Estimated Cost (Sum of paragraphs 4 and 5a - d): \$ 0.00
  - f. Other \_\_\_\_\_
6. Employment. Are you a current FUSD employee? ☐ Yes ☒ No
7. CalPERS & CalSTRS. Are you a CalPERS or CalSTRS retiree? ☐ Yes ☒ No
8. California Residency. Contractor is a resident of the state of California: ☒ Yes ☐ No
9. Report Fraud, Waste and Abuse. By calling the Anti-Fraud Hotline, (559) 325-3200, or by completing the fraud, waste or abuse reporting form online at: <http://www.ppepas.com/fresno-unified-fraud-alert>. The anti-fraud waste or abuse reporting hotline is available to report alleged fraud in the district. The responsibility for monitoring the hotline rests with the internal auditor for Fresno Unified School District, Price, Page & Company. A report may be made anonymously.
10. Conflict of Interest. In consideration of the District's Conflict of Interest Code, Contractor affirms they do not have, nor does the Contractor anticipate having any interest in real property, investments, business interest in or income from sources which would provide Contractor, his/her spouse or minor child(ren) with personal financial gain as a result of any recommendation, advice or any other action taken by Contractor during the rendition of services under this Agreement.
- Contractor's initials JE District's initials JE
11. Anti-discrimination. Fresno Unified School District prohibits discrimination, harassment, intimidation, and bullying based on actual or perceived race, color, ethnicity, national origin, immigration status, ancestry, age, creed, religion, political affiliation, gender, gender identity, gender expression, genetic information, mental or physical disability, sex, sexual orientation, marital status, pregnancy or parental status, medical information, military veteran status, or association with a person or a group with one or more of these actual or perceived characteristics or any other basis protected by law or regulation, in its educational program(s) or employment. If you believe you, or your student, have been subjected to discrimination, harassment, intimidation, or bullying you should contact your school site principal and/or the District's Chief Compliance and Title IX Officer Paul Idsvoog, by phone at 559-457-3730, by email at [Paul.Idsvoog@fresnounified.org](mailto:Paul.Idsvoog@fresnounified.org), or in person at 2309 Tulare Street Fresno, CA 93721.
12. Termination of Agreement. Either District or Contractor may terminate this Agreement at any time for any reason upon thirty (30) days prior written notice. In the event of early termination, Contractor shall be paid for satisfactory work.

performed to the date of termination. The District may then proceed with the work in any manner the District deems proper.

Notwithstanding the expiration or termination of this Agreement for any reason (a) any provision of this Agreement that imposes or contemplates continuing obligations on a Party shall survive the expiration or termination of this Agreement, including without limitation, the rights and duties under Paragraphs 12, 13, 15, and 17; and (b) all undisputed fees due and payable hereunder through the termination date in accordance with Paragraphs 4 and 5.

### 13. Confidential Information

a. For the purposes of this Agreement "Confidential Information" includes any written or oral information or data, disclosed by either Party to the other, which may include, without limitation, information relating to technical, financial, personnel, personal employee information, the network, corporate, administration, plan design, benefits or contractual affairs of either Party or a third party that has been identified as confidential or that by the nature of the circumstances surrounding disclosure might reasonably be treated as confidential.

b. Contractor hereby agrees that it shall not disclose Confidential Information, and any materials, discussions, or other communications concerning Confidential Information to any person or entity, except to its own employees, contractor personnel, and to its attorneys, accountants, consultants and other professional advisors having a "need to know," and who are themselves bound by similar nondisclosure restrictions (collectively, "Representatives"). If Contractor becomes aware of any disclosure or use not in compliance with this Agreement, Contractor shall notify the District in writing within three (3) business days. Contractor shall use at least the same degree of care in safeguarding Confidential Information as it uses in safeguarding its own confidential information. Representatives shall be bound to comply with all terms of this Paragraph.

13.B. Upon the request of the District, Contractor shall provide a written acknowledgment from each of its Representatives that said Representative is bound by the terms of this Paragraph 13.B.

c. Contractor's obligation under this Agreement to not disclose Confidential Information shall not apply to information that: (a) becomes generally available to the public other than as the result of unauthorized disclosure by Contractor or a third party; (b) is independently developed by Contractor without the aid, application or use of Confidential Information; or (c) was received by Contractor on a non-confidential basis prior to receipt from the District or from a third-party lawfully possessing and lawfully entitled to disclose such information.

d. Disclosure of Confidential Information shall not be precluded if such disclosure is: (a) required pursuant to a valid court order; or (b) in the opinion of legal counsel for Contractor, is otherwise required by law, provided that in either circumstance:

i. Contractor shall furnish the District with a copy of the demand, summons, subpoena or other legal process to compel such disclosure;

ii. Contractor shall give the District reasonable prior notice of its intention to disclose Confidential Information in order to allow the District an opportunity to seek appropriate protection; and

iii. Contractor shall take all reasonable steps including, without limitation, the pursuit of a protective order, to restrict the disclosure of Confidential Information to the greatest extent possible.

e. All Confidential Information provided by the District to Contractor is and shall forever remain the sole and exclusive property of the District. By granting access to Confidential Information, the District does not grant any express or implied right to Contractor to use, publish or disclose any Confidential Information. After its review of the Confidential Information Contractor will return to the District all Confidential Information disclosed to it (including copies or summaries of Confidential Information), or with the District's permission destroy the Confidential Information and certify in writing that it has been destroyed.

14. Injunctive Relief. Each Party acknowledges that a breach or threatened breach of this Agreement may cause immediate and irreparable harm to the District and that, to protect against such harm, the District may seek from a court of competent jurisdiction the issuance of a restraining order or injunction to prohibit any threatened disclosure

or misuse of the District's Confidential Information. Such an action for a restraining order or injunction is in addition to and does not limit all other remedies provided by law or in equity or by agreement between the Parties.

15. Indemnification and Hold Harmless. To the fullest extent allowed by law, the Contractor shall defend, indemnify and hold District, its agents, employees, Board of Trustees, members of the Board of Trustees, officials, officers, volunteers, and representatives ("Indemnities") free and harmless from any and all claims, demands, negligence (including the active or passive negligence of Indemnities, regardless of whether sole or otherwise, as allowed by law), causes of action, costs, expenses, liabilities, losses, damages or injuries, fines, penalties in law or equity, regardless of whether the allegations are false, fraudulent, or groundless, to property or persons, including wrongful death, (collectively "Loss") to the extent arising out of or incident to: 1) the performance or breach of any of the terms and conditions of the contract (including but not limited to) the Contractor's use of the site; or 2) any acts, omissions, negligence, in connection with the performance of Services or otherwise arising from this Contract ("Indemnification"); or 3) the willful misconduct of the Contractor or their respective agents, subcontractors, employees, material or equipment suppliers, invitees, or licensees. The Contractor's Indemnification includes, but is not limited to, the payment of all damages and attorney's fees, fines, penalties and other related costs and expenses
- a. The Contractor's defense obligations (with counsel approved by District), shall arise immediately upon tender of any of the Indemnities, and the defense shall be paid at Contractor's own cost, expense and risk, for any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against any of the Indemnities, notwithstanding whether liability is, can be or has yet been established.
  - b. The Contractor shall pay and satisfy any judgment, award or decree that may be rendered against any of the Indemnities, in any such suit, action or other legal proceeding. The Contractor shall reimburse Indemnities, and each of them, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided.
  - c. Acceptance of insurance certificates and endorsements required under the contract does not relieve the Contractor from liability under this indemnification and hold harmless clause. The requirements of this Section (Indemnification and Hold Harmless) shall apply whether or not such insurance policies shall have been determined to be applicable to any of such damages or claims for damages.

16. Insurance. Without limiting "Contractor" indemnification, it is agreed that "Contractor" shall secure and maintain in force during the term of this Agreement a Commercial General Liability policy (Contractual liability included) utilizing an occurrence policy form, with limits of not less than two million (\$2,000,000) dollars per occurrence, four million (\$4,000,000) annual aggregate limit. Business automobile Liability Insurance shall be maintained for owned, scheduled, non-owned or hired automobiles with a combined single limit not less than two million (\$2,000,000) dollars per occurrence. In the event "Contractor" is working with students individually or providing professional services to students, "Contractor" shall maintain a policy providing coverage for sexual molestation and/or abuse claims. In the event that "Contractor's" Commercial General liability policy excludes coverage for sexual molestation and/or abuse claims shall be required to procure a separate or supplemental policy providing such coverage. The limits of coverage for the abuse and molestation policy shall be not less than \$2,000,000 per claim and \$4,000,000 aggregate. If any of the required policies provide coverage on a claims-made basis then the following shall apply: 1) The retroactive date must be shown, and must be before the date of the contract or the beginning of contract work; 2) Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract work; 3) If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a retroactive date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of work. Self-insured retentions must be declared to and approved by District. The District may require "Contractor" to provide proof of ability to pay losses and related investigations, claims administration and defense expenses within the retention. The policy shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or the District.

The District shall be named as an additional insured on the policies by separate endorsement. A Certificate of Insurance and endorsements shall be attached to the Agreement as proof of insurance. The "Contractor" policy shall provide that it is primary such that insurance maintained by the District, if any, shall be excess and not co-primary. "Contractor" shall produce the policy for District, upon request.

17. Independent Contracting Status: While engaged in carrying out the terms and conditions of the contract, the Contractor is an independent contractor, and not an officer, employee, agent, partner, or joint venture of the District.

18. Workers' Compensation Insurance: Contractor agrees to provide all necessary workers' compensation insurance for Contractor's employees, if any, at Contractor's own cost and expense.

19. Fingerprinting Requirements: Contractor hereby acknowledges that, if applicable, it is required to comply with the requirements of Education Code Section 45125.1 with respect to fingerprinting of employees who may have contact with the District's pupils. The Contractor shall also ensure that its consultants on the Project also comply with the requirements of Section 45125.1. If required by Education Code Section 45125.1, the Contractor and its consultants, prior to any of the Contractor's employees, or those of any other consultants coming into contact with the District's pupils submit through the DISTRICT fingerprints to the Department of Justice (DOJ) for the monitoring and supervision of employees and/or affiliated constituents. Contractor will not begin work on the Project site until obtaining a DOJ cleared status through the DISTRICT. Contractor further acknowledges that other fingerprinting requirements may apply, as set forth in Education Code Section 45125 et seq. and will comply with any such requirements, including having Consultant certify Consultants certify that none of these employees and/or affiliated constituent(s) will have been convicted of a felony as defined in Education Code section 45122.1. "Fingerprinting Requirements," is expressly understood and agreed to by the parties hereto.

Contractor's initials

District's initials

20. Taxes: Contractor agrees that Contractor has no entitlement to any future work from the District or to any employment or fringe benefits from the District. Payments to the contractor pursuant to this Agreement will be reported to Federal and State taxing authorities as required. District will not withhold any money from compensation payable to Contractor. District will not withhold FICA (Social Security), state or federal unemployment insurance contributions, state or federal income tax or disability insurance. Contractor is independently responsible for the payment of all applicable taxes.
21. Assignment: The Contractor shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, duties or obligations, without the prior written consent of the District.
22. Binding Effect: This Agreement shall inure to the benefit of and shall be binding upon the contractor and the District and their respective successors and assigns.
23. Severability: If any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.
24. Waiver and Amendments: This Agreement may be amended, modified, superseded, cancelled, renewed or extended, and the terms and conditions hereof may be waived, only by a written instrument signed by the parties or, in the case of a waiver, by the party waiving compliance. The waiver by any party hereto of a breach of any provision of this Agreement shall not operate or be construed as a waiver of any subsequent breach.
25. Governing Law: This Agreement shall be governed by and construed in accordance with the laws of the State of California and Venue shall be in the appropriate Superior court in Fresno, California.
26. Attorney's Fees: The non-prevailing party in any dispute under this Agreement shall pay all costs and expenses, including expert witness fees and attorney's fees, incurred by the prevailing party in resolving such dispute.

27. Written Notice. Written notice shall be deemed to have been duly served if delivered in person to the individual or member of the company or to an officer of the corporation for whom it was intended, or if delivered to or sent by registered or certified mail to the last business address known to the person who gives thenotice.

District:

Ann Looz  
Purchasing Department  
Fresno Unified School  
District 4498 N. Brawley  
Avenue Fresno, CA 93722

Contractor: Fresno Electrical JATC  
(Sound & Communication App)

Name: Joseph A. Estrada, Training Director

Address 5420 E Hedges Ave Fresno CA 93727

c: Andrew De La Torre  
Risk Management  
Fresno Unified School District  
2309 Tulare Street  
Fresno, CA 93721

28. Compliance with Law. Each and every provision of law and clause required by law to be inserted into this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein. Contractor agrees that it shall comply with all legal requirements for the performance of its duties under this agreement and that failure to do shall constitute material breach.
29. Entire Agreement. This Agreement is intended by the Parties as the final expression of their agreement with respect to such terms as are included herein and as the complete and exclusive statement of its terms and may not be contradicted by evidence of any prior agreement or of a contemporaneous oral agreement, nor explained or supplemented by evidence of consistent additional terms.
30. Construction. The rule of construction that any ambiguity in an agreement be construed against the drafter of such agreement shall not apply to this Agreement.
31. Execution of Other Documents. The parties to this Agreement shall cooperate fully in the execution of any and all other documents and in the completion of any additional actions that may be necessary or appropriate to give full force and effect to the terms and intent of this Agreement.
32. Execution in Counterparts. This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, or an original, with all signatures appended together, shall be deemed a fully executed agreement.
33. Board Approval. For contracts in excess of \$15,000.00, the effectiveness of this Agreement is contingent upon the approval of the Fresno Unified School District Board of Education.

Executed at Fresno, California, on the date and year first written above.

DISTRICT

Fresno Unified School District



*Santino Danisi, Chief Financial Officer*

Jul 29, 2022

Date

CONTRACTOR



Names: Joseph A. Estrada Title: Training Director

April 12, 2022

Date

Approved As To Form:



*Andrew De La Torre, Executive Director  
Risk Management*

07/26/22

Date



**MEMORANDUM**

July 20, 2022  
22-014 | Via Email

**TO:** Chief Executive Officers  
Chief Instructional Officers  
Chief Business Officers  
Career Education Deans  
Regional Consortia Chairs

**FROM:** Sandra Sanchez, Interim Vice Chancellor  
Workforce and Economic Development Division

**CC:** Marty Alvarado, Executive Vice Chancellor  
Office of Equitable Student Learning, Experience and Impact

Gary Adams, Dean  
Workforce and Economic Development Division

**RE:** Formal Notification of Related and Supplemental Instruction Fiscal Year 2022-23 Initial Allocations

This memorandum is a formal notification of the initial allocation of related and supplemental instruction (RSI) hours funded by the fiscal year 2022-23 Budget Act appropriations. Upon appropriation by the Legislature, the Chancellor of the California Community Colleges (Chancellor) is responsible for allocating funds for apprenticeship programs in good standing and approved pursuant to Chapter 4 of Division 3 of the Labor Code consistent with subdivision (e) of Education Code Section 8152 or 79149.3, to reimburse RSI maintained by a school district, a county office of education, or a community college (collectively referred to as LEAs).

In fiscal year 2022-23, the Legislature appropriated a total of \$88,122,000 for RSI reimbursement, \$39,237,000 to support community colleges and \$48,885,000 to support K-12 local education agencies. This is a roughly \$20.6 million increase from fiscal year 2021-22.

The increase in the RSI appropriation was dedicated to increasing the hourly rate of RSI funding from \$6.77 to \$8.82, which aligns the apprenticeship program RSI rate with the student-centered

**Formal Notification of Related and Supplemental Instruction Fiscal Year 2022-23 Initial Allocations**

July 20, 2022

funding formula credit course rate. A list of LEAs and their fiscal year 2022-23 initial allocations is included in this memorandum starting on page 2.

If you have questions, please contact our apprenticeship team via email at [apprenticeship@cccco.edu](mailto:apprenticeship@cccco.edu).

**Initial RSI Allocations**

| <b>Budget Act Schedule</b> | <b>Institution</b>      | <b>Initial Hours Allocated</b> | <b>Initial Dollars Allocated</b> |
|----------------------------|-------------------------|--------------------------------|----------------------------------|
| Schedule 2                 | Allan Hancock Joint CCD | 10,554                         | \$93,089                         |
| Schedule 2                 | Cerritos CCD            | 346,916                        | \$3,059,796                      |
| Schedule 2                 | Chabot-Las Positas CCD  | 206,207                        | \$1,818,746                      |
| Schedule 2                 | Contra Costa CCD        | 79,746                         | \$703,361                        |
| Schedule 2                 | Foothill-DeAnza CCD     | 603,823                        | \$5,325,722                      |
| Schedule 2                 | Hartnell CCD            | 11,729                         | \$103,448                        |
| Schedule 2                 | Imperial CCD            | 5,407                          | \$47,694                         |
| Schedule 2                 | Kern CCD                | 54,720                         | \$482,627                        |
| Schedule 2                 | Los Angeles CCD         | 41,428                         | \$365,396                        |
| Schedule 2                 | Los Rios CCD            | 946,455                        | \$8,347,733                      |
| Schedule 2                 | Mt. San Jacinto CCD     | 775                            | \$6,833                          |
| Schedule 2                 | Napa Valley CCD         | 14,771                         | \$130,282                        |
| Schedule 2                 | Palomar CCD             | 373,704                        | \$3,296,072                      |
| Schedule 2                 | Rancho Santiago CCD     | 705,021                        | \$6,218,281                      |
| Schedule 2                 | Rio Hondo CCD           | 356,037                        | \$3,140,250                      |
| Schedule 2                 | Riverside CCD           | 101,745                        | \$897,392                        |
| Schedule 2                 | San Diego CCD           | 71,200                         | \$627,986                        |
| Schedule 2                 | San Francisco CCD       | 56,841                         | \$501,336                        |
| Schedule 2                 | San Joaquin Delta CCD   | 110,982                        | \$978,864                        |
| Schedule 2                 | San Jose-Evergreen CCD  | 87,692                         | \$773,446                        |
| Schedule 2                 | San Mateo County CCD    | 72,411                         | \$638,661                        |
| Schedule 2                 | Sonoma County CCD       | 60,000                         | \$529,204                        |
| Schedule 2                 | State Center CCD        | 64,277                         | \$566,920                        |
| Schedule 2                 | West Valley-Mission CCD | 61,784                         | \$544,934                        |
| Schedule 2                 | Yosemite CCD            | 4,413                          | \$38,927                         |
| <b>Schedule 2</b>          | <b>TOTAL</b>            | <b>4,448,639</b>               | <b>\$39,237,000</b>              |
| Schedule 3                 | Anaheim Union High      | 254,670                        | \$2,246,192                      |
| Schedule 3                 | Butte COE               | 220,210                        | \$1,942,255                      |
| Schedule 3                 | Castro Valley Unified   | 26,359                         | \$232,487                        |
| Schedule 3                 | Central Unified         | 15,062                         | \$132,849                        |
| Schedule 3                 | Eden Area ROP           | 63,262                         | \$557,968                        |

**Formal Notification of Related and Supplemental Instruction Fiscal Year 2022-23 Initial Allocations**

July 20, 2022

| <b>Budget Act<br/>Schedule</b> | <b>Institution</b>          | <b>Initial Hours<br/>Allocated</b> | <b>Initial Dollars<br/>Allocated</b> |
|--------------------------------|-----------------------------|------------------------------------|--------------------------------------|
| Schedule 3                     | Fresno COE                  | 31,631                             | \$278,982                            |
| Schedule 3                     | Fresno Unified              | 194,015                            | \$1,711,211                          |
| Schedule 3                     | Grossmont Union High        | 414,213                            | \$3,653,355                          |
| Schedule 3                     | Hacienda la Puente Unified  | 770,894                            | \$6,799,282                          |
| Schedule 3                     | Hayward Unified             | 76,786                             | \$677,249                            |
| Schedule 3                     | Los Angeles COE             | 376,557                            | \$3,321,230                          |
| Schedule 3                     | Los Angeles Unified         | 1,074,235                          | \$9,474,751                          |
| Schedule 3                     | Martinez Unified            | 78,324                             | \$690,815                            |
| Schedule 3                     | Napa Valley Unified         | 17,000                             | \$149,941                            |
| Schedule 3                     | Petaluma Joint Union High   | 72,000                             | \$635,044                            |
| Schedule 3                     | Pleasanton Unified          | 487,024                            | \$4,295,552                          |
| Schedule 3                     | Sacramento City Unified     | 71,963                             | \$634,716                            |
| Schedule 3                     | Sacramento COE              | 180,747                            | \$1,594,189                          |
| Schedule 3                     | San Bernardino City Unified | 28,244                             | \$249,112                            |
| Schedule 3                     | San Joaquin COE             | 705,180                            | \$6,219,685                          |
| Schedule 3                     | San Jose Unified            | 84,732                             | \$747,339                            |
| Schedule 3                     | San Juan Unified            | 128,029                            | \$1,129,218                          |
| Schedule 3                     | San Luis Obispo COE         | 0                                  | \$0                                  |
| Schedule 3                     | Shasta COE                  | 904                                | \$7,971                              |
| Schedule 3                     | Stanislaus COE              | 25,606                             | \$225,846                            |
| Schedule 3                     | Sweetwater Union High       | 1,679                              | \$14,809                             |
| Schedule 3                     | Turlock Unified             | 90,374                             | \$797,095                            |
| Schedule 3                     | Ventura COE                 | 40,768                             | \$359,573                            |
| Schedule 3                     | Yuba COE                    | 12,050                             | \$106,284                            |
| <b>Schedule 3</b>              | <b>TOTAL</b>                | <b>5,542,517</b>                   | <b>\$48,885,000</b>                  |



# BOARD OF EDUCATION

Elizabeth Jonasson Rosas, President  
Genoveva Islas, Clerk  
Valerie F. Davis  
Keisha Thomas  
Claudia Cazares  
Major Terry Slatik USMC (Retired)  
Andy Levine

# SUPERINTENDENT

Robert G. Nelson, Ed.D.

October 12, 2022

## Amendment to an Existing Contract

This contract amendment is in reference to a contract agreement dated July 1, 2022, between California Firefighter Joint Apprenticeship Committee and Fresno Unified School District for the apprenticeship hours of academy and related and supplemental and instructional hours. The Parties hereby mutually agree to modify the scope of the contract to include the state-approved rate of reimbursement at \$8.82/hour for the 169,953 allocated hours. The District shall retain 10% of the base rate as income from the apprenticeship revenues generated by the attendance of apprentices for a minimum of 169,953 hours of academy and related and supplemental instruction.

No other terms or conditions of the above-mentioned contract shall be negated or changed as a result of this stated addendum.

By California Firefighter Joint Apprenticeship Committee

Signature Yvonne de la Peña

Yvonne de la Peña Date October 17, 2022

Print Name

By Fresno Unified School District

Signature \_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_\_

Print Name

Ann Lopez  
Ann Lopez (Nov 2, 2022 09:30 AM)

Approve as to Form

**BOARD OF EDUCATION**

Elizabeth Jonasson Rosas, President  
Genoveva Islas, Clerk  
Valerie F. Davis  
Keisha Thomas  
Claudia Cazares  
Major Terry Slatc USMC (Retired)  
Andy Levine

**SUPERINTENDENT**

Robert G. Nelson, Ed.D.

October 12, 2022


Amendment to an Existing Contract

This contract amendment is in reference to a contract agreement dated July 1, 2022, between Joint Electrical Industries Training and Trust and Fresno Unified School District for the apprenticeship hours of academy and related and supplemental and instructional hours. The Parties hereby mutually agree to modify the scope of the contract to include the state-approved rate of reimbursement at \$8.82/hour for the 19,176 allocated hours. The District shall retain 18% of the base rate as income from the apprenticeship revenues generated by the attendance of apprentices for 19,176 hours of academy and related and supplemental instruction.

No other terms or conditions of the above-mentioned contract shall be negated or changed as a result of this stated addendum.

By Joint Electrical Industries Training and Trust

Signature

  
Joseph A. Estrada Date 10/14/22

Print Name

By Fresno Unified School District

Signature

\_\_\_\_\_

Date

Print Name

  
Ann Looz (Nov 2, 2022 09:30 PDT)

Approve as to Form

**BOARD OF EDUCATION**

Elizabeth Jonasson Rosas, President  
Genoveva Islas, Clerk  
Valerie F. Davis  
Keisha Thomas  
Claudia Cazares  
Major Terry Slatik USMC (Retired)  
Andy Levine

**SUPERINTENDENT**

Robert G. Nelson, Ed.D.

October 12, 2022

Amendment to an Existing Contract

This contract amendment is in reference to a contract agreement dated July 1, 2022, between Northern California and Northern Nevada Sound and Communication Training Trust and Fresno Unified School District for the apprenticeship hours of academy and related and supplemental and instructional hours. The Parties hereby mutually agree to modify the scope of the contract to include the state-approved rate of reimbursement at \$8.82/hour for the 2,020 allocated hours. The District shall retain 18% of the base rate as income from the apprenticeship revenues generated by the attendance of apprentices for 2,020 hours of academy and related and supplemental instruction.

No other terms or conditions of the above-mentioned contract shall be negated or changed as a result of this stated addendum.

By Northern California and Northern Nevada Sound and Communication Training Trust

Signature   
Joseph A. Estrada Date 10/14/22  
Print Name

By Fresno Unified School District

Signature \_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_\_

Print Name

  
Ann Loorz (Nov 2, 2022 09:30 AM PT)

Approve as to Form

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-9**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Approve Award of Bid 23-08, Yosemite Middle School Classroom Modernization and Interim Housing**

**ITEM DESCRIPTION:** Included in the Board binders is information on Bid 23-08, Yosemite Middle School Classroom Modernization and Interim Housing. The project consists of the modernization of two classroom wings totaling eight classrooms, including the addition of sinks in each classroom, new casework, finishes and ADA required access improvements. The fire alarm system and intrusion detection systems will be upgraded as well. In addition, the music room, the computer room and the confidential space room will be modernized. There will be an interim housing phase consisting of four portable classrooms.

The request for bids was lawfully advertised on September 26, 2022. Notifications were sent to 148 firms plus five construction trade publications, and the district received two responses. Bids were opened on October 27, 2022. Staff recommends award to the lowest responsive, responsible bidder:

BVI Construction, Inc., (Fresno, California) \$ 2,445,000

The tabulation is attached and bid specifications are available for review in the Purchasing Department.

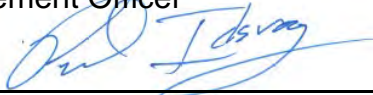
**FINANCIAL SUMMARY:** Sufficient funds in the amount of \$ 2,445,000 are available in the Measure M Fund.

**PREPARED BY:** Ann Loorz,  
Executive Director, Purchasing

**DIVISION:** Operational Services  
**PHONE NUMBER:** (559) 457-3134

**CABINET APPROVAL:** Paul Idsvoog,  
Chief Operations and Classified Labor  
Management Officer

**SUPERINTENDENT APPROVAL:**



---



---

FRESNO UNIFIED SCHOOL DISTRICT  
BID TABULATION

BID NO. 23-08, YOSEMITE MIDDLE SCHOOL CLASSROOM MODERNIZATION AND INTERIM HOUSING

Bid Opening Date: October 27, 2022 prior to 2:01 P.M.

Buyer: Panhia Moua

|                                 |               | BASE BID A                 | BASE BID B           | ADD ALT. 1         | ADD ALT. 2             | ADD ALT. 3       |                     | RECOMMENDED        |
|---------------------------------|---------------|----------------------------|----------------------|--------------------|------------------------|------------------|---------------------|--------------------|
| CONTRACTOR                      | CITY          | CLASSROOM<br>MODERNIZATION | INTERIM<br>PORTABLES | MUSIC<br>CLASSROOM | CONFIDENTIAL<br>SPACES | COMPUTER<br>LAB  | TOTAL BID<br>AMOUNT | AWARD<br>AMOUNT    |
| <b>BVI Construction, Inc.</b>   | <b>Fresno</b> | <b>\$1,648,000</b>         | <b>\$418,000</b>     | <b>\$92,000</b>    | <b>\$177,000</b>       | <b>\$110,000</b> | <b>\$2,445,000</b>  | <b>\$2,445,000</b> |
| Davis Moreno Construction, Inc. | Fresno        | \$1,777,292                | \$589,072            | \$93,973           | \$211,205              | \$111,066        | \$2,782,608         | \$2,782,608        |

Low bid determined by Base Bids A and B plus all Add Alternate items:

Alternate bid items are permitted pursuant to Public Contract Code 20103.8, for the betterment of the project and to allow the District to take into consideration factors such as budget and competitive bid market. The method of determining the low bidder is published prior to

Staff recommends award of \$2,445,000 to BVI Construction, Inc., the lowest responsive, responsible bidder for all Base Bid and Add Alternate items.

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-10**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Approve Renewal Agreement with Elixir Insurance Company**

**ITEM DESCRIPTION:** Included in the Board Binders is a renewal agreement with Elixir Insurance Company to provide Medicare-eligible retiree prescription benefit services.


Medicare-eligible retiree prescription services are provided using a combination of fully insured and self-insured models. These prescription services through Elixir Insurance Company have been in place since 2014. The renewal period is one year commencing January 01, 2023, through December 31, 2023, and will allow uninterrupted prescription benefit services for Medicare-eligible retirees. This renewal is for the fully insured component.

The contract amount for Elixir Insurance Company is based upon a per member per month fee of \$134.50 for prescription coverage and \$3.50 per member per month for administrative services. The per member per month renewal cost for 2023 represents a 5.82% increase from the 2022 rate of \$127.10.

The annual renewal cost for this fully insured component based on an estimated 5,100 eligible retirees is \$8.23 million.

These services align with the Joint Health Management Board's established goals and responsibilities for providing high-quality health care to active and retired employees.

**FINANCIAL SUMMARY:** Annual estimated cost of \$8.23 million is available in the Internal Service Health Fund.

**PREPARED BY:** Steven Shubin  
Executive Officer 

**DIVISION:** Business and Financial Services  
**PHONE NUMBER:** (559) 457-6226

**CABINET APPROVAL:**  
Patrick Jensen, Interim Chief Financial Officer

**SUPERINTENDENT APPROVAL:**





# Fresno Unified School District Contract Routing Form

Completed independent contract agreement must be attached

Elixir Insurance Company

2181 East Aurora Road, Twinsburg, OH 44087

**Vendor Name**

**Address**

(866)250-2005

Kelly Duque

**Phone Number**

**Vendor Contact**

**From:** 1/1/2023

**Through:** 12/31/2023

**Term (Duration)**

**FUSD Contract Administrator:**

Steven Shubin

Benefits Department

457-6227

*Name*

*Site/ Dept*

*Telephone number*

**Budget (Fund-Unit-Dept.-Activity-Object)** 670-0841-0880-0000-6000-5852

**Annual Cost** \$8.23 million Please choose an option

**Fingerprint Requirements:** All individuals providing services under this contract are in compliance with the requirements of the "Michelle Montoya" Act, as required therein.

Yes ☐

No ☐

## Scope of Work Summary:

Make available to Medicare eligible retirees an Employer Group Waiver Plan from Envision Insurance Company for their Medicare Part D Prescription Drug benefit.

Please indicate where the work will be performed: Choose Best Description

Date Item is to appear on **Board of Education Agenda:** 12/07/22 Will this contract be submitted with Bundled Contracts? No  
(Contracts of \$15,000.00 or more)

Reviewed & approved by **Cabinet Level Officer:**

*[Signature]*  
Signed

12/07/2022

*Date*

Reviewed & approved by **Risk Management, or  
Exec. Dir. of Purchasing:**

*[Signature]*  
Signed

11/7/2022

*Date*

Please return signed contract to:

Mai Moua

Benefits & Risk Management 457-3645

*Name*

*Department*



**FRESNO UNIFIED SCHOOL DISTRICT  
2023 MEDICARE EMPLOYER GROUP POLICY  
(EGWP/WRAP)**

Elixir Insurance Company  
7835 Freedom Ave NW  
North Canton, OH 44720  
Toll Free Telephone: (866) 250-2005

## 2023 POLICY YEAR COVER SHEET

|  |   |
|--|---|
| Employer Group:  | Fresno Unified School District  |
| Notice Address for Employer Group:   | 2309 Tulare Street<br>Fresno, CA 93721  |
| Employer Group Telephone Number:   | 559-457-3596  |
| Notice Address for Elixir Insurance Company:   | 7835 Freedom Ave NW<br>North Canton, OH 44720   |
| Effective Date of Service:   | 12:01a.m. January 1, 2023   |
| Term of Coverage:  | From 12:01a.m. January 1, 2023 through 11:59 p.m. December 31, 2023, unless otherwise agreed upon by the parties in writing |
| Employer Group Premium Rate:   | \$134.50 per Member, per month (PMPM)   |
| Premium Due Date:  | The 1 <sup>st</sup> day of each calendar month.   |
| Covered Benefits:  | Please refer to the Evidence of Coverage and Summary of Benefits.   |
| <p>This Employer Group Policy is a legal contract between Employer Group named above and Elixir Insurance Company ("EIC"). This Cover Sheet provides only a brief outline of some of the Employer Group Policy provisions, this entire Employer Group Policy, combined with this Cover Sheet, the application for coverage, and the final Quote Sheet, constitutes the complete policy. This Employer Group Policy sets forth, in detail, the rights and obligations of Employer Group and EIC. <b>IT IS THEREFORE IMPORTANT THAT YOU READ THIS EMPLOYER GROUP POLICY CAREFULLY.</b></p> |   |

## 2023 MEDICARE EMPLOYER GROUP POLICY

This Employer Group Policy is issued by Elixir Insurance Company ("EIC"), a Medicare Part D Prescription Drug Plan, to Employer Group specified in the attached Cover Sheet. This Employer Group Policy shall be effective on the Effective Date of Service specified in the Cover Sheet and shall continue in force for the Term of Coverage, unless terminated as provided herein.

In consideration of the mutual promises hereunder and the payment of Premiums and fees when due, EIC will provide coverage for prescription drug benefits in accordance with the terms, conditions, limitations, and exclusions set forth in this Employer Group Policy and in accordance with the federal rules and regulations governing such plans.

### SECTION 1 - DEFINITIONS

Capitalized terms not defined in this Employer Group Policy shall have the meaning set forth in the attached schedules and exhibits.

1.1 The terms "**Employer Group**", "**Effective Date of Service**", "**Term of Coverage**", "**PMPM**" and "**Premium Due Date**" will have the meaning set forth in the attached Cover Sheet.

1.2 "**Contract Year**" (for this Employer Group Policy) means the Term of Coverage set forth on the Cover Sheet.

1.3 "**Covered Benefits**" (for this Employer Group Policy) means those prescription drugs and related services covered by EIC hereunder as set forth in this Employer Group Policy, together with the Evidence of Coverage and Summary of Benefits incorporated herein.

1.4 "**Cover Sheet**" means the page entitled "Policy Year Cover Sheet", attached hereto and incorporated herein by this reference.

1.5 "**CMS**" means the Centers for Medicare and Medicaid Services, which administers the Medicare Part D program and with which EIC maintains a contract as a Medicare Part D Prescription Drug Plan.

1.6 "**EGWP**" means the Employer Group Waiver Plan (Series 800 Plan) under Medicare Part D being provided to Employer Group hereunder.

1.7 "**EIC Formulary**" means the list of drugs, filed by EIC and approved by CMS, which are covered under this Employer Group Policy. Employer Group acknowledges that the EIC Formulary may be modified from time-to-time by EIC's Pharmacy and Therapeutics (P&T) Committee when it becomes necessary to remove drugs from the EIC Formulary which have been taken off the market or have been determined to not meet safety and/or efficacy standards, or to add new drugs that are required to be covered by Medicare Part D. Notices of any negative EIC Formulary changes will be mailed by EIC to Members.

1.8 "**Eligible Individual**" means an individual who meets and continues to meet all of the following eligibility requirements: (i) Is eligible for coverage of prescription drug benefits under Employer Group's Retiree Benefit Plan; (ii) is Medicare Eligible; and (iii) has retired from Employer Group and is NOT an active employee or a dependent of an active employee. In addition, a Medicare Eligible dependent of an individual who is not Medicare Eligible and not an active employee (i.e. retiree), and a Medicare Eligible dependent survivor of a deceased employee, may also be an Eligible Individual; provided that such individual is eligible for prescription drug benefits under Employer Group's Retiree Benefit Plan.

1.9 "**Employer Group Policy**" means this document and attachments hereto, including the Cover Sheet, the Summary of Benefits, the Evidence of Coverage, and any amendments to such attachments, in addition to any riders, amendments, endorsements, inserts, or other documents describing the terms of coverage hereunder, together with the information provided

by Employer Group on its application for coverage or other written documentation upon which EIC relied to issue the final quote executed by the parties.

1.10 **"Evidence of Coverage" or "EOC"** means the CMS approved document setting out the rules of coverage for Members under this Employer Group Policy, along with any riders, amendments, or endorsements thereto.

1.11 **"Medicare Part D"** means the Medicare Part D Prescription Drug Program regulated by CMS and its associated regulations under 42 CFR 423.100, et seq.

1.12 **"Medicare Eligible"** means the individual is eligible for coverage for Medicare Part D benefits at all times during the Term of Coverage. If, at any time during the Term of Coverage, an individual is no longer eligible for coverage for Medicare Part D benefits (e.g. fails to make required payments to the Social Security Administration), such individual shall be dis-enrolled by EIC.

1.13 **"Member"** means an Eligible Individual who has been enrolled in this Employer Group Policy and accepted for membership by CMS, as further described in Section 3.1.

1.14 **"Network Providers"** means those pharmacies (including retail, mail order, specialty, long term care, and home infusion pharmacies) that have entered into a contract with EIC to dispense Covered Benefits to Members. EIC maintains a national network of contracted pharmacies where Members may obtain Covered Benefits regardless of the Member's residence. Employer Group acknowledges that the list of Network Providers may change from time-to-time. EIC will maintain a current directory of Network Providers on its website.

1.15 **"Premium"** means the amount paid by Employer Group on a monthly basis in consideration of, and payment for, this Employer Group Policy.

1.16 **"Premium Contribution"** means any monthly or other payment required under Employer Group's Retiree Benefit Plan to be made by a Member for coverage under this Employer Group Policy, including a contribution toward the Premium payable hereunder.

1.17 **"Retiree Benefit Plan"** means Employer Group's employment-based benefit plan for coverage of retiree prescription drug benefits.

1.18 **"Summary of Benefits"** means the CMS approved template describing the benefits covered under this Employer Group Policy, as modified to reflect any supplemental benefits (i.e. reduction in Member cost share) provided by Employer Group.

1.19 **"Supplemental Benefits Plan"** means a prescription drug benefit plan design that provides commercial, non-Medicare EGWP coverage that is supplemental to the standard Medicare Part D benefits. A Supplemental Benefits Plan is defined by CMS as other health insurance coverage, and as such, discounts provided under the Medicare Coverage Gap Discount Program are applied before any additional coverage beyond the standard Medicare Part D benefits have been taken into account. The Supplemental Benefits Plan is being provided under, and shall be considered part of, this Employer Group Policy.

## SECTION 2 - COVERAGE

### 2.1 Covered Benefits

2.1.1 Unless otherwise stated herein, EIC will provide, to Members, the minimum standard Medicare Part D benefits in effect during the Term of Coverage, subject to the terms and conditions of this Employer Group Policy. Coverage will be provided in accordance with the reasonable exercise of EIC's business judgment and consistent with applicable law.

Members covered under this Employer Group Policy are subject to all of the conditions and provisions contained herein and in the incorporated documents.

2.1.2 Supplemental Benefits Plan and Coordination of Benefits: Employer Group acknowledges and agrees that EIC will contract with its affiliated pharmacy benefits manager, Elixir Rx Solutions, LLC ("Elixir"), to provide the pharmacy benefit management services contemplated by this Employer Group Policy on EIC's behalf. During the Term of Coverage, Elixir shall accept, process, and adjudicate claims for Members submitted by EIC after adjudication of such claims by EIC under the Employer Group Policy. Employer Group acknowledges and agrees that its Supplemental Benefits Plan must comply with CMS guidelines and cannot diminish the standard Medicare Part D benefit for which the Member is eligible under Part D requirements (e.g. zero balance copay billing would not be allowed as an edit, as it can require the Member to pay more than the standard Medicare Part D cost share). If a Member has other insurance coverage, identified by CMS or through information provided by the Member or Employer Group, EIC will coordinate benefits with these other carriers.

2.2 Evidence of Coverage and Summary of Benefits: Additional rules governing the provision of Covered Benefits under this Employer Group Policy are stated in the Notice of Important Information, Evidence of Coverage (EOC), and the Summary of Benefits, as interpreted by EIC to comply with applicable law. Employer Group acknowledges that adherence to these rules by Members is required to receive Covered Benefits hereunder.

### SECTION 3 - ELIGIBILITY AND ENROLLMENT

3.1 Necessity for Adhering to Eligibility Standards: CMS establishes explicit eligibility standards, which EIC has specifically identified in the Notice of Important Information, and which, if violated, result in the potential imposition of penalties on EIC. Employer Group acknowledges its responsibility to ensure that all such standards are satisfied. Accordingly, Employer Group acknowledges that only Eligible Individuals are eligible to enroll under this Employer Group Policy. Employer Group also acknowledges that the following individuals are NOT eligible to be a Member under this Employer Group Policy:

- (i) Spouses or dependents who are not eligible for Medicare Part D coverage, even if they are the spouse or dependent of an Eligible Individual; or
- (ii) Current employees of Employer Group (i.e., active employees) or their eligible spouses and dependents, even if eligible for Medicare Part D.

To be eligible for enrollment in the EGWP, the individual must also be eligible for Medicare Part A and/or Medicare Part B and must have a place of permanent residence inside the fifty United States or Washington, D.C. or any territories where EIC is authorized to do business.

Each Medicare Eligible retiree is an individual Member, regardless of whether that individual is a spouse or dependent of another Medicare Eligible retiree.

3.1.1 Attestation of Eligibility: In executing this Employer Group Policy, Employer Group submits the attestation of eligibility identified in Section 5.1 attesting that the individuals submitted by Employer Group for enrollment in the Employer Group Policy meet the above-stated CMS eligibility requirements and did not opt out after receiving Employer's notice of opt-out rights.

3.1.2 Removal of Medicare Eligible Individuals from Other Medicare Coverage: Employer Group acknowledges that any Medicare Eligible retiree who appears on the eligibility file supplied to EIC will be automatically dis-enrolled by CMS from his or her current Medicare plan, if any, upon EIC's submission of his or her name to CMS for coverage under this Employer Group Policy.

3.1.3 No Waiting Period: Employer Group may not impose a waiting period before individuals are eligible for coverage under this Employer Group Policy.

## 3.2 Enrollment

3.2.1 Timing of Enrollment. Eligible Individuals may be enrolled by Employer Group only during the Employer Group's annual open enrollment period ("Open Enrollment Period") or specialty enrollment period upon becoming eligible for prescription drug benefits under the Employer Group's Retiree Benefit Plan. Eligible Individuals who opt-out during the Open Enrollment Period may be enrolled only during a subsequent Open Enrollment Period or as permitted under CMS regulations. Coverage under the Employer Group Policy will not become effective until approved by CMS and confirmed by EIC. Employer Group agrees to hold the Open Enrollment Period concurrent with any other open enrollment period applicable to retiree health benefits covering prescription drugs that is being offered to Employer Group's Medicare Eligible retirees or as otherwise required by CMS. The Employer Group shall permit EIC representatives to meet with Eligible Individuals during the Open Enrollment Period unless EIC and Employer Group agree upon an alternate enrollment procedure. As described in the EOC, other special enrollment periods may apply. Employer Group acknowledges that each Eligible Individual may be required to complete and provide Employer Group and/or EIC with certain eligibility information, including, without limitation, the individual's Medicare ID Number.

3.2.2 Compliance with Enrollment and Disenrollment Procedures. Employer Group and EIC agree to comply with the enrollment and disenrollment procedures described in this Employer Group Policy and required by CMS.

## 3.3 Eligibility and Enrollment Procedures

3.3.1 After EIC receives Employer Group's EGWP file of Eligible Individuals, EIC will submit the information to CMS, and CMS will confirm or reject each Eligible Individual's enrollment into the EGWP. An Eligible Individual must be enrolled based on his or her state of residence. The Eligible Individual's address used for enrollment must be his or her permanent residence. A mailing address may be provided in a separate field on the EGWP Eligibility file. If a Member moves to a new permanent state of residence, his or her new residence address must be communicated to EIC. CMS may reject an Eligible Individual's enrollment into the EGWP for various reasons. EIC will inform Employer Group if EIC receives a CMS rejection and work with Employer Group to determine why the Eligible Individual was rejected and to obtain the information needed to enroll the Eligible Individual into the EGWP, if possible.

3.3.2 The number of Eligible Individuals and composition of the Employer Group, the identity and status of the Employer Group, the eligibility requirements used to determine membership in the Employer Group, and the participation and contribution standards applicable to the Employer Group which exist at the Effective Date of Service are material to the execution and continuation of this Employer Group Policy by EIC. The Employer Group shall not, during the Term of Coverage under this Employer Group Policy, modify the Open Enrollment Period, or any other eligibility requirements as described in the EOC and on the Summary of Benefits, for the purposes of enrolling Eligible Individuals in the EGWP, unless EIC agrees to the modification in writing.

## 3.4 Maintenance of Eligibility and Eligibility Updates

3.4.1 Once enrolled by Employer Group and accepted by CMS, Members will continue to be enrolled unless any of the following occur:

- (i) CMS notifies EIC that the Member is no longer eligible for Medicare Part D;
- (ii) The Member's death;
- (iii) The Member fails to timely pay Premium Contributions, and Employer Group notifies EIC that the Member is no longer to be covered;
- (iv) The Employer Group notifies EIC of the disenrollment of the Member from the EGWP because the Member no longer qualifies for coverage; or
- (v) The Eligible Individual notifies the Employer Group or EIC that the Eligible Individual is dis-enrolling.

The Employer Group shall provide EIC with a monthly eligibility update showing eligibility changes (new Members or terminated Members), but does not need to provide a full eligibility file each month. EIC will also notify Employer Group of eligibility changes each month, to the extent EIC learns of such changes during that month.

3.4.2 Disenrollment. For purposes of this Employer Group Policy, the effective date of termination, in all cases except the death of the Member, will be the end of the last calendar month in which the Member was listed as eligible for coverage. In the case of a Member's death, the effective date of termination will be the date of death as indicated by CMS.

For disenrollment to be effective, Employer Group must notify EIC of the date of a Member's termination of coverage under this Employer Group Policy. Employer Group must notify EIC of any terminated Members no later than the twenty-fifth of the month in order for the effective date of termination to be effective the end of such month.

No refund of Premium shall be made by EIC to Employer Group except in the case of the retroactive termination (including death) of the Member by CMS. In such cases of retroactive termination by CMS, EIC shall refund the premium paid by Employer Group, less the cost of any Claims incurred during the retroactive period.

**MEMBERS MAY NOT BE RETROACTIVELY ENROLLED OR DISENROLLED BY EMPLOYER GROUP.** The only instances where retroactive enrollment or disenrollment will take place is when CMS notifies EIC to process retroactive enrollment or retroactive disenrollment.

By executing this Employer Group Policy, Employer Group hereby attests that the individuals submitted by Employer Group for coverage under this Employer Group Policy meet the eligibility requirements stated herein.

#### SECTION 4 - PREMIUMS AND FEES

4.1 Premiums: Employer Group shall pay EIC, on or before each Premium Due Date, the monthly Premium as set forth on the Cover Page. Premium rates and the manner of calculating Premiums may be adjusted in accordance with Sections 4.4 and 4.5 below. Premiums will always be paid for an entire month, except in cases where a Member has died in which case there may be partial month adjustments. Membership will be determined as of the Monday following the fifteenth (15th) day of the month.

A check does not constitute payment until it is honored by a recognized financial institution. EIC may return a check issued against insufficient funds without making a second deposit attempt. EIC may accept a partial payment of Premium without waiving its right to collect the entire amount due.

4.2 Past Due Premiums and Fees: If a Premium payment or any fees payable hereunder are not paid in full by Employer Group on or before the Premium Due Date, such past due amounts must be received by EIC within 15 days following the latter of the Premium Due Date or the date upon which the monthly invoice for Premium is delivered to Employer Group (the "Grace Period"). Employer Group's failure to make all such payments by the end of the Grace Period two or more times hereunder will constitute a breach of this Employer Group Policy, and EIC will have the right to terminate this Employer Group Policy pursuant to the Termination section hereof. In addition, with or without termination, EIC will have the right to add a late payment charge of 1½% (or such lower amount as required by law) of the total amount due per month (or partial month) to the amount due and unpaid, beginning with the Premium Due Date. If Employer Group is subsequently reinstated, a reinstatement fee may be required, in addition to a deposit to ensure timely payment of Premium.

If Employer Group Policy terminates for any reason, Employer Group will continue to be held liable for all Premiums and fees, due and unpaid before the termination, including, but not limited to, Premium payments for any period of time Employer Group Policy is in force during the Grace Period. Employer Group shall also be liable for Member cost sharing and other required contributions to coverage for any period of time Employer Group Policy is in force, including any Grace Period. Further, EIC may recover from Employer Group EIC's costs of collecting any unpaid Premiums or fees, including reasonable attorney's fees and legal costs.

4.3 Changes in Premium: EIC may adjust the Premium rates effective as of any Premium Due Date upon 30 days prior written notice to Employer Group if (i) actual enrollment should deviate by + or - 5% or more during the current Contract Year; (ii) necessary to reflect changes in applicable law or regulation (including a CMS required adjustment to Employer Group's Retiree Benefit Plan or the requirement by CMS to cover a new drug); or (iii) a judicial decision has a material impact on the cost of providing Covered Benefits to Members.

4.4 Premium Adjustments: EIC will make retroactive adjustments to Employer Group's billings for the termination of Members by CMS which have not been posted to previous billings. Such retroactive adjustments will be made in the form of Premium credits. EIC will reduce any Premium credits by the amount of any payments EIC may have made on behalf of such Members, including Claim payments before EIC was informed their coverage had been terminated.

4.5 Member Premium Contributions: Employer Group shall comply with the following conditions with respect to Premium Contributions made by Members:

4.5.1 Limitations on Employer Group Subsidies. Employer Group may subsidize different amounts for different classes of Members, provided such classes are reasonable and based on objective business criteria, such as years of service, business location, job category, and nature of compensation (e.g., salaried vs. hourly). However, Premium Contribution levels cannot vary for Members within a given class, nor can classes of Members be based on eligibility for Low Income Subsidies ("LIS") provided by CMS for certain individuals.

4.5.2 Identification of Low Income Subsidy ("LIS") Eligible Individuals. EIC will identify and notify Employer Group of Members who are eligible for LIS. Said individuals may be eligible for Low Income Premium subsidy payments ("LIPs") and Low Income Cost subsidy payments ("LICs").

4.5.3 LIPs: During implementation, Employer Group shall provide its Retiree Benefit Plan to EIC and the parties will review same to determine, among other factors, if any Members are making Premium Contributions. If any Members are doing so, Employer Group will notify EIC if Employer Group opts to have EIC (i) issue LIPs checks directly to LIPs-eligible Members; or (ii) provide checks to Employer Group for said amounts which Employer Group will issue to appropriate Members, and thereafter attest to the fact that Employer Group has appropriately done so.

If Employer Group notifies EIC during implementation that Employer Group wants to issue checks to LIPs-eligible Members, EIC shall provide data with each invoice statement identifying the name of each LIPs-eligible Member, and the amount of LIPs that must be refunded to said Member. Employer Group must refund the identified LIPs payments to Members within forty-five (45) days of EIC's receipt of such amounts from CMS, document how the LIPs amounts were refunded, and provide an attestation to EIC that the LIPs amounts have been properly refunded. Further, if EIC is to send out checks, Employer Group must provide EIC with accurate Member addresses as a condition of such checks being mailed directly to Member.

Employer Group acknowledges that CMS requires that any LIPs amounts must first be used to reduce any portion of the monthly Premium paid by the Member (or on the Member's behalf), with any remaining portion of the LIPs amount then applied toward the portion of any monthly Premium paid for the Member by Employer Group. However, if the sum of the Member's financial contribution to monthly Premium and Employer Group's financial contribution to monthly Premium is less than the monthly LIPs amount, any portion of the LIPs amount above the total monthly Premium must be returned to EIC and, in turn, refunded to CMS by EIC.

4.5.4 LICs: EIC will be responsible for providing LICs to Members at the point of sale. In the event that incorrect amounts of LICs are paid to Members, and additional amounts need to be paid or withheld thereafter, EIC will be responsible for ensuring said corrections are made and creating a record of such transactions as required by CMS.

4.5.5 Other Member Financial Assistance: Employer Group understands that some Members are entitled to receive other financial assistance through State Pharmaceutical Assistance Programs (SPAPs) or other programs. Such

financial assistance may take the form of premium assistance or assistance to lower the cost of copayments, coinsurance or the cost of drugs. The parties agree that EIC will handle all such premium assistance as described in Section 4.5.3 for LIPs, and EIC will handle all copayment/coinsurance/cost assistance as described in Section 4.5.4 for LICs. Employer Group acknowledges that it may be liable for any inappropriate retention of premium assistance, and Employer Group will forward to EIC any funds that it is not entitled to retain, after which EIC will refund said monies as is required.

4.5.6 Premium Payment Method: Employer Group acknowledges that all Premium payments due under this Employer Group Policy are paid to EIC by Employer Group and that EIC does not bill Members.

4.5.7 Late Enrollment Penalty ("LEP"): Employer Group acknowledges that CMS requires Plan Beneficiaries to maintain creditable coverage. If a Plan Beneficiary does not maintain creditable coverage for more than 63 consecutive days, CMS assesses a LEP to that beneficiary once creditable coverage is reinstated. This penalty is not included in EIC's Premium. EIC will invoice Employer Group for any LEP that is owed by a Member, identifying at the time of the invoice the name of the Member, and the amount owed. Employer Group will be obligated to pay the LEP amount invoiced to EIC. However, Employer Group may collect the LEP from the Member. EIC will notify Employer Group of Members owing LEPs, as EIC is notified by CMS of these Members, and such notice will be provided on or before the date when EIC invoices Employer Group for the LEPs.

If Employer Group or any Member has documentation that the Member did have continuous creditable coverage, Employer Group may attest to same and EIC will submit a request for rescission of the LEP and a refund from CMS. EIC will pass through to Employer Group any LEP amounts reimbursed by CMS. In the event that CMS determines and notifies EIC that a LEP was wrongly or inaccurately assessed, EIC will notify Employer Group and pass through to Employer Group any LEP amounts reimbursed by CMS.

4.5.8 Federal Income Related Monthly Adjustment Amount ("IRMAA"): Employer Group acknowledges that under IRMAA, if a Member's modified adjusted gross income threshold is exceeded, the Member is required to pay Medicare a higher fee. This payment is made by the Member directly to Medicare and is not included in Employer Group's Premium paid to EIC.

4.5.9 Member's Non-Payment of Premium: Employer Group acknowledges that failure of a Member to pay any portion of Premium required under Employer Group's Retiree Benefit Plan shall not release Employer Group's obligation to pay Premiums due hereunder.

If a Member is to be terminated from the EGWP for non-payment of Premium, Employer Group must give the Member at least twenty-one (21) days advance written notice. This notice must be received by the Member at least twenty-one (21) days from the effective date of disenrollment. This should be taken into consideration when establishing the timing for payment of any Member Premium under Employer Group's Retiree Plan.

4.6 Contingent Premium Refund: EIC shall refund to Employer Group ninety percent (90%) of the Premium correlating to the difference between the Employer Group Target Loss Ratio of eighty percent (80%) and the Actual Loss Ratio which is lower than eighty percent (80%). For purposes of this Section, the "Loss Ratio" (also known as the Medical Loss Ratio or MLR) is the Insurance Losses divided by Net Premium. Insurance Losses are claims costs less Member and CMS cost share. Net Premium is the Member Premium plus direct CMS subsidy, less commissions. If the Actual Loss Ratio for the contract year is below eighty (80%), EIC will refund to Employer Group ninety (90%) of such portion of the Premium paid that results in an eighty (80%) MLR. Employer Group may audit, no more than once annually, the calculation of the Premium refund based on the aggregate files for claims, CMS Monthly Membership Reports (MMR), and CMS Prescription Drug Event (PDE) records used by EIC to calculate same.

## SECTION 5 – EMPLOYER GROUP's AND EIC's ADDITIONAL RESPONSIBILITIES

5.1 Provision of Information: Employer Group shall furnish to EIC, on a monthly basis (or as otherwise required), on EIC's form (or such other form as EIC may reasonably approve) by electronic methods (or such other means as EIC may reasonably approve), such information as EIC may reasonably require to administer this Employer Group Policy. This includes, but is not limited to, each Member's Health Insurance Claim Number (HICN), Medicare Beneficiary Identifier (MBI) or its equivalent, needed to enroll members of Employer Group and process Member terminations or status changes. EIC will not be liable to Members for the fulfillment of any obligation prior to information being received in a form satisfactory to EIC.

Employer Group certifies, based on best knowledge, information and belief, that all enrollment and eligibility information that has been or will be supplied to EIC is accurate, complete and truthful. Employer Group acknowledges that EIC can and will rely on such enrollment and eligibility information in determining whether an individual is eligible for Covered Benefits under this Employer Group Policy.

5.2 Maintenance of Information and Records: Employer Group and EIC shall maintain Information and Records (as such terms are defined in Section 5.3 below) for the longer of: (i) a period of ten (10) years from the end of the final contract period under which EIC offers Covered Benefits hereunder, or (ii) the date the U.S. Department of Health and Human Services, the Comptroller General or their designees complete an audit. This Section 5.2 shall survive the termination of this Employer Group Policy, regardless of the cause of the termination.

5.3 Access to Information and Records: Employer Group and EIC shall provide to federal, state and local governmental authorities having jurisdiction, directly or through their designated agents (collectively "Auditors") upon request, access to all books, records and other papers, documents, materials and other information (including, but not limited to, contracts and financial records) whether in paper or electronic format, relating to this Employer Group Policy (together "Information and Records"). Employer Group agrees to provide EIC and Auditors with access to Information and Records, at Employer Group's offices during regular business hours and upon reasonable advance request, for as long as such records are maintained as required in Section 5.2 above. Employer Group agrees to supply copies of Information and Records within fourteen (14) calendar days of Employer Group's receipt of the request, where practicable, and in no event later than the date required by any applicable law or regulatory authority. EIC also agrees to provide Auditors with reasonable access to relevant information and records. This Section 5.3 shall survive the termination of this Employer Group Policy, regardless of the cause of termination.

5.4 Policies and Procedures: Compliance Verification: Employer Group shall substantially comply with all reasonable policies and procedures established by EIC in administering and interpreting this Employer Group Policy. Employer Group shall, upon request, provide a certification of its substantial compliance with EIC's participation and contribution requirements and the requirements for a group as defined under 42 CFR 423.100, et. seq.

5.5 Forms: Unless otherwise agreed, and with the exception of the initial letter transmitted by Employer Group to Members to provide Members with an opt-out right from Employer Group's Medicare Part D program, EIC shall distribute all materials to Members regarding enrollment, plan features, including Covered Benefits and exclusions and limitations of coverage. Employer Group shall, within no fewer than thirty (30) calendar days of receipt from an Eligible Individual, forward all completed enrollment information and other required information to EIC. Coverage for any new Eligible Individuals shall not be effective until such information has been provided to EIC and the individual has been accepted for membership by CMS.

5.6 Member Correspondence: Once an Eligible Individual is enrolled in the Employer Group Policy, the Eligible Individual will receive documents and correspondence from EIC as required by CMS. This may be new to Members previously covered by Employer Group's prior benefit plan. Members will receive an Evidence of Coverage (EOC) that explains the rules for coverage under the Employer Group Policy, an annual notice of any changes to the benefits (ANOC), and other correspondence related to the services to be provided (i.e. Medication Therapy Management).

5.7 Employer Group Acknowledgments: Employer Group acknowledges and agrees that it may not make changes to Employer Group's Retiree Benefit Plan during the Term of Coverage without EIC's prior written approval.

## SECTION 6 – RENEWAL AND TERMINATION

6.1 Renewal of Employer Group Policy: This Employer Group Policy does not automatically renew. However, EIC shall, at least sixty (60) days prior to the end of the Term of Coverage, provide Employer Group with a quote for coverage for a subsequent Term of Coverage; unless EIC will no longer offer an EGWP plan in any service areas covered under this Employer Group Policy because: (i) CMS terminates or otherwise non-renews EIC's EGWP contract with CMS, (ii) non-approval of the Supplemental Benefit Plan filings with applicable State agencies, or (iii) EIC provides CMS with notice of its intention to non-renew its EGWP contract or reduce the service areas referenced in its Medicare Part D contract with CMS. Upon acceptance of the quote, EIC shall issue a new Employer Group Policy for a subsequent Term of Coverage.

6.2 Termination by Employer Group: Employer Group may terminate this Employer Group Policy without cause by giving EIC written notice of termination at least 90 days prior to the termination date. Employer Group will remain responsible for any and all outstanding premium payments due for the remainder of the term.

6.3 Termination by EIC: EIC may terminate this Employer Group Policy as of the last day of the Grace Period if the Premium remains unpaid at the end of the Grace Period.

This Employer Group Policy may also be terminated by EIC as follows:

- (a) Immediately upon notice to Employer Group if Employer Group has performed any act or practice that constitutes fraud or made any intentional misrepresentation of a material fact relevant to the coverage provided under this Employer Group Policy;
- (b) Upon 30 days written notice to Employer Group if Employer Group (i) ceases to meet Medicare Part D requirements for an employer group; or (ii) changes its eligibility or participation requirements without EIC's consent;
- (c) Upon 180 days written notice to Employer Group (or such shorter notice as may be permitted by applicable law, but in no event less than 30 days) if EIC ceases to offer a product or coverage in a market in which Members covered under this Employer Group Policy reside;
- (d) Upon 30 days written notice to Employer Group for any other reason consistent with the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") or by applicable federal rules and regulations, as amended.

6.4 Effect of Termination: Except as otherwise stated below, no termination of this Employer Group Policy will relieve either EIC or Employer Group from any obligation incurred before the date of termination. When terminated, this Employer Group Policy and all coverage provided hereunder will end at 11:59 p.m. on the effective date of termination. EIC may charge Employer Group a reinstatement fee if coverage is terminated and subsequently reinstated under this Employer Group Policy.

6.5 Notices to Members: It is the responsibility of Employer Group to notify the Members of the termination of this Employer Group Policy in accordance with applicable laws, CMS requirements, and EIC's policies and procedures. EIC reserves the right to notify Members of termination of this Employer Group Policy for any reason, including non-payment of Premium or fees. In addition, Employer Group shall provide written notice to Members of their rights upon termination of coverage in accordance with the EOC and applicable CMS requirements.

## SECTION 7 – CONFIDENTIALITY AND PRIVACY OF INFORMATION

7.1 Compliance with Privacy Laws: Employer Group will abide by all applicable laws and regulations regarding the confidentiality of individually identifiable health and other personal information, including the privacy requirements of HIPAA.

7.2 Disclosure of Protected Health Information: EIC will not provide protected health information ("PHI"), as defined in HIPAA, to Employer Group, and Employer Group will not request PHI from EIC, unless Employer Group complies with all

applicable HIPAA requirements. Employer Group, for itself and its employees, agrees that PHI shall not be used for any impermissible purpose, including, without limitation, the use of PHI for disciplinary or discriminatory purposes, and any user names and passwords assigned to designated individuals shall be not shared with non-designated individuals. Employer Group and EIC shall execute a HIPAA Business Associate Agreement.

7.3 Brokers and Consultants: To the extent any broker or consultant engaged by Employer Group receives PHI in the underwriting process or for any other reason, Employer Group understands and agrees that such broker or consultant is acting on behalf of Employer Group and not EIC. EIC is entitled to rely on Employer Group's representations that any such broker or consultant is authorized to act on Employer Group's behalf and entitled to have access to the PHI under the relevant circumstances.

7.4 Confidentiality: Except as otherwise stated herein or required by law, neither party hereto shall disclose any information of, or concerning the other party which has either been provided by one party to the other or obtained by a party in connection with this Employer Group Policy (including this Employer Group Policy and the terms of this Employer Group Policy) or related to the services rendered under this Agreement, all of which information is deemed confidential information. All data, information, and knowledge supplied by a party hereto shall be used by the other party exclusively for the purposes of performing under this Policy. Upon termination of this Policy, each party shall return to the other party or destroy (if such destruction is certified) all confidential information provided including, without limitation, all copies and electronic magnetic versions thereof. Notwithstanding any of the foregoing to the contrary, "confidential information" shall not include any information which was known by a party prior to receiving it from the other party, or that becomes rightfully known to a party from a third party under no obligation to maintain its confidentiality, or that becomes publicly known through no violation of this Policy.

## SECTION 8 – MISCELLANEOUS

8.1 Independent Contractors: EIC and Employer Group are independent contractors. Notwithstanding anything herein to the contrary, neither party hereto, nor any of its respective employees, shall be construed to be the employee, agent, or representative of the other for any reason, or liable for any acts of omission or commission on the part of the other.

8.2 Relationship Between EIC and Network Providers: Employer Group acknowledges that the relationship between EIC and Network Providers is a contractual relationship among independent contractors. Network Providers are neither agents nor employees of EIC, nor is EIC an agent or employee of any Network Provider. Network Providers dispense covered drugs to Members, and EIC administers and determines plan benefits. EIC negotiates contracts with pharmacies, pharmaceutical manufacturers, and vendors on its own behalf and not specifically or exclusively for Employer Group. Network Providers are solely responsible for any services rendered to EIC Members. EIC makes no express or implied warranties or representations concerning the qualifications, continued participation, or quality of services of any Network Provider. A Network Provider's participation may be terminated at any time without advance notice to the Employer Group or Members, subject to applicable law.

Employer Group further acknowledges that EIC is neither an operator of pharmacies nor exercises control over the professional judgment used by any pharmacist when dispensing drugs or medical supplies to Members. Nothing in this Employer Group Policy shall be construed to usurp the dispensing pharmacist's professional judgment with respect to the dispensing or refusal to dispense any drugs or medical supplies to Members. EIC does not indemnify Members or Employer Group, and Employer Group hereby releases EIC, from any liability arising from the dispensing of drugs or medical supplies by any pharmacy to Members.

8.3 Limited Indemnification and Limitation of Liability: EIC shall indemnify and hold harmless Employer Group for that portion of any liability, settlement and related expense (including the reasonable cost of legal defense) which was caused solely, directly and independently by EIC's fraud, willful misconduct, criminal misconduct, negligence, or material breach of this Employer Group Policy. Employer Group shall indemnify and hold harmless EIC for that portion of any liability, settlement and related expense (including the reasonable cost of legal defense) which was caused solely, directly and independently by

Employer Group's fraud, willful misconduct, criminal misconduct, negligence (including, without limitation, untimely, inaccurate, incomplete, or conflicting eligibility information), or material breach of this Employer Group Policy.

The party seeking indemnification under this Section 8.3 must notify the indemnifying party promptly in writing of any actual or threatened action, suit or proceeding to which it claims such indemnity applies. Failure promptly to so notify the indemnifying party shall be deemed a waiver of the right to seek indemnification.

The parties agree that in no event shall the indemnity obligations under this Section 8.3 apply to that portion of any liability, settlement and related expense caused by (a) EIC's acts or omissions undertaken at the direction of Employer Group or Employer Group's agent; or (b) Employer Group's act or omission undertaken at EIC's expressed written direction.

Notwithstanding the indemnification obligations set forth above (i) each party's liability to the other hereunder will in no event exceed the actual proximate losses or damages caused by breach of this Employer Group Policy; and (ii) in no event will either party or any of their respective affiliates, directors, employees or agents, be liable for any indirect, special, incidental, consequential, exemplary or punitive damages, or any damages for lost profits relating to a relationship with a third party, however caused or arising, whether or not they have been informed of the possibility of their occurrence. Except in cases of fraud or the inappropriate disclosure of PHI, the rights of the parties hereto for indemnification relating to this Employer Group Agreement or the transactions contemplated herein shall be strictly limited to the those contained in this Section 8.3 and such indemnification rights shall be the exclusive remedies of the parties with respect to any matter arising under or in connection with this Employer Group Agreement.

The indemnification obligations of the parties shall terminate upon the expiration of this contract except as to any matter concerning a claim which has been asserted by notice to the other party at the time of such expiration or within 365 days thereafter.

8.4 Delegation and Subcontracting: Employer Group acknowledges and agrees that EIC may enter into arrangements with its affiliates and other subcontractors to perform certain functions hereunder such as the provision of the provider network, utilization management, customer service, quality assurance and provider credentialing, as EIC deems appropriate. EIC shall remain responsible for the performance of any such delegated functions.

8.5 Prior Agreements; Severability: As of the Effective Date of Service, this Employer Group Policy replaces and supersedes all other prior agreements between EIC and Employer Group, as well as any other prior written or oral understandings, negotiations, discussions or arrangements between the parties, related to matters covered by this Employer Group Policy or the documents incorporated herein. If any provision of this Employer Group Policy is deemed to be invalid or illegal, that provision shall be fully severable and the remaining provisions of this Employer Group Policy shall continue in full force and effect.

8.6 Amendments: This Employer Group Policy may be amended as follows: This Employer Group Policy shall be deemed to be automatically amended to conform to all rules and regulations promulgated at any time by any state or federal regulatory agency or authority having supervisory authority over EIC; or by written agreement executed by both EIC and Employer Group. Except for said automatic amendments, all amendments to this Employer Group Policy must be approved and executed by EIC and Employer Group. No employee, entity, or individual has the authority to (i) modify this Employer Group Policy; (ii) waive any of its provisions, conditions, or restrictions; (iii) extend the time for making a payment; or (iv) bind EIC by making any other commitment or representation or by giving or receiving any information.

8.7 Clerical Errors: Clerical errors or delays by EIC in keeping or reporting data relative to coverage will not reduce or invalidate a Member's coverage. Upon discovery of an error or delay, an adjustment of Premiums shall be made to reflect the cost of the error or delay. EIC may also modify or replace an Employer Group Policy, EOC or other document issued in error.

8.8 Claim Determinations and Administration of Covered Benefits: EIC has complete authority to review all claims for Covered Benefits as defined in the EOC under this Employer Group Policy. In exercising such responsibility, EIC shall have

discretionary authority to determine whether and to what extent Members are entitled to coverage and to construe any disputed or doubtful terms under this Employer Group Policy, the EOC or any other document incorporated herein. The administration of Covered Benefits and of any appeals filed by Members related to the processing of claims for Covered Benefits shall be conducted in accordance with the EOC and CMS regulations.

8.9 Third Party Billing: EIC may engage a third party entity to provide billing services on behalf of EIC under this Employer Group Policy. The third party entity is not and should not be considered a third-party beneficiary.

8.10 Misstatements: If any fact as to Employer Group or a Member is found to have been misstated, an equitable adjustment of Premiums may be made. If the misstatement affects the existence or amount of coverage, the true facts will be used in determining whether coverage is or remains in force and its amount.

8.11 Incontestability: Except as to a fraudulent misstatement, or issues concerning Premiums due, no statement made by Employer Group or any Member shall be the basis for voiding coverage or denying coverage or be used in defense of a claim unless it is in writing.

8.12 Assignability: No rights or benefits under this Employer Group Policy are assignable by either EIC or Employer Group to any third party unless approved, in writing, by all parties.

8.13 Waiver: EIC's failure to implement, or insist upon compliance with, any provision of this Employer Group Policy or the terms of the EOC incorporated hereunder, at any given time or times, shall not constitute a waiver of EIC's right to implement or insist upon compliance with that provision at any other time or times. This includes, but is not limited to, the payment of Premiums or Covered Benefits. This applies whether or not the circumstances are the same.

8.14 Third Parties: This Employer Group Policy shall not confer any rights or obligations on third parties except as specifically provided herein.

8.15 Non-Discrimination: Employer Group agrees to make no attempt, whether through differential contributions or otherwise, to encourage or discourage enrollment of Eligible Individuals in EIC based on health status or health risk.

8.16 Applicable Law: This Employer Group Policy shall be governed and construed in accordance with applicable federal law and the applicable law, if any, of the State of Ohio, without regard to its conflict principles. Employer Group acknowledges that EGWPs and this Employer Group Policy are governed by federal law and the regulations promulgated by CMS for Medicare Part D Prescription Drug Plans.

8.17 Use of the EIC's Name and all Symbols, Trademarks, and Service Marks: EIC reserves the right to control the use of EIC's name and all symbols, trademarks, and service marks presently existing or subsequently established. Employer Group agrees that it will not use such name, symbols, trademarks, or service marks in advertising or promotional materials or otherwise without EIC's prior written consent and will cease any and all usage immediately upon EIC's request or upon termination of this Employer Group Policy.

#### 8.18 Dispute Resolution

8.18.1 Mediation: If either party to this Employer Group Policy should declare a breach of this Employer Group Policy, or if any dispute arises from this Employer Group Policy or the subject of this Employer Group Policy, the parties shall first submit the matter to non-binding mediation (not arbitration) and attempt to resolve the matter, in good faith, prior to the institution of any arbitration or any other legal action. The parties agree that arbitration or any other legal action may be initiated only after each party has presented its case to a qualified mediator associated with a professional mediation firm and such mediator has declared an impasse. Any statements made at such mediation shall be for settlement purposes only and shall not be construed to be an admission. A party demanding mediation shall be entitled to obtain a court order mandating mediation if the other party does not agree to commence mediation within thirty (30) days after written demand. The fees and

costs incurred by the party seeking such court order shall be reimbursed by the other party; otherwise, each party shall pay its own costs of mediation. All such mediation proceedings shall be conducted on a confidential basis. The mediation shall be conducted in Cleveland, Ohio.

8.18.2 Arbitration: Any controversy, claim or dispute arising out of or relating to this Employer Group Policy or the breach thereof, whether in tort or in contract, in law or in equity, shall be exclusively settled by confidential binding arbitration in accordance with the commercial rules of the American Arbitration Association (AAA) then in effect. Such arbitration may be initiated by either party, only upon declaration by the mediator of an impasse as required in the mediation above, by providing the other party with a written demand for arbitration. If both parties provide a demand for arbitration within the same calendar day, the party which initiated the mediation above shall be deemed to be the plaintiff. A response to the demand for arbitration, and any affirmative defenses or counter-demands, shall be delivered to the initiating party within fifteen (15) calendar days (not counting weekends or federal holidays) of delivery of the demand for arbitration. There shall be a single qualified arbitrator mutually chosen by the parties in accordance with the selection and appointment procedures of the AAA, subject to the following: The arbitrator shall be reasonably familiar with the business of pharmacy benefits management and have at least two (2) years of experience arbitrating matters related to the administration of health care services or health insurance. Should the list of arbitrators provided by the AAA fail to contain a qualified arbitrator, the parties may select a qualified arbitrator not associated with the AAA. The fees charged by the AAA and costs of the arbitrator (e.g. compensation, travel, etc.) related to the arbitration shall be borne equally by the parties. To the extent AAA rules do not address a particular procedure, including, without limitation, the timing, content, and scope of discovery, the arbitrator shall, after consulting with the parties, determine such procedure. The decision of the arbitrator shall be final and binding, and judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. All such arbitration proceedings shall be conducted on a confidential basis and shall not be disclosed by either party. The arbitration shall be conducted in Cleveland, Ohio.

8.19 CMS Contract: This Employer Group Policy is subject to the annual renewal of EIC's Medicare Part D contract with CMS. Covered Benefits and/or Premiums are also subject to change at the beginning of any subsequent Term of Coverage under this Employer Group Policy. Except as otherwise provided herein, Increases in Premiums and/or decreases in Covered Benefits are only permitted at the beginning of a subsequent Term of Coverage under this Employer Group Policy. Should CMS cancel EIC's contract as a Medicare Part D contractor or should EIC decide not to continue as a Medicare Part D contractor, Members shall be given notice of such termination in accordance with the EOC and any applicable laws, rules and regulations, including, without limitation, CMS requirements.

8.20 Force Majeure: EIC shall not be deemed to have breached this Employer Group Policy or be held liable for any failure or delay in the performance of all or any portion of its obligations under this Employer Group Policy if prevented from doing so by a cause or causes beyond its control. Without limiting the generality of the foregoing, such causes include acts of God or the public enemy, fires, floods, storms, earthquakes, riots, strikes, boycotts, lock-outs, acts of terrorism, acts of war or war-operations, restraints of government, power or communications line failure or other circumstances beyond such party's control, or by reason of the judgment, ruling or order of any court or agency of competent jurisdiction, or change of law or regulation (or change in the interpretation thereof) subsequent to the execution of this Employer Group Policy. If due to circumstances not within EIC's reasonable control, including but not limited to major disaster, epidemic, complete or partial destruction of facilities, riot, civil insurrection, disability of a significant part of EIC's Network Providers or entities with whom EIC has contracted for services under this Employer Group Policy, or similar causes, the provision of benefits provided under this Employer Group Policy is delayed or rendered impractical, EIC shall not have any liability or obligation on account of such delay or failure to provide services, except to refund the amount of the unearned prepaid Premiums held by EIC on the date such event occurs. EIC is required only to make a good-faith effort to provide or arrange for the provision of services, taking into account the impact of the event. This Section 8.20 shall not be considered to be a waiver of any continuing obligations under this Employer Group Policy, including, without limitation, the obligation to make payments.

8.21 Notices: Any notice required or permitted under this Employer Group Policy shall be in writing and shall be deemed to have been given on the date when delivered in person; or, if delivered by first-class United States mail, on the date mailed, proper postage prepaid, and properly addressed to the address set forth in the Employer Group Application or Cover Sheet,

or to any more recent address of which the sending party has received written notice or, if delivered by facsimile or other electronic means, on the date sent by facsimile or other electronic means.

8.22 Representations: Employer Group represents and warrants that to the best of its knowledge: (i) the entering into this Employer Group Policy is not in violation of any other agreement; (ii) has no undisclosed conflicts of interest; and (iii) it maintains, and shall continue to maintain throughout the term of this Employer Group Policy, any and all applicable licenses, governmental authority, or other authorization required to operate an entity of its type. EIC represents that (i) there are no organizational arrangements that could potentially create a conflict of interest that affects clinical or financial decisions; and (ii) it maintains, and shall continue to maintain throughout the term of this Employer Group Policy, any and all applicable licenses, governmental authority, or other authorization required to operate an entity of its type.

The following are Exhibits to this Employer Group Policy:

|            |                            |
|------------|----------------------------|
| Exhibit 1: | Summary of Benefits        |
| Exhibit 2: | Evidence of Coverage       |
| Exhibit 3: | Supplemental Benefits Plan |

[SIGNATURE PAGE FOLLOWS]

2023 MEDICARE EMPLOYER GROUP POLICY

SIGNATURE PAGE

IN WITNESS WHEREOF, EIC and Employer Group have caused this Employer Group Policy to be executed by their respective authorized officers.

ELIXIR INSURANCE COMPANY:

By: 

J. David Goodson

Print Name & Title

Address:

Elixir Insurance Company  
7835 Freedom Ave NW  
North Canton, OH 44720  
PH: 330-405-8080  
FX: 330-405-8081

EMPLOYER GROUP:

By: \_\_\_\_\_

Print Name & Title

Address:

Fresno Unified School District  
2309 Tulare Street  
Fresno, CA 93721  
PH: 559-457-3596  
FX: \_\_\_\_\_  
E-MAIL: \_\_\_\_\_  
FEIN: \_\_\_\_\_

Approved as to Form



Date: 11/7/2022

**EXHIBIT 3**  
**FEES, DRUG PRICING, AND PERFORMANCE**  
**GUARANTEES FOR THE SUPPLEMENTAL**  
**BENEFITS PLAN**

**Administrative Fee** (Payable to Elixir; not including fees payable to Plan Sponsor's TPAs, consultants, or brokers, if any)

For Contract Year 2023: \$0.00 Per Member, Per Month (PMPM)

**SUPPLEMENTAL BENEFITS PLAN PERFORMANCE GUARANTEE**

Effective January 1, 2023, Elixir shall provide the Performance Guarantee specified below for the Supplemental Benefits Plan only. Elixir shall provide Plan Sponsor with a Performance Guarantee report within ninety (90) days after the end of any Contract Year.

The total amount of penalties payable by Elixir in any Contract Year shall not exceed \$5,000 during applicable Contract Year. Failure to meet the Performance Guarantees below shall not be deemed to be a breach of this Policy. The Performance Guarantee shall be measured annually on a client specific basis.

Any penalties assessed against Elixir pursuant to this Policy will be credited against future billings to Plan Sponsor in accordance with the execution of this Policy and Elixir's standard procedures.

In the event that any failure by Elixir to meet any Performance Guarantee is due to a force majeure as defined in this Policy, failure by Plan Sponsor to perform its obligations under this Policy, or actions or inactions of Plan Sponsor that adversely impact Elixir's ability to maintain the Performance Guarantee(s), Elixir will be excused from compliance with such Performance Guarantee(s) until such circumstances have been resolved and any existing backlogs or other related effects have been eliminated.

The following Performance Guarantees shall apply through 12/31/2023, for services that have been fully delegated to Elixir:

| Performance Standard  | Measurement Period | Annual Penalty                                  |
|---|--------------------|---|
| DAW penalties will be accurately applied to members accessing brand medications and will not be applied in situations where the generic equivalent is excluded from coverage. The performance guarantee will require that Fresno Unified School District report to Elixir on a monthly basis all instances of non-compliance. | Annually           | \$1,000 per instance up to a maximum of \$5,000 |



1-833-661-1996 (TTY/TDD 711)  
 24 hours a day, 7 days a week  
[www.elixirinsurance.com](http://www.elixirinsurance.com)

## 2023 Elixir RxPlus Employer Group Retiree PDP Summary of Benefits

Available in all 50 states, the District of Columbia and Puerto Rico.

**Monthly Premium** - Your coverage is provided through a contract with your current employer, your former employer or your union. You may be required to contribute a portion of the premium. If so, this amount is collected by your employer (or former employer or union). Please contact the employer's or union's Benefits Administrator for information about your plan premium.

**Annual Deductible** - \$0

**Initial Coverage Stage** - Amount you pay until you and the plan pay a total of \$4,660 (includes deductible) for covered prescription drug expenses.

| Tier Name   |                    |
|---|--------------------|
| <b>30-day retail supply you pay:</b><br>(if you reside in a long-term care facility, you may receive up to a 31-day supply) |                    |
| Tier 1 – Preferred Generic  | \$10               |
| Tier 2 – Generic  | \$10               |
| Tier 3 – Preferred Brand  | \$35               |
| Tier 4 – Non-Preferred Drug   | \$35               |
| Tier 5 – Specialty  | \$10 / \$35 / \$35 |
| <b>30-day mail supply you pay:</b>  |                    |
| Tier 1 – Preferred Generic  | \$10               |
| Tier 2 – Generic  | \$10               |
| Tier 3 – Preferred Brand  | \$35               |
| Tier 4 – Non-Preferred Drug   | \$35               |
| Tier 5 – Specialty  | \$10 / \$35 / \$35 |
| <b>90-day retail supply you pay:</b>  |                    |
| Tier 1 – Preferred Generic  | \$10               |
| Tier 2 – Generic  | \$10               |
| Tier 3 – Preferred Brand  | \$35               |
| Tier 4 – Non-Preferred Drug   | \$35               |
| Tier 5 – Specialty  | N/A                |
| <b>90-day mail-order supply you pay:</b>  |                    |
| Tier 1 – Preferred Generic  | \$10               |
| Tier 2 – Generic  | \$10               |
| Tier 3 – Preferred Brand  | \$35               |
| Tier 4 – Non-Preferred Drug   | \$35               |
| Tier 5 – Specialty  | N/A                |

You may get drugs from an out-of-network pharmacy, but may pay more than you pay at an in-network pharmacy.

**Coverage Gap Stage (“Donut Hole”)** - Amount of out-of-pocket costs you pay between \$4,660 and \$7,400 in total covered prescription drug expenses. Refer to your Evidence of Coverage, Chapter 4, Section 6.2 for more information on how the out-of-pocket costs are calculated.

**30-day retail supply you pay:**

|                             |                    |
|-----------------------------|--------------------|
| Tier 1 – Preferred Generic  | \$10               |
| Tier 2 – Generic            | \$10               |
| Tier 3 – Preferred Brand    | \$35               |
| Tier 4 – Non-Preferred Drug | \$35               |
| Tier 5 – Specialty          | \$10 / \$35 / \$35 |

**90-day retail supply you pay:**

|                             |      |
|-----------------------------|------|
| Tier 1 – Preferred Generic  | \$10 |
| Tier 2 – Generic            | \$10 |
| Tier 3 – Preferred Brand    | \$35 |
| Tier 4 – Non-Preferred Drug | \$35 |
| Tier 5 – Specialty          | N/A  |

**90-day mail-order supply you pay:**

|                             |      |
|-----------------------------|------|
| Tier 1 – Preferred Generic  | \$10 |
| Tier 2 – Generic            | \$10 |
| Tier 3 – Preferred Brand    | \$35 |
| Tier 4 – Non-Preferred Drug | \$35 |
| Tier 5 – Specialty          | N/A  |

**Catastrophic Stage** - Amount you pay after \$7,400 in annual out-of-pocket covered prescription drug expenses.

You will pay the greater of 5% or \$4.15 for generics and 5% or \$10.35 for brands

Elixir RxPlus Employer Group Retiree PDP is a PDP with a Medicare contract. Enrollment in Elixir RxPlus Employer Group Retiree PDP depends on contract renewal. This information is not a complete description of benefits. Call 1-833-661-1996 for more information. Plan may offer supplemental benefits in addition to Part C benefits and Part D benefits. To get a complete list of services we cover, please see the Evidence of Coverage. If you need this document, you may call Member Services or visit [www.elixirinsurance.com](http://www.elixirinsurance.com).

To be eligible for Elixir RxPlus Employer Group Retiree PDP you must be entitled to Medicare Part A, and/or be enrolled in Medicare Part B, and live in our service area. We offer coverage in all states, the District of Columbia and Puerto Rico. However, there may be cost or other differences between the plans we offer in each state or territory. If you move out of state or territory and into a state or territory that is still within our service area, you must call Member Services in order to update your information.

If you want to know more about the coverage and costs of Original Medicare or to compare plans, look in your current "Medicare & You" handbook. You can also view it online at <http://www.medicare.gov>. To order your booklet call 1-800-MEDICARE (1-800-633-4227). TTY users should call 1-877-486-2048, 24 hours a day, 7 days a week.



**Name of Plan:** The Joint Health Management Board of the Fresno Unified School District

**Address of Plan:** 2309 Tulare Avenue, Fresno, CA 93721

**Group No.:** 880E

**Effective Dates:** From 01-01-2023 through 12-31-2023

#### Supplemental Summary Plan Description – 2023 Plan Year

You have been enrolled by your employer in a Medicare Part D Prescription Drug Plan known as the **Elixir RxPlus Employer Group Retiree PDP** (also referred to in this document as the “Plan”) for plan year 2023. The Plan is provided by Elixir Insurance Company. The Plan covers standard Medicare Part D prescription drug benefits to Medicare eligible retirees. Your employer has also decided to cover certain supplemental benefits that are not covered by the Plan. This document discusses some of the important information you need to know in order to ensure your supplemental benefits are coordinated with the standard benefits under the Plan.

**NOTE:** The rules governing the standard benefits provided by Elixir Insurance Company under the Plan are described in the **Elixir RxPlus Employer Group Retiree PDP Evidence of Coverage (EOC)**. The rules governing the supplemental benefits covered by your employer group are described in this document below.

### SUPPLEMENTAL BENEFITS COVERAGE

#### Member Cost Share and Prescription Drugs

A Medicare Part D standard benefit plan normally has premiums, deductibles, and cost-share such as co-insurance that are paid by the member. However, your employer group has elected to supplement the standard benefits in this plan year by covering some or all of premiums and cost-shares payable during the following stages of coverage under the standard benefit plan: Deductible, Initial Coverage, Coverage Gap, and Catastrophic. See the attached *2023 Summary of Benefits* for specific coverage. In addition, your employer may also elect to cover certain prescription drugs not covered under the standard plan. (See the attached *Supplemental Formulary*.)

The drugs covered under **Elixir RxPlus Employer Group Retiree PDP** are specified in the **Elixir RxPlus Employer Group Retiree PDP Formulary**. However, to determine the member cost- share (i.e. tier level) applicable for a particular drug, you should refer to the member cost-share tiers for drugs in your Summary of Benefits.

### **True Out of Pocket Expenses (TrOOP)**

True Out-of-Pocket (TrOOP) expenses are costs incurred under Medicare Part D paid by the member. When the TrOOP reaches \$7,400 in the 2023 plan year, the member is eligible for coverage under the Catastrophic stage of the plan. Please note that by your employer group covering some or all of your out-of-pocket costs through the supplemental benefits, it will delay leaving the Coverage Gap stage and going into the Catastrophic stage.

Please note that your out-of-pocket cost for a covered drug may differ from a previous purchase depending on the coverage stage you are in and the supplemental benefit provided by your employer group.

### **Medicare Part B Drugs**

Please note that certain drugs may be covered by Medicare Part B under your medical plan. In order to determine the proper entity to pay for these drugs, the member, physician or pharmacy may need to provide additional information.

### **Appeals Process**

The rules governing the process of appealing adverse coverage determinations made by the Plan are specified in the **Elixir RxPlus Employer Group Retiree PDP** *Evidence of Coverage*. The process of appealing adverse coverage determinations under the supplemental benefit may differ. Call Member Services at 1-833-661-1996 (TTY/TDD users should call 711) 24 hours a day, 7 days a week for more information.

### **Coordination of Benefits**

In order to obtain the maximum coverage available, you must use your plan **Elixir RxPlus Employer Group Retiree PDP** ID card each time you purchase prescription drugs. If the pharmacy requires assistance to process any portion of your coverage, please have the pharmacy contact our Member Services at 1-833-661-1996 (TTY/TDD users should call 711) 24 hours a day, 7 days a week.

**Note:** The supplemental benefits described in this document are covered by your employer group and not by Elixir Insurance Company.

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-11**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT:** Approve Amendment Six to the Agreement with Elixir Rx Solutions, LLC

**ITEM DESCRIPTION:** Included in the Board binders is amendment six to the agreement with Elixir Rx Solutions, LLC, related to Prescription Benefit management (PBM) services. Elixir Rx Solutions, LLC currently provides PBM services on behalf of the district's active employees, early retirees, and their respective eligible dependents.

The amendment extends the contract for three additional years through December 31, 2025. The Joint Health Management Board (JHMB) went to request for proposal (RFP) to identify a respondent with the highest prescription benefit management services of value by balancing service options with financial performance. JHMB chose to stay with Elixir Rx Solutions, LLC, and negotiated this amendment to our current contract.

The amendment improves the existing contract in three main areas; administration fees are approximately \$224,400 per year for a three-year savings of \$673,200. Guaranteed minimum Average Wholesale Price (AWP) discounts of approximately \$83,000. An escalating AWP discount guaranteed annually for a three-year cumulative savings of roughly \$250,000. There will also be guaranteed minimum rebates of approximately \$205,000 in escalating rebate guarantees for a three-year cumulative savings of \$2.1 million.

The proposed services are based on a per member per month fee of \$0.40 for the calendar year and administrative fees. The annual cost for all administrative services is estimated at \$360,000.

These services align with the Joint Health Management Board's established goals and responsibilities for providing high-quality health care to active and retired employees.

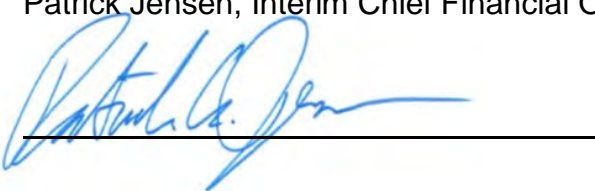
**FINANCIAL SUMMARY:** The three-year estimated cost of \$360,000 is available in the Internal Service Health Fund. The pharmacy program for the district is self-insured.

PREPARED BY: Steven Shubin  
Executive Officer



DIVISION: Business and Financial Services  
PHONE NUMBER: (559) 457-6226

CABINET APPROVAL:  
Patrick Jensen, Interim Chief Financial Officer



SUPERINTENDENT APPROVAL:





# Fresno Unified School District Contract Routing Form

Completed independent contract agreement must be attached

Elixir Rx Solutions, LLC

2181 E. Aurora Rd., Suite 201 Twinsburg, OH 440

**Vendor Name**

**Address**

(330) 405-8089

Susan Thomas

**Phone Number**

**Vendor Contact**

**From:** 1/1/2023

**Through:** 12/31/2025

**Term (Duration)**

**FUSD Contract Administrator:**

Steven Shubin

Benefits Department

457-6227

*Name*

*Site/ Dept*

*Telephone number*

**Budget (Fund-Unit-Dept.-Activity-Object)** 670-0841-0880-0000-6000-5854

**Cost** \$360,000

(Estimated Amount)

**Fingerprint Requirements:** All individuals providing services under this contract are in compliance with the requirements of the "Michelle Montoya" Act, as required therein.

Yes ☐

No ☒

## Scope of Work Summary:

Provides PBM services on behalf of the district's active employees, early retirees and their respective eligible dependents.

Please indicate where the work will be performed: Choose Best Description

Date Item is to appear on **Board of Education Agenda:** 12/07/22  
(Contracts of \$15,000.00 or more)

Will this contract be submitted with Bundled Contracts? No

Reviewed & approved by **Cabinet Level Officer:**

*[Signature]*

12/07/2022

*Signed*

*Date*

Reviewed & approved by **Risk Management, or  
Exec. Dir. of Purchasing:**

*[Signature]*

11/7/2022

*Signed*

*Date*

Please return signed contract to:

Mai Moua

Benefit and Risk Management 457-3645

*Name*

*Department*

AMENDMENT NO. 6  
TO  
PHARMACY BENEFIT MANAGEMENT SERVICES AGREEMENT

This Amendment No. 6 (this "Amendment"), is entered into by and between **Elixir Rx Solutions, LLC** f/k/a Envision Pharmaceutical Services, LLC ("Elixir"), and Fresno Unified School District ("Plan Sponsor").

BACKGROUND

Elixir and Plan Sponsor are parties to a Pharmacy Benefit Management Services Agreement dated July 1, 2015 (the "Agreement"), under which Elixir provides PBM Services to Plan Sponsor; and

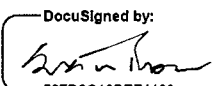
The parties desire to amend the Agreement, and therefore Elixir and Plan Sponsor agree as follows:

1. This Amendment shall be effective **January 1<sup>st</sup>, 2023**.
2. Any capitalized term used and not identified in this Amendment shall have the same meaning as defined in the Agreement.
3. The Initial Term of the Agreement shall extend through December 31, 2025.
4. Exhibit 1 of the Agreement shall be deleted in its entirety and replaced with Exhibit 1 set forth below.
5. Exhibit 3 of the Agreement shall be deleted in its entirety and replaced with Exhibit 3 set forth below.
6. All other terms or provisions of the Agreement not modified by this Amendment or any other amendments or addenda shall remain unchanged.

IN WITNESS WHEREOF, Elixir and Plan Sponsor have executed this Amendment as of the Effective Date above.

For ELIXIR:

For PLAN SPONSOR:

By:    
597D2C12B6F4460...

Susan Thomas      SVP Sales and Account Management

Print Name and Title

By: \_\_\_\_\_

Print Name and Title

Approved as to Form



EXHIBIT 1  
FEES AND FINANCIAL GUARANTEES \*

|   |   |
|---|---|
| <b>Administrative Fee</b> (Payable to Elixir; not including fees payable to Plan Sponsor's TPAs, consultants, or brokers, if any)   |   |
| \$0.40 Per Member, Per Month  |   |
| <b>Pharmacy Management Fund**</b>   |   |
| Up to \$8.00 per Member measured on 1/1/2023 and available through 12/31/2025<br><i>Plan Sponsor may use this credit to offset eligible expenses including:</i> <ul style="list-style-type: none"> <li>- <i>Programming for Customization</i></li> <li>- <i>Design and Implementation of Clinical or other Programs</i></li> <li>- <i>Communications</i></li> <li>- <i>Expenses Related to Staff Education and Industry Conference Attendance</i></li> <li>- <i>Auditing</i></li> <li>- <i>Data Integration and Analytics</i></li> <li>- <i>Consulting Fees</i></li> <li>- <i>Engagement of Relevant Vendors that Impact Pharmacy Program Strategy and Results</i></li> </ul> <i>**Plan Sponsor shall request reimbursement from Elixir in accordance with Section 4.7.</i> |   |
| <b>Fees for Additional Services and Miscellaneous Expenses</b>  |   |
| 1. Manually create or update the Eligibility File   | \$1.00 per Covered Individual data entry  |
| 2. Custom Eligibility File layouts (accommodation or development)   | \$1,000.00 per layout. Plan Sponsor does not currently use. Any future use shall be authorized by Plan Sponsor in writing.  |
| 3. Replacement by Elixir of lost or stolen ID Cards   | \$1.00 per card (individual) or \$2.00 per family plus \$0.15 per ID Card packet and cost of postage. Plan Sponsor does not currently use. Any future use shall be authorized by Plan Sponsor in writing. |
| 4. Member Communications  | Cost of production and postage  |
| 5. Custom Website   | Quoted upon request. Plan Sponsor does not currently use. Any future use shall be authorized by Plan Sponsor in writing.  |
| 6. Standard Online Reporting User Access  | Standard Online Reporting includes access for 10 active Plan Sponsor users and 1 consultant user. A licensing fee of \$1,200.00 would apply for each additional user.                                     |
| 7. Ad Hoc Computer or Report Programming  | \$150 per hour for development of a non-  |

|   |   |
|---|---|
|   | standard report, with a minimum of \$500  |
| 8. Outgoing Data Transfer Files   | \$250.00 per industry-standard file (non-industry standard file formats will be quoted upon request). Plan Sponsor does not currently use. Any future use shall be authorized by Plan Sponsor in writing. |
| 9. Customized Formulary   | \$75,000 per Formulary per Year. Plan Sponsor does not currently use. Any future use shall be authorized by Plan Sponsor in writing.  |
| 10. Coverage Determinations (including Clinical Prior Authorizations)   | \$65.00 per request   |
| 11. Redeterminations (Internal Appeals)   | \$125.00 per request  |
| 12. External Appeals including services of an Independent Review Organization (IRO)   | Plan Sponsor does not currently use. Any future use shall be authorized by Plan Sponsor in writing.<br><br>100% pass-through of costs incurred  |
| 13. Coverage Determinations – Pain Management (includes Opioid naïve patients, immediate release opioids before extended release opioids, and 200 mg per day cumulative Morphine Equivalent Dose (MED)) | \$65.00 per request. Plan Sponsor does not currently use. Any future use shall be authorized by Plan Sponsor in writing.  |
| 14. Value Added Services – Pain Management (includes Retrospective Review - case management and enhanced opioid refill surveillance)  | \$0.10 per Member, per month. Plan Sponsor does not currently use. Any future use shall be authorized by Plan Sponsor in writing.   |
| 15. e-Prescribing   | \$0.30 per transaction, minimum of \$250.00 per month for member and drug eligibility verification through SureScripts hub  |
| 16. Claim Adjustment Checks (charged to Plan Sponsor for reimbursements made to Covered Individuals for Claim adjustments requested by Plan Sponsor.)   | \$8.50 per check  |
| 17. Manual Claims Processing (including DMRs)   | \$3.00 per Claim processed  |
| 18. Medicaid Subrogation Claim Adjudication   | \$3.50 per Claim  |
| 19. Drug Therapy Care Gap Management  | \$0.55 per Member, per month. Plan Sponsor does not currently use. Any future use shall be authorized by Plan Sponsor in  |

|  |   |  |  |  |
|--|---|--|--|--|
|  | writing.  |  |  |  |
| 20. Medication Adherence and Persistency (up to three disease states)  | \$0.55 per Member, per month. Plan Sponsor does not currently use. Any future use shall be authorized by Plan Sponsor in writing.             |  |  |  |
| 21. Contract Termination Report Fees (Claims History, Prior Authorization Files, Open Refill Files (Mail and Specialty), Accumulator Files (deductible, out-of-pocket, etc.), and/or related participant data files (i.e. patient addresses, etc.) | \$5,000 for any or all of the identified reports if not using Elixir standard files.  |  |  |  |
| 22. ControlTrakRx Retail Pharmacy Audit Program  | 80% of recoveries passed to Plan Sponsor. Plan Sponsor does not currently use. Any future use shall be authorized by Plan Sponsor in writing. |  |  |  |
| 23. ControlTrakRx On-site pharmacy audit   | \$1,500 per onsite audit <sup>1</sup> . Plan Sponsor does not currently use. Any future use shall be authorized by Plan Sponsor in writing.   |  |  |  |
| 24. Run-Out Claims transmitted post termination  | \$2.24 per Claim  |  |  |  |
| Drug Pricing and Dispensing Fees <sup>(A)</sup>  |   |  |  |  |
| Supply/Source  | BRAND   |  | GENERIC  |  |
| For Contract Year 2023 (January 1, 2023-December 31, 2023)   | Drug Price <sup>(B)(C)</sup> (Annual Average Effective Rate Guarantee)  | Dispensing Fee <sup>(C)</sup> (Annual Average Guarantee) | Drug Price <sup>(B)(C)</sup> (Annual Average Effective Rate Guarantee) | Dispensing Fee <sup>(C)</sup> (Annual Average Guarantee) |
| Retail Pharmacy (30 Days' Supply)  | AWP minus 19.10%  | \$0.55   | AWP minus 84.25%   | \$0.55   |
| Retail Pharmacy (84 Days' Supply or greater) (non-Mail Order) <sup>(D)</sup>   | AWP minus 24.50%  | \$0.00   | AWP minus 87.00%   | \$0.00   |
| Mail Order Pharmacy (84 Days' Supply or greater) <sup>(F)</sup>  | AWP minus 24.50%  | \$0.00   | AWP minus 87.00%   | \$0.00   |
| Specialty Drugs Dispensed At Retail  | Pass Through of Ingredient Cost and Dispense Fee Reimbursed to Pharmacy   |  |  |  |

<sup>1</sup> Retail pharmacy audits and/or investigations are available only to Elixir clients enrolled in the ControlTrakRx Retail Pharmacy Audit program.

|  |  |   |  |   |
|--|--|---|--|---|
| Pharmacy   | (These claims will be included in the Retail Discount Guarantees)  |   |  |   |
| Specialty Drugs Dispensed at Specialty Pharmacy <sup>(E)</sup>               | Priced per Elixir Specialty Drug List<br><br>Annual Average Aggregate Guarantee: AWP minus 18.50% with no Dispensing Fee                         |   | Priced per Elixir Specialty Drug List<br><br>Annual Average Aggregate Guarantee: AWP minus 55.00% with no Dispensing Fee |   |
| <b>Supply/Source</b>   | <b>BRAND</b>   |   | <b>GENERIC</b>   |   |
| <b>For Contract Year 2024 (January 1, 2024-December 31, 2024)</b>            | <b>Drug Price <sup>(B)(C)</sup> (Annual Average Effective Rate Guarantee)</b>  | <b>Dispensing Fee <sup>(C)</sup> (Annual Average Guarantee)</b> | <b>Drug Price <sup>(B)(C)</sup> (Annual Average Effective Rate Guarantee)</b>  | <b>Dispensing Fee <sup>(C)</sup> (Annual Average Guarantee)</b> |
| Retail Pharmacy (30 Days' Supply)  | AWP minus 19.20%   | \$0.55  | AWP minus 84.50%   | \$0.55  |
| Retail Pharmacy (84 Days' Supply or greater) (non-Mail Order) <sup>(D)</sup> | AWP minus 24.60%   | \$0.00  | AWP minus 87.25%   | \$0.00  |
| Mail Order Pharmacy (84 Days' Supply or greater) <sup>(F)</sup>              | AWP minus 24.60%   | \$0.00  | AWP minus 87.25%   | \$0.00  |
| Specialty Drugs Dispensed At Retail Pharmacy                                 | Pass Through of Ingredient Cost and Dispense Fee Reimbursed to Pharmacy<br><br>(These claims will be included in the Retail Discount Guarantees) |   |  |   |
| Specialty Drugs Dispensed at Specialty Pharmacy <sup>(E)</sup>               | Priced per Elixir Specialty Drug List<br><br>Annual Average Aggregate Guarantee: AWP minus 18.60% with no Dispensing Fee                         |   | Priced per Elixir Specialty Drug List<br><br>Annual Average Aggregate Guarantee: AWP minus 55.25% with no Dispensing Fee |   |
| <b>Supply/Source</b>   | <b>BRAND</b>   |   | <b>GENERIC</b>   |   |
| <b>For Contract Year 2025 (January 1, 2025-December 31,</b>                  | <b>Drug Price <sup>(B)(C)</sup> (Annual Average Effective Rate</b>   | <b>Dispensing Fee <sup>(C)</sup> (Annual</b>                    | <b>Drug Price <sup>(B)(C)</sup> (Annual Average Effective Rate</b>   | <b>Dispensing Fee <sup>(C)</sup> (Annual</b>                    |

| 2025)  | Guarantee)   | Average Guarantee) | Guarantee)   | Average Guarantee) |
|--|--|--------------------|--|--------------------|
| Retail Pharmacy (30 Days' Supply)  | AWP minus 19.30%   | \$0.55             | AWP minus 84.75%   | \$0.55             |
| Retail Pharmacy (84 Days' Supply or greater) (non-Mail Order) <sup>(D)</sup> | AWP minus 24.70%   | \$0.00             | AWP minus 87.50%   | \$0.00             |
| Mail Order Pharmacy (84 Days' Supply or greater) <sup>(F)</sup>              | AWP minus 24.70%   | \$0.00             | AWP minus 87.50%   | \$0.00             |
| Specialty Drugs Dispensed At Retail Pharmacy                                 | Pass Through of Ingredient Cost and Dispense Fee Reimbursed to Pharmacy<br><br>(These claims will be included in the Retail Discount Guarantees) |                    |  |                    |
| Specialty Drugs Dispensed at Specialty Pharmacy <sup>(E)</sup>               | Priced per Elixir Specialty Drug List<br><br>Annual Average Aggregate Guarantee: AWP minus 18.70% with no Dispensing Fee                         |                    | Priced per Elixir Specialty Drug List<br><br>Annual Average Aggregate Guarantee: AWP minus 55.50% with no Dispensing Fee |                    |

(A) For purposes of this Agreement the “Average Wholesale Price” or “AWP” means the average wholesale price of a Covered Drug indicated on the most current pricing file provided to Elixir by Medi-Span® (or other applicable industry standard reference on which pricing hereunder is based) for the actual drug dispensed using the 11 digit National Drug Code (NDC) number provided by the dispensing pharmacy and applied to the actual quantity dispensed on the date of service. Elixir uses a single source for determining AWP and updates the AWP source file at least once weekly.

(B) Minimum Generic Effective Rate Guarantees for retail, retail-90 and mail-order claims shall be defined as follows:

The formula for these guarantees will be 1-(Aggregate Discounted Ingredient Cost/Aggregate Undiscounted AWP)

- a) Aggregate Discounted Ingredient Cost before the application of any member payments will be used in this calculation. Member payments include, but are not limited to, copayment, coinsurance, selection penalties, or other member paid amounts.
- b) Dispensing Fees will not be included in the Aggregate Discounted Ingredient Cost.
- c) Manufacturer Derived Revenue will not be included in the Aggregate Discounted Ingredient Cost.
- d) Both the Aggregate Discounted Ingredient Cost and Aggregate Undiscounted AWP will be based on the date of service of each claim.

- e) Aggregate Undiscounted AWP will be the AWP of the 11-digit NDC of the product dispensed, and in no event shall Average AWP be used.
- f) All single-source and multi-source generic products will be included in the guarantee.
- g) Claims paid 100% by member cost share will be included in the calculation at the applicable Discounted Ingredient Cost paid by the member. No adjustment shall be made to amounts due under this guarantee based on claims that are funded 100% by the member.
- h) Only (1) compound drugs; (2) Limited Distribution Drugs; (3) drugs dispensed at a non-Elixir specialty pharmacy; (4) claims dispensed by non-participating pharmacies, (5) claims dispensed by Long Term Care (LTC) pharmacies, (6) claims dispensed by Home Infusion pharmacies, or (7) claims dispensed by government owned or operated pharmacies (e.g. Veterans Administration); (8) claims paid at government required amounts (e.g. Medicaid Best Price mandated by dispensing pharmacy); (9) claims dispensed by pharmacies participating in 340B programs; (10) vaccines; (11) non-prescription drugs (including Over-The-Counter (OTC) drugs); (12) claims from any client-owned (in-house) or affiliated pharmacy; (13) direct-member reimbursement (DMR) claims; and (14) subrogation claims shall be excluded from the discount calculation.
- i) Specialty products dispensed through any pharmacy other than an Elixir Specialty Pharmacy will be included in the retail guarantee, except for Limited Distribution Drugs.
- j) Brand claims with member selection ancillary charges will be included in the guarantee at the applicable ingredient cost before member cost share.
- k) Guarantees represent annual averages for each Contract Year. Elixir is not liable for partial Contract Years.

Minimum Brand Effective Rate Guarantees for retail, retail-90 and mail-order claims shall be defined as follows:

The formula for these guarantees will be  $1 - (\text{Aggregate Discounted Ingredient Cost} / \text{Aggregate Undiscounted AWP})$

- l) Aggregate Discounted Ingredient Cost before the application of any member payments will be used in this calculation. Member payments include, but are not limited to, copayment, coinsurance, selection penalties, or other member paid amounts.
- m) Dispensing Fees will not be included in the Aggregate Discounted Ingredient Cost.
- n) Manufacturer Derived Revenue will not be included in the Aggregate Discounted Ingredient Cost.
- o) Both the Aggregate Discounted Ingredient Cost and Aggregate Undiscounted AWP will be based on the date of service of each claim.
- p) Aggregate Undiscounted AWP will be the AWP of the 11-digit NDC of the product dispensed, and in no event shall Average AWP be used.
- q) All single-source and multi-source brand products will be included in the guarantee, with the exception of DAW-5 claims.
- r) Claims paid 100% by member cost share will be included in the calculation at the applicable Discounted Ingredient Cost paid by the member. No adjustment shall be made to amounts due under this guarantee based on claims that are funded 100% by the member.
- s) Only (1) compound drugs; (2) Limited Distribution Drugs; (3) drugs dispensed at a non-Elixir specialty pharmacy; (4) claims dispensed by non-participating pharmacies, (5) claims dispensed by Long Term Care (LTC) pharmacies, (6) claims dispensed by Home Infusion pharmacies, or (7) claims dispensed by government owned or operated pharmacies (e.g. Veterans Administration); (8) claims paid at government required amounts (e.g. Medicaid Best Price mandated by dispensing pharmacy); (9) claims dispensed by pharmacies

participating in 340B programs; (10) vaccines; (11) non-prescription drugs (however, Over-The-Counter (OTC) drugs are included); (12) claims from any client-owned (in-house) or affiliated pharmacy; (13) direct-member reimbursement (DMR) claims; and (14) subrogation claims shall be excluded from the discount calculation.

- t) Specialty products dispensed through any pharmacy other than an Elixir Specialty Pharmacy will be included in the retail guarantee, except for Limited Distribution Drugs.
- u) Brand claims with member selection ancillary charges will be included in the guarantee at the applicable ingredient cost before member cost share.
- v) Guarantees represent annual averages for each Contract Year. Elixir is not liable for partial Contract Years.

Maximum Brand and Generic Aggregate Dispensing Fee Guarantees for retail, retail-90 and mail-order claims shall be defined as follows:

The formula for this guarantee will be Aggregate Dispensing Fees of applicable claims/Total number of applicable claims.

- w) Aggregate Dispensing Fees will be the total of all dispensing fees charged on applicable claims before the application of any member payments will be used in this calculation. Member payments include, but are not limited to, copayment, coinsurance, selection penalties, or other member paid amounts.
- x) Brand and Generic classification of claims shall be consistent with the classification of the Minimum Effective Discount Rate Guarantees.
- y) Only compounds, direct member reimbursement claims, secondary payor COB claims, Claims from non-Participating Pharmacies, LTC pharmacies, home infusion or government owned or operated pharmacies (e.g. Veterans Administration), Claims paid at government required amounts (e.g. Medicaid), Claims priced to Plan Sponsor at the 340B price, vaccines, Limited Distribution Drugs, Claims from any Plan Sponsor owned or affiliated pharmacy which is not a Participating Pharmacy and defined specialty products dispensed through the designated specialty pharmacy shall be excluded from the discount calculation.
- z) OTC claims will be included in the guarantee
- aa) Specialty products dispensed through any pharmacy other than an Elixir Specialty Pharmacy will be included in the retail guarantee, except for Limited Distribution Drugs.
- bb) Guarantees represent annual averages for each Contract Year. Elixir is not liable for partial Contract Years.

The reconciliation of these guarantees and any potential subsequent payout will be based on ALL included claims, regardless of member cost share percentage.

(C) The Annual Average Effective Rate and Annual Average Dispensing Fee is calculated using actual price paid by Elixir to Participating Pharmacies in the designated Network, plus any Cost Share, (the Ingredient Cost) for all Claims for the applicable category above (including Claims paid at the U&C Price) during a Contract Year, excluding (1) compound drugs; (2) Limited Distribution Drugs; (3) drugs dispensed at a non-Elixir specialty pharmacy; (4) claims dispensed by non-participating pharmacies, (5) claims dispensed by Long Term Care (LTC) pharmacies, (6) claims dispensed by Home Infusion pharmacies, or (7) claims dispensed by government owned or operated pharmacies (e.g. Veterans Administration); (8) claims paid at government required amounts (e.g. Medicaid Best Price mandated by dispensing pharmacy); (9) claims dispensed by pharmacies participating in 340B programs; (10) vaccines; (11) non-prescription drugs (including Over-The-Counter (OTC) drugs); (12) claims from any client-owned (in-house) or affiliated pharmacy; (13) direct-member reimbursement (DMR) claims; and (14) subrogation claims.

<sup>(D)</sup> 84 Days' supply or greater (Retail 90) at retail pharmacy guarantees apply only if Plan Sponsor's Benefit Plan includes a 90 days' supply at retail benefit for the entire Contract Year. Retail 90 is fulfilled through Elixir's Rx90 network, which is restricted to Walgreens, Rite Aid, and Costco retail locations. Plan Sponsor has elected through its Benefit Plan that it is required to utilize the Elixir Exclusive Specialty Pharmacy Program beginning on the Effective Date of this Agreement on the first fill; and Members are required to use the Elixir Specialty Pharmacy. Specialty Drugs dispensed at the Specialty Pharmacy will be included in the Annual Average Aggregate Effective Rate Guarantee for Specialty Drugs dispensed at the Specialty Pharmacy. For all other purposes, Specialty Drugs are excluded from all Effective Rate Guarantees.

<sup>(E)</sup> In no event will the Retail Pharmacy or Mail Order Pharmacy pricing terms specified in the Agreement, including, but not limited to, the Annual Average Effective Rate and Annual Average Dispensing Fee guarantees, apply to Specialty Drugs dispensed at a Specialty Pharmacy.

<sup>(F)</sup> The calculation is inclusive of the postage expense of Mail Order Claims. Should any United States Postal Service (USPS) or commercial carrier postage rate increase during the contract term, such increase will be passed through to Plan Sponsor via an equal increase to the Mail Order dispensing fee.

### **Annual Average Effective Rate and Annual Average Dispensing Fee Guarantee**

Plan Sponsor acknowledges that the Annual Average Effective Rates and Annual Average Dispensing Fees specified in this Exhibit 1 are conditioned upon Plan Sponsor's adherence to certain conditions under this Agreement and that the actual Annual Average Effective Rates and Annual Average Dispensing Fees will also depend on Plan Sponsor's drug utilization and mix of Participating Pharmacies. Within four months after the end of each Contract Year, if the amounts paid by Plan Sponsor during the Contract Year for all Claims in any channel in Exhibit 1 with a specified rate are less favorable than the Annual Average Effective Rates and Average Dispensing Fees stated in Exhibit 1, Elixir shall credit Plan Sponsor with the difference for that channel. For purposes of clarity, channels are defined as follows: (i) Retail (ii) Mail Order and (iii) Specialty. Elixir shall not be liable to Plan Sponsor for shortfalls in guaranteed Annual Average Effective Rates or Annual Average Dispensing Fees if (i) Plan Sponsor makes a change to the Benefit Plan at any time (regardless of whether or not such change is required by law); (ii) the configuration of System edits is modified by Plan Sponsor; (iii) Plan Sponsor does not adhere to the Formulary; (iv) the utilization data provided by Plan Sponsor (or Plan Sponsor's agent) upon which the calculation of guarantees were based is inaccurate, incomplete; (v) there is a substantial change in drug utilization patterns of Covered Individuals; or (vi) Plan Sponsor terminates before completion of the applicable, full Contract Year. Plan Sponsor has no right of offset to withhold any payment due Elixir under this Agreement for any amounts Plan Sponsor believes are owed by Elixir for financial guarantees.

### **Annual Average Manufacturer Derived Revenue Guarantee<sup>(G),(H),(I),(J),(K)</sup>**

#### **For Contract Year 2023:**

- For 30 days' supply of Brand Drugs at a Retail Pharmacy - \$215.00 per paid Brand Drug Claim
- For 84 days' supply of Brand Drugs at a Retail Pharmacy - \$540.00 per paid Brand Drug Claim
- For 84 days' supply of Brand Drugs at the Mail Order Pharmacy - \$640.00 per paid Brand Drug Claim
- For Specialty Brand Drugs - \$2,100.00 per paid Specialty Brand Drug Claim

#### **For Contract Year 2024:**

- For 30 days' supply of Brand Drugs at a Retail Pharmacy - \$240.80 per paid Brand Drug Claim
- For 84 days' supply of Brand Drugs at a Retail Pharmacy - \$604.80 per paid Brand Drug Claim
- For 84 days' supply of Brand Drugs at the Mail Order Pharmacy - \$704.00 per paid Brand Drug Claim

- For Specialty Brand Drugs - \$2,310.00 per paid Specialty Brand Drug Claim

**For Contract Year 2025:**

- For 30 days' supply of Brand Drugs at a Retail Pharmacy - \$269.70 per paid Brand Drug Claim
- For 84 days' supply of Brand Drugs at a Retail Pharmacy - \$677.38 per paid Brand Drug Claim
- For 84 days' supply of Brand Drugs at the Mail Order Pharmacy - \$774.40 per paid Brand Drug Claim
- For Specialty Brand Drugs - \$2,541.00 per paid Specialty Brand Drug Claim

(G) Manufacturer Derived Revenue guarantees are stated as annual average amounts per Contract Year.

(H) Guarantees require Plan Sponsor to maintain a Benefit Plan that has a tier structure with a minimum \$15 differential in Cost Share between preferred Brand Drugs and non-preferred Brand Drugs. Guarantees are contingent upon Plan Sponsor employing a Plan Sponsor-funded Benefit Plan design in which, in general, Plan Sponsor funds a minimum of fifty percent (50%) of the cost of the Covered Drug.

(I) Claims through any Plan Sponsor-owned, university, long term care or 340b pharmacies; Claims not eligible for Manufacturer Derived Revenue (vaccines, Compounds, Direct Member Reimbursement Claims, Claims fully funded by Members, authorized generics; Claims for Brand Drugs that are also available as Generic Drugs, appliances, devices, bandages, heat lamps, braces, splints, and artificial appliances, subrogation claims, Limited Distribution Drugs, health and beauty aids, cosmetics, and dietary supplements); OTC products (with the exception of diabetic testing strips, meters and medications); biosimilar drugs; Claims pursuant to 100% Member Copayment plan; secondary Claims, except if such Claims are eligible for Medicaid Supplemental rebates; Claims older than 180 days; Claims with invalid identifiers (e.g. pharmacy identifiers); Medicaid fee-for-services Claims; Claims that are reversed or rejected; and Claims from any Plan Sponsor owned or affiliated pharmacy, shall be excluded from the calculation of the guarantees above.

(J) Guarantees require Plan Sponsor to utilize current Elixir Select EX Formulary.

(K) Guarantees are based on Claims data which may contain Hepatitis-C drugs. If significantly less (80% of current) Hepatitis-C utilization is realized from one Contract Year to the next, then Elixir and Plan Sponsor will work in good faith to make an equitable adjustment to the Guarantees. Nothing in this footnote (k) shall impact Section 3.2.1 (pass through to Plan Sponsor one hundred percent (100%) of all MDR earned by Plan Sponsor in accordance with such terms). Any adjustments to Guarantees will be on a go-forward basis and retrospective adjustments to Guarantees will not be permitted.

Plan Sponsor acknowledges that the annual average Manufacturer Derived Revenue guaranteed amounts specified in this Exhibit 1 are conditioned upon Plan Sponsor's adherence to certain conditions under this Agreement.

(a) If the Manufacturer Derived Revenue advanced to Plan Sponsor for the Contract Year is, overall, lower than the overall Manufacturer Derived Revenue earned by Plan Sponsor for the Contract Year, Elixir shall pay the difference to Plan Sponsor within thirty (30) days of report submission, after application of any additional offset allowed under this Agreement.

(b) If the Manufacturer Derived Revenue earned by Plan Sponsor for the Contract Year is, overall, lower than the annual average Manufacturer Derived Revenue guaranteed amounts specified above, in the aggregate, Elixir shall pay the difference to Plan Sponsor, after application of any additional offset allowed under this Agreement.

Notwithstanding anything herein to the contrary, Elixir shall not be liable to Plan Sponsor for any shortfall in guaranteed Manufacturer Derived Revenue if: (i) Plan Sponsor makes a change to the Benefit Plan at any time (regardless of whether or not such change is required by law); (ii) the configuration of System edits is modified by Plan Sponsor; (iii) Plan Sponsor does not adhere to the Formulary; (iv) the utilization data provided by

Plan Sponsor (or Plan Sponsor's agent) upon which the calculation of guarantees were based is inaccurate, incomplete; (v) there is a substantial change in drug utilization patterns of Covered Individuals; (vi) there is a loss of rebates due to pharmaceutical manufacturer drug patent expirations, manufacturer bankruptcy, or removal of a drug from the market; (vii) there are changes in pharmaceutical manufacturer rebate contracting terms or policies; (viii) Plan Sponsor's Benefit Plan does not meet the conditions for rebates of pharmaceutical manufacturer contracts including market share rebates; (ix) if Plan Sponsor has been excluded by a manufacturer; (x) there is any governmental regulation, ruling, or guidance that impacts Elixir's ability to maintain current Manufacturer Derived Revenue yields; or (xi) Plan Sponsor terminates before completion of the applicable, Contract Year.

Plan Sponsor has no right of offset to withhold any payment due Elixir under this Agreement for any amounts Plan Sponsor believes are owed by Elixir for financial guarantees. Elixir agrees to pay any undisputed shortfalls or monies owed that may be in dispute, payment of any undisputed amounts shall not waive the right of Plan Sponsor to collect disputed or additional amounts at a later date.

Manufacturer Derived Revenue in excess of the minimum Manufacturer Derived Revenue guarantees, in the aggregate, cannot be used to offset a shortfall on discount and/or dispensing fee guarantees, or vice-versa.

Manufacturer Derived Revenue shall include Price/Inflation Protection dollars received by Elixir for pharmaceutical manufacturers and shall be passed-through 100% to Plan Sponsor.

*\*Elixir agrees to discuss any Elixir required changes to the pricing terms in good faith in response to the triggering conditions described in Exhibit 1 herein. Elixir will be responsible to notify Plan Sponsor timely if and when this situation arises.*

**Exhibit 3****Performance Guarantees**

Elixir shall provide PBM services in accordance with the performance guarantees specified in this Exhibit. So long as both parties have executed the Agreement, Elixir shall provide Plan Sponsor with a Performance Guarantee report, upon request, within ninety (90) days after the end of each Contract Year.

The total amount of penalties payable by Elixir in any Contract Year shall not exceed \$200,000 for on-going Performance Guarantees with no more than 20% to be allocated towards one performance area, up to 100% total allocation. Plan Sponsor shall notify Elixir, in writing, of the allocation percentages assigned to each performance area at least 30 days prior to the start of each Contract Year. If not allocated, the total amount at risk shall be evenly distributed across the proposed Performance Guarantees. Failure to meet Performance Guarantees shall not be deemed to be a breach of this Agreement. Unless otherwise noted in this Exhibit, Performance Guarantees shall be measured annually on a client specific basis.

Upon receipt of Elixir's annual Performance Guarantee report, if Elixir failed to meet any of the Performance Guarantees noted in this Exhibit and Plan Sponsor desires to assess penalties, then Plan Sponsor will provide Elixir, within forty-five (45) days of receipt, with written notice to assess a penalty. Any penalties assessed against Elixir pursuant to this Agreement will be credited against future billings to the Plan Sponsor in accordance with the execution of this Agreement and Elixir's standard procedures.

In the event that any failure by Elixir to meet any Performance Guarantee is due to a force majeure as defined in this Agreement, failure by Plan Sponsor to perform its obligations under this Agreement, or actions or inactions of Plan Sponsor that adversely impacts Elixir's ability to maintain the Performance Guarantee(s), Elixir will be excused from compliance with such Performance Guarantee(s) until such circumstances have been resolved and any existing backlogs or other related effects have been eliminated.

The following performance guarantees shall apply through 12/31/2025, for services that have been fully delegated to Elixir.

| <b>Elixir Performance Guarantees</b> |                                 |  |                           |                                    |
|--------------------------------------|---------------------------------|--|---------------------------|------------------------------------|
| <b>PG#</b>                           | <b>Performance Category</b>     | <b>Performance Standard</b>  | <b>Measurement Period</b> | <b>Annual Penalty</b>              |
| <b>Account Management</b>            |                                 |  |                           |                                    |
| 1                                    | Account Management Satisfaction | Elixir guarantees an average account management satisfaction rate of 3 or higher per Contract Year, on Elixir's standard Account Management survey with a scale of 1 to 5 (5 being the highest). Plan Sponsor employees, who have routine day to day interactions with Elixir's account management team, shall promptly complete and return all surveys. | Annually                  | Up to 20% of total amount at risk. |

| <b>Elixir Performance Guarantees</b> |  |   |                           |                                    |
|--------------------------------------|--|---|---------------------------|------------------------------------|
| <b>PG#</b>                           | <b>Performance Category</b>              | <b>Performance Standard</b>   | <b>Measurement Period</b> | <b>Annual Penalty</b>              |
| 2                                    | Account Management - Client Meetings     | Elixir will make an account management representative available for a minimum of four (4) account management meetings per Contract Year upon timely notice of such meeting from Plan Sponsor to Elixir.   | Annually                  | Up to 20% of total amount at risk. |
| 3                                    | Standard Benefit Modification Turnaround | <p>Elixir guarantees that it shall operationalize standard changes to existing benefits no later than the agreed upon effective date of the change or within thirty (30) calendar days or less from the date that Elixir receives the signed Benefit Change Form from Plan Sponsor, whichever is later.</p> <p>Plan sponsor understands that Elixir requires thirty (30) calendar day advance formal notice in order to implement standard changes and that urgent and custom requests are excluded from the measurement of this performance guarantee.</p> | Annually                  | Up to 20% of total amount at risk. |
| <b>Customer Care</b>                 |  |   |                           |                                    |
| 4                                    | Average Speed of Answer - Member Service | Elixir shall answer 80% of calls to the member service telephone line administered by Elixir within an average of thirty (30) seconds per Contract Year, measured on a book of business basis.  | Annually                  | Up to 20% of total amount at risk. |
| 5                                    | Call Center Abandonment Rate             | Elixir shall make available a toll free member Customer Care telephone line. The Abandonment Rate of the member Customer Care telephone line will be five percent (5%) or less per Contract Year, measured on a book of business basis.   | Annually                  | Up to 20% of total amount at risk. |

| <b>Elixir Performance Guarantees</b> |                             |   |                           |                                    |
|--------------------------------------|-----------------------------|---|---------------------------|------------------------------------|
| <b>PG#</b>                           | <b>Performance Category</b> | <b>Performance Standard</b>   | <b>Measurement Period</b> | <b>Annual Penalty</b>              |
| 6                                    | Blocked Call Rate           | <p>1% or less of total calls to Elixir's Customer Care contact centers will receive a busy signal each Contract Year, measured on a book of business basis.</p> <p>"Blocked Call Rate" means the (i) number of incomplete member telephone calls to the Customer Care contact centers each Contract Year which were Blocked, resulting in the caller receiving a busy signal, divided by (ii) the total number of member telephone calls presented to Customer Care contact centers during such Contract Year. Calls that receive a busy signal resulting from disruptions in services outside of Elixir's control (e.g. telecommunications service provider) are excluded from this Performance Guarantee measurement.</p> | Annually                  | Up to 20% of total amount at risk. |
| 7                                    | First Call Resolution       | <p>Ninety percent (90%) or greater of member service call episodes handled by Elixir's Customer Care will be resolved on the initial call, measured on a book of business basis.</p> <p>First Call Resolution Rate means (i) the total number of member service call episodes that are resolved by the member service Customer Care representative as measured by resolving the call episode within twenty-four (24) hours, divided by (ii) the total number of member service call episodes received by Elixir.</p>  | Annually                  | Up to 20% of total amount at risk. |

| <b>Elixir Performance Guarantees</b> |                                     |  |                           |                                    |
|--------------------------------------|-------------------------------------|--|---------------------------|------------------------------------|
| <b>PG#</b>                           | <b>Performance Category</b>         | <b>Performance Standard</b>  | <b>Measurement Period</b> | <b>Annual Penalty</b>              |
| <b>Mail Order Pharmacy</b>           |                                     |  |                           |                                    |
| 8                                    | Dispensing Accuracy                 | <p>Dispensing Accuracy Rate for each Contract Year will be 99.993% or greater, measured on a book of business basis.</p> <p>“Dispensing Accuracy Rate” means (i) the number of all mail and specialty pharmacy prescriptions dispensed by Elixir, less the number of those prescriptions which are reported to Elixir and verified by Elixir as having been dispensed with the incorrect drug, strength, or form, divided by (ii) the number of all mail and specialty pharmacy prescriptions dispensed by Elixir.</p> | Annually                  | Up to 20% of total amount at risk. |
| 9                                    | Mail Turnaround Time – Clean Orders | <p>ElixirPharmacies shall dispense “Clean Mail Service Orders” within an average of two (2) business days per Contract Year, measured on a book of business basis.</p> <p>“Clean Mail Service Order” means mail service orders received by ElixirPharmacies that are in stock and which do not require physician or patient contact or other non-standard procedures prior to dispensing by ElixirPharmacies.</p>  | Annually                  | Up to 20% of total amount at risk. |

| <b>Elixir Performance Guarantees</b> |   |   |                           |   |
|--------------------------------------|---|---|---------------------------|---|
| <b>PG#</b>                           | <b>Performance Category</b>                     | <b>Performance Standard</b>   | <b>Measurement Period</b> | <b>Annual Penalty</b>   |
| 10                                   | Mail Turnaround Time – Intervention Orders      | ElixirPharmacies shall dispense intervention mail service orders within an average of four (4) business days per Contract Year, measured on a book of business basis.<br><br>“Intervention Mail Service Order” means mail service orders received by ElixirPharmacies that are not in stock and which do require physician or patient contact or other non-standard procedures prior to dispensing by ElixirPharmacies. | Annually                  | Up to 20% of total amount at risk.  |
| <b>Retail Pharmacy</b>               |   |   |                           |   |
| 11                                   | Online Claims Processing System Availability    | Except for scheduled maintenance periods, Elixir’s claims adjudication system will be available at least ninety nine percent (99%) of the time, measured on a book of business basis.   | Annually                  | Up to 20% of total amount at risk.  |
| 12                                   | Online Claims Processing System Response        | Ninety-eight percent (98%) or more of online transactions will be processed within four (4) seconds based on an annual average, measured on a book of business basis.   | Annually                  | Up to 20% of total amount at risk.  |
| <b>Other Services</b>                |   |   |                           |   |
| 13                                   | Eligibility Load Turnaround                     | Elixir guarantees 99.98% of usable eligibility files received before 7:00 AM Eastern Time on any business day will be accurately loaded and active in the on-line claims adjudication system within two (2) business days of Elixir’s receipt.  | Annually                  | \$5,000.00 per file, subject to a maximum penalty of up to 20% of total amount at risk. |
| 14                                   | Standard Financial Reporting Package Turnaround | Elixir’s standard financial reporting package will be made available online within 30 days following the end of the quarter.  | Annually                  | \$1,000.00 per file, subject to a maximum penalty of up to 20% of total amount at risk. |

| Elixir Performance Guarantees |                            |   |                    |  |
|-------------------------------|----------------------------|---|--------------------|--|
| PG#                           | Performance Category       | Performance Standard  | Measurement Period | Annual Penalty   |
|                               | Member Satisfaction Survey | <p>Elixir guarantees an average member satisfaction score of 4.00 on a 5 point scale, as determined by annual member satisfaction survey. The average member satisfaction score shall be measured and reported as a value inclusive of two decimal points.</p> <p>Development of the survey will be controlled by FUSD and agreed to by Elixir prior to distribution to the survey population. A statistically significant number of responses must be returned for this guarantee to be enforced. FUSD may elect to have a third party administer the survey or elect to have Elixir administer the survey. If Elixir administers the survey, then Elixir will bear the administration costs including printing and mailing.</p> | Annually           | \$50,000<br>(standalone penalty not subject to 20% maximum allocation) |

| <b>Elixir Performance Guarantees</b> |                                     |   |                           |                                    |
|--------------------------------------|-------------------------------------|---|---------------------------|------------------------------------|
| <b>PG#</b>                           | <b>Performance Category</b>         | <b>Performance Standard</b>   | <b>Measurement Period</b> | <b>Annual Penalty</b>              |
|                                      | Account Management Issue Resolution | If Elixir is unable to resolve an issue within two (2) business days, Elixir will provide an estimated time of resolution within one (1) business day. PG measurement requires client to notify Elixir of instances of non-responsiveness ("Violation"). Elixir will be given the opportunity to validate the Violation before PG penalty is assessed by Client.  | Annually                  | Up to 20% of total amount at risk. |
|                                      | Communication Materials             | Elixir will confirm, on an annual basis, that 100% of member communications materials were approved as to form by FUSD and accurately completed with member specific information as warranted. All new written materials will be pre-approved in writing by client prior to distribution to members and put into production within 30 days of client approval.<br><br>At Elixir's discretion, emergency and safety notifications will be excluded from the above. | Annually                  | Up to 20% of total amount at risk. |

| <b>Elixir Performance Guarantees</b> |   |  |                           |                                    |
|--------------------------------------|---|--|---------------------------|------------------------------------|
| <b>PG#</b>                           | <b>Performance Category</b>                   | <b>Performance Standard</b>  | <b>Measurement Period</b> | <b>Annual Penalty</b>              |
|                                      | Written Inquiry Turnaround – Customer Service | 95% of written customer service inquiries received through Elixir’s member website (www.elixirsolutions.com) will be responded within five (5) business days per Contract Year.  | Annually                  | Up to 20% of total amount at risk. |
|                                      | Customer Service Delegation                   | Elixir customer service representatives will appropriately vet member issues, escalating to appropriate Elixir team members prior to referring members to the FUSD Benefit Office. The performance guarantee will require that Fresno Unified School District report to Elixir on a monthly basis all instances of non-compliance. | Annually                  | Up to 20% of total amount at risk. |
|                                      | Claims Adjudication Accuracy                  | The Claims Adjudication Accuracy Rate will be 99% or greater each Contract Year, measured on a book of business basis.   | Annually                  | Up to 20% of total amount at risk. |
|                                      | Pharmacy Network Access                       | 95% of Plan Sponsor participants will have a network pharmacy available within ten (10) miles.   | Annually                  | Up to 20% of total amount at risk. |

| <b>Elixir Performance Guarantees</b> |   |  |                           |                                    |
|--------------------------------------|---|--|---------------------------|------------------------------------|
| <b>PG#</b>                           | <b>Performance Category</b>             | <b>Performance Standard</b>  | <b>Measurement Period</b> | <b>Annual Penalty</b>              |
|                                      | Ad Hoc Reporting                        | Ad Hoc reports will be delivered accurately within fifteen (15) business days from requests, or according to a mutually agreed upon completion schedule. Contingent upon no additional programming required, or waiting on a third party and/ or the client to provide additional information needed to complete the request.              | Annually                  | Up to 20% of total amount at risk. |
|                                      | DMR Claims Paper Claims Processing Time | Elixir shall process (approve or deny) DMR claims within thirty (30) calendar days of receipt, as indicated by date stamp on received forms, and send a notice of approval or denial. If approved, payment will be issued within thirty (30) calendar days following receipt of the request, as indicated by date stamp on received forms. | Annually                  | Up to 20% of total amount at risk. |

| <b>Elixir Performance Guarantees</b> |                                |   |                           |                                    |
|--------------------------------------|--------------------------------|---|---------------------------|------------------------------------|
| <b>PG#</b>                           | <b>Performance Category</b>    | <b>Performance Standard</b>   | <b>Measurement Period</b> | <b>Annual Penalty</b>              |
|                                      | Maintenance ID Card Turnaround | Elixir shall process Maintenance Identification Card requests within an average of five (5) business days per Contract Year, following Elixir's receipt and update of usable eligibility information. "Maintenance Identification Card" means (i) new identification cards issued to members who first become covered after the Effective Date of this Agreement (excluding new groups or group re-enrollments) and (ii) replacement identification card requests submitted by members. | Annually                  | Up to 20% of total amount at risk. |
|                                      | DAW Penalty Application        | DAW penalties will be accurately applied to members accessing brand medications and will not be applied in situations where the generic equivalent is excluded from coverage. The performance guarantee will require that Fresno Unified School District report to Elixir on a monthly basis all instances of non-compliance.   | Annually                  | Up to 20% of total amount at risk. |

| Elixir Performance Guarantees |                              |   |                    |   |
|-------------------------------|------------------------------|---|--------------------|---|
| PG#                           | Performance Category         | Performance Standard  | Measurement Period | Annual Penalty  |
|                               | Contracting Issue Resolution | Elixir guarantees all requested contracting documents, including those for the Employer Group Waiver Plan (EGWP) managed by Elixir, will be provided in a timely fashion but no later than ten (10) business days of the request. Elixir will provide an estimated turnaround time within one (1) business day of the request | Annually           | \$10,000 (standalone penalty not subject to 20% maximum allocation) |

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-12**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT:** Approve Independent Contractor Services Agreement with PresenceLearning

**ITEM DESCRIPTION:** Included in the Board binders is an Independent Contractor Services Agreement between Fresno Unified School District and PresenceLearning in the amount of up to \$25,000. This agreement covers school psychological services to conduct the Special Education compliance assessments beginning on December 08, 2022 and ending by March 31, 2023.

PresenceLearning will provide psychoeducational compliance assessment services for the following school sites among others as needed:

- Lawless Elementary
- McCardle Elementary
- Thomas Elementary
- Vinland Elementary

Services include special education triennial reevaluations and initial assessments to support compliance by Fresno Unified School District. Support will be provided for the continued need and growing demand of special education referrals due to COVID-19/distance learning, suspected learning loss, current vacancies, and planned absences.

**FINANCIAL SUMMARY:** Sufficient funds in the amount of \$25,000 are available in the Special Education budget.

**PREPARED BY:** Dr. Tangee Pinheiro,  
Instructional Superintendent

**DIVISION:** Instructional Division  
**PHONE NUMBER:** (559) 457-3731

**CABINET APPROVAL:** Dr. Natasha Baker,  
Chief Academic Officer

**SUPERINTENDENT APPROVAL:**







## Fresno Unified School District Contract Routing Form

Completed independent contract agreement must be attached

Presence Learning

Vendor Name

815-671-1663

Phone Number

From: 12/8/2022

Term (Duration)

FUSD Contract Administrator:

Sean Virnig, PhD

Name

180 Montgomery Street, Suite 1850

Address

Sarah Grove

Vendor Contact

Through: 3/31/2023

Special Education

457-3227

Site/ Dept

Telephone number

Budget (Fund-Unit-Dept.-Activity-Object) Special Education 060-16537-0785-5760-3120-5110

Annual Cost 25000

(Contract will not be authorized to exceed this amount w/o BOE approval)

Fingerprint Requirements: All individuals providing services under this contract are in compliance with the requirements of the "Michelle Montoya" Act, as required therein.

Yes ☒

No ☐

### Scope of Work Summary:

Presence Learning will provide School Psychologists at four school sites among others with vacant School Psychologist positions. Services include special education triennial reevaluations and initial assessments to support compliance effort by Fresno Unified School District. Support will be provided for the continued need and growing demand of special education referrals due to COVID-19/Distance Learning, suspected learning loss and planned absences.

Please indicate where the work will be performed: Work to be performed remotely out of state

Date Item is to appear on Board of Education Agenda: 12/7/22  
(Contracts of \$15,000.00 or more)

Will this contract be submitted with Bundled Contracts? No

Reviewed & approved by Cabinet Level Officer:

November 21, 2022

Signed

Date

Reviewed & approved by Risk Management, or  
Exec. Dir. of Purchasing:

Ann Looz (Nov 21, 2022 11:30 PST)

Signed

Date

Please return signed contract to:

Sean Virnig, PhD

Name

Special Education

Department



# Fresno Unified School District

## Independent Contractor Services Agreement

### GENERAL INFORMATION

School/Department Budget: Special Education *060-6537-0785-5760-3120-5110*

District Contact Person: Sean Vinnig, PhD

Budget Manager Approval: *[Signature]* Katie DiViccario

Contractor's Vendor Name: Presence Learning

Contractor's Contact Person: Sarah Grove

Contractor's Title: Regional Manager C

Contractor's Telephone  
Number: 815-671-1663


Contractor's E-mail: sarah.grove@presencelearning.com

Contractor's Address: 180 Montgomery Street, Suite 1850

This Independent Contractor Services Agreement is made and entered into effective 12/8/2022 (the "Effective Date") by and between the Fresno Unified School District ("District") and ("Contractor"). **Presence Learning**

1. Contractor Services. Contractor agrees to provide

The continued need to complete special education referrals due to COVID/Distance Learning, suspected learning loss, and planned absences by conducting special education triennial reevaluations and initial special education assessments at four school sites among others with vacant School Psychologist positions to support compliance effort by the district for the total amount of up to \$25,000.00 beginning on December 8, 2022 and ending by March 31, 2023.

2. Contractor Qualifications. Contractor represents that it has in effect all licenses, permissions and has otherwise all legal qualifications to perform this Agreement.
3. Term. This Agreement shall begin on 12/8/2022, and shall terminate on 3/31/2023. There shall be no extension of the term of the agreement without express written consent from all parties.
4. Payment. District agrees to pay Contractor at following rate of \_\_\_\_\_ per invoice, Not to exceed 25000. Checks will be made payable to Presence Learning. Payment shall be limited to amount written in this paragraph, unless specifically indicated in Paragraph 5. District agrees to pay Contractor within thirty (30) days of receipt of detailed invoice.
5. Incidental Expenses. ☐ Yes (See below) ☒ No, Vendor initial here BC AP
- a. Lodging 0 Actual cost of single occupancy. Not to exceed \$100 per night. \*Receipt Required.
- b. Meals 0 Reimbursement limited to actual cost up to the following rates: Breakfast \$12.20, Lunch \$18.30, Dinner \$30.50. \*Receipt Required.
- c. Travel 0 Actual cost by common carrier. Private car expenses will be reimbursed at the current standard business IRS mileage rate.
- d. Supplies 0 As negotiated with school/department contracting for service.
- e. Total Estimated Cost (Sum of paragraphs 4 and 5a – d): 25000
- f. Other 0
6. Employment. Are you a current FUSD employee? ☐ Yes ☒ No
7. CalPERS & CalSTRS. Are you a CalPERS or CalSTRS retiree? ☐ Yes ☒ No
8. California Residency. Contractor is a resident of the state of California: ☐ Yes ☒ No
9. Report Fraud, Waste and Abuse. By calling the Anti-Fraud Hotline, (559) 325-3200, or by completing the fraud, waste or abuse reporting form online at: <http://www.ppcpas.com/fresno-unified-fraud-alert>. The anti-fraud waste or abuse reporting hotline is available to report alleged fraud in the district. The responsibility for monitoring the hotline rests with the internal auditor for Fresno Unified School District, Price, Page & Company. A report may be made anonymously.
10. Conflict of Interest. In consideration of the Districts Conflict of Interest Code, Contractor affirms they do not have, nor does the Contractor anticipate having any interest in real property, investments, business interest in or income from sources which would provide Contractor, his/her spouse or minor child(ren) with personal financial gain as a result of any recommendation, advice or any other action taken by Contractor during the rendition of services under this Agreement.
- 
 District's  
Contractor's initials BC
- Contractor's  
District's initials BC AP
11. Anti-discrimination. Fresno Unified School District prohibits discrimination, harassment, intimidation, and bullying based on actual or perceived race, color, ethnicity, national origin, immigration status, ancestry, age, creed, religion, political affiliation, gender, gender identity, gender expression, genetic information, mental or physical disability, sex, sexual orientation, marital status, pregnancy or parental status, medical information, military veteran status, or association with a person or a group with one or more of these actual or perceived characteristics or any other basis protected by law or regulation, in its educational program(s) or employment. If you believe you, or your student, have been subjected to discrimination, harassment, intimidation, or bullying you should contact your school site principal and/or the District's Chief Compliance and Title IX Officer David Chavez, by phone at 559-457-3500, by email at [David.Chavez@fresnounified.org](mailto:David.Chavez@fresnounified.org), or in person at 2309 Tulare Street Fresno, CA 93721.
12. Termination of Agreement. Either District or Contractor may terminate this Agreement at any time for any reason upon thirty (30) days prior written notice. In the event of early termination, Contractor shall be paid for satisfactory work

performed to the date of termination. The District may then proceed with the work in any manner the District deems proper.

Notwithstanding the expiration or termination of this Agreement for any reason (a) any provision of this Agreement that imposes or contemplates continuing obligations on a Party shall survive the expiration or termination of this Agreement, including without limitation, the rights and duties under Paragraphs 12, 13, 15, and 17; and (b) all undisputed fees due and payable hereunder through the termination date in accordance with Paragraphs 4 and 5.

13. Confidential Information

- a. For the purposes of this Agreement "Confidential Information" includes any written or oral information or data, disclosed by either Party to the other, which may include, without limitation, information relating to technical, financial, personnel, personal employee information, the network, corporate, administration, plan design, benefits or contractual affairs of either Party or a third party that has been identified as confidential or that by the nature of the circumstances surrounding disclosure ought reasonably to be treated as confidential.
- b. Contractor hereby agrees that it shall not disclose Confidential Information, and any materials, discussions, or other communications concerning Confidential Information to any person or entity, except to its own employees, contractor personnel, and to its attorneys, accountants, consultants and other professional advisors having a "need to know," and who are themselves bound by similar nondisclosure restrictions (collectively, "Representatives"). If Contractor becomes aware of any disclosure or use not in compliance with this Agreement, Contractor shall notify the District in writing within three (3) business days. Contractor shall use at least the same degree of care in safeguarding Confidential Information as it uses in safeguarding its own confidential information. Representatives shall be bound to comply with all terms of this Paragraph

13.B. Upon the request of the District, Contractor shall provide a written acknowledgment from each of its Representatives that said Representative is bound by the terms of this Paragraph 13.B.

- c. Contractor's obligation under this Agreement to not disclose Confidential Information shall not apply to information that: (a) becomes generally available to the public other than as the result of unauthorized disclosure by Contractor or a third party; (b) is independently developed by Contractor without the aid, application or use of Confidential Information; or (c) was received by Contractor on a non-confidential basis prior to receipt from the District or from a third-party lawfully possessing and lawfully entitled to disclose such information.
- d. Disclosure of Confidential Information shall not be precluded if such disclosure is: (a) required pursuant to a valid court order; or (b) in the opinion of legal counsel for Contractor, is otherwise required by law, provided that in either circumstance:
  - i. Contractor shall furnish the District with a copy of the demand, summons, subpoena or other legal process to compel such disclosure;
  - ii. Contractor shall give the District reasonable prior notice of its intention to disclose Confidential Information in order to allow the District an opportunity to seek appropriate protection; and
  - iii. Contractor shall take all reasonable steps including, without limitation, the pursuit of a protective order, to restrict the disclosure of Confidential Information to the greatest extent possible.
- e. All Confidential Information provided by the District to Contractor is and shall forever remain the sole and exclusive property of the District. By granting access to Confidential Information, the District does not grant any express or implied right to Contractor to use, publish or disclose any Confidential Information. After its review of the Confidential Information Contractor will return to the District all Confidential Information disclosed to it (including copies or summaries of Confidential Information), or with the District's permission destroy the Confidential Information and certify in writing that it has been destroyed.

14. Injunctive Relief. Each Party acknowledges that a breach or threatened breach of this Agreement may cause immediate and irreparable harm to the District and that, to protect against such harm, the District may seek from a court of competent jurisdiction the issuance of a restraining order or injunction to prohibit any threatened disclosure

or misuse of the District's Confidential Information. Such an action for a restraining order or injunction is in addition to and does not limit all other remedies provided by law or in equity or by agreement between the Parties.

15. **Indemnification and Hold Harmless.** To the fullest extent allowed by law, the Contractor shall defend, indemnify and hold District, its agents, employees, Board of Trustees, members of the Board of Trustees, officials, officers, volunteers, and representatives ("Indemnities") free and harmless from any and all claims, demands, negligence (including the active or passive negligence of Indemnities, regardless of whether sole or otherwise, as allowed by law), causes of action, costs, expenses, liabilities, losses, damages or injuries, fines, penalties in law or equity, regardless of whether the allegations are false, fraudulent, or groundless, to property or persons, including wrongful death, (collectively "Loss") to the extent arising out of or incident to: 1) the performance or breach of any of the terms and conditions of the contract (including but not limited to) the Contractor's use of the site; or 2) any acts, omissions, negligence, in connection with the performance of Services or otherwise arising from this Contract ("Indemnification"); or 3) the willful misconduct of the Contractor or their respective agents, subcontractors, employees, material or equipment suppliers, invitees, or licensees. The Contractor's Indemnification includes, but is not limited to, the payment of all damages and attorney's fees, fines, penalties and other related costs and expenses.

a. The Contractor's defense obligations (with counsel approved by District), shall arise immediately upon tender of any of the Indemnities, and the defense shall be paid at Contractor's own cost, expense and risk, for any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against any of the Indemnities, notwithstanding whether liability is, can be or has yet been established.

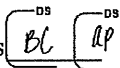
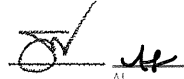
b. The Contractor shall pay and satisfy any judgment, award or decree that may be rendered against any of the Indemnities, in any such suit, action or other legal proceeding. The Contractor shall reimburse Indemnities, and each of them, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided.

c. Acceptance of insurance certificates and endorsements required under the contract does not relieve the Contractor from liability under this indemnification and hold harmless clause. The requirements of this Section (Indemnification and Hold Harmless) shall apply whether or not such insurance policies shall have been determined to be applicable to any of such damages or claims for damages.

16. **Insurance.** Without limiting "Contractor" indemnification, it is agreed that "Contractor" shall secure and maintain in force during the term of this Agreement a **Commercial General Liability** policy (Contractual liability included) utilizing an occurrence policy form, with limits of not less than two million (\$2,000,000) dollars per occurrence, four million (\$4,000,000) annual aggregate limit. **Business automobile Liability** Insurance shall be maintained for owned, scheduled, non-owned or hired automobiles with a combined single limit not less than two million (\$2,000,000) dollars per occurrence. In the event "Contractor" is working with students individually or providing professional services to students, "Contractor" shall maintain a policy providing coverage for sexual molestation and/or abuse claims. In the event that "Contractor's" Commercial General liability policy excludes coverage for sexual molestation and/or abuse claims shall be required to procure a separate or supplemental policy providing such coverage. The limits of coverage for the **abuse and molestation policy** shall be not less than \$2,000,000 per claim and \$4,000,000 aggregate. If any of the required policies provide coverage on a claims-made basis then the following shall apply; 1) The retroactive date must be shown, and must be before the date of the contract or the beginning of contract work; 2) Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract work; (3) If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a retroactive date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of work. Self-insured retentions must be declared to and approved by District. The District may require "Contractor" to provide proof of ability to pay losses and related investigations, claims administration and defense expenses within the retention. The policy shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or the District.

**The District shall be named as an additional insured on the policies by separate endorsement.** A Certificate of Insurance and endorsements shall be **attached to this Agreement as proof of insurance.** The "Contractor" policy shall provide that it is primary such that insurance maintained by the District, if any, shall be excess and not co-primary.

17. Independent Contractor Status. While engaged in carrying out the terms and conditions of the contract, the Contractor is an independent contractor, and not an officer, employee, agent, partner, or joint venture of the District.
18. Workers' Compensation Insurance. Contractor agrees to provide all necessary workers' compensation insurance for Contractor's employees, if any, at Contractor's own cost and expense.
19. Fingerprinting Requirements. Contractor hereby acknowledges that, if applicable, it is required to comply with the requirements of Education Code Section 45125.1 with respect to fingerprinting of employees who may have contact with the District's pupils. The Contractor shall also ensure that its consultants on the Project also comply with the requirements of Section 45125.1. If required by Education Code Section 45125.1, the Contractor and its consultants, prior to any of the Contractor's employees, or those of any other consultants, coming into contact with the District's pupils submit through the DISTRICT fingerprints to the Department of Justice (DOJ) for the monitoring and supervision of employee(s) and/or affiliated constituents. Contractor will not begin work on the Project site until obtaining a DOJ cleared status through the DISTRICT. Contractor further acknowledges that other fingerprinting requirements may apply, as set forth in Education Code Section 45125 et seq., and will comply with any such requirements, including having Consultant certify that none of these employees and/or affiliated constituent(s) will have been convicted of a felony as defined in Education Code section 45122.1. "Fingerprinting Requirements," is expressly understood and agreed to by the parties hereto:

Contractor's initials  District's initials 

20. Taxes. Contractor agrees that Contractor has no entitlement to any future work from the District or to any employment or fringe benefits from the District. Payments to the contractor pursuant to this Agreement will be reported to Federal and State taxing authorities as required. District will not withhold any money from compensation payable to Contractor. District will not withhold FICA (Social Security), state or federal unemployment insurance contributions, state or federal income tax or disability insurance. Contractor is independently responsible for the payment of all applicable taxes.
21. Assignment. The Contractor shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, duties or obligations without the prior written consent of the District.
22. Binding Effect. This Agreement shall inure to the benefit of and shall be binding upon the contractor and the District and their respective successors and assigns.
23. Severability. If any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.
24. Waiver and Amendments. This Agreement may be amended, modified, superseded, cancelled, renewed or extended, and the terms and conditions hereof may be waived, only by a written instrument signed by the parties or, in the case of a waiver, by the party waiving compliance. The waiver by any party hereto of a breach of any provision of this Agreement shall not operate or be construed as a waiver of any subsequent breach.
25. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California and venue shall be in the appropriate Superior court in Fresno, California.
26. Attorney's Fees. The non-prevailing party in any dispute under this Agreement shall pay all costs and expenses, including expert witness fees and attorney's fees, incurred by the prevailing party in resolving such dispute.

27. Written Notice. Written notice shall be deemed to have been duly served if delivered in person to the individual or member of the company or to an officer of the corporation for whom it was intended, or if delivered to or sent by registered or certified mail to the last business address known to the person who gives the notice.

District:

Ann Loorz  
Purchasing Department  
Fresno Unified School  
District 4498 N. Brawley  
Avenue Fresno, CA 93722

Contractor: **Presence Learning**

*Name:* Sarah Grove

*Address:*  
180 Montgomery Street, Suite 1850  
San Francisco, CA 94104

c: Risk Management Fresno  
Unified School District 2309  
Tulare Street  
Fresno, CA 93721

28. Compliance with Law. Each and every provision of law and clause required by law to be inserted into this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein. Contractor agrees that it shall comply with all legal requirements for the performance of its duties under this agreement and that failure to do so shall constitute material breach.
29. Entire Agreement. This Agreement is intended by the Parties as the final expression of their agreement with respect to such terms as are included herein and as the complete and exclusive statement of its terms and may not be contradicted by evidence of any prior agreement or of a contemporaneous oral agreement, nor explained or supplemented by evidence of consistent additional terms.
30. Construction. The rule of construction that any ambiguity in an agreement be construed against the drafter of such agreement shall not apply to this Agreement.
31. Execution of Other Documents. The parties to this Agreement shall cooperate fully in the execution of any and all other documents and in the completion of any additional actions that may be necessary or appropriate to give full force and effect to the terms and intent of this Agreement.
32. Execution in Counterparts. This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, or an original, with all signatures appended together, shall be deemed a fully executed agreement.
33. Board Approval. For contracts in excess of \$15,000.00, the effectiveness of this Agreement is contingent upon the approval of the Fresno Unified School District Board of Education.

Executed at Fresno, California, on the date and year first written above.

**DISTRICT**

Fresno Unified School District

\_\_\_\_\_  
*Santino Danisi, Chief Financial Officer*

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

**CONTRACTOR**

Presence Learning

DocuSigned by:  
*Brian Culbreth*  
\_\_\_\_\_  
A8AF58EB2B55422...  
Brian Culbreth,  
Chief Customer Officer  
2022-11-03

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

DocuSigned by:  
*Anthony Pane*  
\_\_\_\_\_  
A8AF58EB2B55422...  
he,  
Officer  
2022-11-03

Approved As To Form:

*Ann Loorz*  
\_\_\_\_\_  
Ann Loorz (Nov 21, 2022 11:30 PST)

*Risk Management or Purchasing*

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



## Service Order

### LEA Name and Contact Information

Name: Fresno Unified School District - CA (PsychEd Services)

Address: 2309 Tulare St. Fresno, CA

### LEA Primary Point of Contact

Name: Sean Virnig

Email Address: sean.virnig@fresnounified.org

### LEA Secondary Point of Contact

Name: Kim Parkinson

Email Address: kimberly.parkinson@fresnounified.org

### PresenceLearning Contact Information

Name: Sarah Grove

Email Address: sarah.grove@presencelearning.com

## Service Order

| Service Type  | Student Quantity/<br>Groups | Service Rate |
|---|-----------------------------|--------------|
| Evaluation Coordination and Reporting by MHP/ Ed Diag | 0                           | \$290.00     |
| Review of Records by MHP/Ed Diag                      | 0                           | \$279.00     |
| Cognitive Select Index                                | 0                           | \$175.00     |
| Processing Select Index                               | 0                           | \$175.00     |
| Achievement Select Index                              | 0                           | \$140.00     |
| Rating Scale Assessment by MHP/Ed Diag                | 0                           | \$160.00     |
| Classroom Observation by MHP/ Ed Diag                 | 0                           | \$140.00     |
| Achievement Standard Battery                          | 0                           | \$279.00     |
| Long Cognitive Battery                                | 0                           | \$338.00     |
| Additional Assessment by MHP/Ed Diag                  | 0                           | \$279.00     |
| Processing Standard Battery                           | 0                           | \$338.00     |
| Additional Requested Meetings by MHP/Ed Diag          | 0                           | \$69.00      |
| Schoolwide Consultation                               | 0                           | \$88.00      |
| Bilingual Services by MHP/Ed Diag                     | 0                           | \$140.00     |
| Short Cognitive Battery                               | 0                           | \$175.00     |
| Spanish Select Index                                  | 0                           | \$311.00     |
| Spanish Battery                                       | 0                           | \$404.00     |
| Screening by MHP/Ed Diag                              | 0                           | \$155.00     |
| Home Coordination by MHP/Ed Diag                      | 0                           | \$140.00     |
| Pre-referral Meeting by MHP/Ed Diag                   | 0                           | \$140.00     |
| Additional Requested Paperwork by MHP/Ed Diag         | 0                           | \$69.00      |
| Functional Behavior Assessment by MHP/ Ed Diag        | 0                           | \$418.00     |
| Intervention Data Analysis by MHP/Ed Diag             | 0                           | \$69.00      |
| Parent Interview by MHP/ Ed Diag                      | 0                           | \$69.00      |
| Student Interview by MHP/Ed Diag                      | 0                           | \$69.00      |
| Teacher Interview by MHP/Ed Diag                      | 0                           | \$69.00      |
| Unplanned Student Absence MHP/Ed Diag                 | 0                           | \$30.00      |

|                 |                |
|-----------------|----------------|
| Document Camera | \$90.00 (each) |
|-----------------|----------------|

Service Order

|                     |   |
|---------------------|---|
| Contracted Students | 0 |
|---------------------|---|

|                        |   |
|------------------------|---|
| Assessments Commitment | 0 |
|------------------------|---|

|   |             |
|---|-------------|
| Psychoeducational Assessment Commitment | \$10,000.00 |
|---|-------------|

|                      |        |                 |
|----------------------|--------|-----------------|
| Monthly Commitment*  | \$0.00 | hours at \$0.00 |
| December Commitment* | \$0.00 | hours at \$0.00 |

\*This is the monthly minimum amount you will be invoiced during the contracted period.

|                    |   |
|--------------------|---|
| Service Order Term | December 8, 2022 through March 31, 2023 |
|--------------------|---|

## Service Order Form

Except as expressly set forth in this Service Order, the parties agree to be bound by the terms of the Master Service Agreement ("Agreement"). To the extent there is any conflict between this Service Order and the Agreement, this Service Order shall govern. The terms of this Service Order are confidential information.

The Parties have executed this Service Order as of the date of the last signature ("Service Order Effective Date").

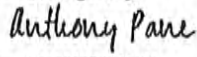
PresenceLearning, Inc.

By:   
A6FB6B8A574F490...

Name: Brian Culbreth

Title: cco

Date: 2022-11-03

DocuSigned by:  
  
A6AF58EB2B55422...

Name: Anthony Pane

Title: CFO

Date: 2022-11-03

LEA

By:

Name:

Title:

Date:

Approved as to form

  
Ann Lopez (Nov 21, 2022 11:30 PST)

Executive Director, Purchasing

### EQUIPMENT PURCHASE SCHEDULE

This Equipment Purchase Schedule (the "Equipment Purchase Schedule") is incorporated and made part of the Master Contract (the "Contract") between PresenceLearning ("Contractor") and LEA and lists the terms and conditions upon which LEA may purchase hardware, Test Kits, OT Kits and materials (collectively "Equipment") from PresenceLearning. Unless otherwise defined herein, capitalized terms shall have the definition set forth in the Agreement.

1. **Hardware Available for Purchase.** LEA may, at Customer's option, purchase the hardware set forth below at the purchase prices set forth opposite each hardware type (note that the listed prices do not include any applicable tax or shipping costs):

| Equipment Type                | Price per unit |
|-------------------------------|----------------|
| Standard webcam with tripod   | \$49.00        |
| ANDREA Over Ear USB headset   | \$29.00        |
| ANDREA 455 Stereo headset     | \$25.00        |
| ANDREA Y-100B Splitter        | \$5.00         |
| ANDREA USB Sound Card Adapter | \$14.00        |
| Document Camera               | \$90.00        |

Customer is not restricted from purchasing hardware from any other vendor or any third-party. A list of the recommended hardware providers and specifications is provided in Section 8 hereof.

2. **WISC-V and WAIS-IV Kits.**

2.1 Purchase of WISC-V Kits and/or WAIS-IV Kits. If LEA may access WISC-V and/or WAIS-IV assessments, LEA may purchase WISC-V and/or WAIS-IV test kits (each, a "Test Kit") from Contractor. Test Kits are not included in the price of the assessments. Each Test Kit comes with one (1) set of Block Design Blocks and one (1) Block Design Stimulus Book for use in connection with the WISC-V and/or WAIS-IV assessments. Prices of the Test Kits will be reflected in the Service Order entered into at the time the Test Kits are to be purchased.

| WISC-V / WAIS-IV                | Price per unit |
|---------------------------------|----------------|
| Block Design only Stimulus Book | \$11.00        |
| Block Design Blocks             | \$46.00        |

2.2 Tracking and Return of Kits. LEA understands and acknowledges that the Test Kits are considered trade secrets by their respective publishers and will make commercially reasonable efforts to retrieve the Test Kit from each student who received one. After a Test Kit has been used by a student, LEA must arrange for the return of the Test Kit directly to LEA. On a quarterly basis, LEA will acknowledge and confirm to Contractor that the Test Kits are in LEA's possession (in a mutually agreed upon manner). At no time will a Test Kit remain in the possession of a LEA's student once it has been used.

3. **OT Kits.** LEA may purchase Occupational Therapy Kits (each, an "OT Kit") for a fee of \$85.00 per OT Kit. Each OT Kit includes materials that may be utilized in occupational therapy sessions.

4. **Delivery and Delivery Address; Title; Risk of Loss.**

4.1 Delivery and Delivery Address. Contractor will ship Equipment to the addresses provided by LEA. LEA is solely responsible for providing the correct shipping address for each addressee that is to receive the Equipment. If LEA provides an incorrect address, then LEA will purchase replacement Equipment that will be delivered to the correct address. If Equipment is misdelivered due to Contractor's error, Contractor will promptly ship replacement Equipment to the correct address at no cost to LEA.

4.2 **FOB.** Contractor shall ship and deliver the Equipment FOB destination, and the title to and risk of loss of the Equipment will pass to LEA upon delivery.

4.3 **Delivery Dates.** All delivery dates are approximate. Contractor shall not be liable for any losses, damage, penalties or expenses for failure to meet any expected delivery date.

4.4 **Received and Accepted.** Equipment is deemed received and accepted upon delivery to the address provided by LEA.

5. **Inspection of Goods.** LEA has the right to examine the Equipment upon receipt and has 3 days in which to notify Contractor of any claim for damages based on the condition of the Equipment. Such notice must specify in detail the particulars of the claim. Failure to provide such notice within the requisite time period constitutes irrevocable acceptance of the equipment. Defective Equipment must be returned to Contractor in accordance with accepted trade practices.
6. **Fees; Payment.** LEA agrees to pay for the Equipment according to the terms set forth in the applicable Service Order. LEA is responsible for all taxes and shipping, which fees may vary based on shipment destination.
7. **Disclaimer of Warranty.** Contractor is not the manufacturer of the Equipment and the Equipment is being sold "as is," and Contractor disclaims all warranties of quality, whether express or implied, including the warranties of merchantability and fitness for particular purpose.
8. **Delay or Failure to Perform.** Contractor will not be liable to LEA for any delay, non-delivery or default due to labor disputes, transportation shortage, Acts of God, or any other causes outside of Contractor's control. Contractor shall notify LEA immediately upon realization that it will not be able to deliver the Equipment as promised.
9. **Suggested Hardware Specification.** The following is a list of suggested hardware and specifications for use in clinical services:

| Hardware Type      | Requirements   | Suggested Brand | Suggested Model        |
|--------------------|--|-----------------|------------------------|
| Webcam with tripod | <ul style="list-style-type: none"> <li>• Attachable tripod</li> <li>• Video resolution 1920X1080</li> <li>• Auto focus</li> <li>• Field of View = 65°</li> </ul>   | N/A             | N/A                    |
| Headset            | <ul style="list-style-type: none"> <li>• Noise-canceling microphone</li> <li>• 40mm stereo speakers with deep bass sound deliver crystal clear audio</li> </ul>  | ANDREA          | EDU-455 STEREO HEADSET |
| Headset USB        | <ul style="list-style-type: none"> <li>• Noise-canceling microphone</li> <li>• 40mm stereo speakers with deep bass sound deliver crystal clear audio</li> </ul>  | ANDREA          | OVER EAR USB NC-455VM  |
| Splitter           | <ul style="list-style-type: none"> <li>• Splitter cable allows you to connect 2 headphones simultaneously to your computer so parents and providers can monitor and listen to what the student is hearing</li> </ul> | ANDREA          | Y-100B                 |

|                 |   |        |                        |
|-----------------|---|--------|------------------------|
| Sound card      | <ul style="list-style-type: none"><li>• External USB headset adapter with CD quality digital sample rates</li><li>• Bypasses a computer's sound system, creating superior low-noise audio</li></ul> | ANDREA | EDU-USB PL-CS-PRESENCE |
| Document camera | <ul style="list-style-type: none"><li>• Capture images of A4 and US letter pages</li><li>• Built-in LED lights</li></ul>  | HUE    | HD Pro Camera          |

Approved as to form

  
Ann Laoriz (Nov 21, 2022 11:30 PST)

Executive Director, Purchasing

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-13**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Approve Renewal Agreement with Kaiser Permanente**

**ITEM DESCRIPTION:** Included in the Board binders is a renewal agreement with Kaiser Permanente to provide medical services on behalf of benefit-eligible employees and retirees. The District has offered medical benefits coverage through Kaiser Permanente since April 01, 2012. Kaiser is one of two medical networks under which district employees and retirees access medical care.

Approximately 1,205 active employees are enrolled currently, and over 2,000 dependents access medical services from Kaiser Permanente. The services provided by Kaiser Permanente are on a fully insured basis, meaning the district pays an agreed upon per member per month rate for the coverage without any further claim cost responsibility.

The renewal agreement provides services effective January 01, 2023, through December 31, 2024, with rates increasing by 2.5% for 2023 and no more than 4% for 2024. During this renewal period, the service cost for active employees and early retirees (pre-65) will increase to \$1,228.67. The cost of services for the Kaiser Senior Advantage retirees (post-65) will decrease by 14.79% to \$237 per month. The total annual cost of services for all enrolled members (active, pre-65 retirees, post-65 retirees, and respective dependents) is estimated to be \$18.0 million with approximately 98% of this cost attributed to active employees, early retirees, and their dependents.

These services align with the Joint Health Management Board's established goals and responsibilities for providing high-quality health care to active employees and retirees.

**FINANCIAL SUMMARY:** Annual estimated cost of \$18.0 million is available in the Internal Service Health Fund.

**PREPARED BY:** Steven Shubin  
Executive Officer

**DIVISION:** Business and Financial Services  
**PHONE NUMBER:** (559) 457-6226

**CABINET APPROVAL:**  
Patrick Jensen, Interim Chief Financial Officer

**SUPERINTENDENT APPROVAL:**

  
\_\_\_\_\_

  
\_\_\_\_\_



# Fresno Unified School District Contract Routing Form

Completed independent contract agreement must be attached

Kaiser Permanente

**Vendor Name**

(559) 448-3753

**Phone Number**

**From:** 1/1/2023

**Term (Duration)**

**FUSD Contract Administrator:**

Steven Shubin

**Name**

P.O. Box 23448, San Diego, CA 92193

**Address**

Wada J. Overgaard

**Vendor Contact**

**Through:** 12/31/2023

Benefits Department

457-6227

**Site/ Dept**

**Telephone number**

**Budget (Fund-Unit-Dept.-Activity-Object)** 670-0841-0880-0000-6000-5852

**Annual Cost** \$18 million

(Estimated Amount)

**Fingerprint Requirements:** All individuals providing services under this contract are in compliance with the requirements of the "Michelle Montoya" Act, as required therein.

Yes ☐

No ☒

## Scope of Work Summary:

Kaiser Permanente to provide medical services on behalf eligible and retirees. The District has offered medical benefits coverage through Kaiser Permanente since April 01, 2012. Kaiser is one of two different medical networks under which district employees and retirees access medical care.

Please indicate where the work will be performed: Choose Best Description

Date Item is to appear on **Board of Education Agenda:** 12/07/22 Will this contract be submitted with Bundled Contracts? No  
(Contracts of \$15,000.00 or more)

Reviewed & approved by **Cabinet Level Officer:**

*[Signature]*  
Signed

12/07/2022

Date

Reviewed & approved by **Risk Management, or  
Exec. Dir. of Purchasing:**

*[Signature]*  
Signed

10/24/2022

Date

Please return signed contract to:

Mai Moua

**Name**

Benefits & Risk Management

457-3645

**Department**



September 23, 2022

SANTINO DANISI, CFO/DEPUTY SUPERINTENDENT  
FRESNO UNIFIED SCHOOL DISTRICT  
2309 TULARE ST  
FRESNO, CA 93721-2266

Re: Renewal *Group Agreement* for Group ID # 603815  
Renewal effective date: 01/01/2023

Dear SANTINO DANISI,

We value being your health care partner, and look forward to continuing to work with you to provide your subscribers with quality care well into the future.

Enclosed, please find the new *Group Agreement* between FRESNO UNIFIED SCHOOL DISTRICT and Kaiser Foundation Health Plan, Inc., Northern California Region, for the contract period January 1, 2023, through December 31, 2023. For a summary of the most important changes, see the enclosed 2023 *Notice*. Review these documents carefully and keep the *Group Agreement* for your records. Also, be sure to sign and return the copy of the *Agreement* Signature Page provided with the *Group Agreement*.

If your group doesn't want to renew the *Group Agreement*, you'll need to give us advance written notice, as described under "Termination on Notice" in the "Termination of Agreement" section of your *Group Agreement*.

**Your new monthly rate**

See the "Calculating Premiums" section of the enclosed *Group Agreement* for your new premium rate, which will start January 1, 2023.

Your premium rates may have been affected by a variety of factors, including:

- The periodic adjustment of base rates, resulting from changes in the costs of delivering care
- Changes in your group's size or demographics
- Changes to the risk characteristics of your group
- Your group's actual claims experience, depending on your group size

If you have any questions or need enrollment or enrollee materials for your subscribers, please contact your Kaiser Permanente account manager, Dorrenda Thomas, at 559-448-3753.

If you receive the *Group Agreement* or enrollment materials in electronic form, you are not authorized to modify or alter in any way the text or the formatting of these documents. If you post the electronic documents on your intranet site, you must do so in such a way so as to permit your subscribers to download and print a complete and accurate copy of the materials. Please refer to the *Group Agreement* for details about these requirements.

Thank you for continuing to offer Kaiser Permanente to your subscribers.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. Overgaard', with a large, stylized flourish at the end.

Wade J. Overgaard  
Senior Vice President, Health Plan Operations

cc:

LUANN MCSWIGGEN  
GIOVANNI PACHECO

## Agreement Signature Page

### Acceptance of Agreement

Group acknowledges acceptance of this *Agreement* by signing the Signature Page and returning it to Health Plan. If Group does not return it to Health Plan, Group will be deemed as having accepted this *Agreement* if Group pays Health Plan any amount toward Premiums.

Group may **not** change this *Agreement* by adding or deleting words, and any such addition or deletion is void. Health Plan might not respond to any changes or comments submitted on or with this Signature Page. Group may not construe Health Plan's lack of response to any submitted changes or comments to imply acceptance. If Group wishes to change anything in this *Agreement*, Group must contact its Health Plan account manager. Health Plan will issue a new *Agreement* or amendment if Health Plan and Group agree on any changes.

### Binding Arbitration

As more fully set forth in the arbitration provision in the applicable *Evidence of Coverage*, disputes between Members, their heirs, relatives, or associated parties (on the one hand) and Health Plan, Kaiser Permanente health care providers, or other associated parties (on the other hand) for alleged violation of any duty arising out of or related to this *Agreement*, including any claim for medical or hospital malpractice (a claim that medical services or items were unnecessary or unauthorized or were improperly, negligently, or incompetently rendered), for premises liability, or relating to the coverage for, or delivery of, services or items pursuant to this *Agreement*, irrespective of legal theory, must be decided by binding arbitration and not by lawsuit or resort to court process, except as applicable law provides for judicial review of arbitration proceedings. Members enrolled under this *Agreement* thus give up their right to a court or jury trial, and instead accept the use of binding arbitration as specified in the applicable *Evidence of Coverage* except that the following types of claims are not subject to binding arbitration:

- Claims within the jurisdiction of the Small Claims Court
- Claims subject to a Medicare appeals procedure as applicable to Kaiser Permanente Senior Advantage Members
- Claims that cannot be subject to binding arbitration under governing law

### Signatures

**Kaiser Foundation Health Plan, Inc., Northern California Region**



Wade J. Overgaard  
Authorized officer  
Senior Vice President, Health Plan Operations  
September 23, 2022

**FRESNO UNIFIED SCHOOL DISTRICT**

\_\_\_\_\_  
Authorized Group officer signature

\_\_\_\_\_  
Print name and title

\_\_\_\_\_  
Date

Please sign and return this copy of the signature page:

- **By mail:** Kaiser Permanente, California Service Center, P.O. Box 23448, San Diego, CA 92193-3448.
- **By fax:** 1-855-355-5334



\_\_\_\_\_  
Approved as to Form

## Helpful information about disclosures that Group must make

The Group is required to provide certain disclosures about its group health plan to employees and dependents:

- As described in your *Group Agreement*, Group must notify subscribers and dependents about changes to coverage and provide an *Evidence of Coverage (EOC)*.
- If Group's group health plan is subject to Affordable Care Act (ACA) mandates, Group must provide any required ACA notices.
- If Group's group health plan is subject to ERISA, Group's plan administrator must provide a Summary Plan Description. In addition, Groups may have additional reporting and disclosure obligations under ERISA. These additional requirements are the Group's responsibility. For more information on your group health plan's obligations under ERISA, we recommend that you seek the advice of your own legal counsel. You may also find general information at [dol.gov/agencies/ebsa](http://dol.gov/agencies/ebsa). A handy Reporting and Disclosure Guide for Employee Benefit Plans is also available on that website.

In addition, the *EOCs* that are part of your *Group Agreement* provide certain notices as described in this document. The information in this document applies to commercial group coverage offered by Health Plan in its Northern and Southern California Regions (it does not apply to Medicare coverage, the Federal Employees Health Benefit Plan, or self-funded coverage). This document is not legal advice. Group should consult its own legal counsel for specific guidance related to its group health plan requirements.

### Disclosures required by the ACA

The *EOCs* include the following notices required by the ACA:

- **Grandfathered status:** In *EOCs* for grandfathered coverage, a notice of grandfathered status is provided in the "Cost Share Summary" section.
- **Choice of provider.** A notice about designating a Plan Primary Care Physician (including a pediatrician for a child) is provided under "Your Personal Plan Physician" in the "How to Obtain Services" section.
- **Access to Plan obstetricians and gynecologists.** A notice that prior authorization is not required to receive care from obstetricians and gynecologists is provided under "Getting a Referral" in the "How to Obtain Services" section.
- **Claims procedure.** The procedure for post-service claims is explained in the "Post-Service Claims and Appeals" section. The procedure for all other requests for payment and services is explained in the "Dispute Resolution" section. The "Dispute Resolution" section says that binding arbitration is not required when governing law prevents the use of binding arbitration.
- **Nondiscrimination.** A nondiscrimination notice and language assistance taglines are provided with the *EOC*.

### SPD Disclosures required by ERISA

The Employee Retirement Income Security Act (ERISA) is a federal law that sets minimum standards for employee welfare benefit plans, which includes group health plans, and is established by private employers and employee organizations (for example, unions). The plan administrator of an employee welfare benefit plan is responsible for development and distribution of a *Summary Plan Description (SPD)* to plan participants and beneficiaries. The plan administrator is an employee or designee of the employer or union plan sponsor. Health Plan underwrites group coverage that plan sponsors make available, but Health Plan is neither the "ERISA plan" nor the "plan administrator" of the group health plan.

The plan administrator of a group health plan may satisfy the Group's ERISA disclosure obligations by incorporating the *EOC* into the Group's *SPD* by reference. However, the *EOC* by itself does not satisfy the disclosure requirements under ERISA. If a disclosure required under ERISA is not in the *EOC*, or if the plan administrator chooses to not incorporate the *EOC* in the *SPD*, the plan administrator must provide the disclosure in the Group's *SPD*. If there are discrepancies between the description of Kaiser Permanente HMO-covered group health plan benefits appearing in the Group's *SPD* and those reflected in the *EOC*, the benefit description appearing in Kaiser Permanente's *EOC* will control.

The chart below identifies certain key ERISA disclosure requirements and whether those disclosures are in the *EOC*. It is intended for use as a reference tool; however, it is the plan administrator's responsibility to verify that the Group's *SPD* satisfies all ERISA disclosure requirements. For more information about ERISA, visit the Department of Labor website at [dol.gov/agencies/ebsa](http://dol.gov/agencies/ebsa).

| SPD Disclosure Requirement   | Evidence of Coverage (EOC)  |
|--|---|
| Eligibility  | The <i>EOC</i> does not explain in detail Group's eligibility requirements (a summary of Health Plan eligibility requirements appears in the "Premiums, Eligibility, and Enrollment" section). The plan administrator must include Group's specific eligibility information in the Group's <i>SPD</i> .   |
| Special enrollment, including: <ul style="list-style-type: none"> <li>• Special enrollment due to new dependents</li> <li>• Special enrollment due to loss of other coverage</li> <li>• Special enrollment due to eligibility for premium assistance</li> <li>• Special enrollment due to court or administrative order</li> <li>• Special enrollment due to reemployment after military service</li> <li>• Other special enrollment events</li> </ul> | <p>The <i>EOC</i> explains special enrollment rights in "How to Enroll and When Coverage Begins" in the "Premiums, Eligibility and Enrollment" section. The plan administrator is required to document that plan participants and beneficiaries have been informed of these rights.</p> <p>The <i>EOC</i> does not describe the procedures governing qualified medical child support order (QMCSO) determinations or state that plan participants and beneficiaries can obtain, without charge, a copy of those procedures from the plan administrator. The plan administrator should include this information in the Group's <i>SPD</i>.</p> |
| Michelle's law (student status and eligibility)  | Michelle's law establishes that dependent children who are under the dependent child age limit of the group health plan eligibility rules meet the eligibility age requirement whether or not they are attending school. Therefore, Health Plan provides a notice about student leaves of absence only in <i>EOCs</i> where the dependent child age limit is higher for a student than the non-student. If the student age limit is higher, the notice appears in the "Who Is Eligible" section under "Eligibility as a Dependent."   |

| SPD Disclosure Requirement  | Evidence of Coverage (EOC)   |
|---|--|
| <p>Description of coverage, including:</p> <ul style="list-style-type: none"> <li>• Cost sharing</li> <li>• Exclusions and limitations</li> <li>• Prior authorization requirements</li> <li>• Provider network</li> <li>• Claims procedure</li> </ul> | <p>Under ERISA, a Group's <i>SPD</i> may provide only a general description of plan benefits as long as the <i>SPD</i> references a detailed schedule of benefits and incorporates it by reference. That detailed schedule of benefits can be the Health Plan <i>EOC</i>, which offers a clear description of the benefits and the rules for obtaining those benefits. If the plan administrator chooses to incorporate the <i>EOC</i> by reference into the Group's <i>SPD</i>, the Group may satisfy the ERISA coverage disclosure requirements by including the following text <i>without changes</i> as the introduction to the benefit chart in the Group's <i>SPD</i>:</p> <ul style="list-style-type: none"> <li>• "This benefit chart provides summary information only. It does not fully describe your benefit coverage. For details on your benefit coverage, please refer to your Kaiser Foundation Health Plan, Inc. (Health Plan) <i>Evidence of Coverage</i>. The Health Plan <i>Evidence of Coverage</i> is the binding document between Health Plan and its members.</li> <li>• As a condition of coverage, a Health Plan physician must determine that any requested services and items are medically necessary to prevent, diagnose, or treat a medical condition. Generally, requested services and items must be provided, prescribed, authorized, or directed by a Health Plan provider. Except as otherwise noted in the Health Plan <i>Evidence of Coverage</i>, you must receive the requested services and items from a Health Plan-designated provider inside the Health Plan Service Area in which you are enrolled.</li> <li>• For details on the benefit and claims review and adjudication procedures, please refer to the Health Plan <i>Evidence of Coverage</i>."</li> </ul> |
| Newborns' and Mothers' Health Protection Act (Newborn Act)  | Health Plan covers hospital lengths of stay following childbirth for mothers and newborns in accord with the Newborn Act. To assist the plan administrator in complying with the ERISA notice requirement, a Newborn Act notice is included under "ERISA notices" in the "Miscellaneous Provisions" section of the <i>EOC</i> .  |
| Women's Health and Cancer Rights Act (WHCRA)  | Health Plan covers mastectomy and reconstructive surgery and related services as required by WHCRA. To assist the plan administrator in complying with the ERISA notice requirement, a WHCRA notice is included under "ERISA notices" in the "Miscellaneous Provisions" section of the <i>EOC</i> .  |
| ERISA rights  | The <i>EOC</i> does not include a statement of ERISA rights. The plan administrator should include this information in the Group's <i>SPD</i> .  |
| COBRA   | The <i>EOC</i> states that continuation health care coverage under federal COBRA or under state continuation coverage laws may be available following termination of group health coverage. If your employee benefit plan offers COBRA continuation coverage, your plan administrator is responsible for administration of this coverage (for example, your plan administrator is responsible for providing all notices related to continuation coverage, eligibility, and participation).   |

| SPD Disclosure Requirement   | Evidence of Coverage (EOC)  |
|--|---|
| <p>Information about the employee benefit plan and how it is administered, such as:</p> <ul style="list-style-type: none"> <li>• Name of the plan</li> <li>• Name and address of the entity maintaining the plan</li> <li>• Employer identification number, plan number, type of plan, and how it is administered</li> <li>• The plan administrator's authority to terminate the plan or amend benefits, circumstances that may trigger ineligibility, denial, or reduction of benefits, and rights upon termination of plan or amendment of benefits</li> </ul> | <p>Health Plan does not collect this information from groups and cannot include it in the <i>EOC</i>. The plan administrator must include this information in the Group's <i>SPD</i>.</p> |

## **2023 Group Agreement Summary of Changes and Clarifications Notice Effective January 1, 2023, through December 31, 2023**

Kaiser Foundation Health Plan, Inc., Northern California Region ("Health Plan") is renewing your Group's *Group Agreement* ("Agreement"), including the *Evidence of Coverage* ("EOC") documents, effective January 1, 2023 (your Group's "Anniversary Date") by sending FRESNO UNIFIED SCHOOL DISTRICT ("Group") this "*Group Agreement Summary of Changes and Clarifications Notice*" ("Notice") in accord with the "Term of Agreement and Renewal" section of your *Agreement*. This *Notice* includes a summary of the changes and clarifications that will be effective when your *Agreement* is renewed on the Anniversary Date, unless a different effective date is stated. Unless otherwise indicated, the changes and clarifications described here apply to each type of coverage that will be effective upon renewal of your *Agreement*. If you have not already received your renewal contract ("*2023 Agreement*"), please contact your broker or Health Plan account manager to obtain a copy. If your Group does not wish to renew your *Agreement*, your Group must give us advance written notice in accord with "Termination on Notice" in the "Termination of *Agreement*" section of your *Agreement*.

In certain circumstances, this summary may also include changes that we made to your *Agreement* during the 2022 plan year through an amendment. This summary does not include minor changes and clarifications that Health Plan is making to improve the readability of the *Agreement* or any changes we are making at your Group's request. In addition to the changes and clarifications listed below, Health Plan will also make any changes required by law or by any state or federal agency.

The "Calculating Premiums" section of this *Notice* includes the Premiums that will be applicable to your *Agreement* upon renewal.

Note: Some capitalized terms in this *Notice* have special meaning. Please see the "Definitions" section of the applicable *EOC* document in your *Agreement* for terms you should know. In this *Notice* "Medicare *EOCs*" means Kaiser Permanente Senior Advantage *EOCs*, and "non-Medicare *EOCs*" means all *EOCs* other than Senior Advantage *EOCs*.

### **2023 Agreement**

If you have not already received your *2023 Agreement* and your Group wants to make changes to benefits or Cost Share, please request them before your Anniversary Date. You will then receive your *2023 Agreement* shortly after you tell your Health Plan account manager about changes your Group wants to make. If you don't wish to make changes to benefits or Cost Share, you don't need to do anything to renew your *Agreement*. We will provide your Group with its *2023 Agreement* within 60 days after your Anniversary Date. If you would like to receive it sooner, please contact your Health Plan account manager.

We will provide the *2023 Agreement* to your Group online unless you have asked us to mail your Group a printed *2023 Agreement*. When we provide the *2023 Agreement* online, we will mail your Group a notice to let you know when the *2023 Agreement* is available to view and download.

Please keep in mind that unless your Group notifies us to make changes to benefits or Cost Share, your *2023 Agreement*, including the *EOC* documents, will reflect the same benefits and Cost Share information as your current *Agreement*, subject to the changes described in this *Notice*.

### **Global Changes to the Agreement, including EOC documents**

#### **Accrual Toward Deductibles and Out-of-Pocket Maximums (SB 368)**

*For consistency with state law effective July 1, 2022, we moved information about keeping track of deductibles and out-of-pocket maximums to a new section called "Accrual toward deductibles and out-of-pocket maximums" under "Your Cost Share" in the "Benefits" section of non-Medicare EOCs. This section describes how members can find out how close they*

are to reaching these limits and how they can change their delivery preference for required notices about accruals toward these limits.

### **Advanced Care at Home**

*Due to a change in policy, in Medicare EOCs in our Northern California Region, we have updated the language under "Home Medical Care Not Covered by Medicare for Members Who Live in Contra Costa or Solano Counties (Advanced Care at Home)" to "Home Medical Care Not Covered by Medicare for Members Who Live in Certain Counties (Advanced Care at Home)," as the areas where this service is provided may expand in the future.*

### **Dependent Foster Children**

*Due to a change in policy, under "Eligibility as a Dependent" in the "Who is Eligible" section of EOCs, we have added a new bullet point stating that foster children are eligible to enroll as Dependents under the plan, if the Subscriber or Spouse has the legal authority to direct their care. This gives your Group the option to cover foster children as Dependents, if this is consistent with your Group's eligibility requirements.*

### **Drug Manufacturer Coupons**

*Due to a change in policy, in HSA-Qualified High Deductible Health Plans we accept certain manufacturer coupons for prescription drugs, effective January 1, 2022. A description of the Kaiser Permanente coupon program is under "Manufacturer coupon program" in the "Outpatient Prescription Drugs, Supplies, and Supplements" section of EOCs:*

#### ***Manufacturer coupon program***

For outpatient prescription drugs or items that are covered under this "Outpatient Prescription Drugs, Supplies, and Supplements" section and obtained at a Plan Pharmacy, you may be able to use approved manufacturer coupons as payment for the Cost Share that you owe, after reaching your applicable deductible amount and as allowed under Health Plan's coupon program. You will owe any additional amount if the coupon does not cover the entire amount of your Cost Share for your prescription. When you use an approved coupon for payment of your Cost Share, the coupon amount and any additional payment that you make will accumulate to your out-of-pocket maximum. Refer to the "Cost Share Summary" section of this EOC to find your applicable out-of-pocket maximum amount and to learn which drugs and items apply to the maximum. Certain health plan coverages are not eligible for coupons. You can get more information regarding the Kaiser Permanente coupon program rules and limitations at [kp.org/rxcoupons](http://kp.org/rxcoupons).

### **Fertility Services**

*Due to a change in policy, beginning January 1, 2023, diagnostic Services (sleep apnea studies and electrocardiograms) related to fertility treatment will be covered under "Outpatient imaging, laboratory, and other diagnostic and treatment Services" instead of "Fertility Services" in the EOC. In some plans, this may result in lower Cost Share for these Services. In accord with this change, we have also added a new cross-reference in the "Fertility Services" section, referring members to the "Outpatient Imaging, Laboratory, and Other Diagnostic and Treatment Services" section of the EOC for information on diagnostic Services.*

### **HRSA-related EOC Changes**

*We have made the following changes to non-Medicare EOCs, to align with guidance released by the United States Health Resources and Services Administration ("HRSA"):*

- Under "Breastfeeding Supplies" in the "Durable Medical Equipment "DME" for Home Use" section, we have clarified that we cover supplies associated with breastfeeding, as described on our website at [kp.org/prevention](http://kp.org/prevention)
- In the "Contraceptive drugs and devices" table under "Outpatient prescription drugs, supplies, and supplements" in the "Cost Share Summary," we have deleted the reference to "female condoms" and added "condoms" instead. Female and male condoms are both covered when prescribed for women, up to a 30-day supply. This change does not apply to EOCs for religious purchasers that do not cover contraception
- Under "Preventive Services" in the "Cost Share Summary," we have clarified that postpartum follow-up visits are covered when Medically Necessary. Additionally, postpartum follow-up visits will no longer be subject to the Plan Deductible in HSA-Qualified High Deductible Health Plans

## **Medicare Part D Outpatient Prescription Drug Coverage**

*In accordance with the Centers for Medicare & Medicaid Services requirements, in Medicare EOCs with Part D coverage, the Senior Advantage Medicare Part D Catastrophic Coverage Stage threshold is increasing from \$7,050 to \$7,400 for calendar year 2023.*

*If your drug plan includes a Coverage Gap Stage, the Initial Coverage Stage threshold is increasing from \$4,430 to \$4,660 for calendar year 2023.*

## **Mental Health Services and Substance Use Disorder Treatment Cost Share for Certain Plans**

*To meet Mental Health Parity and Addiction Equity Act ("MHPAEA") requirements, Cost Share for the following services will be "no charge," subject to the Plan Deductible (if applicable) for certain non-Medicare plans:*

- *Behavioral health treatment for autism spectrum disorder*
- *Partial hospitalization and other intensive psychiatric treatment programs under "Mental health Services"*
- *Intensive outpatient and day-treatment programs under "Substance Use Disorder Treatment"*

*The impacted plans can be identified as follows:*

- *Scenario 1:*
  - *Cost Share for "All other laboratory tests" is no charge, and*
  - *Cost Share for "Basic imaging Services, such as diagnostic and therapeutic X-rays, mammograms, and ultrasounds" is no charge, and*
  - *Cost Share for "Outpatient surgery and outpatient procedures" is greater than \$0*
- *Scenario 2:*
  - *Cost Share for "All other laboratory tests" is \$10, and*
  - *Cost Share for "Basic imaging Services, such as diagnostic and therapeutic X-rays, mammograms, and ultrasounds" is \$10, and*
  - *Cost Share for "Outpatient surgery and outpatient procedures" is greater than \$0*

## **Over-the-Counter Health and Wellness products**

*Due to a change in policy, in Medicare EOCs when Medicare is Secondary Coverage where a Group has purchased the transportation or enhanced meals benefit, we have added coverage for Over-the-Counter (OTC) Health and Wellness products obtained through our OTC catalog (No charge for a quarterly benefit limit of \$70), in the "Benefits and Your Cost Share" section.*

## **Plan Out of Pocket Maximum**

*Due to a change in policy, in Medicare EOCs with a Plan Out-of-Pocket Maximum of \$1,500 for any one Member, the maximum will be decreased to \$1,000.*

## **Renewal**

*For consistency with state law, under "Renewal" in the "Term of Agreement and Renewal" section of Agreements, we have removed the specific timeframe for providing prior written notice of any offer to renew the Agreement. Notice will be provided in a timely manner, consistent with applicable state and federal requirements.*

## **Timely Access to Care (SB 221)**

*In accordance with state law effective July 1, 2022, under "Timely Access to Care" in the "How to Obtain Services" section of non-Medicare EOCs, we have added a new access standard for follow-up (non-urgent) mental health care or*

*substance use disorder treatment appointments with a practitioner other than a physician, for those undergoing a course of treatment for an ongoing mental health or substance use disorder condition. We have also reorganized this section for readability and to better align with the terminology in state law.*

## **Global Clarifications to the Agreement, including EOC documents**

### **Claims**

Under "Initial Claims" in the "Post-Service Claims and Appeals" section of non-Medicare EOCs, we have clarified the process by which a member may submit a claim for Emergency Services, Post-Stabilization Care, Out-of-Area Urgent Care, and emergency ambulance Services.

### **Confidential Information (AB 1184)**

For consistency with state law effective July 1, 2022, under "Privacy Practices" in the "Miscellaneous Provisions" section of non-Medicare EOCs, we have clarified that a member may request a confidential communication by completing a confidential communication request form available on [kp.org](http://kp.org).

### **Covid-19 Vaccines**

In Medicare EOCs, we have added Covid-19 vaccines to the list of immunizations under "Preventive Services" in the "Benefits and Your Cost Share" section.

### **Deductibles and Out of Pocket Maximums**

Under "Deductibles and Out-of-Pocket Maximums" in the "Cost Share Summary" section of non-Medicare EOCs, we have clarified that if a Member experiences a plan change in the middle of their current Accumulation Period, their deductible and out-of-pocket maximum amounts may increase or decrease, therefore changing the amount that must accumulate during their current Accumulation Period.

### **Grievances**

Under "How to file" in the "Grievances" section of non-Medicare EOCs, we have clarified the process by which a member may submit a claim or grievance electronically, orally, or in writing.

### **Mail Order Service**

Under "Mail-order service" in the "Outpatient Prescription Drugs, Supplies, and Supplements" section of EOCs, we have updated the mailing timeframe for prescription refills from "7 to 10 days" to "3 to 5 days" to align with other Plan materials. Additionally, we have revised the "note" in this section for clarity and to explain that prescription drugs cannot be mailed to all states.

### **Notices**

Under "Notices Regarding Your Coverage" in the "Miscellaneous Provisions" section of EOCs, we have clarified that a Subscriber is responsible for notifying their Group of any change in contact information.

### **Receiving Care Outside of Your Home Region Service Area**

Under "Receiving Care Outside of Your Home Region Service Area" in the "How to Obtain Services" section of EOCs, we have simplified the description of how to receive care when you are away from your Home Region.

### **Surrogacy**

We have moved the definition of Surrogacy Arrangements to the "Definitions" section of the EOC. Previously this definition appeared in two places in the EOC: under "Surrogacy" in the "Exclusions" section and under "Surrogacy Arrangements" in the "Reductions" section.

### **Termination for Nonpayment of Cal-COBRA Premiums**

We have simplified language describing the termination process under "Termination for nonpayment of Cal-COBRA Premiums" in the "Continuation of Membership" section of non-Medicare EOCs. The details removed from this section can

be found in the notices sent to Members regarding nonreceipt of payment and termination for nonpayment of Cal-COBRA Premiums.

## **Calculating Premiums**

To calculate the amount of Full Premiums that apply to a Family (a Subscriber and all of their Dependents):

1. If this *Agreement* includes more than one contract option, determine the coverage (*EOCs* and contract options) that apply to each Member in the Family (for example, Traditional Plan and any Ancillary Coverage).
2. Determine the family role type and Medicare status of each Member (for family role types, please see the “Definitions” section of the *EOC* for the definition of Subscriber, Dependent, and Spouse).
3. Identify the Premiums for each Member for each *EOC* and contract option (including contract options issued through a separate contract) based on the family role type and Medicare status of each Member:
  - Premiums for coverage issued under this *Agreement* appear in the Premium tables below.
  - If this *Agreement* includes a POS Plan contract option, the amounts shown below for the POS Plan (for Large Groups) product includes premiums for the Health Plan and Kaiser Permanente Insurance Company (KPIC) portions of Group’s POS Plan coverage, and Group submits payment for this coverage as part of Full Premium.
  - If Ancillary Coverage has been issued under a separate contract and Premiums for that coverage are not listed in the Premium tables below, refer to that contract for Premiums. This Ancillary Coverage is part of the contract options selected by Group, and Group submits payment for this Ancillary Coverage as part of Full Premium.
4. Add the amounts of Premiums for each Member together to arrive at the total, Full Premiums required for the Family.

## **Monthly Premiums for Kaiser Permanente Deductible HMO Plan — EOC # 1**

*DHMO 11299 NCR ACTIVE COMPOSITE*

### **Members under age 65 who are not eligible for Medicare**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

### **Members under age 65 who are eligible for or have Medicare Part A only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

### **Members under age 65 who are eligible for or have Medicare Part B only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

### **Members under age 65 who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

### **Members under age 65 who are enrolled in another carrier’s Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members under age 65 when Medicare is secondary**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

**Members age 65 and over whose Medicare eligibility is unknown**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over who are eligible for or have Medicare Part A only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are eligible for or have Medicare Part B only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are enrolled in another carrier's Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over when Medicare is secondary**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

**Note:** Members who are “eligible for” Medicare Part A or B are those who would qualify for Medicare Part A or B coverage if they applied for it. Members who “have” Medicare Part A or B are those who have been granted Medicare Part A or B coverage. Medicare Part A provides inpatient coverage and Part B provides outpatient coverage.

## **Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D — EOC # 2**

*SR ADV GRP HMO NCR ACTIVE COMPOSITE*

| Family role type          | Medicare Parts A & B | Medicare Part B only |
|---------------------------|----------------------|----------------------|
| Subscriber                | \$237.72             | \$547.72             |
| 1st Dependent             | \$237.72             | \$547.72             |
| 2nd Dependent             | \$237.72             | \$547.72             |
| Each additional Dependent | \$237.72             | \$547.72             |

### **Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage — EOC # 3**

#### *NCR WORK AGED ASSIGN ACTIVE COMPOSITE*

For Members enrolled in Senior Advantage when federal law requires that Group's health care plan be primary and Medicare coverage be secondary, the Premiums are:

| Family role type | Premiums   |
|------------------|------------|
| Subscriber       | \$1,228.67 |

### **Monthly Premiums for Kaiser Permanente Deductible HMO Plan — EOC # 4**

#### *DHMO 11299 NCR EARLY RETIREES COMPOSITE*

#### **Members under age 65 who are not eligible for Medicare**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,750.83 |
| Each additional Dependent | \$0.00     |

#### **Members under age 65 who are eligible for or have Medicare Part A only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,750.83 |
| Each additional Dependent | \$0.00     |

#### **Members under age 65 who are eligible for or have Medicare Part B only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,750.83 |
| Each additional Dependent | \$0.00     |

#### **Members under age 65 who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,750.83 |
| Each additional Dependent | \$0.00     |

#### **Members under age 65 who are enrolled in another carrier's Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

#### **Members under age 65 when Medicare is secondary**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,750.83 |
| Each additional Dependent | \$0.00     |

#### **Members age 65 and over whose Medicare eligibility is unknown**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over who are eligible for or have Medicare Part A only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are eligible for or have Medicare Part B only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are enrolled in another carrier's Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over when Medicare is secondary**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,750.83 |
| Each additional Dependent | \$0.00     |

**Note:** Members who are “eligible for” Medicare Part A or B are those who would qualify for Medicare Part A or B coverage if they applied for it. Members who “have” Medicare Part A or B are those who have been granted Medicare Part A or B coverage. Medicare Part A provides inpatient coverage and Part B provides outpatient coverage.

**Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D — EOC # 5***SR ADV GRP HMO NCR EARLY RETIREES COMPOSITE*

| Family role type          | Medicare Parts A & B | Medicare Part B only |
|---------------------------|----------------------|----------------------|
| Subscriber                | \$237.72             | \$547.72             |
| 1st Dependent             | \$237.72             | \$547.72             |
| 2nd Dependent             | \$237.72             | \$547.72             |
| Each additional Dependent | \$237.72             | \$547.72             |

**Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage — EOC # 6***NCR WORK AGED ASSIGN EARLY RETIREES COMPOSITE*

For Members enrolled in Senior Advantage when federal law requires that Group's health care plan be primary and Medicare coverage be secondary, the Premiums are:

| Family role type | Premiums   |
|------------------|------------|
| Subscriber       | \$1,750.83 |

## **Monthly Premiums for Kaiser Permanente Deductible HMO Plan — EOC # 7**

DHMO 11299 NCR COBRA

### **Members under age 65 who are not eligible for Medicare**

| <b>Family role type</b>   | <b>Premiums</b> |
|---------------------------|-----------------|
| Subscriber                | \$1,228.67      |
| Each additional Dependent | \$0.00          |

### **Members under age 65 who are eligible for or have Medicare Part A only**

| <b>Family role type</b>   | <b>Premiums</b> |
|---------------------------|-----------------|
| Subscriber                | \$1,228.67      |
| Each additional Dependent | \$0.00          |

### **Members under age 65 who are eligible for or have Medicare Part B only**

| <b>Family role type</b>   | <b>Premiums</b> |
|---------------------------|-----------------|
| Subscriber                | \$1,228.67      |
| Each additional Dependent | \$0.00          |

### **Members under age 65 who are eligible for or have Medicare Parts A&B**

| <b>Family role type</b>   | <b>Premiums</b> |
|---------------------------|-----------------|
| Subscriber                | \$1,228.67      |
| Each additional Dependent | \$0.00          |

### **Members under age 65 who are enrolled in another carrier's Medicare Risk product**

| <b>Family role type</b>   | <b>Premiums</b> |
|---------------------------|-----------------|
| Subscriber                | \$1,704.63      |
| Each additional Dependent | \$1,704.63      |

### **Members under age 65 when Medicare is secondary**

| <b>Family role type</b>   | <b>Premiums</b> |
|---------------------------|-----------------|
| Subscriber                | \$1,228.67      |
| Each additional Dependent | \$0.00          |

### **Members age 65 and over whose Medicare eligibility is unknown**

| <b>Family role type</b>   | <b>Premiums</b> |
|---------------------------|-----------------|
| Subscriber                | \$1,704.63      |
| Each additional Dependent | \$1,704.63      |

### **Members age 65 and over who are eligible for or have Medicare Part A only**

| <b>Family role type</b>   | <b>Premiums</b> |
|---------------------------|-----------------|
| Subscriber                | \$1,293.98      |
| Each additional Dependent | \$1,293.98      |

### **Members age 65 and over who are eligible for or have Medicare Part B only**

| <b>Family role type</b>   | <b>Premiums</b> |
|---------------------------|-----------------|
| Subscriber                | \$1,704.63      |
| Each additional Dependent | \$1,704.63      |

**Members age 65 and over who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are enrolled in another carrier's Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over when Medicare is secondary**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

**Note:** Members who are “eligible for” Medicare Part A or B are those who would qualify for Medicare Part A or B coverage if they applied for it. Members who “have” Medicare Part A or B are those who have been granted Medicare Part A or B coverage. Medicare Part A provides inpatient coverage and Part B provides outpatient coverage.

**Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D — EOC # 8**

*SR ADV GRP HMO NCR COBRA*

| Family role type          | Medicare Parts A & B | Medicare Part B only |
|---------------------------|----------------------|----------------------|
| Subscriber                | \$237.72             | \$547.72             |
| 1st Dependent             | \$237.72             | \$547.72             |
| 2nd Dependent             | \$237.72             | \$547.72             |
| Each additional Dependent | \$237.72             | \$547.72             |

**Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage — EOC # 9**

*NCR WORK AGED ASSIGN COBRA*

For Members enrolled in Senior Advantage when federal law requires that Group's health care plan be primary and Medicare coverage be secondary, the Premiums are:

| Family role type | Premiums   |
|------------------|------------|
| Subscriber       | \$1,228.67 |

**Monthly Premiums for Kaiser Permanente Deductible HMO Plan — EOC # 10**

*DHMO 11299 NCR EARLY RETIREES 3 TIER*

**Members under age 65 who are not eligible for Medicare**

| Family role type | Premiums |
|------------------|----------|
| Subscriber       | \$882.98 |
| 1st Dependent    | \$882.98 |
| 2nd Dependent    | \$812.35 |

| Family role type          | Premiums |
|---------------------------|----------|
| Each additional Dependent | \$0.00   |

**Members under age 65 who are eligible for or have Medicare Part A only**

| Family role type          | Premiums |
|---------------------------|----------|
| Subscriber                | \$882.98 |
| 1st Dependent             | \$882.98 |
| 2nd Dependent             | \$812.35 |
| Each additional Dependent | \$0.00   |

**Members under age 65 who are eligible for or have Medicare Part B only**

| Family role type          | Premiums |
|---------------------------|----------|
| Subscriber                | \$882.98 |
| 1st Dependent             | \$882.98 |
| 2nd Dependent             | \$812.35 |
| Each additional Dependent | \$0.00   |

**Members under age 65 who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums |
|---------------------------|----------|
| Subscriber                | \$882.98 |
| 1st Dependent             | \$882.98 |
| 2nd Dependent             | \$812.35 |
| Each additional Dependent | \$0.00   |

**Members under age 65 who are enrolled in another carrier's Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| 1st Dependent             | \$1,704.63 |
| 2nd Dependent             | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members under age 65 when Medicare is secondary**

| Family role type          | Premiums |
|---------------------------|----------|
| Subscriber                | \$882.98 |
| 1st Dependent             | \$882.98 |
| 2nd Dependent             | \$812.35 |
| Each additional Dependent | \$0.00   |

**Members age 65 and over whose Medicare eligibility is unknown**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| 1st Dependent             | \$1,704.63 |
| 2nd Dependent             | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over who are eligible for or have Medicare Part A only**

| Family role type | Premiums   |
|------------------|------------|
| Subscriber       | \$1,293.98 |
| 1st Dependent    | \$1,293.98 |

| Family role type          | Premiums   |
|---------------------------|------------|
| 2nd Dependent             | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are eligible for or have Medicare Part B only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| 1st Dependent             | \$1,704.63 |
| 2nd Dependent             | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,293.98 |
| 1st Dependent             | \$1,293.98 |
| 2nd Dependent             | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are enrolled in another carrier's Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| 1st Dependent             | \$1,704.63 |
| 2nd Dependent             | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over when Medicare is secondary**

| Family role type          | Premiums |
|---------------------------|----------|
| Subscriber                | \$882.98 |
| 1st Dependent             | \$882.98 |
| 2nd Dependent             | \$812.35 |
| Each additional Dependent | \$0.00   |

**Note:** Members who are “eligible for” Medicare Part A or B are those who would qualify for Medicare Part A or B coverage if they applied for it. Members who “have” Medicare Part A or B are those who have been granted Medicare Part A or B coverage. Medicare Part A provides inpatient coverage and Part B provides outpatient coverage.

**Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D — EOC # 11**

*SR ADV GRP HMO NCR EARLY RETIREES 3 TIER*

| Family role type          | Medicare Parts A & B | Medicare Part B only |
|---------------------------|----------------------|----------------------|
| Subscriber                | \$237.72             | \$547.72             |
| 1st Dependent             | \$237.72             | \$547.72             |
| 2nd Dependent             | \$237.72             | \$547.72             |
| Each additional Dependent | \$237.72             | \$547.72             |

**Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage — EOC # 12**

*NCR WORK AGED ASSIGN EARLY RETIREES 3 TIER*

For Members enrolled in Senior Advantage when federal law requires that Group's health care plan be primary and Medicare coverage be secondary, the Premiums are:

| <b>Family role type</b> | <b>Premiums</b> |
|-------------------------|-----------------|
| Subscriber              | \$882.98        |
| 1st Dependent           | \$882.98        |
| 2nd Dependent           | \$812.35        |

## Enrollment Unit Chart

**Contract name:** FRESNO UNIFIED SCHOOL DISTRICT

**Group ID:** 603815

**Contract:** 1

The charts below describe how the coverage your Group has purchased (called *contract options*) are organized into administrative groupings (called *enrollment units*) for the purposes of enrollment and billing. Please keep this document handy for future reference as the information it contains will be helpful when reporting membership changes.

An *Evidence of Coverage (EOC)* for each Health Plan coverage that your Group has purchased is incorporated into the enclosed *Group Agreement* (the *EOC* number is the same as the *contract option* number). If your Group has purchased non-Health Plan coverage (such as dental coverage), the carrier(s) for the applicable coverage will send its agreement to your Group under separate cover.

**Contract option:** A unique *contract option* name and number exists for each coverage option that you offer to your Members. For example, if you offer the same benefits to all of your Members, but have different eligibility rules for different segments of your membership, you will have a separate *contract option* for each coverage option.

**Enrollment unit:** An *enrollment unit* is a grouping of *contract options* for a specific segment of your Member population for enrollment and billing purposes. If there are *contract options* only available to a specific segment of your Member population, then there will be a distinct *enrollment unit* for that segment. If your Member population is billed separately, there will be a separate *enrollment unit* (or billing unit) for each segment. Note: An enrollment unit may also be referred to as a *subgroup*.

The following are the *enrollment units* associated with this contract:

**Enrollment unit number:** 0

**Enrollment unit name:** FUSD - ACTIVES/COMPOSITE

**Billing contact:** Admin Billing

| Contract Option | Product name   | Contract option name                  |
|-----------------|--|---------------------------------------|
| 1               | Kaiser Permanente Deductible HMO Plan  | DHMO 11299 NCR ACTIVE COMPOSITE       |
| 2               | Kaiser Permanente Senior Advantage (HMO) with Part D                                     | SR ADV GRP HMO NCR ACTIVE COMPOSITE   |
| 3               | Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage | NCR WORK AGED ASSIGN ACTIVE COMPOSITE |
| 17              | Silver&Fit® Healthy Aging and Exercise Program   | SILVER AND FIT NCR_ACTIVE COMPOSITE   |

**Enrollment unit number:** 1

**Enrollment unit name:** FUSD - EARLY RETIREES/COMPOSITE

**Billing contact:** Admin Billing

| Contract Option | Product name   | Contract option name                          |
|-----------------|--|---|
| 4               | Kaiser Permanente Deductible HMO Plan  | DHMO 11299 NCR EARLY RETIREES COMPOSITE       |
| 5               | Kaiser Permanente Senior Advantage (HMO) with Part D                                     | SR ADV GRP HMO NCR EARLY RETIREES COMPOSITE   |
| 6               | Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage | NCR WORK AGED ASSIGN EARLY RETIREES COMPOSITE |

| Contract Option | Product name                                   | Contract option name                        |
|-----------------|--|---|
| 18              | Silver&Fit® Healthy Aging and Exercise Program | SILVER AND FIT NCR EARLY RETIREES COMPOSITE |

**Enrollment unit number:** 2

**Enrollment unit name:** FUSD - MEDICARE RETIREES/3TIER

**Billing contact:** Admin Billing

| Contract Option | Product name   | Contract option name                       |
|-----------------|--|--|
| 10              | Kaiser Permanente Deductible HMO Plan  | DHMO 11299 NCR EARLY RETIREES 3 TIER       |
| 11              | Kaiser Permanente Senior Advantage (HMO) with Part D                                     | SR ADV GRP HMO NCR EARLY RETIREES 3 TIER   |
| 12              | Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage | NCR WORK AGED ASSIGN EARLY RETIREES 3 TIER |
| 16              | Silver&Fit® Healthy Aging and Exercise Program   | SILVER AND FIT_ NCR EARLY RETIREES 3 TIER  |

**Enrollment unit number:** 7000

**Enrollment unit name:** FUSD - COMPOSITE/COBRA

**Billing contact:** Admin Billing

| Contract Option | Product name   | Contract option name       |
|-----------------|--|----------------------------|
| 7               | Kaiser Permanente Deductible HMO Plan  | DHMO 11299 NCR COBRA       |
| 8               | Kaiser Permanente Senior Advantage (HMO) with Part D                                     | SR ADV GRP HMO NCR COBRA   |
| 9               | Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage | NCR WORK AGED ASSIGN COBRA |

**Enrollment unit number:** 8500

**Enrollment unit name:** FRESNO UNIFIED SCHOOL-LIS REFUNDS

**Billing contact:** FRANCEEN HANLEY

| Contract Option | Product name   | Contract option name                  |
|-----------------|--|---------------------------------------|
| 1               | Kaiser Permanente Deductible HMO Plan  | DHMO 11299 NCR ACTIVE COMPOSITE       |
| 2               | Kaiser Permanente Senior Advantage (HMO) with Part D                                     | SR ADV GRP HMO NCR ACTIVE COMPOSITE   |
| 3               | Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage | NCR WORK AGED ASSIGN ACTIVE COMPOSITE |
| 17              | Silver&Fit® Healthy Aging and Exercise Program   | SILVER AND FIT NCR_ACTIVE COMPOSITE   |



**Kaiser Foundation Health Plan, Inc.  
Northern California Region**

*A nonprofit corporation*

## **Group Agreement for FRESNO UNIFIED SCHOOL DISTRICT**

Group ID: 603815 Contract: 1 Version: 35

**January 1, 2023, through December 31, 2023**

## TABLE OF CONTENTS

|  |    |
|--|----|
| Introduction .....   | 1  |
| Health Plan and Other Ancillary Products .....   | 1  |
| Term of <i>Agreement</i> and Renewal .....   | 2  |
| Term of <i>Agreement</i> .....   | 2  |
| Renewal .....  | 2  |
| Amendment of <i>Agreement</i> .....  | 2  |
| Amendments Effective on your Group's Anniversary Date .....                                      | 2  |
| Amendments Related to Government Approval .....  | 2  |
| Amendment Due to Medicare Changes .....  | 2  |
| Amendment Due to Tax or Other Charges .....  | 3  |
| Other Amendments .....   | 3  |
| Acceptance of Amendments .....   | 3  |
| Termination of <i>Agreement</i> .....  | 3  |
| Termination on Notice .....  | 3  |
| Termination Due to Nonacceptance of Amendments .....   | 4  |
| Termination for Nonpayment .....   | 4  |
| Termination for Fraud or Intentionally Furnishing Incorrect or Incomplete Information .....      | 4  |
| Termination for Violation of Contribution or Participation Requirements .....                    | 5  |
| Termination for Discontinuance of a Product or all Products within a Market .....                | 5  |
| Contribution and Participation Requirements .....  | 5  |
| Miscellaneous Provisions .....   | 6  |
| Assignment .....   | 6  |
| Attorney Fees and Costs .....  | 6  |
| Confidential Information about Health Plan or its Affiliates .....                               | 6  |
| Contract Providers .....   | 7  |
| Delegation of Claims Review .....  | 7  |
| Enrollment Application Requirements .....  | 7  |
| Grandfathered Health Plan Coverage .....   | 7  |
| Governing Law .....  | 8  |
| Member Information .....   | 8  |
| No Waiver .....  | 9  |
| Notices .....  | 9  |
| Open Enrollment .....  | 9  |
| Other Group coverage that covers Essential Health Benefits .....                                 | 9  |
| Reporting Membership Changes and Retroactivity .....   | 10 |
| Representation Regarding Waiting Periods .....   | 10 |
| Right to Examine Records .....   | 11 |
| Social Security and Tax Identification Numbers .....   | 11 |
| Premiums .....   | 11 |
| Due Date and Payment of Premiums .....   | 11 |
| New Members .....  | 11 |
| Membership Termination .....   | 11 |
| Premium Rebates .....  | 12 |
| Medicare .....   | 12 |
| Subscriber Contributions for Medicare Part C and Part D Coverage .....                           | 12 |
| Calculating Premiums .....   | 14 |
| Monthly Premiums for Kaiser Permanente Deductible HMO Plan — <i>EOC # 1</i> .....                | 14 |
| Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D — <i>EOC # 2</i> ..... | 15 |

|  |    |
|--|----|
| Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage — EOC # 3 .....  | 16 |
| Monthly Premiums for Kaiser Permanente Deductible HMO Plan — EOC # 4 .....   | 16 |
| Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D — EOC # 5 .....                                      | 17 |
| Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage — EOC # 6 .....  | 17 |
| Monthly Premiums for Kaiser Permanente Deductible HMO Plan — EOC # 7 .....   | 18 |
| Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D — EOC # 8 .....                                      | 19 |
| Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage — EOC # 9 .....  | 19 |
| Monthly Premiums for Kaiser Permanente Deductible HMO Plan — EOC # 10 .....  | 19 |
| Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D — EOC # 11 .....                                     | 21 |
| Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage — EOC # 12 ..... | 22 |
| Agreement Signature Page .....   | 23 |
| Acceptance of Agreement .....  | 23 |
| Binding Arbitration .....  | 23 |
| Signatures .....   | 23 |

## Introduction

This Group Agreement (*Agreement*), including the *Evidence of Coverage (EOC)* and other documents listed below under “Health Plan and Other Ancillary Products,” the group application that Group submitted to Health Plan, and any amendments to any of them, all of which are incorporated into this *Agreement* by reference, constitute the contract between Kaiser Foundation Health Plan, Inc., (Health Plan) and FRESNO UNIFIED SCHOOL DISTRICT (Group).

If Group has applied for Ancillary Coverage through Health Plan, provided under a separate contract, it is the intent of Group and Health Plan that coverage under this Agreement and those other contract(s) be treated as one package of benefits for the purposes of term, renewal, termination and payment of Premiums.

In consideration of timely payment of Premium, Health Plan will provide or arrange for covered Services to Members in accord with the documents listed below under “Health Plan and Other Ancillary Products.”

## Health Plan and Other Ancillary Products

### Health Plan products, including Ancillary Coverage offered by Health Plan

| <u>Product name</u>  | <u>Contract option name for product</u>       | <u>EOC #</u> |
|--|---|--------------|
| Kaiser Permanente Deductible HMO Plan  | DHMO 11299 NCR ACTIVE COMPOSITE               | 1            |
| Kaiser Permanente Senior Advantage (HMO) with Part D                                     | SR ADV GRP HMO NCR ACTIVE COMPOSITE           | 2            |
| Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage | NCR WORK AGED ASSIGN ACTIVE COMPOSITE         | 3            |
| Kaiser Permanente Deductible HMO Plan  | DHMO 11299 NCR EARLY RETIREES COMPOSITE       | 4            |
| Kaiser Permanente Senior Advantage (HMO) with Part D                                     | SR ADV GRP HMO NCR EARLY RETIREES COMPOSITE   | 5            |
| Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage | NCR WORK AGED ASSIGN EARLY RETIREES COMPOSITE | 6            |
| Kaiser Permanente Deductible HMO Plan  | DHMO 11299 NCR COBRA                          | 7            |
| Kaiser Permanente Senior Advantage (HMO) with Part D                                     | SR ADV GRP HMO NCR COBRA                      | 8            |
| Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage | NCR WORK AGED ASSIGN COBRA                    | 9            |
| Kaiser Permanente Deductible HMO Plan  | DHMO 11299 NCR EARLY RETIREES 3 TIER          | 10           |
| Kaiser Permanente Senior Advantage (HMO) with Part D                                     | SR ADV GRP HMO NCR EARLY RETIREES 3 TIER      | 11           |
| Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage | NCR WORK AGED ASSIGN EARLY RETIREES 3 TIER    | 12           |
| Silver&Fit® Healthy Aging and Exercise Program   | SILVER AND FIT_ NCR EARLY RETIREES 3 TIER     | 16           |
| Silver&Fit® Healthy Aging and Exercise Program   | SILVER AND FIT NCR_ACTIVE COMPOSITE           | 17           |
| Silver&Fit® Healthy Aging and Exercise Program   | SILVER AND FIT NCR EARLY RETIREES COMPOSITE   | 18           |

### Pediatric dental coverage

Not applicable

### Other Ancillary Coverage

Not applicable

FRESNO UNIFIED SCHOOL DISTRICT

Group ID: 603815

Contract: 1 Version: 35 Effective: 1/1/23–12/31/23

Date: September 23, 2022

In this *Agreement*, some capitalized terms have special meaning; please see the “Definitions” section in the *EOC* documents for definitions of terms that are used in *EOC* documents and this *Agreement*.

## **Term of Agreement and Renewal**

### **Term of Agreement**

Unless terminated as set forth in the “Termination of *Agreement*” section, this *Agreement* is effective from January 1, 2023, through December 31, 2023.

### **Renewal**

This *Agreement* does not automatically renew. If Group complies with all of the terms of this *Agreement*, Health Plan will offer to renew the *Agreement*, upon 60 days prior written notice to Group, by doing one of the following:

- Providing Group with a new *Group Agreement* to become effective immediately after termination of this *Agreement*
- Extending the term of this *Agreement* and making other changes pursuant to “Amendments Effective on your Group’s Anniversary Date” in the “Amendment of *Agreement*” section
- Sending Group a renewal notice, which will include a summary of changes to this *Agreement* that will become effective immediately after termination of this *Agreement*. The new *Group Agreement* will incorporate the changes summarized in the renewal notice. Health Plan will send Group the new *Group Agreement* after Group confirms it wants to make additional changes or 60 days after Group’s Anniversary Date, if Group does not confirm

If Group does not want to renew the *Agreement*, Group must give Health Plan written notice as described under “Termination on Notice” or “Termination due to Nonacceptance of Amendments” in the “Termination of *Agreement*” section.

Note: Your Group’s Anniversary Date is January 1.

## **Amendment of Agreement**

### **Amendments Effective on your Group’s Anniversary Date**

Upon 60 days prior written notice to Group, Health Plan may extend the term of this *Agreement* and make other changes by amending this *Agreement* effective January 1 (the Anniversary Date).

### **Amendments Related to Government Approval**

If Health Plan notified Group that Health Plan had not received all necessary governmental approvals related to this *Agreement*, Health Plan may amend this *Agreement* by giving written notice to Group after receiving all necessary governmental approvals. Any such government-approved provisions go into effect on January 1, 2023 (unless the government requires a later effective date).

### **Amendment Due to Medicare Changes**

Health Plan contracts on a calendar year basis with the Centers for Medicare & Medicaid Services (CMS) to offer Kaiser Permanente Senior Advantage. Health Plan may amend this *Agreement* to change any Kaiser Permanente Senior Advantage *EOCs* and Premiums effective January 1, 2024 (unless the federal government requires or allows a different effective date).

The amendment may include an increase or decrease in Premiums and benefits (including Member Cost Sharing and any Medicare Part D coverage level thresholds). Health Plan will give Group written notice of any such amendment.

In addition, Health Plan may amend this *Agreement* at any time by giving written notice to Group, in order to increase any benefits of any Medicare product approved by the Centers for Medicare & Medicaid Services (CMS).

### **Amendment Due to Tax or Other Charges**

If a government agency or other taxing authority imposes or increases a tax or other charge (other than a tax on or measured by net income) upon Health Plan or Plan Providers (or any of their activities), then upon 60 days prior written notice, Health Plan may increase Group's Premiums to include Group's share of the new or increased tax or charge. Group's share will be determined by dividing the number of Members enrolled through Group by the total number of members enrolled in Health Plan's Northern California Region.

### **Other Amendments**

Health Plan may amend this *Agreement* at any time by giving written notice to Group, in order to address any law or regulatory requirement, which may include an increase in Premiums to reflect an increase in costs to Health Plan or Plan Providers (Health Plan will give Group 60 days prior written notice of any increase in Premiums or reduction in benefits).

### **Acceptance of Amendments**

All amendments are deemed accepted by Group unless Group gives Health Plan written notice of nonacceptance within 15 days after the date of Health Plan's amendment notice, in which case this *Agreement* will terminate pursuant to "Termination due to Nonacceptance of Amendments" in the "Termination of *Agreement*" section.

## **Termination of Agreement**

This *Agreement* will terminate under any of the conditions listed below. All rights to benefits under this *Agreement* end on the termination date, except as expressly provided in the "Termination of Membership" or "Continuation of Membership" sections of an *Evidence of Coverage*. The termination date is the first day when this *Agreement* is no longer in effect (for example, if the termination date is January 1, 2024, the last minute this *Agreement* was in effect was at 11:59 p.m. on December 31, 2023).

If Health Plan terminates this *Agreement*, Health Plan will give Group written notice. In the case of "Termination for Nonpayment," "Termination for Fraud or Intentionally Furnishing Incorrect or Incomplete Information," and "Termination for Discontinuance of a Product or all Products within a Market," Health Plan will provide both advance notice of the termination in addition to a final notice of termination. Within five business days of receipt of an advance or final notice of termination, Group will mail to each Subscriber a legible copy of the notice and will give Health Plan proof of that mailing and of the date thereof.

### **Termination on Notice**

#### **If Group has Kaiser Permanente Senior Advantage Members**

If Group has Senior Advantage Members enrolled under this *Agreement* at the time Health Plan receives written notice from Group that it is terminating this *Agreement*, Group may terminate this *Agreement* effective as of the Anniversary Date by giving prior written notice to Health Plan at least 30 days prior to the Anniversary Date, except that the termination will be effective on the first of the month following the Anniversary Date if the Anniversary Date is not the first of the month. Group remains responsible for remitting all amounts payable relating to this *Agreement*, including Premiums, for the period through the termination date.

### **If Group does not have Kaiser Permanente Senior Advantage Members**

If Group does not have Senior Advantage Members enrolled under this Agreement at the time Health Plan receives written notice from Group that it is terminating this Agreement, Group may terminate this Agreement effective as of the Anniversary Date by giving prior written notice to Health Plan at least 15 days prior to the Anniversary Date, except that termination will be effective on the first of the month following the Anniversary Date if the Anniversary Date is not the first of the month. Group remains responsible for remitting all amounts payable relating to this Agreement, including Premiums, for the period through the termination date.

### **Termination Due to Nonacceptance of Amendments**

All amendments are deemed accepted by Group unless Group gives Health Plan written notice of nonacceptance within 15 days after the date of Health Plan's amendment notice and Group remits all amounts payable related to this *Agreement*, including Premiums, for the period prior to the amendment effective date, in which case this *Agreement* will terminate on the following date, as applicable:

- In the case of amendments described in the "Amendment of *Agreement*" section under "Amendments Related to Government Approval" and "Amendments Due to Medicare Changes," and amendments described under "Other Amendments" that do not require 60 days notice by Health Plan, if Group has Kaiser Permanente Senior Advantage Members enrolled under this *Agreement* at the time Health Plan receives written notice of nonacceptance, the termination date will be first of the month following 30 days after Health Plan receives written notice of nonacceptance
- In all other cases, the termination date will be the day before the effective date of the amendment

### **Termination for Nonpayment**

Premiums are due for the Full Premium owed as described in the "Premiums" section. If Health Plan does not receive the required Premium payment for all coverage issued under this *Agreement* on or before the due date, we will send a notice of nonpayment to Group as described under "Notices" in the "Miscellaneous Provisions" section. This notice will include the following information:

- A statement that we have not received Full Premium payment and that we will terminate this *Agreement* for nonpayment if we do not receive the required Premiums by the specified date
- The amount of Premiums that are due

If we do not receive the required Premiums when due, the *Agreement* will terminate and all coverage issued under the *Agreement* will end on the date specified in the notice of nonpayment, which will be at least 30 days after the date of the notice. The *Agreement* will remain in effect during this grace period, but upon termination Group will be responsible for paying all past due Premiums, including the Premiums for this grace period.

We will mail a termination notice to Group as described under "Notices" in the "Miscellaneous Provisions" section if we do not receive Full Premium payment within 30 days after the date of the notice of nonreceipt of payment.

If Group has Kaiser Permanente Senior Advantage Members enrolled under this *Agreement* at the time Health Plan gives written notice to Group, Health Plan may terminate this *Agreement* effective on one date with respect to Members other than Senior Advantage Members and effective on a later date with respect to Senior Advantage Members, in order to comply with CMS termination notice requirements.

### **Termination for Fraud or Intentionally Furnishing Incorrect or Incomplete Information**

If Group commits fraud or intentionally furnishes incorrect or incomplete material information to Health Plan, Health Plan may terminate this *Agreement* by giving advance written notice to Group, and Group is liable for all unpaid Premiums up to the termination date.

If Group has Kaiser Permanente Senior Advantage Members enrolled under this *Agreement* at the time Health Plan gives written notice to Group, Health Plan may terminate this *Agreement* effective on one date with respect to Members other than Senior Advantage Members and effective on a later date with respect to Senior Advantage Members, in order to comply with CMS termination notice requirements.

### **Termination for Violation of Contribution or Participation Requirements**

If Group fails to comply with Health Plan's participation or contribution requirements (including those discussed in the "Contribution and Participation Requirements" section), Health Plan may terminate this *Agreement* by giving advance written notice to Group, and Group is liable for all unpaid Premiums up to the termination date.

If Group has Kaiser Permanente Senior Advantage Members enrolled under this *Agreement* at the time Health Plan gives written notice to Group, Health Plan may terminate this *Agreement* effective on one date with respect to Members other than Senior Advantage Members and effective on a later date with respect to Senior Advantage Members, in order to comply with CMS termination notice requirements.

### **Termination for Discontinuance of a Product or all Products within a Market**

#### **Grandfathered products**

Health Plan may terminate a particular product or all products offered in a small or large group market as permitted or required by law. If Health Plan discontinues offering a particular grandfathered product in a market, Health Plan may terminate this *Agreement* with respect to that product upon 90 days prior written notice to Group. Health Plan will offer Group another product that it makes available to groups in the small or large group market, as applicable. If Health Plan discontinues offering all products to groups in a small or large group market, as applicable, Health Plan may terminate this *Agreement* upon 180 days prior written notice to Group and Health Plan will not offer any other product to Group. A "product" is a combination of benefits and services that is defined by a distinct *Evidence of Coverage*.

#### **All other products**

Health Plan may terminate a particular product or all products offered in the group market as permitted or required by law. If Health Plan discontinues offering a particular product (other than a grandfathered product) in the group market, Health Plan may terminate this *Agreement* with respect to that product upon 90 days prior written notice to Group. Health Plan will offer Group another product that it makes available in the group market. If Health Plan discontinues offering all products in the group market, Health Plan may terminate this *Agreement* upon 180 days prior written notice to Group and Health Plan will not offer any other product to Group. A "product" is a combination of benefits and services that is defined by a distinct *Evidence of Coverage*.

## **Contribution and Participation Requirements**

No change in Group's contribution or participation requirements listed below is effective for purposes of this *Agreement* unless Health Plan consents in writing. As a condition to consenting to Group's revised contribution and participation requirements, Health Plan may require Group to agree to amend the Premiums, benefits, or other provisions of this *Agreement*.

Group must:

- Ensure that:
  - ◆ all Subscribers live or work inside the Service Area applicable to their coverage when they enroll (except that Group must ensure that Subscribers live inside the Service Area applicable to their coverage when they enroll if Group chooses not to have a "live or work" eligibility rule, and that Kaiser Permanente Senior Advantage Members live inside the Service Area applicable to their coverage when they enroll in Senior Advantage and thereafter)

- ♦ at least one employee, proprietor, or partner who lives or works inside the Service Area is eligible to enroll as a Subscriber
- Meet all applicable legal and contractual requirements, such as:
  - ♦ meet all Health Plan requirements set forth in the “Rate Assumptions and Requirements” section of the *Rate Proposal* document (Group’s Health Plan account manager can provide Group with a copy of the Rate Proposal if Group does not have one)
  - ♦ offer enrollment in accord with eligibility requirements in state law (for example, domestic partners must be eligible if married spouses are eligible and disabled dependents must be eligible if dependent children are eligible)

## **Miscellaneous Provisions**

### **Assignment**

Health Plan may assign this *Agreement*. Group may not assign this *Agreement* or any of the rights, interests, claims for money due, benefits, or obligations hereunder without Health Plan’s prior written consent. This *Agreement* shall be binding on the successors and permitted assignees of Health Plan and Group.

### **Attorney Fees and Costs**

If Health Plan or Group institutes legal action against the other to collect any sums owed under this *Agreement*, the party that substantially prevails will be reimbursed for its reasonable litigation expenses, including attorneys’ fees, by the other party.

### **Confidential Information about Health Plan or its Affiliates**

For the purposes of this “Confidential Information about Health Plan or its Affiliates” section, “Confidential Information” means any oral, written, or electronic information concerning Health Plan or its affiliates, if the information either is marked “confidential” or is by its nature proprietary or non-public, except that it does not include any of the following:

- Information that is or becomes available to the public other than as a result of disclosure by Group or its employees, advisors, or representatives
- Information that was available to Group or within its knowledge before Health Plan disclosed it to Group
- Information that becomes available to Group from a source other than Health Plan, but only if that source is not bound by a confidentiality agreement with Health Plan

If Group receives any Confidential Information, it will use that information only to evaluate Health Plan and actual or proposed group agreements with Health Plan. Group will ensure that the information is not disclosed to anyone other than a limited number of Group’s employees and advisors, and only to the extent necessary in connection with the evaluation of Health Plan and actual or proposed group agreements with Health Plan. Group will inform any such employees and advisors that the information is confidential and that they must treat it confidentially.

Upon Health Plan’s request Group will promptly return to Health Plan all Confidential Information, and will destroy any other copies and any notes or other Group documents about the information.

If Group is requested or required (by oral questions, interrogatories, request for information or documents, subpoena, civil investigative demand, or similar process) to disclose any Confidential Information, Group will give Health Plan prompt notice of the request or requirement, and Group will cooperate with Health Plan in seeking to legally avoid the disclosure. If, in the absence of a protective order, Group is legally compelled, in the opinion of its counsel, to disclose any of the information, Health Plan either will seek and obtain appropriate protective orders against the disclosure or will be deemed

to waive Group's compliance with the provisions of this "Confidential Information about Health Plan or its Affiliates" section to the extent necessary to satisfy the request or requirement.

Group understands (and will inform any employees and advisors who receive Confidential Information) that United States securities laws prohibit anyone who has material non-public information about a company from buying or selling that company's securities in reliance upon that information or from communicating the information to any other person or entity under circumstances in which it is reasonably foreseeable that the person or entity is likely to buy or sell that company's securities in reliance upon the information. Group agrees that it and its affiliates, associates, employees, agents, and advisors will not rely on any Confidential Information in directly or indirectly buying or selling any Health Plan securities.

Monetary damages would not be a sufficient remedy for any breach or threatened breach of this "Confidential Information about Health Plan or its Affiliates" section. Health Plan will be entitled to equitable relief by way of injunction or specific performance if Group or any of its officers, directors, employees, attorneys, accountants, agents, advisors, or representatives breach, or threaten to breach, any of the provisions of this "Confidential Information about Health Plan or its Affiliates" section.

Group's obligations under this "Confidential Information about Health Plan or its Affiliates" section will continue indefinitely and will survive the termination or expiration of this *Agreement*.

### **Contract Providers**

Health Plan will give Group written notice within a reasonable time of any termination or breach of contract by, or inability to perform of, any health care provider that contracts with Health Plan if Group may be materially and adversely affected thereby.

### **Delegation of Claims Review**

Group delegates to Health Plan the discretion to determine whether a Member is entitled to benefits under this *Agreement*. In making these determinations, Health Plan has discretionary authority to review claims in accord with the procedures contained in this *Agreement* and to construe this *Agreement* to determine whether the Member is entitled to benefits. If coverage under an *EOC* is subject to the Employee Retirement Income Security Act (ERISA) claims procedure regulation (29 CFR 2560.503-1), Health Plan is a "named claims fiduciary" to review claims under that *EOC*.

### **Enrollment Application Requirements**

Group must use enrollment application forms that are provided by Health Plan. If Group wants to use a different form or system for enrolling Members, Group must obtain Health Plan's prior approval of the form or system. Other forms and systems include a "universal" enrollment application form, interactive voice recording (IVR) enrollment system, or intranet online enrollment system. All forms and systems must meet Health Plan requirements for enrolling Members, including disclosure of binding arbitration in accord with Section 1363.1 of the California Health and Safety Code and other applicable law. Group must retain documentation of each Member's acceptance of the use of binding arbitration indefinitely, and upon request, must be able to produce documentation relating to a specific Member to Health Plan at any time. In the event that the contract between Health Plan and Group terminates or Group is unable to comply with this document retention requirement, Group must transfer possession of all such documentation to Health Plan in a mutually agreeable manner. Group's Health Plan account manager can provide Group with Health Plan's current requirements for enrollment application forms and systems.

### **Grandfathered Health Plan Coverage**

For any coverage identified in an *EOC* as a "grandfathered health plan" under the Patient Protection and Affordable Care Act and regulations, Group must immediately inform Health Plan if this coverage does not meet (or no longer meets) the requirements for grandfathered status including but not limited to any change in its contribution rate to the cost of any

grandfathered health plans during the plan year. Group represents that, for any coverage identified as a “grandfathered health plan” in the applicable *EOC*, Group has not decreased its contribution rate more than five percent (5%) for any rate tier for such grandfathered health plan when compared to the contribution rate in effect on March 23, 2010 for the same plan. Health Plan will rely on Group’s representation in issuing and continuing any and all grandfathered health plan coverage.

## **Governing Law**

Except as preempted by federal law, this *Agreement* will be governed in accord with California law and any provision that is required to be in this *Agreement* by state or federal law, shall bind Group and Health Plan whether or not set forth in this *Agreement*.

## **Member Information**

Group will inform Members and prospective Members of eligibility requirements for Subscribers and Dependents and when coverage becomes effective and terminates.

When Health Plan notifies Group about changes to this *Agreement* or provides Group other information that affects Members, Group will disseminate the information to Members by the next regular communication to them, but in no event later than 30 days after Group receives the information.

For each Health Plan coverage included in this *Agreement*, Health Plan will provide Group with the following disclosures for Group to distribute in accord with applicable laws, including the Medicare-as-Secondary-Payer laws (“Member Materials”):

- A *Disclosure Form (DF)* for each non-Medicare coverage. Group will provide *DFs* (or combined *EOC/DFs*) to Subscribers and potential Subscribers when the coverage is offered
- A *Summary of Benefits and Coverage (SBC)* for each non-Medicare coverage other than retiree plans with fewer than two current employees. Group will provide electronic or paper *SBCs* to Members and potential Members to the extent required by law, except that Health Plan will provide *SBCs* to Members who make a request to Health Plan
- Pre-enrollment materials that CMS requires for Kaiser Permanente Senior Advantage coverage, which are available upon request from Health Plan. Group will provide these materials to potential Members before they enroll in Senior Advantage coverage
- An *EOC* for each non-Medicare coverage. Group will provide *EOCs* (or combined *EOC/DFs*) to Subscribers, except that Health Plan will provide *EOCs* (or combined *EOC/DFs*) to Members and potential Members who make a request to Health Plan

If Group receives the *Agreement* or Member Materials in electronic form, Group is not authorized to modify or alter in any way the text or the formatting of the electronic *Agreement* or Member Materials.

Health Plan assumes no responsibility for any changes in text or formatting that may occur in the *Agreement* or Member Materials after they are provided to Group. If Group posts the electronic *Agreement* or Member Materials on its intranet site, it shall do so in such a way so as to permit employees of Group to download and print a complete and accurate copy of the *Agreement* or Member Materials.

In the event Health Plan reasonably concludes that Group is either using the electronic *Agreement* or Member Materials in a manner not permitted by this *Agreement* or is not providing Subscribers with access to the Member Materials in accord with applicable laws, then Health Plan will print copies of the *Agreement* or Member Materials and Group will cooperate with Health Plan to ensure that printed copies of the *Agreement* or Member Materials are provided in a timely manner to all employees of Group enrolled with Health Plan. Group agrees to reimburse Health Plan for the reasonable cost of printing and delivering the *Agreement* or Member Materials.

## **No Waiver**

Health Plan's failure to enforce any provision of this *Agreement* will not constitute a waiver of that or any other provision, or impair Health Plan's right thereafter to require Group's strict performance of any provision.

## **Notices**

Notices must be sent to the addresses listed below. Health Plan or Group may change its addresses for notices by giving written notice to the other. All notices are deemed given when delivered in person or deposited in a U.S. Postal Service receptacle for the collection of U.S. mail.

### **Notices from Health Plan to Group must be sent to:**

SANTINO DANISI, CFO/DEPUTY SUPERINTENDENT  
FRESNO UNIFIED SCHOOL DISTRICT  
2309 TULARE ST  
FRESNO, CA 93721-2266

If Group has chosen to receive group agreements electronically through Health Plan's website at [kp.org/yourcontract](http://kp.org/yourcontract), Health Plan will send a notice to Group at the address listed above when a group agreement has been posted to that website.

Note: When Health Plan sends Group a new (renewed) *Agreement*, Health Plan will enclose a summary of changes that discusses the changes Health Plan has made to the *Group Agreement*. If Group wants information about changes before receiving the *Agreement*, Group may request advance information from their Health Plan account manager. Also, if Group designates a third party in writing (for example, "Broker of Record" statements), Health Plan may send the advance information to the third party rather than to Group (unless Group requests a copy too).

### **Notices from Group to Health Plan must be sent to:**

Kaiser Permanente  
1950 Franklin Street  
Oakland, CA 94612  
Attn: Wade J. Overgaard, Senior Vice President, Health Plan Operations

## **Open Enrollment**

Group must hold an annual open enrollment period during which all eligible people, in accord with state law, may enroll in Health Plan or in any other health care plan available through Group. Also, Group must not hold open enrollment for 2024 until Group receives its 2024 group agreement Premium and coverage information from Health Plan. If Group holds the open enrollment without receiving 2024 group agreement Premium and coverage information, Health Plan may change Premiums and coverage (including benefits and Cost Sharing) when it offers to renew Group's Agreement as described under "Renewal" in the "Term of Agreement and Renewal" section.

## **Other Group coverage that covers Essential Health Benefits**

For each non-grandfathered non-Medicare Health Plan coverage, except for any retiree-only coverage, Group must do all of the following if Group provides Health Plan Members with other medical or dental coverage (for example, separate pharmacy coverage) that covers any Essential Health Benefits:

- Notify Health Plan of the out-of-pocket maximum (OOPM) that applies to the Essential Health Benefits in each of the other medical or dental coverage.
- Ensure that the sum of the OOPM in Health Plan's coverage plus the OOPMs that apply to Essential Health Benefits in all of the other medical and dental coverage does not exceed the annual limitation on cost sharing described in 45 CFR 156.130.

## **Reporting Membership Changes and Retroactivity**

Group must report membership changes (including sending appropriate membership forms) within the time limit for retroactive changes and in accord with any applicable “rescission” provisions of the Patient Protection and Affordable Care Act and regulations. Except for Senior Advantage membership terminations discussed below, the time limit for retroactive membership changes is the calendar month when Health Plan’s California Service Center receives Group’s notification of the change plus the previous 2 months.

### **Representation regarding communication of membership changes**

Group represents that its communication regarding membership changes to Health Plan is accurate. Group and its representative are bound by all membership data, including any changes or updates that it, or its representative, submits to Health Plan via any medium, electronic or otherwise, including but not limited to the following:

- Electronic data submissions regarding enrollment and eligibility
- Health Plan approved online tool for submission of data
- Paper enrollments submitted through postal mail or fax

Health Plan’s Administrative Handbook includes the details about how to report membership changes. Group’s Health Plan account manager can provide Group with an Administrative Handbook if Group does not have one.

### **Involuntary Kaiser Permanente Senior Advantage Membership Terminations**

Group must give Health Plan’s California Service Center 30 days’ prior written notice of Senior Advantage involuntary membership terminations. An involuntary membership termination is a termination that is not in response to a disenrollment notice issued by CMS to Health Plan or received by Health Plan directly from a Member (these events are usually in response to a Member’s request for disenrollment to CMS because the Member has enrolled in another Medicare health plan or wants Original Medicare coverage or has lost Medicare eligibility). The membership termination date is the first of the month following 30 days after the date when Health Plan’s California Service Center receives a Senior Advantage membership termination notice unless Group specifies a later termination date. For example, if Health Plan’s California Service Center receives a termination notice on March 5 for a Senior Advantage Member, the earliest termination date is May 1 and Group is required to pay applicable Premiums for the months of March and April.

### **Voluntary Kaiser Permanente Senior Advantage Membership Terminations**

If Health Plan’s California Service Center receives a disenrollment notice from CMS or a membership termination request from the Member, the membership termination date will be in accord with CMS requirements.

## **Representation Regarding Waiting Periods**

By entering into this Agreement, Group hereby represents that Group does not impose a waiting period exceeding 90 days on employees who meet Group’s eligibility requirements. For purposes of this requirement, a “waiting period” is the period that must pass before coverage for an individual who is otherwise eligible to enroll in non-Medicare coverage under the terms of a group health plan can become effective in accord with the waiting period requirements in the Patient Protection and Affordable Care Act and regulations.

In addition, Group represents that eligibility data provided by the Group to Health Plan will include coverage effective dates for Group’s employees that correctly account for eligibility in compliance with the waiting period requirements in the Patient Protection and Affordable Care Act and regulations and will not exceed the waiting period established by Group. For example, if the hire date of an otherwise-eligible employee is January 19, the waiting period begins on January 19 and the effective date of coverage cannot be any later than April 19. Note: If the effective date of your Group’s coverage is always on the first day of the month, in this example the effective date cannot be any later than April 1.

## **Right to Examine Records**

Upon reasonable notice, Health Plan may examine Group's records with respect to contribution and participation requirements, eligibility, and payments under this *Agreement*.

## **Social Security and Tax Identification Numbers**

Within 60 days after Health Plan sends Group a written request, Group will send Health Plan a list of all Members covered under this *Agreement*, along with the following:

- The Social Security number of the Member
- The tax identification number of the employer of the Subscriber in the Member's Family
- Any other information that Health Plan is required by law to collect

## **Premiums**

Only Members for whom Health Plan (or its designee) has received the Full Premium payment as described below are entitled to coverage under this *Agreement*, and then only for the period for which Health Plan (or its designee) has received required Premium payment. Group is responsible for paying Premiums, except that Members who have Cal-COBRA coverage under an *EOC* that is included in this *Agreement* are responsible for paying Premiums for Cal-COBRA coverage.

## **Due Date and Payment of Premiums**

The payment due date for each enrollment unit (or subgroup) associated with Group will be reflected on the monthly membership invoice if applicable to Group (if not applicable, then as specified in writing by Health Plan). If Group does not pay Full Premiums by the first of the coverage month, the Premiums may include an additional administrative charge upon renewal. "Full Premiums" means 100 percent of monthly Premiums for all of the coverage issued to each enrolled Member, as set forth under "Calculating Premiums" in this "Premiums" section.

## **New Members**

Premiums are payable for the entire month for a new Member whose coverage effective date falls between the first day of the month and the fifteenth day of the month. No Premiums are due for the month for a new Member whose coverage becomes effective after the fifteenth day of that month.

**Note:** Membership begins at the beginning (12:00 a.m.) of the effective date of coverage.

## **Membership Termination**

Premiums are payable for the entire month for a Member whose last day of coverage is any day during that month.

**Note:** The membership termination date is the first day a Member is not covered (for example, if the termination date is January 1, 2024, the last minute of coverage was at 11:59 p.m. on December 31, 2023).

## **Involuntary Kaiser Permanente Senior Advantage Membership Terminations**

Group must give Health Plan's California Service Center 30 days' prior written notice of Senior Advantage involuntary membership terminations. An involuntary membership termination is a termination that is not in response to a disenrollment notice issued by CMS to Health Plan or received by Health Plan directly from a Member (these events are usually in response to a Member's request for disenrollment to CMS because the Member has enrolled in another Medicare health plan or wants Original Medicare coverage or has lost Medicare eligibility). The membership termination date is the

first of the month following 30 days after the date when Health Plan's California Service Center receives a Senior Advantage membership termination notice unless Group specifies a later termination date. For example, if Health Plan's California Service Center receives a termination notice on March 5 for a Senior Advantage Member, the earliest termination date is May 1 and Group is required to pay applicable Premiums for the months of March and April.

### **Voluntary Kaiser Permanente Senior Advantage Membership Terminations**

If Health Plan's California Service Center receives a disenrollment notice from CMS or a membership termination request from the Member, the membership termination date will be in accord with CMS requirements.

### **Premium Rebates**

If state or federal law requires Health Plan to rebate premiums from this or any earlier contract year and Health Plan rebates premiums to Group, Group represents that Group will use that rebate for the benefit of Members, in a manner consistent with the requirements of the Public Health Service Act and the Affordable Care Act and if applicable with the obligations of a fiduciary under the Employee Retirement Income Security Act (ERISA).

### **Medicare**

#### **Medicare as primary coverage**

For Members who are (or the subscriber in the family is) retired, age 65 or over, and eligible for Medicare as primary coverage, Premiums are based on the assumption that Health Plan or its designee will receive Medicare payments for Medicare-covered services provided to Members whose Medicare coverage is primary. If a Member age 65 or over is (or becomes) eligible for Medicare as primary coverage and is not for any reason enrolled through Group under a Kaiser Permanente Senior Advantage *EOC* (including inability to enroll under that *EOC* because they do not meet the plan's eligibility requirements, the plan is not available through Group, or the plan is closed to enrollment), Group must pay the Premiums listed below for the *EOC* under which the Member is enrolled that apply to Members age 65 or over who are not enrolled through Group under one of Health Plan's Medicare plans.

If a Member age 65 or over who is eligible for Medicare as primary coverage and enrolled under a Kaiser Permanente Senior Advantage *EOC* is no longer eligible for that plan, Health Plan may transfer the Member's membership to one of Group's plans that does not require Members to have Medicare, and Group must pay the Premiums listed below for the *EOC* under which the Member is enrolled that apply to Members age 65 or over who are not enrolled through Group under one of Health Plan's Medicare plans.

#### **Medicare as secondary coverage**

Medicare is the primary coverage except when federal law requires that Group's health care coverage be primary and Medicare coverage be secondary. Members entitled to Medicare when Medicare is secondary by law are subject to the same Premiums and receive the same benefits as Members who are under age 65 and not eligible for Medicare. In addition, Members for whom Medicare is secondary who meet the Kaiser Permanente Senior Advantage eligibility requirements may also enroll in the Senior Advantage plan under this *Agreement* that is applicable when Medicare is secondary. These Members receive the benefits and coverage described in both the *EOC* for the non-Medicare plan (the plan that does not require Members to have Medicare) and the Senior Advantage *EOC* that is applicable when Medicare is secondary.

### **Subscriber Contributions for Medicare Part C and Part D Coverage**

#### **Medicare Part C coverage**

This "Medicare Part C coverage" section applies to Group's Kaiser Permanente Senior Advantage coverage. Group's Senior Advantage Premiums include the Medicare Part C premium for coverage of items and services covered under Parts A and B of Medicare, and supplemental benefits. Group may determine how much it will require Subscribers to

contribute toward the Medicare Part C premium for each Senior Advantage Member in the Subscriber's Family, subject to the following restrictions:

- If Group requires different contribution amounts for different classes of Senior Advantage Members for the Medicare Part C premium, then Group agrees to the following:
  - ◆ any such differences in classes of Members are reasonable and based on objective business criteria, such as years of service, business location, and job category
  - ◆ Group will not require different Subscriber contributions toward the Medicare Part C premium for Members within the same class
- Group will not require Subscribers to pay a contribution for Medicare Part C coverage for a Senior Advantage Member that exceeds the Medicare Part C Premium for items and services covered under Parts A and B of Medicare, and supplemental benefits. As applicable, Health Plan will pass through monthly payments received from CMS (the monthly payments described in 42 C.F.R. 422.304(a)) to reduce the amount the Member contributes toward the Medicare Part C premium

### **Medicare Part D coverage**

This "Medicare Part D coverage" section applies only to Group's Kaiser Permanente Senior Advantage coverage that includes Medicare Part D prescription drug coverage. Group's Senior Advantage Premiums include the Medicare Part D premium. Group may determine how much it will require Subscribers to contribute toward the Medicare Part D premium for each Senior Advantage Member in the Subscriber's Family, subject to the following restrictions:

- If Group requires different contribution amounts for different classes of Senior Advantage Members for the Medicare Part D premium, then Group agrees to the following:
  - ◆ any such differences in classes of Members are reasonable and based on objective business criteria, such as years of service, business location, and job category, and are not based on eligibility for the Medicare Part D Low Income Subsidy (the subsidies described in 42 C.F.R. Section 423 Subpart P, which are offered by the Medicare program to certain low-income Medicare beneficiaries enrolled in Medicare Part D, and which reduce the Medicare beneficiaries' Medicare Part D premiums and/or Medicare Part D cost-sharing amounts)
  - ◆ Group will not require different Subscriber contributions toward the Medicare Part D premium for Members within the same class
- Group will not require Subscribers to pay a contribution for prescription drug coverage for a Senior Advantage Member that exceeds the Premium for prescription drug coverage (including the Medicare Part D premium). The Group will pass through direct subsidy payments received from CMS to reduce the amount the Member contributes toward the Medicare Part D premium
- Health Plan will credit Group with any Low Income Subsidy amounts that Health Plan receives from CMS for Group's Members, and Health Plan will identify those Members for Group as required by CMS. For those Members, Group will first credit the Low Income Subsidy amount toward the Subscriber's contribution for that Member's Senior Advantage Premium for the same month, and will then apply any remaining portion of the Member's Low Income Subsidy toward the portion of the Senior Advantage Premium that Group pays on behalf of that Member for that month. If Group is unable to reduce the Subscriber's contribution before the Subscriber makes the contribution, Group shall, consistent with CMS guidance, refund the Low Income Subsidy amount to the Subscriber (up to the amount of the Subscriber Premium contribution for the Member for that month) within 45 days after the date Health Plan receives the Low Income Subsidy amount from CMS. Health Plan reserves the right to periodically require Group to certify that Group is either reducing Subscribers' monthly Premium contributions or refunding the Low Income Subsidy amounts to Subscribers in accord with CMS guidance
- For any Members who are eligible for the Low Income Subsidy, if the amount of that Low Income Subsidy is less than the Member's contribution for the Medicare Part D premium, then Group should inform the Member of the financial consequences of the Member's enrolling in the Member's current coverage, as compared to enrolling in another Medicare Part D plan with a monthly premium equal to or less than the Low Income Subsidy amount

### ***Late Enrollment Penalty***

If any Members are subject to the Medicare Part D late enrollment penalty, Premiums for those Members will increase to include the amount of the penalty.

## **Calculating Premiums**

To calculate the amount of Full Premiums that apply to a Family (a Subscriber and all of their Dependents):

1. If this *Agreement* includes more than one contract option, determine the coverage (*EOCs* and contract options) that apply to each Member in the Family (for example, Traditional Plan and any Ancillary Coverage).
2. Determine the family role type and Medicare status of each Member (for family role types, please see the “Definitions” section of the *EOC* for the definition of Subscriber, Dependent, and Spouse).
3. Identify the Premiums for each Member for each *EOC* and contract option (including contract options issued through a separate contract) based on the family role type and Medicare status of each Member:
  - Premiums for coverage issued under this *Agreement* appear in the Premium tables below.
  - If this *Agreement* includes a POS Plan contract option, the amounts shown below for the POS Plan (for Large Groups) product includes premiums for the Health Plan and Kaiser Permanente Insurance Company (KPIC) portions of Group’s POS Plan coverage, and Group submits payment for this coverage as part of Full Premium.
  - If Ancillary Coverage has been issued under a separate contract and Premiums for that coverage are not listed in the Premium tables below, refer to that contract for Premiums. This Ancillary Coverage is part of the contract options selected by Group, and Group submits payment for this Ancillary Coverage as part of Full Premium.
4. Add the amounts of Premiums for each Member together to arrive at the total, Full Premiums required for the Family.

## **Monthly Premiums for Kaiser Permanente Deductible HMO Plan — EOC # 1**

*DHMO 11299 NCR ACTIVE COMPOSITE*

### **Members under age 65 who are not eligible for Medicare**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

### **Members under age 65 who are eligible for or have Medicare Part A only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

### **Members under age 65 who are eligible for or have Medicare Part B only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

### **Members under age 65 who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

### **Members under age 65 who are enrolled in another carrier’s Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

### **Members under age 65 when Medicare is secondary**

| Family role type | Premiums   |
|------------------|------------|
| Subscriber       | \$1,228.67 |

| Family role type          | Premiums |
|---------------------------|----------|
| Each additional Dependent | \$0.00   |

**Members age 65 and over whose Medicare eligibility is unknown**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over who are eligible for or have Medicare Part A only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are eligible for or have Medicare Part B only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are enrolled in another carrier's Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over when Medicare is secondary**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

**Note:** Members who are “eligible for” Medicare Part A or B are those who would qualify for Medicare Part A or B coverage if they applied for it. Members who “have” Medicare Part A or B are those who have been granted Medicare Part A or B coverage. Medicare Part A provides inpatient coverage and Part B provides outpatient coverage.

**Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D — EOC # 2**

*SR ADV GRP HMO NCR ACTIVE COMPOSITE*

| Family role type          | Medicare Parts A & B | Medicare Part B only |
|---------------------------|----------------------|----------------------|
| Subscriber                | \$237.72             | \$547.72             |
| 1st Dependent             | \$237.72             | \$547.72             |
| 2nd Dependent             | \$237.72             | \$547.72             |
| Each additional Dependent | \$237.72             | \$547.72             |

### **Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage — EOC # 3**

*NCR WORK AGED ASSIGN ACTIVE COMPOSITE*

For Members enrolled in Senior Advantage when federal law requires that Group's health care plan be primary and Medicare coverage be secondary, the Premiums are:

| Family role type | Premiums   |
|------------------|------------|
| Subscriber       | \$1,228.67 |

### **Monthly Premiums for Kaiser Permanente Deductible HMO Plan — EOC # 4**

*DHMO 11299 NCR EARLY RETIREES COMPOSITE*

#### **Members under age 65 who are not eligible for Medicare**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,750.83 |
| Each additional Dependent | \$0.00     |

#### **Members under age 65 who are eligible for or have Medicare Part A only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,750.83 |
| Each additional Dependent | \$0.00     |

#### **Members under age 65 who are eligible for or have Medicare Part B only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,750.83 |
| Each additional Dependent | \$0.00     |

#### **Members under age 65 who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,750.83 |
| Each additional Dependent | \$0.00     |

#### **Members under age 65 who are enrolled in another carrier's Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

#### **Members under age 65 when Medicare is secondary**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,750.83 |
| Each additional Dependent | \$0.00     |

#### **Members age 65 and over whose Medicare eligibility is unknown**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over who are eligible for or have Medicare Part A only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are eligible for or have Medicare Part B only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are enrolled in another carrier's Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over when Medicare is secondary**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,750.83 |
| Each additional Dependent | \$0.00     |

**Note:** Members who are “eligible for” Medicare Part A or B are those who would qualify for Medicare Part A or B coverage if they applied for it. Members who “have” Medicare Part A or B are those who have been granted Medicare Part A or B coverage. Medicare Part A provides inpatient coverage and Part B provides outpatient coverage.

**Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D — EOC # 5***SR ADV GRP HMO NCR EARLY RETIREES COMPOSITE*

| Family role type          | Medicare Parts A & B | Medicare Part B only |
|---------------------------|----------------------|----------------------|
| Subscriber                | \$237.72             | \$547.72             |
| 1st Dependent             | \$237.72             | \$547.72             |
| 2nd Dependent             | \$237.72             | \$547.72             |
| Each additional Dependent | \$237.72             | \$547.72             |

**Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage — EOC # 6***NCR WORK AGED ASSIGN EARLY RETIREES COMPOSITE*

For Members enrolled in Senior Advantage when federal law requires that Group's health care plan be primary and Medicare coverage be secondary, the Premiums are:

| Family role type | Premiums   |
|------------------|------------|
| Subscriber       | \$1,750.83 |

## **Monthly Premiums for Kaiser Permanente Deductible HMO Plan — EOC # 7**

DHMO 11299 NCR COBRA

### **Members under age 65 who are not eligible for Medicare**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

### **Members under age 65 who are eligible for or have Medicare Part A only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

### **Members under age 65 who are eligible for or have Medicare Part B only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

### **Members under age 65 who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

### **Members under age 65 who are enrolled in another carrier's Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

### **Members under age 65 when Medicare is secondary**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

### **Members age 65 and over whose Medicare eligibility is unknown**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

### **Members age 65 and over who are eligible for or have Medicare Part A only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

### **Members age 65 and over who are eligible for or have Medicare Part B only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are enrolled in another carrier's Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over when Medicare is secondary**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,228.67 |
| Each additional Dependent | \$0.00     |

**Note:** Members who are “eligible for” Medicare Part A or B are those who would qualify for Medicare Part A or B coverage if they applied for it. Members who “have” Medicare Part A or B are those who have been granted Medicare Part A or B coverage. Medicare Part A provides inpatient coverage and Part B provides outpatient coverage.

**Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D — EOC # 8**

*SR ADV GRP HMO NCR COBRA*

| Family role type          | Medicare Parts A & B | Medicare Part B only |
|---------------------------|----------------------|----------------------|
| Subscriber                | \$237.72             | \$547.72             |
| 1st Dependent             | \$237.72             | \$547.72             |
| 2nd Dependent             | \$237.72             | \$547.72             |
| Each additional Dependent | \$237.72             | \$547.72             |

**Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage — EOC # 9**

*NCR WORK AGED ASSIGN COBRA*

For Members enrolled in Senior Advantage when federal law requires that Group's health care plan be primary and Medicare coverage be secondary, the Premiums are:

| Family role type | Premiums   |
|------------------|------------|
| Subscriber       | \$1,228.67 |

**Monthly Premiums for Kaiser Permanente Deductible HMO Plan — EOC # 10**

*DHMO 11299 NCR EARLY RETIREES 3 TIER*

**Members under age 65 who are not eligible for Medicare**

| Family role type | Premiums |
|------------------|----------|
| Subscriber       | \$882.98 |
| 1st Dependent    | \$882.98 |
| 2nd Dependent    | \$812.35 |

FRESNO UNIFIED SCHOOL DISTRICT

Group ID: 603815

Contract: I Version: 35 Effective: 1/1/23–12/31/23

Date: September 23, 2022

| Family role type          | Premiums |
|---------------------------|----------|
| Each additional Dependent | \$0.00   |

**Members under age 65 who are eligible for or have Medicare Part A only**

| Family role type          | Premiums |
|---------------------------|----------|
| Subscriber                | \$882.98 |
| 1st Dependent             | \$882.98 |
| 2nd Dependent             | \$812.35 |
| Each additional Dependent | \$0.00   |

**Members under age 65 who are eligible for or have Medicare Part B only**

| Family role type          | Premiums |
|---------------------------|----------|
| Subscriber                | \$882.98 |
| 1st Dependent             | \$882.98 |
| 2nd Dependent             | \$812.35 |
| Each additional Dependent | \$0.00   |

**Members under age 65 who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums |
|---------------------------|----------|
| Subscriber                | \$882.98 |
| 1st Dependent             | \$882.98 |
| 2nd Dependent             | \$812.35 |
| Each additional Dependent | \$0.00   |

**Members under age 65 who are enrolled in another carrier's Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| 1st Dependent             | \$1,704.63 |
| 2nd Dependent             | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members under age 65 when Medicare is secondary**

| Family role type          | Premiums |
|---------------------------|----------|
| Subscriber                | \$882.98 |
| 1st Dependent             | \$882.98 |
| 2nd Dependent             | \$812.35 |
| Each additional Dependent | \$0.00   |

**Members age 65 and over whose Medicare eligibility is unknown**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| 1st Dependent             | \$1,704.63 |
| 2nd Dependent             | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over who are eligible for or have Medicare Part A only**

| Family role type | Premiums   |
|------------------|------------|
| Subscriber       | \$1,293.98 |
| 1st Dependent    | \$1,293.98 |

| Family role type          | Premiums   |
|---------------------------|------------|
| 2nd Dependent             | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are eligible for or have Medicare Part B only**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| 1st Dependent             | \$1,704.63 |
| 2nd Dependent             | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over who are eligible for or have Medicare Parts A&B**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,293.98 |
| 1st Dependent             | \$1,293.98 |
| 2nd Dependent             | \$1,293.98 |
| Each additional Dependent | \$1,293.98 |

**Members age 65 and over who are enrolled in another carrier's Medicare Risk product**

| Family role type          | Premiums   |
|---------------------------|------------|
| Subscriber                | \$1,704.63 |
| 1st Dependent             | \$1,704.63 |
| 2nd Dependent             | \$1,704.63 |
| Each additional Dependent | \$1,704.63 |

**Members age 65 and over when Medicare is secondary**

| Family role type          | Premiums |
|---------------------------|----------|
| Subscriber                | \$882.98 |
| 1st Dependent             | \$882.98 |
| 2nd Dependent             | \$812.35 |
| Each additional Dependent | \$0.00   |

**Note:** Members who are “eligible for” Medicare Part A or B are those who would qualify for Medicare Part A or B coverage if they applied for it. Members who “have” Medicare Part A or B are those who have been granted Medicare Part A or B coverage. Medicare Part A provides inpatient coverage and Part B provides outpatient coverage.

**Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D — EOC # 11**

*SR ADV GRP HMO NCR EARLY RETIREES 3 TIER*

| Family role type          | Medicare Parts A & B | Medicare Part B only |
|---------------------------|----------------------|----------------------|
| Subscriber                | \$237.72             | \$547.72             |
| 1st Dependent             | \$237.72             | \$547.72             |
| 2nd Dependent             | \$237.72             | \$547.72             |
| Each additional Dependent | \$237.72             | \$547.72             |

**Monthly Premiums for Kaiser Permanente Senior Advantage (HMO) with Part D when Medicare is secondary coverage — EOC # 12**

*NCR WORK AGED ASSIGN EARLY RETIREES 3 TIER*

For Members enrolled in Senior Advantage when federal law requires that Group's health care plan be primary and Medicare coverage be secondary, the Premiums are:

| Family role type | Premiums |
|------------------|----------|
| Subscriber       | \$882.98 |
| 1st Dependent    | \$882.98 |
| 2nd Dependent    | \$812.35 |

## Agreement Signature Page

### Acceptance of Agreement

Group acknowledges acceptance of this *Agreement* by signing the Signature Page and returning it to Health Plan. If Group does not return it to Health Plan, Group will be deemed as having accepted this *Agreement* if Group pays Health Plan any amount toward Premiums.

Group may **not** change this *Agreement* by adding or deleting words, and any such addition or deletion is void. Health Plan might not respond to any changes or comments submitted on or with this Signature Page. Group may not construe Health Plan's lack of response to any submitted changes or comments to imply acceptance. If Group wishes to change anything in this *Agreement*, Group must contact its Health Plan account manager. Health Plan will issue a new *Agreement* or amendment if Health Plan and Group agree on any changes.


### Binding Arbitration

As more fully set forth in the arbitration provision in the applicable *Evidence of Coverage*, disputes between Members, their heirs, relatives, or associated parties (on the one hand) and Health Plan, Kaiser Permanente health care providers, or other associated parties (on the other hand) for alleged violation of any duty arising out of or related to this *Agreement*, including any claim for medical or hospital malpractice (a claim that medical services or items were unnecessary or unauthorized or were improperly, negligently, or incompetently rendered), for premises liability, or relating to the coverage for, or delivery of, services or items pursuant to this *Agreement*, irrespective of legal theory, must be decided by binding arbitration and not by lawsuit or resort to court process, except as applicable law provides for judicial review of arbitration proceedings. Members enrolled under this *Agreement* thus give up their right to a court or jury trial, and instead accept the use of binding arbitration as specified in the applicable *Evidence of Coverage* except that the following types of claims are not subject to binding arbitration:

- Claims within the jurisdiction of the Small Claims Court
- Claims subject to a Medicare appeals procedure as applicable to Kaiser Permanente Senior Advantage Members
- Claims that cannot be subject to binding arbitration under governing law

### Signatures

**Kaiser Foundation Health Plan, Inc., Northern California Region**



Wade J. Overgaard  
Authorized officer  
Senior Vice President, Health Plan Operations  
September 23, 2022

**FRESNO UNIFIED SCHOOL DISTRICT**

\_\_\_\_\_  
Authorized Group officer signature

\_\_\_\_\_  
Print name and title

\_\_\_\_\_  
Date

Please keep this copy of the signature page with your *Agreement*. An extra copy is included in your contract package to sign and return:

- **By mail:** Kaiser Permanente, California Service Center, P.O. Box 23448, San Diego, CA 92193-3448.
- **By fax:** 1-855-355-5334



\_\_\_\_\_  
Approved as to Form

FRESNO UNIFIED SCHOOL DISTRICT

Group ID: 603815

Contract: 1 Version: 35 Effective: 1/1/23–12/31/23

Date: September 23, 2022

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-14**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Approve Renewal Agreement with Standard Life Insurance Company**

**ITEM DESCRIPTION:** Included in the Board binders is a renewal agreement with Standard Life Insurance Company for coverage provided by the district on behalf of its active employees. This basic life insurance plan is provided for active employees at no cost. However, employees can purchase additional life coverage, dependent life coverage, and accidental death and dismemberment coverage at their own expense. Retirees also have the option to carry this coverage into retirement at their own expense.

The renewal agreement provides services effective January 01, 2023, through January 01, 2025. The basic life insurance coverage cost during this two-year renewal period will decrease by 5% from \$4.51 to \$4.28 per member. Although rates are guaranteed for two years, the Joint Health Management Board (JHMB) may terminate this plan with a 60-day notice and send the plan out to RFP at any time.

The estimated annual cost to provide basic life insurance coverage for active employees under this renewal will be approximately \$425,000. These services align with the JHMB's established goals and responsibilities for providing high-quality healthcare to active employees and retirees.

**FINANCIAL SUMMARY:** Annual estimated cost of \$425,000 is available in the Health Internal Service Fund.

**PREPARED BY:** Steven Shubin

Executive Officer

**DIVISION:** Business and Financial Services

**PHONE NUMBER:** (559) 457-6226

**CABINET APPROVAL:**

Patrick Jensen, Interim Chief Financial Officer

**SUPERINTENDENT APPROVAL:**





# Fresno Unified School District Contract Routing Form

Completed independent contract agreement must be attached

Standard Life Insurance Company

900 SW Fifth Ave. Portland, OR 97204

**Vendor Name**

**Address**

1-800-843-7979

**Phone Number**

**Vendor Contact**

**From:** 1/1/2023

**Through:** 01/01/2025

**Term (Duration)**

**FUSD Contract Administrator:**

Steven Shubin

Benefits Department

457-6227

*Name*

*Site/ Dept*

*Telephone number*

**Budget (Fund-Unit-Dept.-Activity-Object)** 670-0841-0880-0000-6000-5857

**Annual Cost** \$425,000

(Estimated Amount)

**Fingerprint Requirements:** All individuals providing services under this contract are in compliance with the requirements of the "Michelle Montoya" Act, as required therein.

Yes ☐

No ☐

**Scope of Work Summary:**

Basic Life Insurance plan benefit is provided for active employees at no cost.

Please indicate where the work will be performed: Choose Best Description

Date Item is to appear on **Board of Education Agenda:** 12/07/22  
(Contracts of \$15,000.00 or more)

Will this contract be submitted with Bundled Contracts? No

Reviewed & approved by **Cabinet Level Officer:**

Signed

12/07/2022

Date

Reviewed & approved by **Risk Management, or  
Exec. Dir. of Purchasing:**

Signed

10/24/2022

Date

Please return signed contract to:

Mai Moua

Benefits & Risk Management

457-3645

*Name*

*Department*



## **Request for Group Insurance Amendment**

Standard Insurance Company  
900 SW Fifth Avenue  
Portland, OR 97204-1282

Employee Benefits Consultant: Hani Arshad  
Employee Benefits Service Representative: Marni Crume  
Employee Benefits Sales and Service Office: Orange

---

Policyholder: Fresno Unified School District  
Group Number: 600762

As an authorized representative of the Employer, I request that Standard Insurance Company ("The Standard") amend the above Employer's coverage under the Group Policy to make the following change(s):

Add Portability of Insurance to Policy #600762-B  
For Policy #600762-A, #600762-B and #600762-C, rates will be as shown in the attached renewal letter, effective January 1, 2023, and will be guaranteed until January 1, 2025.

I request that the amendment become effective on 01/01/2023. I understand that the amendment will not become effective unless approved and issued by The Standard.

I request that the amendment be approved by The Standard subject to The Standard's usual underwriting requirements, including, if applicable, Evidence of Insurability or a Pre-existing Condition provision.


I understand that the amendment, if approved by The Standard, will be issued in the policy language customarily used by The Standard.

I understand that any increase in Insurance for a Member who is not Actively At Work all day on the Member's last regular work day before the scheduled effective date of the amendment will be deferred until the first day after the Member completes one full day of Active Work.

I request that the amendment, if approved and issued by The Standard, become effective by its terms without any further acceptance by the Employer, and that a copy of this Request for Group Insurance Amendment form be attached to and made a part of the amendment.

Sign Name: \_\_\_\_\_ Title: \_\_\_\_\_  
Authorized Representative

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

  
\_\_\_\_\_  
Approved as to Form

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-15**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT:** Approve Year Two Budget Allocation for The Wallace Foundation Equity Centered Pipeline Initiative

**ITEM DESCRIPTION:** Approval is requested for the receipt of the year two allocation of funds for the Wallace Foundation Equity Centered Pipeline Initiative.

Fresno Unified was selected to participate in The Wallace Foundation sponsored Equity Centered Pipeline Initiative in 2021-22. The initiative is a five-year endeavor that supports eight large, high-need districts to build evidence-based principal pipelines with the goal of developing principals who can advance each district's own vision of equity. The grant supports collaboration with internal stakeholders and external partners to review existing programs, consider research-based actions, and develop a pipeline that is aligned with the district's strategic plan, policies, and practices.

The original proposal was approved at the April 07, 2021, Board of Education meeting, and the grant was publicly announced on September 29, 2021, following a competitive review and district visitation process. The grant agreement requires that Fresno Unified serve as the fiscal agent for awards to the district, university partners, and the state agency supporting the efforts. The original award stated that the year two amount would match the year one allocation.

The total year one funding was \$1.79 million, and year two funding has increased to \$2.32 million.

- \$1 million to Fresno Unified
- \$600,000 to San Diego State University
- \$600,000 to National University
- \$120,000 to the California Department of Education/Commission on Teacher Credentialing

**FINANCIAL SUMMARY:** The award amount specifically for the district for the first two years is \$1.7 million and will be approximately \$4 million over five years. The individual partner awards will be distributed and monitored by Fresno Unified as the fiscal agent for the grant.

**PREPARED BY:** Ed Gomes, Instructional Superintendent & Julie Severns, Administrator

**DIVISION:** Leadership Development  
**PHONE NUMBER:** (559) 457-3656

**CABINET APPROVAL:** Dr. Natasha Baker,  
Chief Academic Officer

**SUPERINTENDENT APPROVAL:**





Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-16**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Deny**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Deny Claim GL22-1025-8035**

**ITEM DESCRIPTION:** Included in the Board binders is a Claim for Damages by a minor, case GL22-1025-8035. The Superintendent recommends that the Claim be denied, and the matter referred to the district's Risk Management for further handling.

**FINANCIAL SUMMARY:** There is no fiscal impact to the district at this time.

**PREPARED BY:** Stacey Sandoval  
Executive Director



**DIVISION:** Business and Financial Services  
**PHONE NUMBER:** (559) 457-6226

**CABINET APPROVAL:** Patrick Jensen  
Interim Chief Financial Officer



**SUPERINTENDENT APPROVAL:**



RECEIVED

NOV 14 2022

# FRESNO UNIFIED SCHOOL DISTRICT CLAIM FOR DAMAGES

BENEFITS AND RISK MANAGEMENT  
FRESNO UNIFIED SCHOOLS

To Person or Property

## INSTRUCTIONS

- Claims for death, injury to person, or to personal property must be filed not later than six (6) months after the occurrence. (Gov. Code Sec 911.2).
- Claims for damages to real property must be filed not later than one year after the occurrence. (Gov. Code Sec 911.2).
- Read entire Claim Form before filing.
- Claim must be filed by claimant or person acting on claimant's behalf. Give relationship to claimant.
- Attach separate sheets, if necessary, to give full detail. (SIGN EACH SHEET)

RESERVED FOR FILING  
STAMP CLAIM NO: \_\_\_\_\_

1. Name of Claimant

2.

3. Home Address of Claimant

City/State

4. Home Telephone Number

5. Business Address of Claimant

City/State

6. Business Telephone Number

7. Give Address of which you desire notices or communication to be sent regarding this claim:

8. How and under what circumstances did DAMAGE or INJURY occur? Give full details:

A Bully name minor broke my minor finger. School was not notified minor parents. never let me know what happened. My minor said minor told teacher but was ignored.

9. When did DAMAGE or INJURY occur? Give full particulars, date time of day:

10-25-2022

10. Where did DAMAGE or INJURY occur? Describe fully. Use reverse side of this sheet to diagram accident, where appropriate. Give street names, addresses, measurements, etc.

SCHOOL, Back of the field.

11. What particular ACT or OMISSION by the District or its employees do you claim caused the alleged INJURY or DAMAGE? Give names of District employees causing the alleged INJURY or DAMAGE, if known:

Principal and VP, Nurse, NTA's everyone at the School failed a child with special needs by letting a bully win.

12. Amount Claimed (including the estimated amount of any prospective injury, damage or loss together with the basis of computation of the amount claimed). If the amount claimed exceeds \$10,000.00, no dollar amount shall be included. However, you shall indicate whether the claim would be a limited civil case. (Refer to California Government Code Section 910(f))

13. Insurance payments received, if any, and name(s) of insurance company:

14. Expenditures made on account of DAMAGE or INJURY (Date - Item):

15. Name and address of Witnesses, Doctors and Hospitals:

Valley childrens Hospital

Elis Olson, MD

17. Typed Name (Relationship to Claimant)

Mother

18. Date:

11-13-2022

16. Signature of Claimant or person filing:

*[Signature]*

NOTE: Claims must be filed with Public Entity. Section 72 of the California Penal Code Provides: Every person who with intent to defraud, presents for payment to any school district any false or fraudulent claim, is guilty of a felony punishable by fine and/or imprisonment.

Revised/EC/01.27.2020

TC  
DY

Constituent Services  
Complaints Concerning School Personnel

Received by Ivan Flores  
CSO 11/14/22

E 1312.1(a) &  
E 1265(a)

Complaints Concerning School Personnel Form

Please complete all information. If you need help filling out the form please call 457-3736.

Nov. 13th, 2022  
Date

\_\_\_\_\_  
Name of Complainant

Hidalgo  
School

\_\_\_\_\_  
Address

\_\_\_\_\_  
Phone (Day)

\_\_\_\_\_  
Phone (Evening)

\_\_\_\_\_  
Name of Parent if not Complainant

I am filing a complaint against the following District employee. The employee's name is:

Principal, VP, WTA and/he/she works at Hidalgo  
Whole School

**DESCRIBE YOUR COMPLAINT:** Please be as factual and specific as possible. If you fail to do so, your complaint may not be processed. Because there is a time limitation of three months from the date the alleged misconduct occurred, you must at least indicate the approximate date of the alleged misconduct. If the alleged misconduct has occurred over a period of time, please indicate the time period in question. Provide a specific description of any prior attempt to discuss the complaint with the employee and the failure to resolve the matter.

10-25-2022 my

old me a bully named minor Redlocked / Stopped  
n minor hand, I called police due to school not letting me  
(If you need additional space, you may attach a separate sheet of paper to this complaint form.) know

**REMEDY REQUESTED:** What do you want as a result of filing this complaint?

I want people fired! VP said an investigation  
would be done, but they still don't know  
Anything  
Signature of Complainant Ann AEI

If the complaint is not resolved at the school or department, the Superintendent or designee shall complete an investigation within 20 working days of its initiation. Within 20 working days following the investigation of the complaint a written decision concerning the merits of the complaint shall be served on both the complainant and the employee. The Superintendent or designee's decision shall be final.

File this form with Constituent Services Office, 2309 Tulare Street, Fresno, CA 93721 or fax to (559) 457-3933.

(For Office Use Only)

\_\_\_\_\_  
Date Received

\_\_\_\_\_  
Date Complainant was contacted  
FRESNO UNIFIED SCHOOL DISTRICT  
Fresno, California

\_\_\_\_\_  
Expected Date of Written Responses  
(40 working days)

On Oct 25, 2022 my <sup>minor</sup>  
let me know that <sup>minor</sup> classmate a Bully name  
<sup>minor</sup> has <sup>minor</sup> on a headlocked and stomped  
on <sup>minor</sup> finger. <sup>minor</sup> informed a teacher  
but was ignored. School did not let me know  
of this. I took my child to valley children  
ER. <sup>minor</sup> told me, <sup>minor</sup> father, nurses, Drs, and  
worker and police officer the same <sup>social</sup>  
social worker advised me to involve <sup>thing</sup> police,  
I did. Few days later, VP. Mr. Ramirez  
was trying to change <sup>minor</sup> mind/  
tricking <sup>minor</sup> into saying it happened at home  
and not at school. I talked to Principal and  
no one at the school can give me an  
explanation instead they want to keep  
suspending <sup>minor</sup>. I want everyone  
on that back field fixed! VP and Principal  
investigated.

My <sup>minor</sup> is 6 years old never had a broke  
bone until now.

I also want a meeting with the  
Parents of the bully so they can be  
aware.

— <sup>minor</sup> In a special child that the  
School is failing.

# Incident Report 2210260294-1

Primary Officer: Castillo, Erik (P1259)

District: SE Patrol District, Beat, Zone: SE,3C,2458 ORI: CA0100500

This copy was prepared by the Fresno Police  
Department on (date): 11/3/22  
for the official use of:  
Name: \_\_\_\_\_

Agency: \_\_\_\_\_  
And may not be revealed by any unauthorized person  
Clerk: \_\_\_\_\_

## Overview

### Incident Overview

Report Purpose: General Incident Incident From Date: 10/25/2022 Incident From Time: 08:00  
Incident To Date: 10/25/2022 Incident To Time: 14:30 Does Date Indicate Report Date?: No Zip Code: 93727  
ARRC Indicator: No Identity Theft Indicator: No  
Case Factors  
Evidence: Evidence.com Audio/Video Uploaded Special Factors: Electronic Report

## Offenses

GISE - SOUTHEAST Author: Castillo, Erik

Offense: GISE - SOUTHEAST Code: GI Severity: Not Applicable Completion: Completed  
Location: Hidalgo Elementary School (3550 E Thomas Ave, Fresno, CA, 93702, USA)  
Location Note: Hidalgo Elementary School Location Category: School-Elementary

## Names

Parent - Author: Castillo, Erik

### Involvement

Role: Parent Offense: GISE - SOUTHEAST Code: GI

### Identity

Type: Known Last Name: First Name: Middle Name: DOB: 12/13/1996 DOB Unknown: No

### Identifying Documents

ID Type: Driver's License ID Number: Class: CLASS C OR VALID DRIVING PERMIT

### Description

Age: 25 Sex: Female Race: Hispanic/Latin/Mexican Ethnicity: Hispanic / Latino Height: 5' 2" Weight: 165  
Eye Color: Brown Hair Color: Brown Hair Length: Shoulder Hair Style: Straight Hair Type: Thick Build: Heavy  
Complexion: Light/Fair Resident Status: Resident Language: English

### Contact

Address Type: Home Location:  
Phone Number Type: Home Phone Number: (559) .

### Relationships

Name: MINOR Is: MINOR

Involved Party - *MINOR*

Author: Castillo, Erik

Involvement

Role: Involved Party    Offense: GISE - SOUTHEAST    Code: GI

Identity

Type: Known    Last Name: *MINOR*    First Name: *MINOR*    DOB: *MINOR*    DOB Unknown: No

Description

Age:    Sex:    Race:    Ethnicity:    Height:    Weight:  
Eye Color:    Hair Color:    School: Hidalgo Elementary School    Grade Level:    Language:

Contact

Address Type: Home    Location:

Phone Number Type: Home    Phone Number: (    )

Relationships

Name:    Is:

## Vehicles

None reported.

## Property

None reported.

## Narrative by Castillo, Erik

First Submitted: 10/28/2022 08:27

**Members Who Can Testify:**

Cpl. E. Castillo, P1259 (Author)

**Source:**

On 10/26/2022, I was on-duty, in full uniform, operating a marked Fresno Police Department patrol vehicle, and assigned to the Southeast Policing District as detail 3C10. At approximately 0956 hours, I was dispatched to 4153 E Verrue, apt 101 to contact the Reporting Party (RP), , regarding the following call for service:

"ASSLT ..OCCRD YESTERDAY AT HILDALGO ELEMENTARY /RPS 6 YR OLD CHILD IS VICT.. ANOTHER STUDENT IN SAME CLASS RM PLACED RPS CHILD IN HEADLOCK AND STEPPED ON *MINOR* FINGER .. RP TOOK CHILD TO E/R /DR STS *MINOR* HAS BROKEN FINGER"

The following supplement was added to the narrative of the call:

10/26/22 08:45

"SCHOOL FAILED TO INFORM RP THIS HAD OCCRD"

**Investigation:**

I arrived at approximately 1013 hours and contacted the RP, who identified herself with her California identification card as provided the following information:

On 10/25/22 at 1435 hours, [minor] picked up her [minor] (6 years old) from Hidalgo Elementary School. There was nothing out of the ordinary and this was the normal time that [minor] usually picked up [minor]. Between 3-4 PM, [minor] told [minor] that [minor] finger hurt. [minor] looked at [minor] right hand and saw that [minor] pinky-finger was swollen. [minor] told [minor] that [minor], who is in the second grade at the same school, did this to [minor]. [minor] told [minor] that [minor] was a "Bully" because [minor] got [minor] in a headlock, threw [minor] down and then "Stomped" on [minor] hand. [minor] and [minor] are in special education together and their teach is Mrs. Silva. [minor] is diagnosed with Autism, ADHD, and cerebral palsy. [minor] was concerned because she was not notified by staff at the school about the incident.

I spoke to [minor] inside of [minor] residence and obtained very limited information. I asked [minor] who hurt [minor] finger and [minor] said, " [minor] ". I asked [minor] if [minor] was [minor] friend and [minor] said, " [minor] a bully." [minor] would not provide any further information. I observed [minor] right pinky-finger and it had a splint.

I responded to Hidalgo Elementary School and contacted Vice Principal, Jorge Ramirez. Ramirez advised me that he was not aware of the incident, as he was off the day this occurred. I was also advised that Mrs. Silva was not at school yesterday or today and the substitute teacher was Betty Vang. [minor] was identified by staff as [minor].

Ramirez took me to Mrs. Vang's class and I spoke with her about the incident. Mrs. Vang was not aware of the incident and said that nothing occurred in class. The two children were in her class, but they were under supervision. I asked Mrs. Vang if I would get any information from [minor] and she said I would not. Mrs. Vang said that she has trouble understanding [minor]. [minor] is diagnosed ADHD.

I explained to Ramirez that the incident would be documented. I asked Ramirez if school staff would notify [minor] parents. Ramirez said that the school would be conducting their own investigation.

I notified Sgt. Beer and Sgt. Alvarado about the incident.

**Conclusions/Deductions:**

There was a disturbance at Hidalgo Elementary School that involved two students [minor] and [minor]. [minor] told [minor] mother, [minor] that [minor] got [minor] in a headlock, threw [minor] down, and stepped on [minor] finger. [minor] took [minor] to Valley Children's Hospital and it was learned that [minor] had a fractured right pinky-finger.

**Disposition:**

1. Case information and Marsy's Form was provided to
2. VP Ramirez was provided with case information.
3. Axon video uploaded.
4. Sgt. Beer was advised.
5. Sgt. Alvarado was advised.
6. [minor] submitted medical paperwork, via Axon Capture.

Minor

VALLEY CHILDRENS RM  
XR FINGERS 2+ VIEWS RIGH  
X FINGER OBL Righ  
10/25/2022, 7:43:35 PM  
549071

M  
Tech: AGC

PAGC

5TH DIGIT

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-17**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)


**ACTION REQUESTED: Deny**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Deny Claim GL22-1102-7923**

**ITEM DESCRIPTION:** Included in the Board binders is a Claim for Damages by a minor, case GL22-1102-7923. The Superintendent recommends that the Claim be denied, and the matter referred to the district's Risk Management for further handling.


**FINANCIAL SUMMARY:** There is no fiscal impact to the district at this time.

**PREPARED BY:** Stacey Sandoval  
Executive Director 

**DIVISION:** Business and Financial Services  
**PHONE NUMBER:** (559) 457-6226

**CABINET APPROVAL:** Patrick Jensen  
Interim, Chief Financial Officer

**SUPERINTENDENT APPROVAL:**



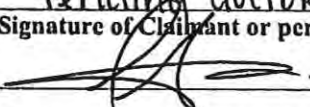
---



---

# FRESNO UNIFIED SCHOOL DISTRICT CLAIM FOR DAMAGES

To Person or Property

|   |  |  |  |
|---|--|--|--|
| <p style="text-align: center;"><b>INSTRUCTIONS</b></p> <ul style="list-style-type: none"> <li>• Claims for death, injury to person, or to personal property must be filed not later than six (6) months after the occurrence. (Gov. Code Sec 911.2).</li> <li>• Claims for damages to real property must be filed not later than one year after the occurrence. (Gov. Code Sec 911.2).</li> <li>• Read entire Claim Form before filing.</li> <li>• Claim must be filed by claimant or person acting on claimant's behalf. Give relationship to claimant.</li> <li>• Attach separate sheets, if necessary, to give full detail. (SIGN EACH SHEET)</li> </ul> |  | <p style="text-align: center;"><b>RESERVED FOR FILING</b></p> <p>STAMP CLAIM NO: _____</p> |  |
| 1. Name of Claimant<br><i>MINOR</i>   |  | 2. _____   |  |
| 3. Home Address of Claimant _____ City/State _____  |  | 4. Home Telephone Number _____   |  |
| 5. Business Address of Claimant _____ City/State _____<br><i>N/A</i>  |  | 6. Business Telephone Number _____<br><i>N/A</i>   |  |
| 7. Give Address of which you desire notices or communication to be sent regarding this claim:<br><i>15233 Ventura Blvd Suite 1170, Sherman Oaks, CA 91403</i>   |  |  |  |
| 8. How and under what circumstances did DAMAGE or INJURY occur? Give full details:<br><i>Accident involved a city unified school BUS and another vehicle the school has all details. The minor does not have all facts.</i>   |  |  |  |
| 9. When did DAMAGE or INJURY occur? Give full particulars, date time of day:<br><i>11/02/2022 approximately 8:00am</i>  |  |  |  |
| 10. Where did DAMAGE or INJURY occur? Describe fully. Use reverse side of this sheet to diagram accident, where appropriate. Give street names, addresses, measurements, etc.<br><i>N Gates Ave &amp; West Corona Ave</i>   |  |  |  |
| 11. What particular ACT or OMISSION by the District or its employees do you claim caused the alleged INJURY or DAMAGE? Give names of District employees causing the alleged INJURY or DAMAGE, if known:<br><i>Fresno City employee for unified school district.</i>   |  |  |  |
| 12. Amount Claimed (including the estimated amount of any prospective injury, damage or loss together with the basis of computation of the amount claimed). If the amount claimed exceeds \$10,000.00, no dollar amount shall be included. However, you shall indicate whether the claim would be a limited civil case. (Refer to California Government Code Section 910(f))<br><i>unlimited civil case would apply to this claim.</i>  |  |  |  |
| 13. Insurance payments received, if any, and name(s) of insurance company:<br><i>N/A</i>  |  |  |  |
| 14. Expenditures made on account of DAMAGE or INJURY (Date - Item):<br><i>Body pain, Anxiety, depression, Headaches, Neck, Back</i>   |  |  |  |
| 15. Name and address of Witnesses, Doctors and Hospitals:<br><i>pending doctors information.</i>  |  |  |  |
| 16. Signature of Claimant or person filing:<br>  |  | 17. Typed Name (Relationship to Claimant)<br><i>SAYAN ABOUDI, ESQ. (Attorney)</i>          |  |
|   |  | 18. Date:<br><i>11/18/2022</i>   |  |

**NOTE:** Claims must be filed with Public Entity. Section 72 of the California Penal Code Provides: Every person who with intent to defraud, presents for payment to any school district any false or fraudulent claim, is guilty of a felony punishable by fine and/or imprisonment.

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-18**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Ratify**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT:** Ratify Certificated Retiree Contract Between Fresno Unified School District and Nancy Harris

**ITEM DESCRIPTION:** Included in the Board binders is a certificated retiree contract between Fresno Unified School District and Nancy Harris in the amount of \$38,000.

Ms. Harris will provide Speech Language Services in accordance with students' Individual Educational Plans (IEPs). Ms. Harris will provide those services at school sites eight hours per day for a total 185 days at a rate of \$64.15 per hour.

A number of school sites districtwide currently have a growing demand for special education speech language services. These school sites require immediate additional support to fulfill compliance with the IEPs.

The term of this contract will commence August 10, 2022 and ends June 9, 2023.

**FINANCIAL SUMMARY:** Sufficient funds are available in the Special Education budget.

**PREPARED BY:** Dr. Tangee Pinheiro,  
Instructional Superintendent

**DIVISION:** Instructional Division  
**PHONE NUMBER:** (559) 457-3731

**CABINET APPROVAL:** Dr. Natasha Baker,  
Chief Academic Officer

**SUPERINTENDENT APPROVAL:**  
Dr. Bob Nelson, Superintendent



---



---



## FRESNO UNIFIED SCHOOL DISTRICT

### Retiree Contract Checklist

**THIS FORM MUST BE TYPED.**

1. School Site: Special Education
2. Administrator: Kate Alvarado Telephone: 559-457-3220
3. Retiree: Nancy Harris
4. Term: 8/10/22 through 12/16/22 6/8/2023
5. Budget: 060-6500-1781-5760-1190-1110
6. Contract Amount: 14,575 \$38,000
7. Scope of Work Summary: Speech Language Pathologist  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
8. Expected Results/Student Outcome: Direct Special Education services identified with Speech Language concerns. SLP will conduct assessments, screening, support, and case manage identified students.  
\_\_\_\_\_  
\_\_\_\_\_
9. Date item is to appear on Board of Education Agenda: 12/7/2022  
(Contracts of \$15,000. or more)

Please send this form (*with the cover memo and Retiree Contract*)  
to the appropriate Assistant Superintendent for your school.

X276 -

**FRESNO UNIFIED SCHOOL DISTRICT  
CERTIFICATED RETIREE CONTRACT  
PURSUANT TO EDUCATION CODE SECTION 24214**

|                 |                              |   |                 |
|-----------------|------------------------------|---|-----------------|
| Retiree         | Nancy Harris                 | Retiree ID Number   | 1005585         |
| Department      | Special Education            | Department Number   | 785             |
| Position Title  | Speech Language Pahtologist  | Hourly/Daily Rate of Pay  | 64.15           |
| Contract Period | 8/10/22-12/16/22 6/8/2023    | Contract Salary Not to Exceed   | 14,575 \$38,000 |
| Budget Number   | 060-6500-1781-5760-1190-1110 | School Site Plan  | N/A             |
| Funding Source  | Undstrib-Other Gen Admin     | During this fiscal year, have you signed any other retiree contracts? |                 |

Nancy Harris ("Retiree") is retired from service with the Fresno Unified School District and elects to accept retiree employment pursuant to Education Code section 24214.

1. Offer of Employment: Retiree is hereby offered retiree employment to serve as a retired certificated employee of the Fresno Unified School District ("District"). The assignment, duties and time of service during the school year shall be as directed by the Governing Board.
2. Employment Classification:
  - a. Retiree will be classified as a retired employee who has not been reinstated as an employee of the District as set forth in Education Code section 24214.
  - b. Retiree specifically acknowledges that this agreement does not establish any right to probationary or permanent employment status.
  - c. Retiree further acknowledges that this agreement does not establish any right to reemployment in any status beyond the term of this agreement.
3. Length of Service: The anticipated length of time for which you are employed is from August 10, 2022, through December 16, 2022, or earlier if any of the following occur:
 

**June 8, 2023**

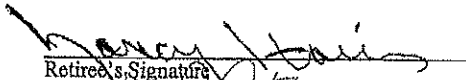

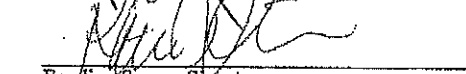

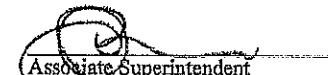
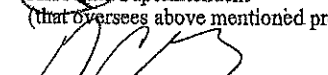
  - a. Notification by the District that the employment hereunder is terminated for any reason including, but not limited to, failure to render satisfactory or acceptable service;
  - b. Notification by the District that Retiree's services are no longer needed; or
  - c. Loss, surrender or other failure to obtain or retain Retiree's credential.
4. Salary: Subject to verification of teaching experience, job duties/position and limitations set forth in Education Code section 24214.  
 The District shall be entitled to recover for any erroneous excess payment, regardless of cause. Excess payments discovered within a fiscal year may be recovered, in whole or in part, by adjustment of further payments due as a result of service provided during that fiscal year. It is Retiree's responsibility to comply with and notify the District as to earnings limitations applicable to Retiree.

5. Credential(s) Held: By accepting this offer Retiree represents that he/she possesses a credential(s) authorizing service in California schools and that Retiree has registered the credential(s) with the Fresno County Superintendent of Schools.

District specifically relies on these representations as to "Credential(s) Held" in hiring Retiree. Retiree understands that if he/she does not hold and have the credential(s) indicated for the position being hired for, that this agreement is null and void. Retiree further understands that it is his/her responsibility to maintain the credential(s) on file with the County Superintendent of Schools and to keep the District informed of the status of the credential(s).

6. Conditions of Employment: This offer of employment is made subject to the laws of the State of California and to the rules and regulations of the State Board of Education and the Board of Education of the District, including the California fingerprint and medical clearance laws, all of which are by reference made a part of the terms and conditions of this offer of employment as though they have been fully set forth herein. This contract is subject to ratification by the District Governing Board. Ratification of this contract is subject to verification of references submitted by Retiree.

7. Modifications: This contract may be changed only by the consent of both parties; any such changes shall be reduced to writing, signed and dated by both parties and attached to this contract.

|   |                           |   |                      |
|---|---------------------------|---|----------------------|
| <br>Retiree's Signature                                      | Date <u>9/9/22</u>        | <br>Principal/Department Head Signature                                   | Date <u>9/8/22</u>   |
| <br>Funding Source Signature<br>(Office of State & Federal) | Date <u>9/9/22</u>        | <br>Assistant Superintendent   | Date <u>9/8/22</u>   |
|   |                           | <br>Associate Superintendent<br>(that oversees above mentioned program) | Date <u>9/8/22</u>   |
|   |                           | <br>Associate Superintendent, Human Resources                           | Date <u>9/9/2022</u> |
|   | Board Approval Date _____ |   | Item# _____          |

limitations applicable to Retiree.





5. Credential(s) Held: By accepting this offer Retiree represents that he/she processes a credential(s) authorizing service in California Schools and that Retiree has registered the credential(s) with the Fresno County Superintendent of Schools.

District specifically relies on these Representations as to "Credential(s) Held" in hiring Retiree. Retiree understands that if he/she does not hold and have the credential(s) indicated for the position being hired for, that this agreement is null and void. Retiree further understands that it is his/her responsibility to maintain the credential(s) on file with the County Superintendent of School and to keep the District informed of the status of the credential(s).

6. Conditions of Employment: This offer of employment is made subject to the laws of the State of California and to the rules and regulations of the State Board of Education and the Board of Education Of the District, including the California fingerprint and medical clearance laws, all of which are by reference made a part of the terms and conditions of this offer of employment as though they have been fully set forth herein. This contract is subject to ratification by the District Governing Board.

Ratification of this contract is subject to verification of references submitted by Retiree

7. Modifications: This contract may be changed only by the consent of both parties; any such changes shall be reduced to writing, signed and dated by both parties and attached to this contract.

|  |                     |  |                       |
|--|---------------------|--|-----------------------|
| <br>Retiree's Signature                                      | Date <u>11/9/22</u> | <br>Principal/Department Head Signature | Date <u>11/9/22</u>   |
| <br>Funding Source Signature<br>(Office of State & Federal) | Date <u>11/9/22</u> | <br>Instructional Superintendent       | Date <u>11/9/2022</u> |

\_\_\_\_\_  
Chief Academic Officer  
(that oversee above Mentioned Program)

\_\_\_\_\_  
Chief, Human Resources

Board Approval Date \_\_\_\_\_ Item# \_\_\_\_\_

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-19**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Ratify**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Ratify Change Orders for the Projects Listed Below**

**ITEM DESCRIPTION:** Included in the Board binders is information on Change Orders for the following projects:

Bid 21-05, Hoover High School Career Technical Education (CTE) Classroom Improvements, Change Order 4 includes but may not be limited to: added cost for extended construction administration associated with additional work stations, repair damaged concrete, add ceiling access, replace existing unit ventilator motors and add drinking fountain.

|  |              |
|--|--------------|
| Original Contract Amount:                  | \$ 1,165,000 |
| Change Order(s) previously ratified:       | \$ 7,212     |
| Change Order 4 presented for ratification: | \$ 44,765    |
| New Contract Amount:                       | \$ 1,216,977 |

Bid 21-41, Duncan Polytechnical High School CTE Medical Science Building, Change Order 4 includes but may not be limited to: credit for casework, countertops and graphics; credit for CMU enclosure; add fire blocking; add replacement of sidewalk; add repair of existing underground electrical conduit; add circuit breakers; add polished concrete; add FRP wall finish; add relocate irrigation; add grading and aggregate base rock and raise utility boxes; and add fiber optic cable.

|  |               |
|--|---------------|
| Original Contract Amount:                  | \$ 11,116,200 |
| Change Order(s) previously ratified:       | \$ 361,788    |
| Change Order 4 presented for ratification: | \$ 1,294      |
| New Contract Amount:                       | \$ 11,479,282 |

Bid 22-01, Addams Elementary School Building Additions and Modernization, Change Order 3 includes but may not be limited to: add install of insulation; add handrail closures; add removal of surface raceway; add temporary power for parking lot lighting and gate controller.

|  |               |
|--|---------------|
| Original Contract Amount:                  | \$ 11,654,000 |
| Change Order(s) previously ratified:       | \$ 34,120     |
| Change Order 3 presented for ratification: | \$ 16,182     |
| New Contract Amount:                       | \$ 11,704,302 |

Bid 22-27, Addicott Elementary School Path of Travel Improvements, Change Order 1 includes but may not be limited to: add concrete curb; add concrete slurry; and modify irrigation.

|  |    |         |
|--|----|---------|
| Original Contract Amount:                  | \$ | 589,000 |
| Change Order(s) previously ratified:       | \$ | 0       |
| Change Order 1 presented for ratification: | \$ | 12,322  |
| New Contract Amount:                       | \$ | 601,322 |

Bid 22-35, Bullard and Fresno High Schools Kitchen Hood and Make-up Air Unit Replacements  
Change Order 1 (Bullard) includes but may not be limited to: new above grade gas shut-off valve; new circuit wiring, breakers and contactor for exhaust fans; thermostat in kitchen; conduit and wire for ansul fire suppression system module; additional flooring tile; and add 55 days to contract duration.  
Change Order 1 (Fresno) includes but may not be limited to: raise existing light fixtures to accommodate new hood; provide duct smoke detectors for make-up air units; and add 55 days to contract duration.

|  |    |         |
|--|----|---------|
| Original Contract Amount (Bullard and Fresno): | \$ | 514,000 |
| Original Contract Amount (Bullard):            | \$ | 274,500 |
| Change Order(s) previously ratified:           | \$ | 0       |
| Change Order 1 presented for ratification:     | \$ | 18,995  |
| New Contract Amount (Bullard):                 | \$ | 293,495 |
| Original Contract Amount (Fresno):             | \$ | 239,500 |
| Change Order(s) previously ratified:           | \$ | 0       |
| Change Order 1 presented for ratification:     | \$ | 13,846  |
| New Contract Amount (Fresno):                  | \$ | 253,346 |
| New Contract Amount (Bullard and Fresno):      | \$ | 546,841 |

Bid 22-38, Yokomi Elementary School Portable Restroom Installation, Change Order 1 includes but may not be limited to: add relocation of site fire line; and add site concrete.

|  |    |         |
|--|----|---------|
| Original Contract Amount:                  | \$ | 510,847 |
| Change Order(s) previously ratified:       | \$ | 0       |
| Change Order 1 presented for ratification: | \$ | 25,778  |
| New Contract Amount:                       | \$ | 536,625 |

Bid 22-40, Hoover High School Library Modernization, Change Order 1 includes but may not be limited to: add removal of hazardous material abatement; add removal of site and building concrete; and add 8 days to contract duration.

|  |    |           |
|--|----|-----------|
| Original Contract Amount:                  | \$ | 5,775,800 |
| Change Order(s) previously ratified:       | \$ | 0         |
| Change Order 1 presented for ratification: | \$ | 36,836    |
| New Contract Amount:                       | \$ | 5,812,636 |

Bid 22-48 Sections A and C, Asphalt Pavement Rehabilitation at Various Sites, Group 1 (Doug Ross, Inc. dba Central Valley Asphalt), Change Order 1 includes but may not be limited to: replace transite storm drain pipe at Yosemite; add crackfill, sealcoat and striping at McCardle.

|  |    |         |
|--|----|---------|
| Original Contract Amount:                  | \$ | 457,400 |
| Change Order(s) previously ratified:       | \$ | 0       |
| Change Order 1 presented for ratification: | \$ | 5,329   |
| New Contract Amount:                       | \$ | 462,729 |

Bid 22-48 Sections A and B, Asphalt Pavement Rehabilitation at Various Sites, Group 1 (Tosted Asphalt, Inc.), Change Order 1 includes but may not be limited to: change striping and numbering on playcourts.

|  |    |         |
|--|----|---------|
| Original Contract Amount:                  | \$ | 467,850 |
| Change Order(s) previously ratified:       | \$ | 0       |
| Change Order 1 presented for ratification: | \$ | 4,350   |
| New Contract Amount:                       | \$ | 472,200 |

Bid 22-49 Sections A, B, C and D, Asphalt Pavement Rehabilitation at Various Sites, Group 2 (Dave Christian Construction Co., Inc.), Change Order 1 includes but may not be limited to: add crackfill, sealcoat and striping to playcourt, sawcut and replace asphalt at accessible parking at Greenberg; raise existing storm drain cover, additional areas of asphalt replacement at Cambridge; credit for elimination of scarification requirement at various sites.

|  |    |         |
|--|----|---------|
| Original Contract Amount:                  | \$ | 984,350 |
| Change Order(s) previously ratified:       | \$ | 0       |
| Change Order 1 presented for ratification: | \$ | 6,337   |
| New Contract Amount:                       | \$ | 990,687 |

Bid 22-49 Sections B and D, Asphalt Pavement Rehabilitation at Various Sites, Group 2 (Doug Ross, Inc. dba Central Valley Asphalt), Change Order 1 includes but may not be limited to: add crackfill, sealcoat and striping at Cooper.

|  |    |         |
|--|----|---------|
| Original Contract Amount:                  | \$ | 195,700 |
| Change Order(s) previously ratified:       | \$ | 0       |
| Change Order 1 presented for ratification: | \$ | 1,321   |
| New Contract Amount:                       | \$ | 197,021 |

Bid 22-49 Section D, Asphalt Pavement Rehabilitation at Various Sites, Group 2 (Tosted Asphalt, Inc.), Change Order 1 includes but may not be limited to: change striping and numbering on playcourts at Tenaya.

|  |    |         |
|--|----|---------|
| Original Contract Amount:                  | \$ | 155,000 |
| Change Order(s) previously ratified:       | \$ | 0       |
| Change Order 1 presented for ratification: | \$ | 4,450   |
| New Contract Amount:                       | \$ | 159,450 |

All requests for a change to the project are subject to multiple layers of review and evaluation, by both the project team (designer, contractor, DSA inspector, project manager) and district management. Final approval for modification to the contract, resulting in a change order, is by the district. Each item in a change order is the result of one of the following: district request; unknown, unforeseen, or hidden

condition; designer error/omission; or regulatory requirement. Change order costs are tracked by item and responsibility identified. Change orders can also include credits to the district. A Project Financial Summary is attached to each change order in the backup material.


FINANCIAL SUMMARY: \$76,099 is available in the Measure M Fund for Bids 21-41, 22-01, 22-40, 22-48 and 22-49, \$44,765 is available in the Measure X Fund for Bid 21-05 and \$70,941 is available in the School Facilities Fund for Bid 22-27, 22-35 and 22-38.

PREPARED BY: Ann Loorz,  
Executive Director, Purchasing

DIVISION: Operational Services  
PHONE NUMBER: (559) 457-3134

CABINET APPROVAL: Paul Idsvoog,  
Chief Operations and Classified Labor  
Management Officer

SUPERINTENDENT APPROVAL:



---



---



## CHANGE ORDER

**PROJECT NAME:**

CTE Mod - Arts Media & Entertainment  
Herbert Hoover High School  
5550 N. First Street, Fresno CA 93710

**CHANGE ORDER No. :****004**

DSA File No. :

**10-H8**

Application No. :

**02-117526****CONTRACTOR :**

Divcon Inc  
2882 Larkin Ave Suite B  
Clovis CA 93612

**DESIGNER'S PROJECT No. :****1791****FUSD BID/CONTRACT No. :****21-05****CONTRACTOR P.O. No. :****693729**

**Change Order not valid until signed by Designer, Contractor and Owner. The Contract is changed as follows:**

|  |                   |
|--|-------------------|
| The original Contract Sum was .....  | \$ 1,165,000.00   |
| Net change by previously authorized Change Orders .....                          | \$ 7,211.72       |
| The Contract Sum prior to this Change Order was .....                            | \$ 1,172,211.72   |
| The Contract Sum will be adjusted by .....                                       | \$ 44,764.56      |
| The new Contract Sum, including this Change Order will be .....                  | \$ 1,216,976.28   |
| The Contract Completion date prior to this Change Order was .....                | 5/3/2021          |
| The Contract Time will be adjusted by .....                                      | (0) Calendar Days |
| The new Contract Completion date, including this Change Order is therefore ..... | 5/3/2021          |

**NOTE:** Contractor agrees to furnish all labor and materials and perform all of the work described herein, in accordance with the above terms and in compliance with the Contract Documents. The amount of the charges under this Change Order is limited to the charges allowed under the General Requirements. The adjustment in the Contract Sum, if any, and the adjustment in the Contract Time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in the work covered by this Change Order.

**Recommended by:**

Darden Architects, Inc.  
6790 N. West Avenue  
Fresno, CA 93711

**ARCHITECT/ENGINEER:**

By:

Date: 9/26/22**Accepted by:**

Divcon Inc  
2882 Larkin Ave Suite B  
Clovis CA 93612

**CONTRACTOR:**

John Gandy  
I hereby signed by John Gandy  
Div. Gandy, 6790 N. West Avenue,  
Fresno, CA 93711, on behalf of  
Divcon Inc. I am approving this document  
on 9/27/22 at 10:05 AM.

By: Larry Muzny

Date: 9/27/22**Authorized by:**

Fresno Unified School District  
4600 N. Brawley  
Fresno, CA 93722

**OWNER:**

By: Alex Belanger

Date: 9/27/22

## CHANGE ORDER

*You are directed to make the following changes in this Contract:*

Item 3-1

**DESCRIPTION OF CHANGE:**

Extended overhead cost which includes Insurance and General Requirements

**REASON FOR CHANGE:**

Additional work to add work stations, repair damaged existing concrete and data, add ceiling access, replace existing unit ventilator motors and add drinking fountain. Unit ventilators and drinking fountain were long lead items. The project was extended 79 days beyond the established completion date.

**CHANGE CATEGORY:**

Unknown, Unforeseeable, Hidden condition.

**DOCUMENT REFERENCE:**

Amount of this Change Order Item:

Increase \$ 44,764.56

Time adjustment by this Change Order Item:

Increase 0 Days

**TOTAL CONTRACT SUM ADJUSTMENT BY THIS CHANGE ORDER:**

**INCREASE \$ 44,764.56**

**TOTAL CONTRACT TIME ADJUSTMENT BY THIS CHANGE ORDER:**

**INCREASE 0 DAYS**

\*\*\* End of CHANGE ORDER \*\*\*

Change Order Item Detail



# Facilities Management & Planning

## Project Financial Summary

**Project Name:** Hoover High School  
CTE - Media Arts & Entertainment CR Improvements

**Date:** 9/27/22

**DSA #:** 02-117526

**Contractor:** Divcon Construction, inc

**BID #:** 21-05

**Architect:** Darden Architects

**Change Order:** 4

### Contract Summary:

|                                |     |                        |
|--------------------------------|-----|------------------------|
| Bid Award Amount(s)            |     |                        |
| Base Bid:                      |     | \$ 1,165,000.00        |
| Additive Alternate 1:          | N/A | \$ -                   |
| Additive Alternate 2:          | N/A | \$ -                   |
| Additive Alternate 3:          | N/A | \$ -                   |
| Additive Alternate 4:          | N/A | \$ -                   |
| <b>Total Agreement Amount:</b> |     | <b>\$ 1,165,000.00</b> |

### Contract Adjustments:

|  |                           |       |   |      |                                    |      |                           |      |                          |      |                |    |           |              |  |
|--|---------------------------|-------|---|------|------------------------------------|------|---------------------------|------|--------------------------|------|----------------|----|-----------|--------------|--|
| Total Contract Amount                  |                           |       |   |      |                                    |      |                           |      |                          |      |                |    | \$        | 1,165,000.00 |  |
| Contract Adjustments:                  |                           |       |   |      |                                    |      |                           |      |                          |      |                |    |           |              |  |
|  | <u>District Requested</u> |       | <u>Governing agency req'd<br/>change post-bid</u> |      | <u>Unknown, unforeseen, hidden</u> |      | <u>Designer E &amp; O</u> |      | <u>District/Designer</u> |      | <u>Total</u>   |    |           |              |  |
| CO #001                                | \$ (69,713.44)            |       | \$ -  |      | \$ 12,548.57                       |      | \$ 32,918.66              |      | \$ -                     |      | \$ (24,246.21) |    |           |              |  |
| CO #002                                | \$ 15,011.46              |       | \$ -  |      | \$ -                               |      | \$ 13,195.28              |      | \$ -                     |      | \$ 28,206.74   |    |           |              |  |
| CO #003                                | \$ -                      |       | \$ -  |      | \$ 3,251.19                        |      | \$ -                      |      | \$ -                     |      | \$ 3,251.19    |    |           |              |  |
| CO #004                                | \$ -                      |       | \$ -  |      | \$ 44,764.56                       |      | \$ -                      |      | \$ -                     |      | \$ 44,764.56   |    |           |              |  |
|  | \$ -                      |       | \$ -  |      | \$ -                               |      | \$ -                      |      | \$ -                     |      | \$ -           |    |           |              |  |
|  | \$ -                      |       | \$ -  |      | \$ -                               |      | \$ -                      |      | \$ -                     |      | \$ -           |    |           |              |  |
|  | \$ -                      |       | \$ -  |      | \$ -                               |      | \$ -                      |      | \$ -                     |      | \$ -           |    |           |              |  |
|  | \$ -                      |       | \$ -  |      | \$ -                               |      | \$ -                      |      | \$ -                     |      | \$ -           |    |           |              |  |
| Totals:                                | \$ (54,701.98)            | -4.7% | \$ -  | 0.0% | \$ 60,564.32                       | 5.2% | \$ 46,113.94              | 4.0% | \$ -                     | 0.0% | \$ 51,976.28   | \$ | 51,976.28 | 4.5%         |  |
| Total Contract Amount with Adjustments |                           |       |   |      |                                    |      |                           |      |                          |      |                |    | \$        | 1,216,976.28 |  |



## CHANGE ORDER

**PROJECT NAME:**

FUSD Erma Duncan H.S. - New CTE - Health Science Building  
4330 E. Garland Ave  
Fresno CA 93726

**CHANGE ORDER No. :****004**

DSA File No. :

**10-H8**

Application No. :

**02-117606****CONTRACTOR :**

Katch Environmental  
929 L Street  
Fresno CA 93721

**DESIGNER'S PROJECT No. :****1620.4****FUSD BID/CONTRACT No. :****21-41****CONTRACTOR P.O. No. :****703888**

*Change Order not valid until signed by Designer, Contractor and Owner. The Contract is changed as follows:*

|  |                  |
|--|------------------|
| The original Contract Sum was .....  | \$ 11,116,200.00 |
| Net change by previously authorized Change Orders .....                          | \$ 361,788.22    |
| The Contract Sum prior to this Change Order was .....                            | \$ 11,477,988.22 |
| The Contract Sum will be adjusted by .....                                       | \$ 1,293.28      |
| The new Contract Sum, including this Change Order will be .....                  | \$ 11,479,281.50 |
| The Contract Completion date prior to this Change Order was .....                | 8/2/2022         |
| The Contract Time will be adjusted by .....                                      | (0) Days         |
| The new Contract Completion date, including this Change Order is therefore ..... | 8/2/2022         |

**NOTE:** Contractor agrees to furnish all labor and materials and perform all of the work described herein, in accordance with the above terms and in compliance with the Contract Documents. The amount of the charges under this Change Order is limited to the charges allowed under the General Requirements. The adjustment in the Contract Sum, if any, and the adjustment in the Contract Time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in the work covered by this Change Order.

**Recommended by:**

Darden Architects, Inc.  
6790 N. West Avenue  
Fresno, CA 93711

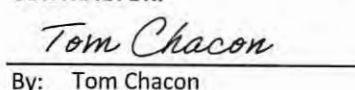
**ARCHITECT/ENGINEER:**

  
By: Grant E. Dodson

Date: October 12, 2022**Accepted by:**

Katch Environmental  
929 L Street  
Fresno CA 93721

**CONTRACTOR:**

  
By: Tom Chacon

Date: 10/13/2022**Authorized by:**

Fresno Unified School District  
4600 N. Brawley  
Fresno, CA 93722

**OWNER:**

  
By: Alex Belanger

Date: 10/19/2022

## CHANGE ORDER

*You are directed to make the following changes in this Contract:*

|  |   |   |                                   |             |             |  |          |        |
|--|---|---|-----------------------------------|-------------|-------------|--|----------|--------|
| <b>Item 04-1</b>                           | <p><b>DESCRIPTION OF CHANGE:</b><br/>Omit the Casework on the North wall in the CTE Pathway Coordinator Office.</p> <p><b>REASON FOR CHANGE:</b><br/>Removal of Casework on North Wall requested by CTE coordinator.</p> <p><b>CHANGE CATEGORY:</b><br/>District requested change.</p> <p><b>DOCUMENT REFERENCE:</b><br/>RFP 009</p>  | <table> <tr> <td>Amount of this Change Order Item:</td><td>Decrease \$</td><td>(449.35)</td></tr> <tr> <td>Time adjustment by this Change Order Item:</td><td>Increase</td><td>0 Days</td></tr> </table>    | Amount of this Change Order Item: | Decrease \$ | (449.35)    | Time adjustment by this Change Order Item: | Increase | 0 Days |
| Amount of this Change Order Item:          | Decrease \$   | (449.35)  |                                   |             |             |  |          |        |
| Time adjustment by this Change Order Item: | Increase  | 0 Days  |                                   |             |             |  |          |        |
| <b>Item 04-2</b>                           | <p><b>DESCRIPTION OF CHANGE:</b><br/>Delete all the interior Dimensional Letters, Glass Panel and Graphics and Wall Covering Graphics from Project Scope.</p> <p><b>REASON FOR CHANGE:</b><br/>Design for wall coverings and graphics being designed by FUSD.</p> <p><b>CHANGE CATEGORY:</b><br/>District requested change.</p> <p><b>DOCUMENT REFERENCE:</b><br/>RFP 006</p> | <table> <tr> <td>Amount of this Change Order Item:</td><td>Decrease \$</td><td>(29,969.83)</td></tr> <tr> <td>Time adjustment by this Change Order Item:</td><td>Increase</td><td>0 Days</td></tr> </table> | Amount of this Change Order Item: | Decrease \$ | (29,969.83) | Time adjustment by this Change Order Item: | Increase | 0 Days |
| Amount of this Change Order Item:          | Decrease \$   | (29,969.83)   |                                   |             |             |  |          |        |
| Time adjustment by this Change Order Item: | Increase  | 0 Days  |                                   |             |             |  |          |        |
| <b>Item 04-3</b>                           | <p><b>DESCRIPTION OF CHANGE:</b><br/>Omit CMU enclosure at PG&amp;E transformer.</p> <p><b>REASON FOR CHANGE:</b><br/>Enclosure was omitted to avoid conflict with existing underground utilities.</p> <p><b>CHANGE CATEGORY:</b><br/>District requested change.</p> <p><b>DOCUMENT REFERENCE:</b></p>  | <table> <tr> <td>Amount of this Change Order Item:</td><td>Decrease \$</td><td>(27,613.04)</td></tr> <tr> <td>Time adjustment by this Change Order Item:</td><td>Increase</td><td>0 Days</td></tr> </table> | Amount of this Change Order Item: | Decrease \$ | (27,613.04) | Time adjustment by this Change Order Item: | Increase | 0 Days |
| Amount of this Change Order Item:          | Decrease \$   | (27,613.04)   |                                   |             |             |  |          |        |
| Time adjustment by this Change Order Item: | Increase  | 0 Days  |                                   |             |             |  |          |        |

**Item 04-4**

**DESCRIPTION OF CHANGE:**

Credit to Omit counter tops and brackets in room 24.

**REASON FOR CHANGE:**

Counter tops replaced with mobile furniture requested by FUSD CTE coordinator.

**CHANGE CATEGORY:**

District requested change.

**DOCUMENT REFERENCE:**

RFP 013

Amount of this Change Order Item:

**Decrease \$ (2,558.16)**

Time adjustment by this Change Order Item:

**Increase 0 Days**

**Item 04-5**

**DESCRIPTION OF CHANGE:**

Install fire blocking in corridor walls and ceiling.

**REASON FOR CHANGE:**

Project documents did not include required fire blocking in corridor.

**CHANGE CATEGORY:**

Designer E & O.

**DOCUMENT REFERENCE:**

OTP 020

Amount of this Change Order Item:

**Increase \$ 7,167.89**

Time adjustment by this Change Order Item:

**Increase 0 Days**

**Item 04-6**

**DESCRIPTION OF CHANGE:**

Remove and replace concrete walk adjacent to Bldg M Classroom.

Provide wood header & grading around transformer.

Relocate hose bibb and waste vent pipe adjacent to Bldg Library.

**REASON FOR CHANGE:**

Project documents did not include relocation of hose bibb and vent pipe where new sidewalk is being installed at the SW side of the Library. Additional sidewalk replacement and adjacent existing hardscape repairs necessary where electrical feeders were installed to the main switchboard. PG&E requested a wood header be installed around the site PG&E transformer.

**CHANGE CATEGORY:**

District and Designer.

**DOCUMENT REFERENCE:**

RFP 034

Amount of this Change Order Item:

**Increase \$ 5,191.93**

Time adjustment by this Change Order Item:

**Increase 0 Days**

## CHANGE ORDER

### Item 04-7

#### DESCRIPTION OF CHANGE:

Lower and repair damaged underground electrical conduit between Building F and Building A.

#### REASON FOR CHANGE:

Existing electrical conduit was too shallow .

#### CHANGE CATEGORY:

Unknown, Unforeseeable, Hidden condition.

#### DOCUMENT REFERENCE:

OTP 026

Amount of this Change Order Item:

Increase \$ 9,351.65

Time adjustment by this Change Order Item:

Increase 0 Days

### Item 04-8

#### DESCRIPTION OF CHANGE:

Provide and install circuit breakers in new MSB to feed existing HVAC units in Buildings E & M.

#### REASON FOR CHANGE:

Project documents did not include circuit breakers for existing HVAC units.

#### CHANGE CATEGORY:

Designer E & O.

#### DOCUMENT REFERENCE:

OTP 027

Amount of this Change Order Item:

Increase \$ 11,729.53

Time adjustment by this Change Order Item:

Increase 0 Days

### Item 04-9

#### DESCRIPTION OF CHANGE:

Replace existing damaged electrical Christy box between transformer and MSB.

#### REASON FOR CHANGE:

Existing underground electrical Christy box was damaged .

#### CHANGE CATEGORY:

Unknown, Unforeseeable, Hidden condition.

#### DOCUMENT REFERENCE:

OTP 028

Amount of this Change Order Item:

Increase \$ 2,388.31

Time adjustment by this Change Order Item:

Increase 0 Days



## CHANGE ORDER

**Item 04-10****DESCRIPTION OF CHANGE:**

Change floor type in room 26b from sealed concrete to polished concrete.

**REASON FOR CHANGE:**

Storage room 26B was converted to a Nurse Station.

**CHANGE CATEGORY:**

District requested change.

**DOCUMENT REFERENCE:**

OTP 029

Amount of this Change Order Item:

Increase \$ 1,327.74

Time adjustment by this Change Order Item:

Increase 0 Days

**Item 04-11****DESCRIPTION OF CHANGE:**

Remove wall section and shower insert, and extend FRP wall finish in Senior Nursing shower.

**REASON FOR CHANGE:**

District requested change.

**CHANGE CATEGORY:**

District requested change.

**DOCUMENT REFERENCE:**

OTP 024

Amount of this Change Order Item:

Increase \$ 4,051.34

Time adjustment by this Change Order Item:

Increase 0 Days

**Item 04-12****DESCRIPTION OF CHANGE:**

Relocate and replace existing damaged irrigation main line and control wires on East side of new building.

**REASON FOR CHANGE:**

Existing irrigation main line was damaged and needed to be replaced .

**CHANGE CATEGORY:**

District requested change.

**DOCUMENT REFERENCE:**

OTP 030, RFP 021

Amount of this Change Order Item:

Increase \$ 5,269.95

Time adjustment by this Change Order Item:

Increase 0 Days



## CHANGE ORDER

**Item 04-13****DESCRIPTION OF CHANGE:**

Provide additional power outlet in Custodial Room 20.

**REASON FOR CHANGE:**

Power required for chemical dilution dispenser.

**CHANGE CATEGORY:**

Designer E & O.

**DOCUMENT REFERENCE:**

OTP 031, RFP 043

Amount of this Change Order Item:

Increase \$ 1,005.39

Time adjustment by this Change Order Item:

Increase 0 Days

**Item 04-14****DESCRIPTION OF CHANGE:**

Resurvey, add dirt and agg base, remove and reinstall concrete form work, and raise utility boxes at the S side of CTE bldg.

**REASON FOR CHANGE:**

Project documents did accurately reflect actual grades

**CHANGE CATEGORY:**

Designer E & O.

**DOCUMENT REFERENCE:**

RFI 128.1

RFP 44.1

Amount of this Change Order Item:

Increase \$ 7,774.32

Time adjustment by this Change Order Item:

Increase 0 Days

**Item 04-15****DESCRIPTION OF CHANGE:**

Provide fiber optic cable from MDF to new IDF.

**REASON FOR CHANGE:**

Added IDF location requires a fiber optic cable feed.

**CHANGE CATEGORY:**

District requested change.

**DOCUMENT REFERENCE:**

OTP 032

Amount of this Change Order Item:

Increase \$ 6,625.61

Time adjustment by this Change Order Item:

Increase 0 Days

**TOTAL CONTRACT SUM ADJUSTMENT BY THIS CHANGE ORDER:**

**INCREASE \$ 1,293.28**

**TOTAL CONTRACT TIME ADJUSTMENT BY THIS CHANGE ORDER:**

**INCREASE 0 DAYS**

\*\*\* End of CHANGE ORDER \*\*\*



**Facilities Management & Planning**

**Project Financial Summary**

**Project Name:** Katch Environmental Inc.

**Date:** 10/17/22

**Contractor:** Katch Environmental

**DSA #:** 02-117606

**Architect:** Darden

**BID #:** 21-41

**Change Order:** 4

**Contract Summary:**

|                                |     |                         |
|--------------------------------|-----|-------------------------|
| Bid Award Amount(s)            |     |                         |
| Base Bid:                      |     | \$ 11,116,200.00        |
| Additive Alternate 1:          | N/A | \$ -                    |
| Additive Alternate 2:          | N/A | \$ -                    |
| Additive Alternate 3:          | N/A | \$ -                    |
| Additive Alternate 4:          | N/A | \$ -                    |
| <b>Total Agreement Amount:</b> |     | <b>\$ 11,116,200.00</b> |

**Contract Adjustments:**

| Total Contract Amount                  |                    | \$ 11,116,200.00 |   |      |                                |      |                |      |                   |      |                  |
|--|--------------------|------------------|---|------|--------------------------------|------|----------------|------|-------------------|------|------------------|
| Contract Adjustments:                  | District Requested |                  | Governing agency req'd<br>change post-bid |      | Unknown, unforeseen,<br>hidden |      | Designer E & O |      | District/Designer |      | Total            |
| CO #001                                | \$ -               |                  | \$ -                                      |      | \$ 11,967.21                   |      | \$ -           |      | \$ -              |      | \$ 11,967.21     |
| CO #002                                | \$ 136,785.77      |                  | \$ -                                      |      | \$ 2,689.17                    |      | \$ 42,530.79   |      | \$ -              |      | \$ 182,005.73    |
| CO #003                                | \$ 74,066.41       |                  | \$ 63,143.40                              |      | \$ 5,200.18                    |      | \$ 25,405.29   |      | \$ -              |      | \$ 167,815.28    |
| CO #004                                | \$ (52,637.03)     |                  | \$ 7,167.89                               |      | \$ 19,514.28                   |      | \$ 11,729.53   |      | \$ 15,518.61      |      | \$ 1,293.28      |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| \$ -                                   | \$ -               |                  | \$ -                                      |      | \$ -                           |      | \$ -           |      | \$ -              |      | \$ -             |
| Totals:                                | \$ 158,215.15      | 1.4%             | \$ 70,311.29                              | 0.6% | \$ 39,370.84                   | 0.4% | \$ 79,665.61   | 0.7% | \$ 15,518.61      | 0.1% | \$ 363,081.50    |
| Total Contract Amount with Adjustments |                    |                  |   |      |                                |      |                |      |                   |      | \$ 11,479,281.50 |



## CHANGE ORDER

**PROJECT NAME:**

FUSD Addams Elementary Building Additions/Modernization  
2117 W. McKinley Ave.  
Fresno CA 93728

**CHANGE ORDER No. :****003**

DSA File No. :

10-48

Application No. :

02-117220

**CONTRACTOR :**

AMG & Associates  
26535 Summit Circle  
Santa Clarita, CA 91350

**DESIGNER'S PROJECT No. :**

1725

**FUSD BID/CONTRACT No. :**

22-01

**CONTRACTOR P.O. No. :**

743100

**Change Order not valid until signed by Designer, Contractor and Owner. The Contract is changed as follows:**

|  |                  |
|--|------------------|
| The original Contract Sum was .....  | \$ 11,654,000.00 |
| Net change by previously authorized Change Orders .....                          | \$ 34,119.65     |
| The Contract Sum prior to this Change Order was .....                            | \$ 11,688,119.65 |
| The Contract Sum will be adjusted by .....                                       | \$ 16,181.73     |
| The new Contract Sum, including this Change Order will be .....                  | \$ 11,704,301.38 |
| The Contract Completion date prior to this Change Order was .....                | 8/23/2023        |
| The Contract Time will be adjusted by .....                                      | (0) Days         |
| The new Contract Completion date, including this Change Order is therefore ..... | 8/23/2023        |

**NOTE:** Contractor agrees to furnish all labor and materials and perform all of the work described herein, in accordance with the above terms and in compliance with the Contract Documents. The amount of the charges under this Change Order is limited to the charges allowed under the General Requirements. The adjustment in the Contract Sum, if any, and the adjustment in the Contract Time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in the work covered by this Change Order.

**Recommended by:**

Darden Architects, Inc.  
6790 N. West Avenue  
Fresno, CA 93711

**ARCHITECT/ENGINEER:**

By: Tony Avila

Date: 10/04/2022

**Accepted by:**

AMG & Associates  
26535 Summit Circle  
Santa Clarita, CA 91350

**CONTRACTOR:**

Anthony R. Traverso Digitally signed by Anthony R. Traverso  
Date: 2022.10.05 08:42:38 -07'00'

By: Anthony Traveso

Date: \_\_\_\_\_

**Authorized by:**

Fresno Unified School District  
4600 N. Brawley  
Fresno, CA 93722

**OWNER:**

By: Alex Belanger

Date: 10/12/2022

**You are directed to make the following changes in this Contract:**

**Item 03-1**

**DESCRIPTION OF CHANGE:**

Reinstall existing ceiling insulation in Portable Classroom P35.

**REASON FOR CHANGE:**

The existing ceiling tiles were designed to be removed and replaced with new. Portable P35 had batt insulation that required reinstall due to damage.

**CHANGE CATEGORY:**

Unknown, Unforeseeable, Hidden condition.

**DOCUMENT REFERENCE:**

OTP 018

Amount of this Change Order Item:

**Increase \$ 785.97**

Time adjustment by this Change Order Item:

**Increase 0 Days**

**Item 03-2**

**DESCRIPTION OF CHANGE:**

Provide and install closure piece at hand railing at Classrooms P40, P44, P47 and P43 Toilet Building.

**REASON FOR CHANGE:**

The gap between the building and handrail is excessive and was a safety risk.

**CHANGE CATEGORY:**

District requested change / Architect.

**DOCUMENT REFERENCE:**

OTP 022

Amount of this Change Order Item:

**Increase \$ 2,854.50**

Time adjustment by this Change Order Item:

**Increase 0 Days**

**Item 03-3**

**DESCRIPTION OF CHANGE:**

Remove and dispose of existing power and data wire mold in Portable Classrooms P28 thru P35.

**REASON FOR CHANGE:**

Project documents did not include removal of various existing surface mount wire mold.

**CHANGE CATEGORY:**

Unknown, Unforeseeable, Hidden condition.

**DOCUMENT REFERENCE:**

Amount of this Change Order Item:

**Increase \$ 802.86**

Time adjustment by this Change Order Item:

**Increase 0 Days**

## CHANGE ORDER

**Item 03-4**

**DESCRIPTION OF CHANGE:**

Provide temporary power for the East parking lot (3) site lights.

**REASON FOR CHANGE:**

Permanent power not scheduled until Work Area 3, Building L Administration and had to be installed out of sequence.

**CHANGE CATEGORY:**

Designer E & O.

**DOCUMENT REFERENCE:**

OTP 020

Amount of this Change Order Item:

**Increase \$ 8,523.52**

Time adjustment by this Change Order Item:

**Increase 0 Days**

**Item 03-5**

**DESCRIPTION OF CHANGE:**

Provide temporary power to gate controller at the East parking lot.

**REASON FOR CHANGE:**

Permanent power not scheduled until Work Area 2A, Building M Early Learning. Permanent power point of connection to come from final phase for new Administration building.

**CHANGE CATEGORY:**

Designer E & O.

**DOCUMENT REFERENCE:**

OTP 021

Amount of this Change Order Item:

**Increase \$ 3,214.88**

Time adjustment by this Change Order Item:

**Increase 0 Days**

**TOTAL CONTRACT SUM ADJUSTMENT BY THIS CHANGE ORDER:**

**INCREASE \$ 16,181.73**

**TOTAL CONTRACT TIME ADJUSTMENT BY THIS CHANGE ORDER:**

**UNCHANGED 0 DAYS**



## Project Financial Summary

### Facilities Management & Planning

**Project Name:** Addams Elementary Building additions

**Date:** 10/12/22

**Contractor:** AMG & Assoc.

**DSA #:** Interim 02-118888 02-117220

**Architect:** Darden Architect

**BID #:** 22-01

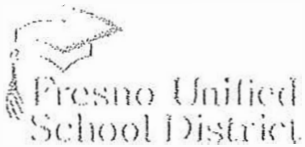
**Change Order:** # 002

### Contract Summary:

|                                |                  |             |      |                         |
|--------------------------------|------------------|-------------|------|-------------------------|
| Bid Award Amount(s)            |                  |             |      |                         |
| Base Bid:                      | \$ 11,297,060.00 | PO # 743100 | M108 | \$ 11,654,000.00        |
| Base Bid: interim              | \$ 356,940.00    | PO # 743100 | M102 | \$ -                    |
| Additive Alternate 1:          |                  |             |      | \$ -                    |
| Additive Alternate 2:          |                  |             |      | \$ -                    |
| Additive Alternate 3:          |                  |             |      | \$ -                    |
| Additive Alternate 4:          |                  |             |      | \$ -                    |
| <b>Total Agreement Amount:</b> |                  |             |      | <b>\$ 11,654,000.00</b> |

### Contract Adjustments:

|  |                           |    |   |    |                                    |    |                           |    |                          |    |               |    |               |      |
|--|---------------------------|----|---|----|------------------------------------|----|---------------------------|----|--------------------------|----|---------------|----|---------------|------|
| Total Contract Amount                  |                           |    |   |    |                                    |    |                           |    |                          |    |               | \$ | 11,654,000.00 |      |
| Contract Adjustments:                  |                           |    |   |    |                                    |    |                           |    |                          |    |               |    |               |      |
|  | <u>District Requested</u> |    | <u>Governing agency req'd<br/>change post-bid</u> |    | <u>Unknown, unforeseen, hidden</u> |    | <u>Designer E &amp; O</u> |    | <u>District/Designer</u> |    | <u>Total</u>  |    |               |      |
| Main CO #001                           | \$ (26,557.82)            |    | \$ 14,079.96                                      |    | \$ 3,746.60                        |    | \$ 996.31                 |    | \$ -                     |    | \$ (7,734.95) |    |               |      |
| Main CO #002                           | \$ 9,581.67               |    | \$ -  |    | \$ 25,232.93                       |    | \$ 7,040.00               |    | \$ -                     |    | \$ 41,854.60  |    |               |      |
| Main CO #003                           | \$ 2,854.50               |    | \$ -  |    | \$ 1,588.83                        |    | \$ 11,738.40              |    | \$ -                     |    | \$ 16,181.73  |    |               |      |
|  | \$ -                      |    | \$ -  |    | \$ -                               |    | \$ -                      |    | \$ -                     |    | \$ -          |    |               |      |
|  | \$ -                      |    | \$ -  |    | \$ -                               |    | \$ -                      |    | \$ -                     |    | \$ -          |    |               |      |
|  | \$ -                      |    | \$ -  |    | \$ -                               |    | \$ -                      |    | \$ -                     |    | \$ -          |    |               |      |
| Totals:                                | \$ (14,121.65)            | 0% | \$ 14,079.96                                      | 0% | \$ 30,568.36                       | 0% | \$ 19,774.71              | 0% | \$ -                     | 0% | \$ 50,301.38  | \$ | 50,301.38     | 0.4% |
| Total Contract Amount with Adjustments |                           |    |   |    |                                    |    |                           |    |                          |    |               | \$ | 11,704,301.38 |      |



## CHANGE ORDER

**PROJECT NAME:**

POT Improvements for Addicott ES  
4784 E Dayton Avenue, Fresno, CA 93726  
Fresno, CA 93704

**CHANGE ORDER No. :****001**

DSA File No. :

**10-48**

Application No. :

**02-118538****CONTRACTOR :**

Rakkar Development and Construction  
4335 N. Golden State Blvd. #102  
Fresno, CA 93722

DESIGNER'S PROJECT No. :

**S2103000AR**

FUSD BID/CONTRACT No. :

**22-27**

CONTRACTOR P.O. No. :

**757534**

**Change Order not valid until signed by Designer, Contractor and Owner. The Contract is changed as follows:**

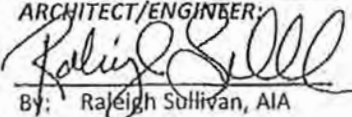
|  |                   |            |
|--|-------------------|------------|
| The original Contract Sum was .....  | \$                | 589,000.00 |
| Net change by previously authorized Change Orders .....                          | \$                | -          |
| The Contract Sum prior to this Change Order was .....                            | \$                | 589,000.00 |
| The Contract Sum will be adjusted by .....                                       | \$                | 12,322.00  |
| The new Contract Sum, including this Change Order will be .....                  | \$                | 601,322.00 |
| The Contract Completion date prior to this Change Order was .....                |                   | 13-Sep-22  |
| The Contract Time will be adjusted by .....                                      | (0) Calendar Days |            |
| The new Contract Completion date, including this Change Order is therefore ..... |                   | 13-Sep-22  |

NOTE: Contractor agrees to furnish all labor and materials and perform all of the work described herein, in accordance with the above terms and in compliance with the Contract Documents. The amount of the charges under this Change Order is limited to the charges allowed under the General Requirements. The adjustment in the Contract Sum, if any, and the adjustment in the Contract Time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in the work covered by this Change Order.

**Recommended by:**

PBK Architects, Inc.  
7790 N. Palm Avenue  
Fresno, CA 93711


**ARCHITECT/ENGINEER:**

  
By: Raleigh Sullivan, AIA

Date: 10/11/2022**Accepted by:**

Rakkar Development & Const.  
2038 E. Jensen Avenue  
Fresno, CA 93706

**CONTRACTOR:**

  
By: Taj Rakkar

Date: 10/12/2022**Authorized by:**

Fresno Unified School District  
4600 N. Brawley  
Fresno, CA 93722

**OWNER:**

  
By: Alex Belanger

Date: 10/14/2022



## CHANGE ORDER

*You are directed to make the following changes in this Contract:*

**Item 1-1**

**DESCRIPTION OF CHANGE:**

Install 80' of concrete curb adjacent to the sidewalk west of the garden area.

**REASON FOR CHANGE:**

Elevation of sidewalk intersection is lower than the adjacent sidewalk.

**CHANGE CATEGORY:**

Designer E & O.

**DOCUMENT REFERENCE:**

RFI #001 & COR #003

Amount of this Change Order Item:

Increase \$5,515.00

Time adjustment by this Change Order Item:

0 Days

**Item 1-2**

**DESCRIPTION OF CHANGE:**

Added concrete slurry to protect existing conduit.

**REASON FOR CHANGE:**

Existing electrical conduit required concrete slurry per district standard.

**CHANGE CATEGORY:**

Unknown, Unforeseeable, Hidden condition.

**DOCUMENT REFERENCE:**

COR #004

Amount of this Change Order Item:

Increase \$6,035.00

Time adjustment by this Change Order Item:

0 Days

**Item 1-3**

**DESCRIPTION OF CHANGE:**

Modify "E" irrigation in planter area.

**REASON FOR CHANGE:**

Project documentation did not include irrigation work in existing planter area.

**CHANGE CATEGORY:**

Designer E & O.

**DOCUMENT REFERENCE:**

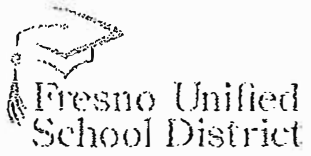
RFI #008 & COR #005

Amount of this Change Order Item:

Increase \$772.00

Time adjustment by this Change Order Item:

0 Days



## CHANGE ORDER

TOTAL CONTRACT SUM ADJUSTMENT BY THIS CHANGE ORDER:  
TOTAL CONTRACT TIME ADJUSTMENT BY THIS CHANGE ORDER:

INCREASE \$12,322.00  
0

\*\*\* End of CHANGE ORDER \*\*\*

## Project Financial Summary

### Facilities Management & Planning

**Project Name:** Addicott Elementary School  
Path of Travel Improvements  
**DSA #:** 02-118538  
**BID #:** 1950-40203

**Date:** 18-Aug-22  
**Contractor:** Rakkar Development & Construction  
**Architect:** SIM Architects  
**Change Order:** 001

### Contract Summary:

|                         |                |    |               |
|-------------------------|----------------|----|---------------|
| Bid Award Amount(s)     |                |    |               |
| Base Bid:               | Path of Travel | \$ | 589,000.00    |
| Additive Alternate 1:   | None           | \$ | -             |
|                         |                |    | \$ 589,000.00 |
| Total Agreement Amount: |                |    | \$ 589,000.00 |

### Contract Adjustments:

|  |                           |   |                                    |                           |                          |              |             |      |      |      |              |
|--|---------------------------|---|------------------------------------|---------------------------|--------------------------|--------------|-------------|------|------|------|--------------|
| Total Contract Amount                  |                           |   |                                    |                           |                          |              |             |      |      | \$   | 589,000.00   |
| Contract Adjustments:                  | <u>District Requested</u> | <u>Governing agency req'd<br/>change post-bid</u> | <u>Unknown, unforeseen, hidden</u> | <u>Designer E &amp; O</u> | <u>District/Designer</u> | <u>Total</u> |             |      |      |      |              |
| CO #001                                | \$ -                      | \$ -  | \$ 6,035.00                        | \$ 6,287.00               | \$ -                     | \$ 12,322.00 |             |      |      |      |              |
| CO #002                                | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |
| CO #003                                | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |
|  | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |
|  | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |
| Totals:                                | \$ -                      | 0.0%  | \$ -                               | 0.0%                      | \$ 6,035.00              | 1.0%         | \$ 6,287.00 | 1.1% | \$ - | 0.0% | \$ 12,322.00 |
| Total Contract Amount with Adjustments |                           |   |                                    |                           |                          |              |             |      |      | \$   | 601,322.00   |



## CHANGE ORDER

**PROJECT NAME:**

Bullard HS Kitchen Hood and Exhaust Fan Replacement  
5445 N Palm Ave  
Fresno, CA 93704

**CHANGE ORDER No. :****001**

DSA File No. :

**10-H8**

Application No. :

**02-118978****CONTRACTOR :**

Strategic Mechanical, Inc  
4661 E. Commerce Ave  
Fresno, CA 93725

**DESIGNER'S PROJECT No. :****20141****FUSD BID/CONTRACT No. :****22-35****CONTRACTOR P.O. No. :****757130A**

**Change Order not valid until signed by Designer, Contractor and Owner. The Contract is changed as follows:**

|  |                    |            |
|--|--------------------|------------|
| The original Contract Sum was .....  | \$                 | 274,500.00 |
| Net change by previously authorized Change Orders .....                          | \$                 | -          |
| The Contract Sum prior to this Change Order was .....                            | \$                 | 274,500.00 |
| The Contract Sum will be adjusted by .....                                       | \$                 | 18,994.33  |
| The new Contract Sum, including this Change Order will be .....                  | \$                 | 293,494.33 |
| The Contract Completion date prior to this Change Order was .....                |                    | 8/9/2022   |
| The Contract Time will be adjusted by .....                                      | (55) Calendar Days |            |
| The new Contract Completion date, including this Change Order is therefore ..... |                    | 10/3/2022  |

**NOTE:** Contractor agrees to furnish all labor and materials and perform all of the work described herein, in accordance with the above terms and in compliance with the Contract Documents. The amount of the charges under this Change Order is limited to the charges allowed under the General Requirements. The adjustment in the Contract Sum, if any, and the adjustment in the Contract Time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in the work covered by this Change Order.

**Recommended by:**

Lawrence Engineering Group  
4910 E. Clinton Way  
Fresno, CA 93727

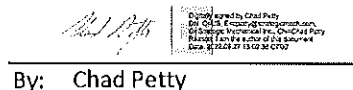
**ARCHITECT/ENGINEER:**

  
By: Michael D. Cantelmi

Date: 2022-09-27**Accepted by:**

Strategic Mechanical, Inc  
4661 E. Commerce Ave  
Fresno, CA 93725

**CONTRACTOR:**

  
By: Chad Petty

Date: 9-27-22**Authorized by:**

Fresno Unified School District  
4600 N. Brawley  
Fresno, CA 93722

**OWNER:**

  
By:

Date: 10/04/2022



## CHANGE ORDER

*You are directed to make the following changes in this Contract.*

**Item 1-1**

**DESCRIPTION OF CHANGE:**

New above grade shut-off valve installed on an existing 4" point of connection outside of MPR.

**REASON FOR CHANGE:**

Existing natural gas-line was not in the location indicated on as-builts and new plans.

**CHANGE CATEGORY:**

Unknown, Unforeseeable, Hidden condition.

**DOCUMENT REFERENCE:**

RFC-003

Amount of this Change Order Item:

Increase \$ 8,989.62

Time adjustment by this Change Order Item:

Increase 0 Days

**Item 1-2**

**DESCRIPTION OF CHANGE:**

Provide new circuit wiring for the two exhaust fans as well as new breakers and a contactor for control.

**REASON FOR CHANGE:**

Provide exhaust fans with separate circuits in lieu of a shared circuit.

**CHANGE CATEGORY:**

Unknown, Unforeseeable, Hidden condition.

**DOCUMENT REFERENCE:**

RFC-005

Amount of this Change Order Item:

Decrease \$ 4,250.94

Time adjustment by this Change Order Item:

Increase 2 Days

\*\*\* End of CHANGE ORDER \*\*\*



## CHANGE ORDER

*You are directed to make the following changes in this Contract.*

### Item 1-3

#### DESCRIPTION OF CHANGE:

Install a thermostat in the kitchen.

#### REASON FOR CHANGE:

Allow the kitchen staff to have the ability to control the unit setpoint to switch from a discharge air temperature control to a room temperature control.

#### CHANGE CATEGORY:

District requested change.

#### DOCUMENT REFERENCE:

RFC-010

Amount of this Change Order Item:

Increase \$ 2,218.17

Time adjustment by this Change Order Item:

Increase 1 Days

### Item 1-4

#### DESCRIPTION OF CHANGE:

Provide conduit and wire for a new monitoring module for the Ansul system.

#### REASON FOR CHANGE:

There was no existing FA connection to the old Ansul system to be reconnected to the new Ansul system.

#### CHANGE CATEGORY:

Unknown, Unforeseeable, Hidden condition.

#### DOCUMENT REFERENCE:

RFC-012

Amount of this Change Order Item:

Decrease \$ 1,535.60

Time adjustment by this Change Order Item:

Increase 2 Days

\*\*\* End of CHANGE ORDER \*\*\*



## CHANGE ORDER

**You are directed to make the following changes in this Contract:**

**Item 1-5**

**DESCRIPTION OF CHANGE:**

Flooring upgrade.

**REASON FOR CHANGE:**

Owner requested additional square footage and upgraded tile.

**CHANGE CATEGORY:**

District requested change.

**DOCUMENT REFERENCE:**

RFP-11

Amount of this Change Order Item:

Increase \$ 2,000.00

Time adjustment by this Change Order Item:

Increase 0 Days

**Item 1-6**

**DESCRIPTION OF CHANGE:**

Additional time needed to complete the project.

**REASON FOR CHANGE:**

Equipment lead times were longer than expected.

**CHANGE CATEGORY:**

Unknown, Unforeseeable, Hidden condition.

**DOCUMENT REFERENCE:**

Amount of this Change Order Item:

Increase \$ -

Time adjustment by this Change Order Item:

Increase 50 Days

**TOTAL CONTRACT SUM ADJUSTMENT BY THIS CHANGE ORDER:**

**INCREASE \$ 18,994.33**

**TOTAL CONTRACT TIME ADJUSTMENT BY THIS CHANGE ORDER:**

**INCREASE 55 DAYS**

**\*\*\* End of CHANGE ORDER \*\*\***



Maintenance & Operations

## Project Financial Summary

Project Name: Bullard HS Kitchen Hood Replacement

Date: 09/28/22

Contractor: Strategic Mechanical INC.

DSA #: 02-118978

Architect: Lawerence Eng. Grp.

BID #: 22-35

Change Order: #001

### Contract Summary:

|                     |  |                         |    |            |
|---------------------|--|-------------------------|----|------------|
| Bid Award Amount(s) |  | Base Bid:               | \$ | 274,500.00 |
|                     |  | Base Bid:               | \$ | -          |
|                     |  | Additive Alternate 1:   | \$ | -          |
|                     |  | Additive Alternate 2:   | \$ | -          |
|                     |  | Additive Alternate 3:   | \$ | -          |
|                     |  | Additive Alternate 4:   | \$ | -          |
|                     |  | Total Agreement Amount: | \$ | 274,500.00 |

### Contract Adjustments:

|  |  |                           |  |   |  |                                    |  |                           |  |                          |            |              |  |      |  |    |  |      |  |    |  |              |               |              |  |      |  |
|--|--|---------------------------|--|---|--|------------------------------------|--|---------------------------|--|--------------------------|------------|--------------|--|------|--|----|--|------|--|----|--|--------------|---------------|--------------|--|------|--|
| Total Contract Amount                  |  |                           |  |   |  |                                    |  |                           |  | \$                       | 274,500.00 |              |  |      |  |    |  |      |  |    |  |              |               |              |  |      |  |
| Contract Adjustments:                  |  | <u>District Requested</u> |  | <u>Governing agency req'd change post-bid</u> |  | <u>Unknown, unforeseen, hidden</u> |  | <u>Designer E &amp; O</u> |  | <u>District/Designer</u> |            | <u>Total</u> |  |      |  |    |  |      |  |    |  |              |               |              |  |      |  |
| CO #001                                |  | \$ -                      |  | \$ -  |  | \$ 8,989.62                        |  | \$ -                      |  | \$ -                     |            | \$ 8,989.62  |  |      |  |    |  |      |  |    |  |              |               |              |  |      |  |
|  |  | \$ -                      |  | \$ -  |  | \$ 4,250.94                        |  | \$ -                      |  | \$ -                     |            | \$ 4,250.94  |  |      |  |    |  |      |  |    |  |              |               |              |  |      |  |
|  |  | \$ 2,218.17               |  | \$ -  |  | \$ -                               |  | \$ -                      |  | \$ -                     |            | \$ 2,218.17  |  |      |  |    |  |      |  |    |  |              |               |              |  |      |  |
|  |  | \$ -                      |  | \$ -  |  | \$ 1,535.60                        |  | \$ -                      |  | \$ -                     |            | \$ 1,535.60  |  |      |  |    |  |      |  |    |  |              |               |              |  |      |  |
|  |  | \$ 2,000.00               |  | \$ -  |  | \$ -                               |  | \$ -                      |  | \$ -                     |            | \$ 2,000.00  |  |      |  |    |  |      |  |    |  |              |               |              |  |      |  |
|  |  | \$ -                      |  | \$ -  |  | \$ -                               |  | \$ -                      |  | \$ -                     |            | \$ -         |  |      |  |    |  |      |  |    |  |              |               |              |  |      |  |
| Totals:                                |  | \$ 4,218.17               |  | 2%  |  | \$ -                               |  | 0%                        |  | \$ 14,776.16             |            | 5%           |  | \$ - |  | 0% |  | \$ - |  | 0% |  | \$ 18,994.33 |               | \$ 18,994.33 |  | 6.9% |  |
| Total Contract Amount with Adjustments |  |                           |  |   |  |                                    |  |                           |  |                          |            |              |  |      |  |    |  |      |  |    |  |              | \$ 293,494.33 |              |  |      |  |



## CHANGE ORDER

**PROJECT NAME:**

Fresno HS Kitchen Hood Replacement  
1839 N Echo Ave  
Fresno, CA 93704

**CHANGE ORDER No. :****001**

DSA File No. :

**10-H8**

Application No. :

**02-118978****CONTRACTOR :**

Strategic Mechanical, Inc  
4661 E. Commerce Ave  
Fresno, CA 93725

DESIGNER'S PROJECT No. :

**20142**

FUSD BID/CONTRACT No. :

**22-35**

CONTRACTOR P.O. No. :

**757130B**

**Change Order not valid until signed by Designer, Contractor and Owner. The Contract is changed as follows:**

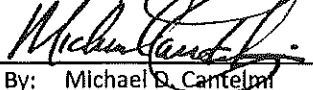
|  |    |                    |
|--|----|--------------------|
| The original Contract Sum was .....  | \$ | 239,500.00         |
| Net change by previously authorized Change Orders .....                          | \$ | -                  |
| The Contract Sum prior to this Change Order was .....                            | \$ | 239,500.00         |
| The Contract Sum will be adjusted by .....                                       | \$ | 13,845.85          |
| The new Contract Sum, including this Change Order will be .....                  | \$ | 253,345.85         |
| The Contract Completion date prior to this Change Order was .....                |    | 8/9/2022           |
| The Contract Time will be adjusted by .....                                      |    | (55) Calendar Days |
| The new Contract Completion date, including this Change Order is therefore ..... |    | 10/3/2022          |

**NOTE:** Contractor agrees to furnish all labor and materials and perform all of the work described herein, in accordance with the above terms and in compliance with the Contract Documents. The amount of the charges under this Change Order is limited to the charges allowed under the General Requirements. The adjustment in the Contract Sum, if any, and the adjustment in the Contract Time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in the work covered by this Change Order.

**Recommended by:**

Lawrence Engineering Group  
4910 E. Clinton Way  
Fresno, CA 93727

**ARCHITECT/ENGINEER:**

  
By: Michael D. Cantelmi

Date: 2022-09-27**Accepted by:**

Strategic Mechanical, Inc  
4661 E. Commerce Ave  
Fresno, CA 93725

**CONTRACTOR:**

  
By: Chad Petty

Date: 9-27-22**Authorized by:**

Fresno Unified School District  
4600 N. Brawley  
Fresno, CA 93722

**OWNER:**

  
By: 

Date: 10/04/2022



## CHANGE ORDER

*You are directed to make the following changes in this Contract.*

**Item 1-1**

**DESCRIPTION OF CHANGE:**

Raise existing light fixtures.

**REASON FOR CHANGE:**

Existing light fixtures raised to accomadate the new kitchen hood.

**CHANGE CATEGORY:**

Unknown, Unforeseeable, Hidden condition.

**DOCUMENT REFERENCE:**

RFC-002

Amount of this Change Order Item:

Increase \$ 10,127.30

Time adjustment by this Change Order Item:

Increase 5 Days

**Item 1-2**

**DESCRIPTION OF CHANGE:**

Provide duct smoke detectors for the two MUA's in the kitchen.

**REASON FOR CHANGE:**

Smoke detectors added to make the system code compliant.

**CHANGE CATEGORY:**

Unknown, Unforeseeable, Hidden condition.

**DOCUMENT REFERENCE:**

RFC-006

Amount of this Change Order Item:

Decrease \$ 3,718.55

Time adjustment by this Change Order Item:

Increase 2 Days

\*\*\* End of CHANGE ORDER \*\*\*

## CHANGE ORDER

*You are directed to make the following changes in this Contract:*

Item 1-3

**DESCRIPTION OF CHANGE:**

Additional time needed to complete the project.

**REASON FOR CHANGE:**

Equipment lead times were longer than expected.

**CHANGE CATEGORY:**

Unknown, Unforeseeable, Hidden condition.

**DOCUMENT REFERENCE:**

Amount of this Change Order Item:

Increase \$ -

Time adjustment by this Change Order Item:

Increase 43 Days

**TOTAL CONTRACT SUM ADJUSTMENT BY THIS CHANGE ORDER:**

**INCREASE \$ 13,845.85**

**TOTAL CONTRACT TIME ADJUSTMENT BY THIS CHANGE ORDER:**

**INCREASE 55 DAYS**

**\*\*\* End of CHANGE ORDER \*\*\***



Maintenance & Operations

## Project Financial Summary

Project Name: Fresno HS Kitchen Hood Replacement

Date: 9/28/22

Contractor: Strategic Mechanical INC.

DSA #: 02-118978

Architect: Lawrence Eng. Grp.

BID #: 22-35

Change Order: #001

### Contract Summary:

|                     |  |                         |    |            |
|---------------------|--|-------------------------|----|------------|
| Bid Award Amount(s) |  | Base Bid:               | \$ | 239,500.00 |
|                     |  | Base Bid:               | \$ | -          |
|                     |  | Additive Alternate 1:   | \$ | -          |
|                     |  | Additive Alternate 2:   | \$ | -          |
|                     |  | Additive Alternate 3:   | \$ | -          |
|                     |  | Additive Alternate 4:   | \$ | -          |
|                     |  | Total Agreement Amount: | \$ | 239,500.00 |

### Contract Adjustments:

|  |  |                           |   |                                    |                           |                          |              |    |           |    |                |
|--|--|---------------------------|---|------------------------------------|---------------------------|--------------------------|--------------|----|-----------|----|----------------|
| Total Contract Amount                  |  |                           |   |                                    |                           |                          |              |    |           | \$ | 239,500.00     |
| Contract Adjustments:                  |  | <u>District Requested</u> | <u>Governing agency req'd change post-bid</u> | <u>Unknown, unforeseen, hidden</u> | <u>Designer E &amp; O</u> | <u>District/Designer</u> | <u>Total</u> |    |           |    |                |
| CO #001                                |  | \$                        | -   | \$                                 | 10,127.30                 | \$                       | -            | \$ | 10,127.30 |    |                |
|  |  | \$                        | -   | \$                                 | 3,718.55                  | \$                       | -            | \$ | 3,718.55  |    |                |
|  |  | \$                        | -   | \$                                 | -                         | \$                       | -            | \$ | -         |    |                |
|  |  | \$                        | -   | \$                                 | -                         | \$                       | -            | \$ | -         |    |                |
|  |  | \$                        | -   | \$                                 | -                         | \$                       | -            | \$ | -         |    |                |
|  |  | \$                        | -   | \$                                 | -                         | \$                       | -            | \$ | -         |    |                |
| Totals:                                |  | \$                        | - 0%  | \$                                 | 13,845.85 6%              | \$                       | - 0%         | \$ | 13,845.85 | \$ | 13,845.85 5.8% |
| Total Contract Amount with Adjustments |  |                           |   |                                    |                           |                          |              |    |           | \$ | 253,345.85     |



## CHANGE ORDER

**PROJECT NAME:**

Yokomi Elementary School - Restroom Portables  
2323 E McKenzie Avenue  
Fresno, CA 93701

**CHANGE ORDER No. :****001**

DSA File No. :

**10-H8**

Application No. :

**02-118752****CONTRACTOR :**

Davis Moreno Construction, INC.  
4720 N Blythe Avenue  
Fresno, CA 93722

**DESIGNER'S PROJECT No. :****5461****FUSD BID/CONTRACT No. :****22-38****CONTRACTOR P.O. No. :****757255**

*Change Order not valid until signed by Designer, Contractor and Owner. The Contract is changed as follows:*

|  |                   |
|--|-------------------|
| The original Contract Sum was .....  | \$ 510,847.00     |
| Net change by previously authorized Change Orders .....                          | \$ -              |
| The Contract Sum prior to this Change Order was .....                            | \$ 510,847.00     |
| The Contract Sum will be adjusted by .....                                       | \$ 25,777.18      |
| The new Contract Sum, including this Change Order will be .....                  | \$ 536,624.18     |
| The Contract Completion date prior to this Change Order was .....                | 7-Sep-22          |
| The Contract Time will be adjusted by .....                                      | (0) Calendar Days |
| The new Contract Completion date, including this Change Order is therefore ..... | 7-Sep-22          |

**NOTE:** Contractor agrees to furnish all labor and materials and perform all of the work described herein, in accordance with the above terms and in compliance with the Contract Documents. The amount of the charges under this Change Order is limited to the charges allowed under the General Requirements. The adjustment in the Contract Sum, if any, and the adjustment in the Contract Time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in the work covered by this Change Order.

**Recommended by:**

**Integrated Designs**  
6011 N. Fresno St. #130  
Fresno, CA 93710  
**ARCHITECT/ENGINEER:**

By: Curtis Flynn

Date: 09-26-22

**Accepted by:**

**Davis Moreno Construction**  
5750 E. Shields Avenue, #102  
Fresno, CA 93727  
**CONTRACTOR:**

By: JR Moreno

Date: 09/21/2022

**Authorized by:**

**Fresno Unified School District**  
4600 N. Brawley  
Fresno, CA 93722  
**OWNER:**

By: Alex Belanger | Asst. Sup.

Date: 9/26/2022

## CHANGE ORDER

*You are directed to make the following changes in this Contract:*

**Item 1-1**

**DESCRIPTION OF CHANGE:**

Fire line connection was relocated to the adjacent sports field.

**REASON FOR CHANGE:**

Fire Alarm connection was not approved by the City of Fresno. The point of connection was relocated to meet City Standards.

**CHANGE CATEGORY:**

Governing agency required change after document approval.

**DOCUMENT REFERENCE:**

Amount of this Change Order Item:

Increase \$ 18,212.15

Time adjustment by this Change Order Item:

Increase 0 Days

**Item 1-2**

**DESCRIPTION OF CHANGE:**

Installation of additional underground fire line.

**REASON FOR CHANGE:**

Unmarked utility line was discovered during excavation and was in conflict with the new fire line point of connection.

**CHANGE CATEGORY:**

Unknown, unforeseen, hidden condition

**DOCUMENT REFERENCE:**

CCD #3

Amount of this Change Order Item:

Increase \$ 6,956.40

Time adjustment by this Change Order Item:

Increase 0 Days

**Item 1-3**

**DESCRIPTION OF CHANGE:**

Install concrete mow strip behind the restroom portable on the play courts.

**REASON FOR CHANGE:**

Mow strip was not included in the contract documents . .

**CHANGE CATEGORY:**

Designer E & O.

**DOCUMENT REFERENCE:**

CCD #3

Amount of this Change Order Item:

Increase \$ 608.63

Time adjustment by this Change Order Item:

Increase 0 Days

**TOTAL CONTRACT SUM ADJUSTMENT BY THIS CHANGE ORDER:**

**INCREASE \$ 25,777.18**

**TOTAL CONTRACT TIME ADJUSTMENT BY THIS CHANGE ORDER:**

**INCREASE 0 DAYS**

\*\*\* End of CHANGE ORDER \*\*\*

Change Order Item Detail



**Facilities Management & Planning**

**Project Name:** Yokomi ES  
Restroom Portable  
**DSA #:** 02-118752  
**BID #:** 22-38

**Date:** 9/22/22  
**Contractor:** Davis Moreno  
**Architect:** SOMAM  
**Change Order:** 1

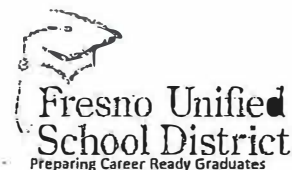
## Project Financial Summary

### Contract Summary:

|                         |                   |    |            |
|-------------------------|-------------------|----|------------|
| Bid Award Amount(s)     |                   |    |            |
| Base Bid:               | Restroom Portable | \$ | 510,847.00 |
| Total Agreement Amount: |                   | \$ | 510,847.00 |

### Contract Adjustments:

|  |  |                           |   |   |    |  |      |                           |          |                          |    |              |      |            |   |      |    |   |    |           |      |
|--|--|---------------------------|---|---|----|--|------|---------------------------|----------|--------------------------|----|--------------|------|------------|---|------|----|---|----|-----------|------|
| Total Contract Amount                  |  |                           |   |   |    |  |      |                           |          |                          |    |              | \$   | 510,847.00 |   |      |    |   |    |           |      |
| Contract Adjustments:                  |  | <u>District Requested</u> |   | <u>Governing agency req'd<br/>change post-bid</u> |    | <u>Unknown, unforeseen,<br/>hidden</u> |      | <u>Designer E &amp; O</u> |          | <u>District/Designer</u> |    | <u>Total</u> |      |            |   |      |    |   |    |           |      |
| CO #001                                |  | \$ 18,212.15              |   | \$ 6,956.40                                       |    | \$ 608.63                              |      |                           |          |                          |    |              |      |            |   |      |    |   |    |           |      |
|  |  |                           |   |   |    |  |      |                           |          |                          |    |              |      |            |   |      |    |   |    |           |      |
| Totals:                                |  | \$                        | - | 0.0%  | \$ | 18,212.15                              | 3.6% | \$                        | 6,956.40 | 1.4%                     | \$ | 608.63       | 0.1% | \$         | - | 0.0% | \$ | - | \$ | 25,777.18 | 5.0% |
| Total Contract Amount with Adjustments |  |                           |   |   |    |  |      |                           |          |                          |    |              | \$   | 536,624.18 |   |      |    |   |    |           |      |



## Change Order

**PROJECT NAME:**

FUSD Hoover H.S. Library Modernization  
5550 N First St.  
Fresno, CA 93710

**CHANGE ORDER No. :****01**

DSA File No. :

**10-H8**

Application No.:

**02-118466****CONTRACTOR:**

Marko Construction Group Inc  
3675 E. Jensen Ave.  
Fresno CA 93725-

DESIGNER'S PROJECT NO. :

**1673.2**

FUSD BID/CONTRACT NO. :

**22-40**

CONTRACTOR P.O. NO. :

**757367**

**Change Order not valid until signed by Designer, Contractor and Owner. The Contract is changed as follows:**

|  |                 |
|--|-----------------|
| The original Contract Sum was .....  | 5,775,800       |
| Net change by previously authorized Change Orders .....                          | \$0.00          |
| The Contract Sum prior to this Change Order was .....                            | 5,775,800       |
| The Contract Sum will be adjusted by .....                                       | \$36,835.83     |
| The new Contract Sum including this Change Order will be .....                   | 5,812,635.83    |
| The Contract Completion date prior to this Change Order was .....                | 6/20/2023       |
| The Contract Time will be adjusted by .....                                      | 8 Calendar Days |
| The new Contract Completion date, including this Change Order is therefore ..... | 6/28/2023       |

*NOTE: Contractor agrees to furnish all labor and materials and perform all of the work described herein, in accordance with the above terms and in compliance with the Contract Documents. The amount of the charges under this Change Order is limited to the charges allowed under the General Requirements. The adjustment in the Contract Sum, if any, and the adjustment in the Contract Time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in the work covered by this Change Order.*

**Recommended by:**

Darden Architects  
6790 N. West Ave  
Fresno, California 93711

**Accepted by:**

Marko Construction Group Inc  
3675 E. Jensen Ave.  
Fresno CA 93725-

**Authorized by:**

Fresno Unified School District  
2309 Tulare Street  
Fresno CA 93721-

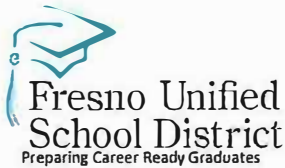
**DESIGNER:**

By:

Date: 10/27/2022**CONTRACTOR:**Date: 10/27/22**OWNER:**

By: Alex Belanger, Assoc. Sup.

Date: 10/31/2022



*You are directed to make the following changes in this Contract:*

Item 01 - 1

**DESCRIPTION OF CHANGE:**

Remove additional Haz-Mat asbestos materials from the Library floors.

**REASON FOR CHANGE:**

The Haz-Mat Report issued for this project did not detect any asbestos materials in the Library floor areas. When the Library book stacks were removed, some of the older asbestos materials were discovered.

**CHANGE CATAGORY:**

Unknown, Unforeseeable, Hidden

**DOCUMENT REFERENCE:**

RFI 06      OTP 001

|  |          |             |
|--|----------|-------------|
| Amount of this Change Order Item:          | INCREASE | \$33,830.39 |
| Time adjustment by this Change Order Item: | INCREASE | 8           |

Item 01 - 2

**DESCRIPTION OF CHANGE:**

Remove concrete pad west of the Library.

**REASON FOR CHANGE:**

For the installation of new hydronic lines into the Library from the existing lines at the Administration Building, a 10-foot square concrete pad that was not indicated on the survey/topographic map will be removed from the new hydronic line pathway to facilitate trench excavation. Project documents did not include removal of existing concrete pad that is necessary for hydronic piping tie-in.

**CHANGE CATAGORY:**

Designer E & O.

**DOCUMENT REFERENCE:**

SI 03      OTP 002

|  |           |          |
|--|-----------|----------|
| Amount of this Change Order Item:          | INCREASE  | \$405.44 |
| Time adjustment by this Change Order Item: | UNCHANGED | 0        |

**You are directed to make the following changes in this Contract:**

Item 01 - 3

**DESCRIPTION OF CHANGE:**

Sawcut & remove a portion of existing concrete slab inside the Library on the South side.

**REASON FOR CHANGE:**

A plumbing drain line conflicts with the placement of a concrete grade beam. The plumbing line will be relocated approximately 2 feet outside of the grade beam location. This drain line relocation requires additional floor to be sawcut and removed. The project documents did not reflect the accurate coordination of the new utilities and the new grade beam.

**CHANGE CATAGORY:**

Designer E & O.

**DOCUMENT REFERENCE:**

RFI 032    OTP 003

|  |           |            |
|--|-----------|------------|
| Amount of this Change Order Item:          | INCREASE  | \$2,600.00 |
| Time adjustment by this Change Order Item: | UNCHANGED | 0          |

|   |                 |                    |
|---|-----------------|--------------------|
| <b>TOTAL CONTRACT SUM ADJUSTMENT BY THIS CHANGE ORDER:</b>  | <b>INCREASE</b> | <b>\$36,835.83</b> |
| <b>TOTAL CONTRACT TIME ADJUSTMENT BY THIS CHANGE ORDER:</b> | <b>INCREASE</b> | <b>8 Days</b>      |

**\*\*\* End of CHANGE ORDER \*\*\***

**01**



## Project Financial Summary

### Facilities Management & Planning

**Project Name:** Hoover HS -  
Library Mod

**Date:** 10/28/22

**Contractor:** Marko Construction Group, Inc.

**DSA #:** 02-118466

**Architect:** Darden

**BID #:** 22-40

**Change Order:** 1

### Contract Summary:

|                                |     |                        |
|--------------------------------|-----|------------------------|
| Bid Award Amount(s)            |     |                        |
| Base Bid:                      |     | \$ 5,775,800.00        |
| Additive Alternate 1:          | N/A | \$ -                   |
| Additive Alternate 2:          | N/A | \$ -                   |
| Additive Alternate 3:          | N/A | \$ -                   |
| Additive Alternate 4:          | N/A | \$ -                   |
| <b>Total Agreement Amount:</b> |     | <b>\$ 5,775,800.00</b> |

### Contract Adjustments:

|   |                           |   |                                    |                           |                          |              |             |      |      |      |              |                        |
|---|---------------------------|---|------------------------------------|---------------------------|--------------------------|--------------|-------------|------|------|------|--------------|------------------------|
| Total Contract Amount                         |                           |   |                                    |                           |                          |              |             |      |      |      |              | \$ 5,775,800.00        |
| Contract Adjustments:                         | <u>District Requested</u> | <u>Governing agency req'd<br/>change post-bid</u> | <u>Unknown, unforeseen, hidden</u> | <u>Designer E &amp; O</u> | <u>District/Designer</u> | <u>Total</u> |             |      |      |      |              |                        |
| CO #001                                       | \$ -                      | \$ -  | \$ 33,830.39                       | \$ 3,005.44               | \$ -                     | \$ 36,835.83 |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
|   | \$ -                      | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -         |             |      |      |      |              |                        |
| Totals:                                       | \$ -                      | 0.0%  | \$ -                               | 0.0%                      | \$ 33,830.39             | 0.6%         | \$ 3,005.44 | 0.1% | \$ - | 0.0% | \$ 36,835.83 | \$ 36,835.83 0.6%      |
| <b>Total Contract Amount with Adjustments</b> |                           |   |                                    |                           |                          |              |             |      |      |      |              | <b>\$ 5,812,635.83</b> |



## CHANGE ORDER

**PROJECT NAME:**

Asphalt Pavement Rehabilitation  
at Various Sites – McCardle, Lowell, Robinson,  
Roeding, Sequoia, Wolters, Yosemite

**CHANGE ORDER No.:****001**

DSA Application No.: Various

**CONTRACTOR :**

Central Valley Asphalt.  
23494 Road 196  
Lindsay, CA 93247

**DESIGNER'S PROJECT No.:** 221-0272**FUSD BID/CONTRACT No.:** 22-48 A & C**CONTRACTOR P.O. No.:** 757499B

*Change Order not valid until signed by Designer, Contractor and Owner. The Contract is changed as follows:*

|  |    |                   |
|--|----|-------------------|
| The original Contract Sum was .....  | \$ | 457,400.00        |
| Net change by previously authorized Change Orders .....                          | \$ | -                 |
| The Contract Sum prior to this Change Order was .....                            | \$ | 457,400.00        |
| The Contract Sum will be adjusted by .....                                       | \$ | 5,329.00          |
| The new Contract Sum, including this Change Order will be .....                  | \$ | 462,729.00        |
| The Contract Completion date prior to this Change Order was .....                |    | 22-Aug-2022       |
| The Contract Time will be adjusted by .....                                      |    | (0) Calendar Days |
| The new Contract Completion date, including this Change Order is therefore ..... |    | 22-Aug-2022       |

**NOTE:** Contractor agrees to furnish all labor and materials and perform all of the work described herein, in accordance with the above terms and in compliance with the Contract Documents. The amount of the charges under this Change Order is limited to the charges allowed under the General Requirements. The adjustment in the Contract Sum, if any, and the adjustment in the Contract Time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in the work covered by this Change Order.

**Recommended by:**

**ARCHITECT/ENGINEER:**  
Blair, Church & Flynn

By: 


Date: 9/21/22**Accepted by:**

**CONTRACTOR:**  
Central Valley Asphalt

By:   
By: Chelsea Aleston

Date: 9/8/22**Authorized by:**

**OWNER:**  
Fresno Unified School District

By:   
By: Paul Idsvoog, COO

Date: 10/01/2022

Change Order Summary



## CHANGE ORDER

*You are directed to make the following changes in this Contract:*

**Item 1-1**

**DESCRIPTION OF CHANGE:**

Yosemite Middle School – DSA#: N/A – Remove and replace exposed transite storm drain piping.

**REASON FOR CHANGE:**

Existing pipe was a depth within section of asphalt and baserock to be replaced.

**CHANGE CATEGORY:**

Unforeseen/Unknown Condition

**DOCUMENT REFERENCE:**

Request for Change Order – Change Order #1 Dated 9/6/2022

Amount of this Change Order Item:

Increase: \$2,379.00

Time adjustment by this Change Order Item:

Increase: (0) Calendar Days

**Item 1-2**

**DESCRIPTION OF CHANGE:**

McCardle Elementary School – DSA#: 02-119776 - Add crackfill, sealcoat and striping to scope of work.

**REASON FOR CHANGE:**

Area originally programmed for future maintenance. Moved forward to address new deteriorated conditions.

**CHANGE CATEGORY:**

District Requested Change

**DOCUMENT REFERENCE:**

Request for Change Order – Change Order #2 Dated 9/6/2022

Amount of this Change Order Item:

Increase: \$2,950.00

Time adjustment by this Change Order Item:

Increase: (0) Calendar Days

TOTAL CONTRACT SUM ADJUSTMENT BY THIS CHANGE ORDER:

INCREASE: \$5,329.00

TOTAL CONTRACT TIME ADJUSTMENT BY THIS CHANGE ORDER:

INCREASE (0) CALENDAR DAYS

\*\*\* End of CHANGE ORDER \*\*\*



Maintenance & Operations

Project Name: Asphalt Pavement Rehabilitation

DSA #: Various

BID #: 22-48 A & C

Date: 9/16/2022

Contractor: Central Valley Asphalt

Architect: Blair, Church and Flynn

Change Order: 1

## Project Financial Summary

### Contract Summary:

Bid Award Amount(s)

|                                |           |                   |
|--------------------------------|-----------|-------------------|
| Base Bid:                      | \$        | 457,400.00        |
| Base Bid:                      | \$        | -                 |
| Additive Alternate 1:          | \$        | -                 |
| Additive Alternate 2:          | \$        | -                 |
| Additive Alternate 3:          | \$        | -                 |
| Additive Alternate 4:          | \$        | -                 |
| <b>Total Agreement Amount:</b> | <b>\$</b> | <b>457,400.00</b> |

### Contract Adjustments:

Total Contract Amount

\$ 457,400.00

Contract Adjustments:

|         | District Requested |  | Governing agency req'd<br>change post-bid |  | Unknown, unforeseen, hidden |  | Designer E & O |  | District/Designer |  | Total       |
|---------|--------------------|--|---|--|-----------------------------|--|----------------|--|-------------------|--|-------------|
| CO #001 | \$ 2,950.00        |  | \$ -                                      |  | \$ 2,379.00                 |  | \$ -           |  | \$ -              |  | \$ 5,329.00 |
| CO #002 | \$ -               |  | \$ -                                      |  | \$ -                        |  | \$ -           |  | \$ -              |  | \$ -        |
| CO #003 | \$ -               |  | \$ -                                      |  | \$ -                        |  | \$ -           |  | \$ -              |  | \$ -        |
|         | \$ -               |  | \$ -                                      |  | \$ -                        |  | \$ -           |  | \$ -              |  | \$ -        |
|         | \$ -               |  | \$ -                                      |  | \$ -                        |  | \$ -           |  | \$ -              |  | \$ -        |
|         | \$ -               |  | \$ -                                      |  | \$ -                        |  | \$ -           |  | \$ -              |  | \$ -        |

Totals: \$ 2,950.00 1% \$ - 0% \$ 2,379.00 45% \$ - 0% \$ - 0% \$ 5,329.00 \$ 5,329.00 1.2%

Total Contract Amount with Adjustments

\$ 462,729.00



# CHANGE ORDER

**PROJECT NAME:**

Asphalt Pavement Rehabilitation  
at Various Sites – Section B – Muir ES

**CHANGE ORDER No.:****001**

DSA Application No.: 02-119780

**CONTRACTOR :**

Tosted Asphalt, Inc.  
PO Box 27014  
Fresno, CA 93729

**DESIGNER'S PROJECT No.:** 221-0272**FUSD BID/CONTRACT No.:** 22-48 A&B**CONTRACTOR P.O. No.:** 757499A

*Change Order not valid until signed by Designer, Contractor and Owner. The Contract is changed as follows:*

|  |    |                   |
|--|----|-------------------|
| The original Contract Sum was .....  | \$ | 467,850.00        |
| Net change by previously authorized Change Orders .....                          | \$ | -                 |
| The Contract Sum prior to this Change Order was .....                            | \$ | 467,850.00        |
| The Contract Sum will be adjusted by .....                                       | \$ | 4,350.00          |
| The new Contract Sum, including this Change Order will be .....                  | \$ | 472,200.00        |
| The Contract Completion date prior to this Change Order was .....                |    | 22-Aug-2022       |
| The Contract Time will be adjusted by .....                                      |    | (0) Calendar Days |
| The new Contract Completion date, including this Change Order is therefore ..... |    | 22-Aug-2022       |

**NOTE:** Contractor agrees to furnish all labor and materials and perform all of the work described herein, in accordance with the above terms and in compliance with the Contract Documents. The amount of the charges under this Change Order is limited to the charges allowed under the General Requirements. The adjustment in the Contract Sum, if any, and the adjustment in the Contract Time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in the work covered by this Change Order.

**Recommended by:**

**ARCHITECT/ENGINEER:**  
Blair, Church & Flynn

By: 

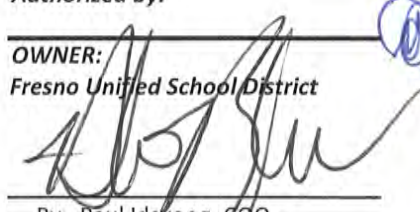
Date: 09/13/2022**Accepted by:**

**CONTRACTOR:**  
Tosted Asphalt, Inc.

By: Jose Perez

Date: 09/14/2022**Authorized by:**

**OWNER:**  
Fresno Unified School District

By:   
Paul Idsvoog, COO

Date: 9/14/2022

Change Order Summary

*You are directed to make the following changes in this Contract:*

**Item 1-1**

**DESCRIPTION OF CHANGE:**

Muir Elementary School – Change striping and numbering layout on play courts.

**REASON FOR CHANGE:**

Site Administration and PE teachers requested change to contract document numbering layout.

**CHANGE CATEGORY:**

District Requested Change

**DOCUMENT REFERENCE:**

Change Order Request – #001 Dated 7/28/2022

Amount of this Change Order Item:

Increase: \$4,350.00

Time adjustment by this Change Order Item:

Increase: (0) Calendar Days

TOTAL CONTRACT SUM ADJUSTMENT BY THIS CHANGE ORDER:

INCREASE: \$4,350.00

TOTAL CONTRACT TIME ADJUSTMENT BY THIS CHANGE ORDER:

INCREASE (0) CALENDAR DAYS

\*\*\* End of CHANGE ORDER \*\*\*

Change Order Item Detail

### Maintenance & Operations

**Project Name:** *Asphalt Pavement Rehabilitation*

DSA #: 02-119780

BID #: 22-48 A&B

Date: 9/16/2022

**Contractor:** Tosted Asphalt, Inc.

**Architect:** Blair, Church and Flynn

Change Order: 1

## Project Financial Summary

### Contract Summary:

| Bid Award Amount(s)            |                      |
|--------------------------------|----------------------|
| Base Bid:                      | \$ 467,850.00        |
| Base Bid:                      | \$ -                 |
| Additive Alternate 1:          | \$ -                 |
| Additive Alternate 2:          | \$ -                 |
| Additive Alternate 3:          | \$ -                 |
| Additive Alternate 4:          | \$ -                 |
| <b>Total Agreement Amount:</b> | <b>\$ 467,850.00</b> |

**Contract Adjustments:**

|  |    |                           |   |    |                                    |    |                           |   |                          |    |              |          |    |            |    |          |      |
|--|----|---------------------------|---|----|------------------------------------|----|---------------------------|---|--------------------------|----|--------------|----------|----|------------|----|----------|------|
| Total Contract Amount                  |    |                           |   |    |                                    |    |                           |   |                          |    |              |          | \$ | 467,850.00 |    |          |      |
| Contract Adjustments:                  |    | <u>District Requested</u> | <u>Governing agency req'd<br/>change post-bid</u> |    | <u>Unknown, unforeseen, hidden</u> |    | <u>Designer E &amp; O</u> |   | <u>District/Designer</u> |    | <u>Total</u> |          |    |            |    |          |      |
| CO #001                                | \$ | 4,350.00                  | \$  | -  | \$                                 | -  | \$                        | - | \$                       | -  | \$           | 4,350.00 |    |            |    |          |      |
| CO #002                                | \$ | -                         | \$  | -  | \$                                 | -  | \$                        | - | \$                       | -  | \$           | -        |    |            |    |          |      |
| CO #003                                | \$ | -                         | \$  | -  | \$                                 | -  | \$                        | - | \$                       | -  | \$           | -        |    |            |    |          |      |
|  | \$ | -                         | \$  | -  | \$                                 | -  | \$                        | - | \$                       | -  | \$           | -        |    |            |    |          |      |
|  | \$ | -                         | \$  | -  | \$                                 | -  | \$                        | - | \$                       | -  | \$           | -        |    |            |    |          |      |
|  | \$ | -                         | \$  | -  | \$                                 | -  | \$                        | - | \$                       | -  | \$           | -        |    |            |    |          |      |
| Totals:                                | \$ | 4,350.00                  | 1%  | \$ | -                                  | 0% | \$                        | - | 0%                       | \$ | -            | 0%       | \$ | 4,350.00   | \$ | 4,350.00 | 0.9% |
| Total Contract Amount with Adjustments |    |                           |   |    |                                    |    |                           |   |                          |    |              |          | \$ | 472,200.00 |    |          |      |



## CHANGE ORDER

**PROJECT NAME:**

Asphalt Pavement Rehabilitation  
at Various Sites

**CHANGE ORDER No.:****001**

DSA Application No.: Various  
(Refer to Item Details)

**CONTRACTOR :**

Dave Christian Construction Co, Inc.  
2963 N. Sunnyside Ave. Suite #108  
Fresno, CA 93727

**DESIGNER'S PROJECT No.:** 221-0272**FUSD BID/CONTRACT No.:** 22-49 A, B C & D**CONTRACTOR P.O. No.:** 757455A

*Change Order not valid until signed by Designer, Contractor and Owner. The Contract is changed as follows:*

|  |    |                   |
|--|----|-------------------|
| The original Contract Sum was .....  | \$ | 984,350.00        |
| Net change by previously authorized Change Orders .....                          | \$ | -                 |
| The Contract Sum prior to this Change Order was .....                            | \$ | 984,350.00        |
| The Contract Sum will be adjusted by .....                                       | \$ | 6,336.33          |
| The new Contract Sum, including this Change Order will be .....                  | \$ | 990,686.33        |
| The Contract Completion date prior to this Change Order was .....                |    | 22-Aug-2022       |
| The Contract Time will be adjusted by .....                                      |    | (0) Calendar Days |
| The new Contract Completion date, including this Change Order is therefore ..... |    | 22-Aug-2022       |

**NOTE:** Contractor agrees to furnish all labor and materials and perform all of the work described herein, in accordance with the above terms and in compliance with the Contract Documents. The amount of the charges under this Change Order is limited to the charges allowed under the General Requirements. The adjustment in the Contract Sum, if any, and the adjustment in the Contract Time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in the work covered by this Change Order.

**Recommended by:****ARCHITECT/ENGINEER:**

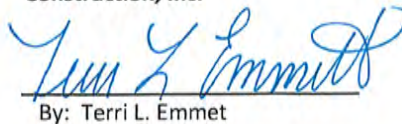
Blair, Church & Flynn

By: 

Date: 09/02/2022

**Accepted by:****CONTRACTOR:**

Dave Christian  
Construction, Inc.

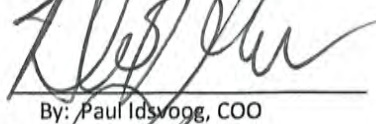
By: 

By: Terri L. Emmet

Date: 9-2-22

**Authorized by:****OWNER:**

Fresno Unified School District

By: 

By: Paul Idsvoog, COO

Date: 9/20/2022

Change Order Summary



## CHANGE ORDER

*You are directed to make the following changes in this Contract:*

**Item 1-1**

**DESCRIPTION OF CHANGE:**

Greenberg ES – DSA App.#02-119772 - Add Playcourt crackfill, sealcoat and striping to scope of work.

**REASON FOR CHANGE:**

Area originally programmed for summer of 2023. Moved forward to address new deteriorated conditions.

**CHANGE CATEGORY:**

District Requested Change

**DOCUMENT REFERENCE:**

RFP #1 Change Order Request Dated 6/28/2022

Amount of this Change Order Item:

Increase: \$36,610.00

Time adjustment by this Change Order Item:

Increase: (0) Calendar Days

**Item 1-2**

**DESCRIPTION OF CHANGE:**

Greenberg ES – DSA App.#02-119772 Sawcut and replace asphalt at parking lot.

**REASON FOR CHANGE:**

Existing asphalt did not meet ADA compliant slope.

**CHANGE CATEGORY:**

Unforeseen/Unknown

**DOCUMENT REFERENCE:**

Daily Extra Work Report Dated - 8/19/2022

Amount of this Change Order Item:

Increase: \$9,019.07

Time adjustment by this Change Order Item:

Increase: (0) Calendar Days

**Item 1-3**

**DESCRIPTION OF CHANGE:**

Cambridge High – DSA App.#02-119933 - Raise existing manhole.

**REASON FOR CHANGE:**

Existing sewer manhole was below grade and inaccessible. Raise to new asphalt grade and pour collar.

**CHANGE CATEGORY:**

Unforeseen/Unknown

**DOCUMENT REFERENCE:**

Daily Extra Work Report Dated – 7/27/2022 & 7/28/2022

Amount of this Change Order Item:

Increase: \$1,807.26

Time adjustment by this Change Order Item:

Increase: (0) Calendar Days

**Item 1-4****DESCRIPTION OF CHANGE:**

Cambridge High – DSA App.#02-119933 – Add additional areas of asphalt replacement to scope of work.

**REASON FOR CHANGE:**

Area originally programmed for summer of 2024. Moved forward to address new deteriorated conditions.

**CHANGE CATEGORY:**

District Requested Change

**DOCUMENT REFERENCE:**

Change Order Request Dated 6/27/2022

Amount of this Change Order Item:

Increase: \$18,900.00

Time adjustment by this Change Order Item:

Increase: (0) Calendar Days

**Item 1-5****DESCRIPTION OF CHANGE:**

Various Sites – Eliminate scarification scope requirement.

**REASON FOR CHANGE:**

Due to existing base rock meeting compaction requirements, contractor did not have to perform specified 12" depth of scarification.

**CHANGE CATEGORY:**

District Requested Change

**DOCUMENT REFERENCE:**

Dave Christian Construction RFP dated 7/29/2022

Amount of this Change Order Item:

Decrease: (\$60,00.00)

Time adjustment by this Change Order Item:

Decrease: (0) Calendar Days

TOTAL CONTRACT SUM ADJUSTMENT BY THIS CHANGE ORDER:

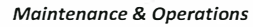
INCREASE: \$6,336.33

TOTAL CONTRACT TIME ADJUSTMENT BY THIS CHANGE ORDER:

INCREASE (0) CALENDAR DAYS

\*\*\* End of CHANGE ORDER \*\*\*

Change Order Item Detail



**Project Name:** *Asphalt Pavement Rehabilitation*

Date: 9/16/2022

**Contractor: Dave Christian Construction Co., Inc.**

Architect: Blair, Church and Flynn

Change Order: 1

DSA #: Various

**BID #:** 22-49 A, B C & D

| Bid Award Amount(s)            |                      |
|--------------------------------|----------------------|
| Base Bid:                      | \$ 984,350.00        |
| Base Bid:                      | \$ -                 |
| Additive Alternate 1:          | \$ -                 |
| Additive Alternate 2:          | \$ -                 |
| Additive Alternate 3:          | \$ -                 |
| Additive Alternate 4:          | \$ -                 |
| <b>Total Agreement Amount:</b> | <b>\$ 984,350.00</b> |

|  |    |                           |   |                                    |                           |                          |              |   |    |          |            |
|--|----|---------------------------|---|------------------------------------|---------------------------|--------------------------|--------------|---|----|----------|------------|
| Total Contract Amount                  |    |                           |   |                                    |                           |                          |              |   |    | \$       | 984,350.00 |
| Contract Adjustments:                  |    | <u>District Requested</u> | <u>Governing agency req'd<br/>change post-bid</u> | <u>Unknown, unforeseen, hidden</u> | <u>Designer E &amp; O</u> | <u>District/Designer</u> | <u>Total</u> |   |    |          |            |
| CO #001                                | \$ | 6,336.33                  | \$  | -                                  | \$                        | -                        | \$           | - | \$ | 6,336.33 |            |
| CO #002                                | \$ | -                         | \$  | -                                  | \$                        | -                        | \$           | - | \$ | -        |            |
| CO #003                                | \$ | -                         | \$  | -                                  | \$                        | -                        | \$           | - | \$ | -        |            |
|  | \$ | -                         | \$  | -                                  | \$                        | -                        | \$           | - | \$ | -        |            |
|  | \$ | -                         | \$  | -                                  | \$                        | -                        | \$           | - | \$ | -        |            |
|  | \$ | -                         | \$  | -                                  | \$                        | -                        | \$           | - | \$ | -        |            |
| Totals:                                | \$ | 6,336.33                  | 1%  | \$                                 | -                         | 0%                       | \$           | - | 0% | \$       | 6,336.33   |
| Total Contract Amount with Adjustments |    |                           |   |                                    |                           |                          |              |   |    | \$       | 990,686.33 |



# CHANGE ORDER

**PROJECT NAME:**

Asphalt Pavement Rehabilitation  
at Various Sites – Cooper & Mayfair

**CHANGE ORDER No.:****001**

DSA Application No.: N/A

**CONTRACTOR :**

Central Valley Asphalt.  
23494 Road 196  
Lindsay, CA 93247

**DESIGNER'S PROJECT No.:** 221-0272**FUSD BID/CONTRACT No.:** 22-49 B/D**CONTRACTOR P.O. No.:** 757455B


**Change Order not valid until signed by Designer, Contractor and Owner. The Contract is changed as follows:**

|  |    |                   |
|--|----|-------------------|
| The original Contract Sum was .....  | \$ | 195,700.00        |
| Net change by previously authorized Change Orders .....                          | \$ | -                 |
| The Contract Sum prior to this Change Order was .....                            | \$ | 195,700.00        |
| The Contract Sum will be adjusted by .....                                       | \$ | 1,321.00          |
| The new Contract Sum, including this Change Order will be .....                  | \$ | 197,021.00        |
| The Contract Completion date prior to this Change Order was .....                |    | 22-Aug-2022       |
| The Contract Time will be adjusted by .....                                      |    | (0) Calendar Days |
| The new Contract Completion date, including this Change Order is therefore ..... |    | 22-Aug-2022       |

**NOTE:** Contractor agrees to furnish all labor and materials and perform all of the work described herein, in accordance with the above terms and in compliance with the Contract Documents. The amount of the charges under this Change Order is limited to the charges allowed under the General Requirements. The adjustment in the Contract Sum, if any, and the adjustment in the Contract Time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in the work covered by this Change Order.

**Recommended by:****ARCHITECT/ENGINEER:**

Blair, Church & Flynn

By: 

Date: 9/21/22**Accepted by:****CONTRACTOR:**

Central Valley Asphalt

By:   
By: Chelsea Aleston

Date: 9/8/22**Authorized by:****OWNER:**

Fresno Unified School District

By:   
By: Paul Idsvoog, COO

Date: 10/04/2022

Change Order Summary

*You are directed to make the following changes in this Contract:*

**Item 1-1**

**DESCRIPTION OF CHANGE:**

Cooper Academy — Add crackfill, sealcoat and striping to scope of work.

**REASON FOR CHANGE:**

Area originally programmed for future maintenance. Moved forward to address new deteriorated conditions.

**CHANGE CATEGORY:**

District Requested Change

**DOCUMENT REFERENCE:**

Request for Change Order Dated 9/6/2022

Amount of this Change Order Item:

Increase: \$1,321.00

Time adjustment by this Change Order Item:

Increase: (0) Calendar Days

TOTAL CONTRACT SUM ADJUSTMENT BY THIS CHANGE ORDER:

INCREASE: \$1,321.00

TOTAL CONTRACT TIME ADJUSTMENT BY THIS CHANGE ORDER:

INCREASE (0) CALENDAR DAYS

\*\*\* End of CHANGE ORDER \*\*\*



Maintenance & Operations

## Project Financial Summary

Project Name: Asphalt Pavement Rehabilitation

Date: 9/22/2022

DSA #: Various

Contractor: Central Valley Asphalt

BID #: 22-49 B/D

Architect: Blair, Church and Flynn

Change Order: 1

### Contract Summary:

|                     |  |                                |           |                   |
|---------------------|--|--------------------------------|-----------|-------------------|
| Bid Award Amount(s) |  | Base Bid:                      | \$        | 195,700.00        |
|                     |  | Base Bid:                      | \$        | -                 |
|                     |  | Additive Alternate 1:          | \$        | -                 |
|                     |  | Additive Alternate 2:          | \$        | -                 |
|                     |  | Additive Alternate 3:          | \$        | -                 |
|                     |  | Additive Alternate 4:          | \$        | -                 |
|                     |  | <b>Total Agreement Amount:</b> | <b>\$</b> | <b>195,700.00</b> |

### Contract Adjustments:

|  |    |                           |   |                                    |                           |                          |                |                  |
|--|----|---------------------------|---|------------------------------------|---------------------------|--------------------------|----------------|------------------|
| Total Contract Amount                  |    |                           |   |                                    |                           |                          | \$             | 195,700.00       |
| Contract Adjustments:                  |    | <u>District Requested</u> | <u>Governing agency req'd<br/>change post-bid</u> | <u>Unknown, unforeseen, hidden</u> | <u>Designer E &amp; O</u> | <u>District/Designer</u> | <u>Total</u>   |                  |
| CO #001                                | \$ | 1,321.00                  | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ 1,321.00    |                  |
| CO #002                                | \$ | -                         | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -           |                  |
| CO #003                                | \$ | -                         | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -           |                  |
|  | \$ | -                         | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -           |                  |
|  | \$ | -                         | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -           |                  |
|  | \$ | -                         | \$ -  | \$ -                               | \$ -                      | \$ -                     | \$ -           |                  |
| Totals:                                | \$ | 1,321.00                  | 1% \$ -   | 0% \$ -                            | 0% \$ -                   | 0% \$ -                  | 0% \$ 1,321.00 | \$ 1,321.00 0.7% |
| Total Contract Amount with Adjustments |    |                           |   |                                    |                           |                          | \$             | 197,021.00       |



# CHANGE ORDER

**PROJECT NAME:**

Asphalt Pavement Rehabilitation  
at Various Sites – Tenaya Middle School

**CHANGE ORDER No.:****001**

DSA Application No.: 02-119786

**CONTRACTOR :**

Tosted Asphalt, Inc.  
PO Box 27014  
Fresno, CA 93729

**DESIGNER'S PROJECT No.:** 221-0272**FUSD BID/CONTRACT No.:** 22-49 D**CONTRACTOR P.O. No.:** 757455C

*Change Order not valid until signed by Designer, Contractor and Owner. The Contract is changed as follows:*

|  |    |                   |
|--|----|-------------------|
| The original Contract Sum was .....  | \$ | 155,000.00        |
| Net change by previously authorized Change Orders .....                          | \$ | -                 |
| The Contract Sum prior to this Change Order was .....                            | \$ | 155,000.00        |
| The Contract Sum will be adjusted by .....                                       | \$ | 4,450.00          |
| The new Contract Sum, including this Change Order will be .....                  | \$ | 159,450.00        |
| The Contract Completion date prior to this Change Order was .....                |    | 22-Aug-2022       |
| The Contract Time will be adjusted by .....                                      |    | (0) Calendar Days |
| The new Contract Completion date, including this Change Order is therefore ..... |    | 22-Aug-2022       |

**NOTE:** Contractor agrees to furnish all labor and materials and perform all of the work described herein, in accordance with the above terms and in compliance with the Contract Documents. The amount of the charges under this Change Order is limited to the charges allowed under the General Requirements. The adjustment in the Contract Sum, if any, and the adjustment in the Contract Time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the Contract Time and Contract Sum due to the Contractor arising out of the change in the work covered by this Change Order.

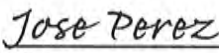
**Recommended by:****ARCHITECT/ENGINEER:**

Blair, Church & Flynn

  
By: \_\_\_\_\_

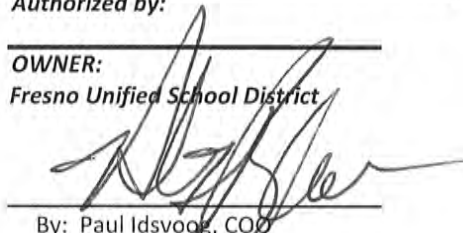
Date: 09/13/2022**Accepted by:****CONTRACTOR:**

Tosted Asphalt, Inc.

  
By: \_\_\_\_\_

Date: 09/14/2022**Authorized by:****OWNER:**

Fresno Unified School District

  
By: Paul Idsvog, COO

Date: 9/21/2022

Change Order Summary

*You are directed to make the following changes in this Contract:*

**Item 1-1**

**DESCRIPTION OF CHANGE:**

Tenaya Middle School – Change striping and numbering layout on play courts.

**REASON FOR CHANGE:**

Site Administration and PE teachers requested change to contract document striping layout.

**CHANGE CATEGORY:**

District Requested Change

**DOCUMENT REFERENCE:**

Change Order Request – #001 Dated 8/11/2022

Amount of this Change Order Item:

Increase: \$4,450.00

Time adjustment by this Change Order Item:

Increase: (0) Calendar Days

TOTAL CONTRACT SUM ADJUSTMENT BY THIS CHANGE ORDER:

INCREASE: \$4,450.00

TOTAL CONTRACT TIME ADJUSTMENT BY THIS CHANGE ORDER:

INCREASE (0) CALENDAR DAYS

\*\*\* End of CHANGE ORDER \*\*\*

Change Order Item Detail



Maintenance & Operations

Project Name: Asphalt Pavement Rehabilitation

DSA #: 02-119786

BID #: 22-49 D

Date: 9/16/2022

Contractor: Tosted Asphalt, Inc.

Architect: Blair, Church and Flynn

Change Order: 1

## Project Financial Summary

### Contract Summary:

Bid Award Amount(s)

|                                |           |                   |
|--------------------------------|-----------|-------------------|
| Base Bid:                      | \$        | 155,000.00        |
| Base Bid:                      | \$        | -                 |
| Additive Alternate 1:          | \$        | -                 |
| Additive Alternate 2:          | \$        | -                 |
| Additive Alternate 3:          | \$        | -                 |
| Additive Alternate 4:          | \$        | -                 |
| <b>Total Agreement Amount:</b> | <b>\$</b> | <b>155,000.00</b> |

### Contract Adjustments:

Total Contract Amount

\$ 155,000.00

Contract Adjustments:

|         | District Requested | Governing agency req'd<br>change post-bid | Unknown, unforeseen, hidden | Designer E & O | District/Designer | Total       |
|---------|--------------------|---|-----------------------------|----------------|-------------------|-------------|
| CO #001 | \$ 4,450.00        | \$ -                                      | \$ -                        | \$ -           | \$ -              | \$ 4,450.00 |
| CO #002 | \$ -               | \$ -                                      | \$ -                        | \$ -           | \$ -              | \$ -        |
| CO #003 | \$ -               | \$ -                                      | \$ -                        | \$ -           | \$ -              | \$ -        |
|         | \$ -               | \$ -                                      | \$ -                        | \$ -           | \$ -              | \$ -        |
|         | \$ -               | \$ -                                      | \$ -                        | \$ -           | \$ -              | \$ -        |
|         | \$ -               | \$ -                                      | \$ -                        | \$ -           | \$ -              | \$ -        |

Totals: \$ 4,450.00 3% \$ - 0% \$ - 0% \$ - 0% \$ - 0% \$ 4,450.00 \$ 4,450.00 2.9%

Total Contract Amount with Adjustments

\$ 159,450.00

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-20**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Ratify**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Ratify the Filing of a Notice of Completion**

**ITEM DESCRIPTION:** Included in the Board binders is a Notice of Completion for the following projects, which have been completed according to plans and specifications:

Bid 21-38, Centennial and Wishon Elementary Schools and Scandinavian Middle School Multipurpose Room HVAC Upgrades

For Information Only

Original contract amount: \$ 1,629,000

Change Order(s) previously ratified: \$ 87,594

Contract amount: \$ 1,716,594

Bid 22-35, Bullard and Fresno High Schools Kitchen Hood and Make-up Air Unit Replacements

For Information Only

Original contract amount: \$ 514,000

Change Order(s) previously ratified: \$ 32,841

Contract amount: \$ 546,841

Bid 22-48 Sections A and C, Asphalt Pavement Rehabilitation at Various Sites, Group 1, Doug Ross, Inc. dba Central Valley Asphalt

For Information Only

Original contract amount: \$ 457,400

Change Order(s) previously ratified: \$ 5,329

Contract amount: \$ 462,729

Bid 22-48 Sections A and B, Asphalt Pavement Rehabilitation at Various Sites, Group 1, Tosted Asphalt, Inc.

For Information Only

Original contract amount: \$ 467,850

Change Order(s) previously ratified: \$ 4,350

Contract amount: \$ 472,200

Bid 22-49 Sections B and D, Asphalt Pavement Rehabilitation at Various Sites, Group 2,  
Doug Ross, Inc. dba Central Valley Asphalt

For Information Only

|                                      |            |
|--------------------------------------|------------|
| Original contract amount:            | \$ 195,700 |
| Change Order(s) previously ratified: | \$ 1,321   |
| Contract amount:                     | \$ 197,021 |

Bid 22-49 Section D, Asphalt Pavement Rehabilitation at Various Sites, Group 2, Tosted  
Asphalt, Inc.

For Information Only

|                                      |            |
|--------------------------------------|------------|
| Original contract amount:            | \$ 155,000 |
| Change Order(s) previously ratified: | \$ 4,450   |
| Contract amount:                     | \$ 159,450 |

FINANCIAL SUMMARY: Retention funds are released in accordance with contract terms and California statutes.

PREPARED BY: Ann Loorz,  
Executive Director, Purchasing

DIVISION: Operational Services  
PHONE NUMBER: (559) 457-3134

CABINET APPROVAL: Paul Idsvoog,  
Chief Operations and Classified Labor  
Management Officer

SUPERINTENDENT APPROVAL:



---



---

**NO FEE REQUIRED**

No Fee for recording in accordance with California  
Government Code Sections 6103 and 27383

**RECORDING REQUESTED BY AND****WHEN RECORDED MAIL TO:**

Fresno Unified School District  
Purchasing Department  
4498 N. Brawley Avenue  
Fresno, CA 93722

**2022-0133279**

**FRESNO County Recorder**  
**Paul Dictos, CPA**

Thursday, Oct 27, 2022 03:54:51 PM

**CONFORMED COPY**

Copy of document recorded.  
Has not been compared with original.

**NOTICE OF COMPLETION (AND ACCEPTANCE)**

Notice pursuant to Civil Code Section 9204 must be filed within 15 days after completion.

Notice is hereby given that:

1. The undersigned is owner or corporate officer of the owner if the interest or estate stated below in the property hereinafter described:
2. The full name of the owner is **FRESNO UNIFIED SCHOOL DISTRICT**
3. The full address of the owner is **2309 Tulare Street, Fresno, California 93721**
4. The nature of the interest or estate of the owner is: **IN FEE**  
  
(If other than "In Fee" an insert, for example, "Purchase under contract of Purchase", "or lease")
5. A work of improvement on the property hereinafter described was accepted/completed on **October 13, 2022**  
The work done was **Multi-Purpose Room HVAC Upgrades** **Bid No. 21-38**  
*This determination of acceptance/completion shall not be construed as a waiver of the undersigned owner's rights to enforce any provision of the contract accepted/completed, including but not limited to requiring any and all punch list, testing, startup, commissioning, or other contract work to be performed in its entirety in accordance with the Contract Documents, which rights are expressly reserved by the undersigned owner.*
6. The Name of the contractor, if any, for such work of improvement was:  
**Marko Construction Group, Inc. 3675 E. Jensen Ave. Fresno, CA 93725** **May 11, 2021**  
(IF NO CONTRACTOR FOR WORK OR IMPROVEMENT AS A WHOLE, INSERT "NONE") (DATE OF CONTRACT)
7. The property on which said work of improvement was completed is in the City of **Fresno**, County of **Fresno**, State of California, and is described and the address is as follows:  
**Centennial Elementary School 3830 E. Saginaw Way, Fresno CA 93726 DSA No.: 02-117926**  
**Scandinavian Middle School 3216 N. Sierra Vista Ave., Fresno CA 93726 DSA No.: 02-117924**  
**Wishon Elementary School 3857 E. Harvard Ave., Fresno CA 93703 DSA No.: 02-117925**

Date: **October 27, 2022**

  
Ann Looz, Executive Director of Purchasing  
Fresno Unified School District

**VERIFICATION**

I, the undersigned say: I am the **Executive Director of Purchasing** the declarant of the foregoing notice of completion (and acceptance); I have read said notice of completion (and acceptance) and know the contents thereof; the same is true of my own knowledge. I declare under penalty of perjury that the foregoing is true and correct.

Executed on **October 27, 2022** at **Fresno**,

  
Ann Looz, Executive Director of Purchasing  
Fresno Unified School District

**NO FEE REQUIRED**

No Fee for recording in accordance with California Government Code Sections 6103 and 27383

**2022-0124540**

FRESNO County Recorder  
Paul Dictos, CPA

Wednesday, Oct 05, 2022 03:52:30 PM

**CONFORMED COPY**

Copy of document recorded.  
Has not been compared with original.

**RECORDING REQUESTED BY AND  
WHEN RECORDED MAIL TO:**

Fresno Unified School District  
Purchasing Department  
4498 N. Brawley Avenue  
Fresno, CA 93722

**NOTICE OF COMPLETION (AND ACCEPTANCE)**

Notice pursuant to Civil Code Section 9204 must be filed within 15 days after completion.

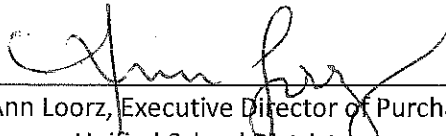
Notice is hereby given that:

1. The undersigned is owner or corporate officer of the owner if the interest or estate stated below in the property hereinafter described:
2. The full name of the owner is **FRESNO UNIFIED SCHOOL DISTRICT**
3. The full address of the owner is **2309 Tulare Street, Fresno, California 93721**
4. The nature of the interest or estate of the owner is: **IN FEE**

(If other than "In Fee" an insert, for example, "Purchase under contract of Purchase", "or lease")

5. A work of improvement on the property hereinafter described was accepted/completed on **October 3, 2022**  
The work done was **Kitchen Hood and MUA Replacement Bid No. 22-35.**  
*This determination of acceptance/completion shall not be construed as a waiver of the undersigned owner's rights to enforce any provision of the contract accepted/completed, including but not limited to requiring any and all punch list, testing, startup, commissioning, or other contract work to be performed in its entirety in accordance with the Contract Documents, which rights are expressly reserved by the undersigned owner.*
6. The Name of the contractor, if any, for such work of improvement was:  
**Strategic Mechanical, Inc. 4661 E Commerce Ave. Fresno, CA 93725** **May 11, 2022**  
(IF NO CONTRACTOR FOR WORK OR IMPROVEMENT AS A WHOLE, INSERT "NONE") (DATE OF CONTRACT)
7. The property on which said work of improvement was completed is in the City of **Fresno**, County of **Fresno**, State of California, and is described and the address is as follows:  
**Bullard High School 5445 N Palm Ave. Fresno, CA 93704 DSA No.: 02-118978**  
**Fresno High School 1839 Echo Ave. Fresno, CA 93704 DSA No.: 02-118978**

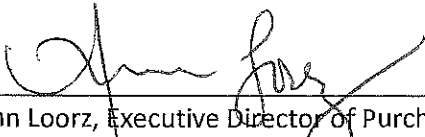
Date: **October 5, 2022**

  
Ann Looz, Executive Director of Purchasing  
Fresno Unified School District

**VERIFICATION**

I, the undersigned say: I am the Executive Director of Purchasing the declarant of the foregoing notice of completion (and acceptance); I have read said notice of completion (and acceptance) and know the contents thereof; the same is true of my own knowledge. I declare under penalty of perjury that the foregoing is true and correct.

Executed on **October 5, 2022** at **Fresno**,

  
Ann Looz, Executive Director of Purchasing  
Fresno Unified School District

**NO FEE REQUIRED**

No Fee for recording in accordance with California Government Code Sections 6103 and 27383

**RECORDING REQUESTED BY AND  
WHEN RECORDED MAIL TO:**

Fresno Unified School District  
Purchasing Department  
4498 N. Brawley Avenue  
Fresno, CA 93722

**2022-0117304**

**FRESNO County Recorder  
Paul Dictos, CPA**

Tuesday, Sep 20, 2022 03:59:17 PM

**CONFORMED COPY**

Copy of document recorded.  
Has not been compared with original.

**NOTICE OF COMPLETION (AND ACCEPTANCE)**

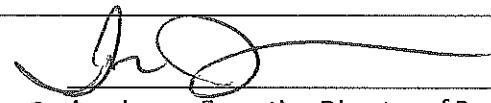
Notice pursuant to Civil Code Section 9204 must be filed within 15 days after completion.

Notice is hereby given that:

1. The undersigned is owner or corporate officer of the owner if the interest or estate stated below in the property hereinafter described:
2. The full name of the owner is **FRESNO UNIFIED SCHOOL DISTRICT**
3. The full address of the owner is **2309 Tulare Street, Fresno, California 93721**
4. The nature of the interest or estate of the owner is: **IN FEE**  
  
(If other than "In Fee" an insert, for example, "Purchase under contract of Purchase", "or lease")
5. A work of improvement on the property hereinafter described was accepted/completed on **August 22, 2022**.  
The work done was **Asphalt Pavement Rehabilitation at Various Sites, Group 1, Sections A & C Bid No. 22-48.**  
*This determination of acceptance/completion shall not be construed as a waiver of the undersigned owner's rights to enforce any provision of the contract accepted/completed, including but not limited to requiring any and all punch list, testing, startup, commissioning, or other contract work to be performed in its entirety in accordance with the Contract Documents, which rights are expressly reserved by the undersigned owner.*
6. The Name of the contractor, if any, for such work of improvement was:  
**Doug Ross, Inc. dba Central Valley Asphalt 23494 Road 196, Lindsay, CA 93247 June 6, 2022**  
(IF NO CONTRACTOR FOR WORK OR IMPROVEMENT AS A WHOLE, INSERT "NONE") (DATE OF CONTRACT)
7. The property on which said work of improvement was completed is in the City of Fresno, County of Fresno, State of California, and is described and the address is as follows:

**See Page 2**

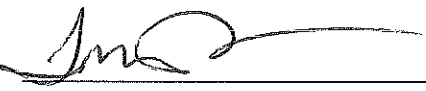
Date: **September 20, 2022**

  
For Ann Looz, Executive Director of Purchasing  
Fresno Unified School District

**VERIFICATION**

I, the undersigned say: I am the Executive Director of Purchasing the declarant of the foregoing notice of completion (and acceptance); I have read said notice of completion (and acceptance) and know the contents thereof; the same is true of my own knowledge. I declare under penalty of perjury that the foregoing is true and correct.

Executed on **September 20, 2022** at Fresno,

  
For Ann Looz, Executive Director of Purchasing  
Fresno Unified School District

## NOTICE OF COMPLETION (AND ACCEPTANCE) (Continued)

Bid No.: 22-48, Sections A & C

General Contractor: Doug Ross, Inc. dba Central Valley Asphalt

Project Name: Asphalt Pavement Rehabilitation at Various Sites, Group 1

|                                   |   |                           |
|-----------------------------------|---|---------------------------|
| <u>McCardle Elementary School</u> | <u>577 E. Sierra Ave, Fresno, CA 93710</u>          | <u>DSA No.: 02-119776</u> |
| <u>Lowell Elementary School</u>   | <u>171 N. Poplar Ave., Fresno, CA 93701</u>         | <u>DSA No.: n/a</u>       |
| <u>Robinson Elementary School</u> | <u>555 E. Browning Ave., Fresno, CA 93710</u>       | <u>DSA No.: n/a</u>       |
| <u>Roeding Elementary School</u>  | <u>1225 W. Dakota Ave., Fresno, CA 93705</u>        | <u>DSA No.: n/a</u>       |
| <u>Wolters Elementary School</u>  | <u>5174 N. 1<sup>st</sup> St., Fresno, CA 93710</u> | <u>DSA No.: n/a</u>       |
| <u>Sequoia Middle School</u>      | <u>4050 E. Hamilton Ave., Fresno, CA 93702</u>      | <u>DSA No.: n/a</u>       |
| <u>Yosemite Middle School</u>     | <u>1292 N. 9<sup>th</sup> St., Fresno, CA 93703</u> | <u>DSA No.: n/a</u>       |

**NO FEE REQUIRED**

No Fee for recording in accordance with California Government Code Sections 6103 and 27383

**2022-0118910**

FRESNO County Recorder  
Paul Dictos, CPA

Friday, Sep 23, 2022 03:54:09 PM

**CONFORMED COPY**

Copy of document recorded.  
Has not been compared with original.

**RECORDING REQUESTED BY AND  
WHEN RECORDED MAIL TO:**

Fresno Unified School District  
Purchasing Department  
4498 N. Brawley Avenue  
Fresno, CA 93722

**NOTICE OF COMPLETION (AND ACCEPTANCE)**

Notice pursuant to Civil Code Section 9204 must be filed within 15 days after completion.

Notice is hereby given that:


1. The undersigned is owner or corporate officer of the owner if the interest or estate stated below in the property hereinafter described:
2. The full name of the owner is **FRESNO UNIFIED SCHOOL DISTRICT**
3. The full address of the owner is **2309 Tulare Street, Fresno, California 93721**
4. The nature of the interest or estate of the owner is: **IN FEE**

(If other than "In Fee" an insert, for example, "Purchase under contract of Purchase", "or lease")

5. A work of improvement on the property hereinafter described was accepted/completed on **August 22, 2022**.  
The work done was **Asphalt Pavement Rehabilitation at Various Sites, Group 1, Sections A & B, Bid No. 22-48.**  
*This determination of acceptance/completion shall not be construed as a waiver of the undersigned owner's rights to enforce any provision of the contract accepted/completed, including but not limited to requiring any and all punch list, testing, startup, commissioning, or other contract work to be performed in its entirety in accordance with the Contract Documents, which rights are expressly reserved by the undersigned owner.*
6. The Name of the contractor, if any, for such work of improvement was:  
**Tosted Asphalt, Inc. 36024 Kensington Drive, Madera, CA 93636 June 6, 2022**  
(IF NO CONTRACTOR FOR WORK OR IMPROVEMENT AS A WHOLE, INSERT "NONE") (DATE OF CONTRACT)
7. The property on which said work of improvement was completed is in the City of **Fresno**, County of **Fresno**, State of California, and is described and the address is as follows:

**See Page 2**

Date: **September 23, 2022**

*for*   
Ann Loorz, Executive Director of Purchasing  
Fresno Unified School District

**VERIFICATION**

I, the undersigned say: I am the **Executive Director of Purchasing** the declarant of the foregoing notice of completion (and acceptance); I have read said notice of completion (and acceptance) and know the contents thereof; the same is true of my own knowledge. I declare under penalty of perjury that the foregoing is true and correct.

Executed on **September 23, 2022** at **Fresno**,

*for*   
Ann Loorz, Executive Director of Purchasing  
Fresno Unified School District

## NOTICE OF COMPLETION (AND ACCEPTANCE) (Continued)

Bid No.: 22-48, Sections A & B

General Contractor: Tosted Asphalt, Inc.

Project Name: Asphalt Pavement Rehabilitation at Various Sites, Group 1

### Section A

|                                 |  |                           |
|---------------------------------|--|---------------------------|
| <u>Bakman Elementary School</u> | <u>580 N. Helm Ave, Fresno, CA 93727</u>       | <u>DSA No.: n/a</u>       |
| <u>Lane Elementary School</u>   | <u>4730 E. Lowe Ave, Fresno, CA 93702</u>      | <u>DSA No.: 02-119778</u> |
| <u>Hamilton K-8 School</u>      | <u>102 E. Clinton Avenue, Fresno, CA 93704</u> | <u>DSA No.: n/a</u>       |
| <u>Fresno High School</u>       | <u>1839 N. Echo Ave, Fresno, CA 93704</u>      | <u>DSA No.: n/a</u>       |

### Section B

|  |  |                           |
|--|--|---------------------------|
| <u>Muir Elementary School</u>            | <u>410 E. Dennett Ave, Fresno, CA 93728</u>  | <u>DSA No.: 02-119780</u> |
| <u>Norseman Elementary School</u>        | <u>4636 E. Weldon Ave, Fresno, CA 93703</u>  | <u>DSA No.: n/a</u>       |
| <u>Powers-Ginsburg Elementary School</u> | <u>110 E. Swift Ave, Fresno, CA, 93704</u>   | <u>DSA No.: n/a</u>       |
| <u>Sunset Elementary School</u>          | <u>1755 S. Crystal Ave, Fresno, CA 93706</u> | <u>DSA No.: n/a</u>       |
| <u>Rata High School</u>                  | <u>1373 W. Mesa Ave, Fresno, CA 93711</u>    | <u>DSA No.: n/a</u>       |

**NO FEE REQUIRED**

No Fee for recording in accordance with California Government Code Sections 6103 and 27383

**RECORDING REQUESTED BY AND WHEN RECORDED MAIL TO:**

Fresno Unified School District  
Purchasing Department  
4498 N. Brawley Avenue  
Fresno, CA 93722

**2022-0117305**

**FRESNO County Recorder  
Paul Dictos, CPA**

Tuesday, Sep 20, 2022 03:59:17 PM

**CONFORMED COPY**

Copy of document recorded.  
Has not been compared with original.

**NOTICE OF COMPLETION (AND ACCEPTANCE)**

Notice pursuant to Civil Code Section 9204 must be filed within 15 days after completion.

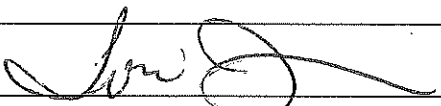
Notice is hereby given that:

1. The undersigned is owner or corporate officer of the owner if the interest or estate stated below in the property hereinafter described:
2. The full name of the owner is **FRESNO UNIFIED SCHOOL DISTRICT**
3. The full address of the owner is **2309 Tulare Street, Fresno, California 93721**
4. The nature of the interest or estate of the owner is: **IN FEE**  
  
(If other than "In Fee" an insert, for example, "Purchase under contract of Purchase", "or lease")
5. A work of improvement on the property hereinafter described was accepted/completed on **August 22, 2022**. The work done was **Asphalt Pavement Rehabilitation at Various Sites, Group 2 Sections B & D Bid No. 22-49**. *This determination of acceptance/completion shall not be construed as a waiver of the undersigned owner's rights to enforce any provision of the contract accepted/completed, including but not limited to requiring any and all punch list, testing, startup, commissioning, or other contract work to be performed in its entirety in accordance with the Contract Documents, which rights are expressly reserved by the undersigned owner.*
6. The Name of the contractor, if any, for such work of improvement was:  
**Doug Ross, Inc. dba Central Valley Asphalt 23494 Road 196, Lindsay, CA 93247 June 6, 2022**  
(IF NO CONTRACTOR FOR WORK OR IMPROVEMENT AS A WHOLE, INSERT "NONE") (DATE OF CONTRACT)
7. The property on which said work of improvement was completed is in the City of **Fresno**, County of **Fresno**, State of California, and is described and the address is as follows:

**See Page 2**

Date: **September 20, 2022**

*for*

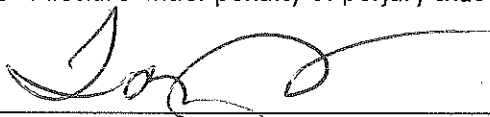
  
Ann Loorz, Executive Director of Purchasing  
Fresno Unified School District

**VERIFICATION**

I, the undersigned say: I am the Executive Director of Purchasing the declarant of the foregoing notice of completion (and acceptance); I have read said notice of completion (and acceptance) and know the contents thereof; the same is true of my own knowledge. I declare under penalty of perjury that the foregoing is true and correct.

Executed on **September 20, 2022** at **Fresno**,

*for*

  
Ann Loorz, Executive Director of Purchasing  
Fresno Unified School District

## NOTICE OF COMPLETION (AND ACCEPTANCE) (Continued)

Bid No.: 22-49, Sections B & D

General Contractor: Doug Ross, Inc. dba Central Valley Asphalt

Project Name: Asphalt Pavement Rehabilitation at Various Sites, Group 2

|                                  |   |                           |
|----------------------------------|---|---------------------------|
| <u>Cooper Academy</u>            | <u>2277 W. Bellaire Way, Fresno, CA 93705</u> | <u>DSA No.: n/a</u>       |
| <u>Mayfair Elementary School</u> | <u>3305 E. Home Ave., Fresno, CA 93703</u>    | <u>DSA No.: 02-119775</u> |

**NO FEE REQUIRED**

No Fee for recording in accordance with California Government Code Sections 6103 and 27383

**2022-0118909**

FRESNO County Recorder  
Paul Dictos, CPA

Friday, Sep 23, 2022 03:54:09 PM

**CONFORMED COPY**

Copy of document recorded.  
Has not been compared with original.

**RECORDING REQUESTED BY AND  
WHEN RECORDED MAIL TO:**

Fresno Unified School District  
Purchasing Department  
4498 N. Brawley Avenue  
Fresno, CA 93722

**NOTICE OF COMPLETION (AND ACCEPTANCE)**

Notice pursuant to Civil Code Section 9204 must be filed within 15 days after completion.

Notice is hereby given that:

1. The undersigned is owner or corporate officer of the owner if the interest or estate stated below in the property hereinafter described:
2. The full name of the owner is **FRESNO UNIFIED SCHOOL DISTRICT**
3. The full address of the owner is **2309 Tulare Street, Fresno, California 93721**
4. The nature of the interest or estate of the owner is: **IN FEE**

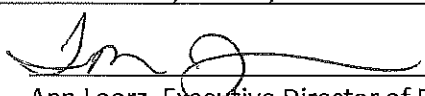
(If other than "In Fee" an insert, for example, "Purchase under contract of Purchase", "or lease")

5. A work of improvement on the property hereinafter described was accepted/completed on **August 22, 2022**. The work done was **Asphalt Pavement Rehabilitation at Various Sites, Group 2, Section D, Bid No. 22-49**. *This determination of acceptance/completion shall not be construed as a waiver of the undersigned owner's rights to enforce any provision of the contract accepted/completed, including but not limited to requiring any and all punch list, testing, startup, commissioning, or other contract work to be performed in its entirety in accordance with the Contract Documents, which rights are expressly reserved by the undersigned owner.*
6. The Name of the contractor, if any, for such work of improvement was:  
**Tosted Asphalt, Inc. 36024 Kensington Drive, Madera, CA 93636 June 6, 2022**  
(IF NO CONTRACTOR FOR WORK OR IMPROVEMENT AS A WHOLE, INSERT "NONE") (DATE OF CONTRACT)
7. The property on which said work of improvement was completed is in the City of **Fresno**, County of **Fresno**, State of California, and is described and the address is as follows:

**Tenaya Middle School 1239 W. Mesa Ave., Fresno, CA 93711 DSA No. 02-119786**

Date: **September 23, 2022**

for

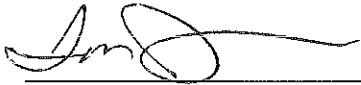
  
Ann Loorz, Executive Director of Purchasing  
Fresno Unified School District

**VERIFICATION**

I, the undersigned say: I am the Executive Director of Purchasing the declarant of the foregoing notice of completion (and acceptance); I have read said notice of completion (and acceptance) and know the contents thereof; the same is true of my own knowledge. I declare under penalty of perjury that the foregoing is true and correct.

Executed on **September 23, 2022** at **Fresno**,

for

  
Ann Loorz, Executive Director of Purchasing  
Fresno Unified School District

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-21**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Ratify**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Ratify Purchase Orders from September 01, 2022 through September 30, 2022  
– Primary Report**

**ITEM DESCRIPTION:** Included in the Board binders is information on purchase orders issued from September 01, 2022 through September 30, 2022. Purchase orders for \$10,000 or more are presented first, followed by purchase orders for less than \$10,000. A list of purchase orders issued for Associated Student Body (ASB) accounts is also provided.

Two agenda items are presented to ratify purchase orders. The first item includes the Primary Report with all purchase orders issued during the reported dates with the exception of those that may present a potential conflict of interest for an individual Board member. All remaining purchase orders are in the Supplemental Report and presented as a second agenda item.

By segregating purchase orders in this manner, Board members with potential conflicts of interest can abstain from taking action on the Supplemental Report while still voting along with the rest of the Board on the Primary Report.

Please be advised that pursuant to Board Bylaw 9270, each individual Board member has a continuing duty to disclose and abstain from voting on any item where the potential for a conflict of interest exists.

**FINANCIAL SUMMARY:** Funding is noted on the attached pages.

**PREPARED BY:** Ann Loorz,  
Executive Director, Purchasing

**DIVISION:** Operational Services  
**PHONE NUMBER:** (559) 457-3134

**CABINET APPROVAL:** Paul Idsvoog,  
Chief Operations and Classified Labor  
Management Officer

**SUPERINTENDENT APPROVAL:**



---



---

**THE FOLLOWING PURCHASE ORDERS ARE FOR \$10,000 OR MORE**

**PURCHASE ORDERS DATED  
SEPTEMBER 01, 2022 TO SEPTEMBER 30, 2022  
RATIFICATION DATE DECEMBER 07, 2022**

| <b>VENDOR/AUTHORITY</b>  | <b>DEPT</b> | <b>PO NUMBER</b> | <b>FUND</b> | <b>UNIT</b> | <b>AMOUNT</b>  |
|--|-------------|------------------|-------------|-------------|----------------|
| A GOOD SIGN & GRAPHICS CO.<br>BOE 01/08/14 A-10 (CUPCCAA)                  | 1445        | 764279           | 350         | 0917        | \$93,680.00    |
| ADVENTURE EDUCATION SOLUTIONS, INC.<br>RFQ 22-09                           | 0790        | 763943           | 060         | 2600        | \$1,481,161.00 |
| AFFINITY TRUCK CENTER<br>BOE 06/01/22 A-14 (PIGGYBACK)                     | 0710        | 764533           | 030         | 0152        | \$542,032.46   |
| A-MARK T-SHIRT, INC.<br>BELOW BID LIMIT (PCC 20111)                        | 0790        | 763798           | 060         | 2600        | \$10,000.00    |
| AMERICAN AMBULANCE<br>BOE 08/10/22 A-9 (BUNDLED CONTRACTS)                 | 0725        | 763625           | 030         | 0172        | \$35,000.00    |
| AMERICAN PAVING CO.<br>BID 21-42B  | 1145        | 703897B          | 350         | 0913        | \$66,459.12    |
| AMERICAN PAVING CO.<br>BID 21-42C  | 1421        | 703897C          | 350         | 0913        | \$15,304.57    |
| AMN ALLIED SERVICES, LLC<br>BOE 06/15/22 B-44 (BUNDLED CONTRACTS)          | 0782        | 763252           | 060         | 6500        | \$994,908.50   |
| AMP YOUR GOOD, INC.<br>BELOW BID LIMIT (PCC 20111)                         | 0710        | 763634           | 060         | 6387        | \$14,396.99    |
| ANDREA TORRES<br>RFQ 22-09   | 0790        | 764250           | 060         | 2600        | \$110,000.00   |
| ANOTHER LEVEL TRAINING ACADEMY<br>BOE 08/24/22 A-6                         | 0725        | 763623           | 060         | 3213        | \$150,000.00   |
| ASPIRE SPEECH AND LEARNING CENTER<br>BOE 06/15/22 B-44 (BUNDLED CONTRACTS) | 0786        | 763243           | 060         | 6500        | \$15,000.00    |
| ASSIST ACADEMY<br>RFQ 22-09  | 0790        | 764248           | 060         | 2600        | \$2,499,000.00 |
| AT&T MOBILITY<br>RESOLUTION 21-27  | 0241        | AT000048075      | 030         | 0118        | \$59,600.00    |
| BATTELLE FOR KIDS<br>MEMBERSHIPS (EC 35172)                                | 1795        | 763131           | 060         | 3010        | \$30,000.00    |
| BETTER FLOORING, INC.<br>BOE 01/08/14 A-10 (CUPCCAA)                       | 1500        | 764053           | 350         | 0917        | \$59,292.67    |
| BIG FRESNO FAIR<br>BELOW BID LIMIT (PCC 20111)                             | 0795        | 762867           | 030         | 0705        | \$10,000.00    |
| BLAIR, CHURCH & FLYNN<br>RFQ 20-14 SECTION 1                               | 1120        | 763762           | 350         | 0913        | \$10,495.00    |
| BLAIR, CHURCH & FLYNN<br>RFQ 20-14 SECTION 1                               | 1145        | 762948           | 350         | 0913        | \$13,225.00    |
| BLAIR, CHURCH & FLYNN<br>RFQ 20-14 SECTION 1                               | 1145        | 763064           | 350         | 0917        | \$40,000.00    |

|  |      |             |     |      |                |
|--|------|-------------|-----|------|----------------|
| BMV CONSTRUCTION GROUP, INC.<br>BID 21-11    | 1145 | 696634      | 350 | 0913 | \$145,026.00   |
| BROOKE WEIR                                  | 0785 | 763245      | 060 | 6500 | \$21,000.00    |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)        |      |             |     |      |                |
| BSN SPORTS, LLC                              | 1055 | 763301      | 350 | 0913 | \$12,051.30    |
| BELOW BID LIMIT (PCC 20111)                  |      |             |     |      |                |
| CA FIRE FIGHTER, JT APPSHP. PROG.            | 0710 | 763568      | 030 | 6350 | \$1,035,523.63 |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)        |      |             |     |      |                |
| CALVIN CREST CAMP                            | 0725 | 763686      | 030 | 0173 | \$17,400.00    |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)        |      |             |     |      |                |
| CAMP OAKHURST, INC.                          | 0725 | 764423      | 060 | 3213 | \$28,390.00    |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)        |      |             |     |      |                |
| CDW GOVERNMENT, INC.                         | 0710 | 764585      | 060 | 6387 | \$227,759.10   |
| BOE 06/01/22 A-14 (PIGGYBACK)                |      |             |     |      |                |
| CDW GOVERNMENT, INC.                         | 0790 | 763793      | 060 | 2600 | \$38,026.46    |
| BOE 06/01/22 A-14 (PIGGYBACK)                |      |             |     |      |                |
| CDW GOVERNMENT, INC.                         | 1891 | 763843      | 030 | 0716 | \$45,808.59    |
| BOE 06/01/22 A-14 (PIGGYBACK)                |      |             |     |      |                |
| CDW GOVERNMENT, INC.                         | 1891 | 764301      | 030 | 0716 | \$27,143.05    |
| BOE 06/01/22 A-14 (PIGGYBACK)                |      |             |     |      |                |
| CENCAL SERVICES, INC.                        | 1430 | 764021      | 350 | 0917 | \$24,550.00    |
| BOE 01/08/14 A-10 (CUPCCAA)                  |      |             |     |      |                |
| CENTER FOR AUTISM AND RELATED DISORDERS, LLC | 0785 | NR000048008 | 060 | 6500 | \$16,000.00    |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)        |      |             |     |      |                |
| CENTRAL CALIFORNIA ENT MEDICAL               | 0785 | 763248      | 060 | 6500 | \$16,500.00    |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)        |      |             |     |      |                |
| CENTRAL SANITARY SUPPLY CO., INC.            | 1891 | 763682      | 030 | 0716 | \$27,414.61    |
| BOE 06/02/21 A-13 (PIGGYBACK)                |      |             |     |      |                |
| CENTRAL SANITARY SUPPLY CO., INC.            | 1910 | 763620      | 130 | 5310 | \$15,920.00    |
| BOE 06/01/2022 A-14 (PIGGYBACK)              |      |             |     |      |                |
| CENTRAL SANITARY SUPPLY CO., INC.            | 1910 | 764115      | 130 | 5310 | \$18,500.00    |
| BOE 06/01/22 A-14 (PIGGYBACK)                |      |             |     |      |                |
| CENTRAL VALLEY SPORTS STITCH & INK           | 0850 | 763079      | 030 | 0681 | \$15,000.00    |
| BELOW BID LIMIT (PCC 20111)                  |      |             |     |      |                |
| CKEPUSA, LLC                                 | 1910 | 763430      | 060 | 7028 | \$13,371.46    |
| BOE 06/01/22 A-14 (PIGGYBACK)                |      |             |     |      |                |
| CKEPUSA, LLC                                 | 1910 | 763907      | 060 | 7028 | \$29,850.43    |
| BOE 06/01/22 A-14 (PIGGYBACK)                |      |             |     |      |                |
| CLEAN LINE LANDSCAPE, INC.                   | 1320 | 764544      | 350 | 0917 | \$20,240.00    |
| BOE 01/08/14 A-10 (CUPCCAA)                  |      |             |     |      |                |
| CLEAN LINE LANDSCAPE, INC.                   | 1450 | 764540      | 350 | 0917 | \$15,400.00    |
| BOE 01/08/14 A-10 (CUPCCAA)                  |      |             |     |      |                |
| COMMUNITY PARTNERS, DBA CENTER/CP-CGFP       | 1910 | 763394      | 130 | 5310 | \$10,000.00    |
| BELOW BID LIMIT (PCC 20111)                  |      |             |     |      |                |
| CORWIN PRESS                                 | 0530 | 763622      | 030 | 7099 | \$17,000.00    |
| BOE 08/10/22 A-9 (BUNDLED CONTRACTS)         |      |             |     |      |                |

|                                       |      |        |     |      |                |
|---------------------------------------|------|--------|-----|------|----------------|
| CORWIN PRESS                          | 0702 | 763728 | 060 | 9075 | \$122,000.00   |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |      |        |     |      |                |
| COSCO FIRE PROTECTION, INC.           | 0919 | 763152 | 060 | 8150 | \$12,000.00    |
| BELOW BID LIMIT (PCC 20111)           |      |        |     |      |                |
| COSCO FIRE PROTECTION, INC.           | 0919 | 764125 | 060 | 8150 | \$24,000.00    |
| BELOW BID LIMIT (PCC 20111)           |      |        |     |      |                |
| COUNTY OF FRESNO                      | 0664 | 763630 | 030 | 0672 | \$337,500.00   |
| BOE 12/11/19 A-16                     |      |        |     |      |                |
| CREATIVE FOOD INNOVATIONS, LLC        | 1910 | 763839 | 130 | 5310 | \$85,800.00    |
| BID 20-58                             |      |        |     |      |                |
| CULLINAN EDUCATION CENTER             | 0790 | 762881 | 060 | 2600 | \$2,548,000.00 |
| RFQ 22-09                             |      |        |     |      |                |
| DARDEN ARCHITECTS, INC.               | 1045 | 762950 | 350 | 0913 | \$20,000.00    |
| RFQ 20-13                             |      |        |     |      |                |
| DARDEN ARCHITECTS, INC.               | 1105 | 763094 | 350 | 0917 | \$20,000.00    |
| RFQ 20-13                             |      |        |     |      |                |
| DARDEN ARCHITECTS, INC.               | 1120 | 550272 | 350 | 0913 | \$112,829.00   |
| DARDEN ARCHITECTS, INC.               | 1120 | 550272 | 350 | 0917 | \$0.00         |
| RFQ 17-04                             |      |        |     |      |                |
| DARDEN ARCHITECTS, INC.               | 1120 | 763101 | 350 | 0913 | \$156,861.00   |
| RFQ 20-13                             |      |        |     |      |                |
| DARDEN ARCHITECTS, INC.               | 1220 | 763107 | 350 | 0917 | \$20,000.00    |
| RFQ 20-13                             |      |        |     |      |                |
| DARDEN ARCHITECTS, INC.               | 1355 | 762953 | 350 | 0917 | \$20,000.00    |
| RFQ 20-13                             |      |        |     |      |                |
| DARDEN ARCHITECTS, INC.               | 1415 | 763067 | 350 | 0917 | \$20,000.00    |
| RFQ 20-13                             |      |        |     |      |                |
| DARDEN ARCHITECTS, INC.               | 1445 | 762952 | 350 | 0917 | \$20,000.00    |
| RFQ 20-13                             |      |        |     |      |                |
| DARDEN ARCHITECTS, INC.               | 1455 | 763099 | 350 | 0917 | \$20,000.00    |
| RFQ 20-13                             |      |        |     |      |                |
| DARDEN ARCHITECTS, INC.               | 1578 | 504231 | 350 | 0912 | \$53,065.53    |
| RFQ 17-04                             |      |        |     |      |                |
| DAVIS MORENO CONSTRUCTION, INC.       | 1095 | 697486 | 350 | 0913 | \$42,865.86    |
| BID 21-24                             |      |        |     |      |                |
| DAVIS MORENO CONSTRUCTION, INC.       | 1561 | 751875 | 350 | 0913 | \$22,115.94    |
| BID 22-21                             |      |        |     |      |                |
| DEAF & HARD OF HEARING CTR., INC.     | 0785 | 763351 | 060 | 6500 | \$70,992.50    |
| BOE 06/15/22 B-44 (BUNDELD CONTRACTS) |      |        |     |      |                |
| DEBORAH L. MCCOY                      | 0790 | 764249 | 060 | 2600 | \$38,000.00    |
| RFQ 22-09                             |      |        |     |      |                |
| DEVELOPMENT GROUP, INC.               | 0886 | 763167 | 030 | 0149 | \$71,164.42    |
| RFP 22-12                             |      |        |     |      |                |
| DEVELOPMENT GROUP, INC.               | 0886 | 764169 | 030 | 0149 | \$37,295.16    |
| RFP 22-12                             |      |        |     |      |                |
| DEVELOPMENT GROUP, INC.               | 0886 | 764184 | 030 | 0149 | \$55,321.08    |
| RFP 22-12                             |      |        |     |      |                |

|   |      |         |     |      |                |
|---|------|---------|-----|------|----------------|
| DEVELOPMENT GROUP, INC.<br>RFP 22-12  | 0886 | 764186  | 030 | 0149 | \$94,372.52    |
| DEVELOPMENT GROUP, INC.<br>RFP 22-12  | 0886 | 764190  | 030 | 0149 | \$42,662.11    |
| DILIGENT CORPORATION<br>BELOW BID LIMIT (PCC 20111)                           | 0850 | 763086  | 030 | 0674 | \$15,357.53    |
| DIVCON, INC.<br>BID 21-05   | 1235 | 693729  | 350 | 0916 | \$44,764.56    |
| DR-GRAPHIX<br>BELOW BID LIMIT (PCC 20111)                                     | 1910 | 763408  | 130 | 5310 | \$25,492.59    |
| DYNAMIC LEARNING EXPERINCES, LLC<br>RFQ 22-09                                 | 0790 | 764549  | 060 | 2600 | \$1,432,800.00 |
| ECIFM SOLUTIONS, INC.<br>RESOLUTION 21-27                                     | 0919 | 763029  | 060 | 8150 | \$95,400.00    |
| ECONOMY MOVERS<br>BELOW BID LIMIT (PCC 20111)                                 | 1130 | 756569A | 350 | 0912 | \$13,490.00    |
| EDCITE, INC.<br>INSTRUCTIONAL MATERIALS (PCC 20118.3)                         | 1145 | 763204  | 060 | 3010 | \$27,628.00    |
| EDUCATION AND LEADERSHIP FOUNDATION   | 0580 | 763045  | 030 | 7091 | \$4,478.33     |
| EDUCATION AND LEADERSHIP FOUNDATION   | 0580 | 763045  | 060 | 3010 | \$22,590.31    |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)   |      |         |     |      |                |
| EDUCATION BEHAVIOR CONSULTANTS, INC.<br>BOE 06/15/22 B-44 (BUNDLED CONTRACTS) | 0785 | 763352  | 060 | 6500 | \$70,992.50    |
| EDUCATION BEHAVIOR CONSULTANTS, INC.<br>BOE 06/15/22 B-44 (BUNDLED CONTRACTS) | 0786 | 763288  | 060 | 6500 | \$20,000.00    |
| EDUCATIONAL CONSULTING SERVICES, INC.<br>BOE 08/10/22 A-9 (BUNDLED CONTRACTS) | 0790 | 763517  | 030 | 0643 | \$435,550.00   |
| EKC ENTERPRISES, INC.<br>BID 21-52  | 0919 | 763194  | 060 | 8150 | \$17,268.69    |
| EKC ENTERPRISES, INC.<br>BELOW BID LIMIT (PCC 20111)                          | 0919 | 763612  | 060 | 8150 | \$14,322.10    |
| EKC ENTERPRISES, INC.<br>BID 22-43  | 1030 | 759523A | 350 | 0917 | \$827,000.00   |
| EKC ENTERPRISES, INC.<br>BID 22-42  | 1185 | 759521A | 350 | 0917 | \$882,100.00   |
| EKC ENTERPRISES, INC.<br>BOE 01/08/14 A-10 (CUPCCAA)                          | 1796 | 764541  | 350 | 0917 | \$15,226.63    |
| ENCORE DATA PRODUCTS<br>BELOW BID LIMIT (PCC 20111)                           | 1891 | 762794  | 030 | 0716 | \$12,026.85    |
| EVERY NEIGHBORHOOD PARTNERSHIP<br>RFQ 22-09                                   | 0790 | 764108  | 060 | 2600 | \$525,607.85   |
| EVERYDAY SPEECH, LLC<br>INSTRUCTIONAL MATERIALS (PCC 20118.3)                 | 0785 | 763385  | 060 | 6500 | \$21,697.38    |
| FACTORY FIVE RACING, INC.<br>INSTRUCTIONAL MATERIALS (PCC 20118.3)            | 0710 | 760156C | 030 | 0152 | \$32,188.00    |
| FAGEN, FRIEDMAN & FULFROST<br>BOE 06/15/22 A-14                               | 1930 | 763236  | 030 | 0690 | \$150,000.00   |

|                                       |      |         |     |      |                |
|---------------------------------------|------|---------|-----|------|----------------|
| FAMILY FOUNDATION COUNSELING SERVICES | 0326 | 763080  | 060 | 6546 | \$318,200.00   |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |      |         |     |      |                |
| FLUORESCO SERVICES, LLC               | 1355 | 763192  | 350 | 0917 | \$48,829.62    |
| BOE 01/08/14 A-10 (CUPCCAA)           |      |         |     |      |                |
| FOOD 4 THOUGHT, LLC                   | 1910 | 764117  | 130 | 9074 | \$50,000.00    |
| BID 22-04                             |      |         |     |      |                |
| FRESNO BEKINS                         | 1561 | 763787  | 350 | 0917 | \$14,080.00    |
| BELOW BID LIMIT (PCC 20111)           |      |         |     |      |                |
| FRESNO BEKINS                         | 1565 | 757144A | 350 | 0917 | \$10,014.28    |
| BELOW BID LIMIT (PCC 20111)           |      |         |     |      |                |
| FRESNO CHAFFEE ZOO CORPORATION        | 0790 | 763959  | 060 | 2600 | \$805,816.00   |
| RFQ 22-09                             |      |         |     |      |                |
| FRESNO ELECTRICAL, JATC               | 0710 | 763578  | 030 | 6350 | \$106,453.65   |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |      |         |     |      |                |
| FRESNO PACIFIC UNIVERSITY             | 0701 | 763518  | 060 | 3213 | \$200,000.00   |
| PROFESSIONAL SERVICES (GC 53060)      |      |         |     |      |                |
| FRESNO PACIFIC UNIVERSITY             | 0701 | 764319  | 060 | 3213 | \$30,000.00    |
| PROFESSIONAL SERVICES (GC 53060)      |      |         |     |      |                |
| FRESNO POLICE DEPARTMENT              | 0664 | 745837A | 030 | 0672 | \$3,451,881.00 |
| BOE 06/16/21 A-10                     |      |         |     |      |                |
| FRESNO POLICE DEPARTMENT              | 0664 | 745840A | 030 | 0672 | \$200,000.00   |
| BOE 06/16/21 A-10                     |      |         |     |      |                |
| GCB1, INC., DBA GC BUILDERS           | 1250 | 763229  | 350 | 0916 | \$48,215.00    |
| BOE 01/08/14 A-10 (CUPCCAA)           |      |         |     |      |                |
| GEIL ENTERPRISES, INC.                | 1145 | 703384B | 350 | 0913 | \$46,967.04    |
| RFP 20-31                             |      |         |     |      |                |
| GLIDDEN, HOWARD PH.D                  | 0785 | 763281  | 060 | 6500 | \$16,000.00    |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |      |         |     |      |                |
| GND CONSULTING ENGINEER               | 1905 | 764049  | 400 | 0915 | \$99,600.00    |
| RFQ 20-14 SECTION 14                  |      |         |     |      |                |
| GOLD STAR FOODS, INC.                 | 0200 | 763146  | 030 | 0370 | \$23,200.00    |
| BID 20-05                             |      |         |     |      |                |
| GOLD STAR FOODS, INC.                 | 1910 | 762755  | 130 | 5310 | \$13,944.72    |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |         |     |      |                |
| GOLD STAR FOODS, INC.                 | 1910 | 763141  | 130 | 5310 | \$11,307.50    |
| BID 20-58                             |      |         |     |      |                |
| GOLD STAR FOODS, INC.                 | 1910 | 763143  | 130 | 5310 | \$11,662.50    |
| BID 20-58                             |      |         |     |      |                |
| GOLD STAR FOODS, INC.                 | 1910 | 763874  | 130 | 5310 | \$14,651.00    |
| BID 20-58                             |      |         |     |      |                |
| GOLD STAR FOODS, INC.                 | 1910 | 763875  | 130 | 5310 | \$17,328.00    |
| BID 20-58                             |      |         |     |      |                |
| GOLD STAR FOODS, INC.                 | 1910 | 763876  | 130 | 5310 | \$17,472.00    |
| BID 20-58                             |      |         |     |      |                |
| GOLD STAR FOODS, INC.                 | 1910 | 763877  | 130 | 5310 | \$23,511.60    |
| BID 20-58                             |      |         |     |      |                |
| GOLD STAR FOODS, INC.                 | 1910 | 763878  | 130 | 5310 | \$22,615.00    |

|   |      |        |     |      |              |
|---|------|--------|-----|------|--------------|
| BID 20-58   |      |        |     |      |              |
| GOLD STAR FOODS, INC.                             | 1910 | 763879 | 130 | 5310 | \$21,068.64  |
| BOE 06/01/22 A-14 (PIGGYBACK)                     |      |        |     |      |              |
| GOLD STAR FOODS, INC.                             | 1910 | 763880 | 130 | 5310 | \$59,449.60  |
| BOE 06/01/22 A-14 (PIGGYBACK)                     |      |        |     |      |              |
| GOLD STAR FOODS, INC.                             | 1910 | 763881 | 130 | 5310 | \$60,698.88  |
| BID 20-58   |      |        |     |      |              |
| GOLD STAR FOODS, INC.                             | 1910 | 763979 | 130 | 5310 | \$36,099.84  |
| BID 20-58   |      |        |     |      |              |
| GOLD STAR FOODS, INC.                             | 1910 | 763981 | 130 | 5310 | \$27,074.88  |
| BID 20-58   |      |        |     |      |              |
| GONZALEZ ARCHITECTS, INC.                         | 1320 | 764578 | 350 | 0917 | \$28,000.00  |
| RFQ 20-13   |      |        |     |      |              |
| GRADUATE SERVICES, LTD                            | 0725 | 764143 | 030 | 0170 | \$10,000.00  |
| BELOW BID LIMIT (PCC 20111)                       |      |        |     |      |              |
| GROWTHPOINT TECHNOLOGIES, INC., DBA<br>IMM3RSE.IN | 0790 | 764550 | 060 | 2600 | \$160,450.00 |
| RFQ 22-09   |      |        |     |      |              |
| GUEVARA ARTS AND LEADERSHIP                       | 0790 | 764467 | 060 | 2600 | \$161,517.50 |
| RFQ 22-09   |      |        |     |      |              |
| HANOVER RESEARCH COUNCIL, LLC                     | 0755 | 764148 | 030 | 0176 | \$80,000.00  |
| BOE 09/14/22 A-6                                  |      |        |     |      |              |
| HBC ENTERPRISES                                   | 1450 | 763829 | 350 | 0917 | \$22,000.00  |
| BOE 01/08/14 A-10 (CUPCCAA)                       |      |        |     |      |              |
| HEATHER CARRIER MS, LMFT                          | 0060 | 762768 | 030 | 7099 | \$11,041.65  |
| HEATHER CARRIER MS, LMFT                          | 0060 | 762768 | 060 | 3010 | \$36,958.35  |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)             |      |        |     |      |              |
| HELIOS ED   | 0930 | 763311 | 030 | 0720 | \$47,532.00  |
| BOE 12/15/21 A-18 (BUNDLED CONTRACTS)             |      |        |     |      |              |
| INTEGRATED FOOD SERVICE                           | 1910 | 763140 | 130 | 5310 | \$23,304.00  |
| BID 21-06   |      |        |     |      |              |
| INTEGRATED FOOD SERVICE                           | 1910 | 763847 | 130 | 5310 | \$26,901.00  |
| BID 21-06   |      |        |     |      |              |
| INTEGRATED FOOD SERVICE                           | 1910 | 763849 | 130 | 5310 | \$46,009.60  |
| BID 21-06   |      |        |     |      |              |
| INTEGRATED FOOD SERVICE                           | 1910 | 763854 | 130 | 5310 | \$50,208.48  |
| BID 21-06   |      |        |     |      |              |
| ISAIAS D. RODRIGUEZ                               | 0790 | 763949 | 060 | 2600 | \$62,500.00  |
| RFQ 22-09   |      |        |     |      |              |
| J&D MIND BUILDERS, INC.                           | 0790 | 763946 | 060 | 2600 | \$48,000.00  |
| RFQ 22-09   |      |        |     |      |              |
| J.M. SMUCKER, LLC                                 | 1910 | 763837 | 130 | 5310 | \$58,320.00  |
| BID 21-06   |      |        |     |      |              |
| J.T.M. FOOD GROUP                                 | 1910 | 763836 | 130 | 5310 | \$13,985.28  |
| BID 21-06   |      |        |     |      |              |
| JASON CHRISTOPHERSON                              | 0786 | 763282 | 060 | 6500 | \$25,000.00  |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)             |      |        |     |      |              |

|  |      |        |     |      |              |
|--|------|--------|-----|------|--------------|
| JASON ESQUIVEL                             | 0790 | 763952 | 060 | 2600 | \$159,100.00 |
| RFQ 22-09                                  |      |        |     |      |              |
| JENNIE-O TURKEY STORE                      | 1910 | 762752 | 130 | 5310 | \$25,380.00  |
| BID 21-06                                  |      |        |     |      |              |
| JENNIE-O TURKEY STORE                      | 1910 | 762753 | 130 | 5310 | \$24,111.00  |
| BID 21-06                                  |      |        |     |      |              |
| JENNIE-O TURKEY STORE                      | 1910 | 764347 | 130 | 5310 | \$26,649.00  |
| BID 21-06                                  |      |        |     |      |              |
| JOINT SOUND & COMM. INDUSTRY TRAINING FUND | 0710 | 763581 | 030 | 6350 | \$11,213.83  |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)      |      |        |     |      |              |
| KALEIDOSCOPE GROUP, PBC                    | 0706 | 764475 | 060 | 7412 | \$12,150.00  |
| BELOW BID LIMIT (PCC 20111)                |      |        |     |      |              |
| KHEPERA CURRICULUM GROUP, LLC              | 0423 | 764155 | 060 | 3010 | \$11,000.00  |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)      |      |        |     |      |              |
| KLS DESIGN, INC.                           | 0790 | 764044 | 060 | 2600 | \$224,593.00 |
| RFQ 22-09                                  |      |        |     |      |              |
| LAKESHORE LEARNING MATERIALS               | 0790 | 763398 | 060 | 2600 | \$330,470.75 |
| INSTRUCTIONAL MATERIALS (PCC 20118.3)      |      |        |     |      |              |
| LAKESHORE LEARNING MATERIALS               | 1748 | 762791 | 060 | 6300 | \$11,260.88  |
| INSTRUCTIONAL MATERIALS (PCC 20118.3)      |      |        |     |      |              |
| LAKESHORE LEARNING MATERIALS               | 1748 | 762832 | 060 | 6300 | \$11,260.88  |
| INSTRUCTIONAL MATERIALS (PCC 20118.3)      |      |        |     |      |              |
| LAKESHORE LEARNING MATERIALS               | 1748 | 762837 | 060 | 6300 | \$11,260.88  |
| INSTRUCTIONAL MATERIALS (PCC 20118.3)      |      |        |     |      |              |
| LANG, RICHERT & PATCH                      | 1787 | 763240 | 030 | 0690 | \$175,000.00 |
| BOE 06/15/22 A-14                          |      |        |     |      |              |
| LEE GRANT INSPECTIONS                      | 1235 | 763664 | 140 | 6205 | \$18,240.00  |
| RFQ 20-14 SECTION 8                        |      |        |     |      |              |
| LEE GRANT INSPECTIONS                      | 1578 | 764130 | 350 | 0912 | \$24,320.00  |
| RFQ 20-14 SECTION 8                        |      |        |     |      |              |
| LERYLE S. LAWLESS, DBA LERYLE LAWLESS, LEP | 0785 | 763283 | 060 | 6500 | \$10,000.00  |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)      |      |        |     |      |              |
| LINDA HOFF                                 | 0850 | 763084 | 060 | 6331 | \$120,000.00 |
| BOE 08/10/22 A-14                          |      |        |     |      |              |
| LIVE SCAN FRESNO                           | 0930 | 763404 | 030 | 0720 | \$15,000.00  |
| BELOW BID LIMIT (PCC 20111)                |      |        |     |      |              |
| LOOM ACADEMICS, LLC                        | 0185 | 762683 | 030 | 7099 | \$15,000.00  |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)      |      |        |     |      |              |
| LOWE'S                                     | 0710 | 763592 | 060 | 6387 | \$12,803.01  |
| BOE 06/01/22 A-14 (PIGGYBACK)              |      |        |     |      |              |
| LOWE'S                                     | 0919 | 762719 | 060 | 8150 | \$21,297.24  |
| BOE 06/01/22 A-14 (PIGGYBACK)              |      |        |     |      |              |
| MARCO VRIENS, DBA KWANTUM                  | 0886 | 764325 | 030 | 0140 | \$50,000.00  |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)      |      |        |     |      |              |
| MARK T. HARRIS                             | 0850 | 763416 | 030 | 0674 | \$10,000.00  |
| BELOW BID LIMIT (PCC 20111)                |      |        |     |      |              |

|  |      |             |     |      |              |
|--|------|-------------|-----|------|--------------|
| MARKO CONSTRUCTION GROUP, INC.                                   | 1495 | 703427      | 350 | 0917 | \$13,865.96  |
| BID 21-38  |      |             |     |      |              |
| MCEL UNITED, INC.  | 0702 | 763349      | 060 | 3010 | \$67,767.49  |
| MCEL UNITED, INC.  | 0702 | 763349      | 060 | 6266 | \$170,682.51 |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)                            |      |             |     |      |              |
| MCI/LOS CABOS FOODS  | 1910 | 763139      | 130 | 5310 | \$17,144.82  |
| BID 21-06  |      |             |     |      |              |
| MCI/LOS CABOS FOODS  | 1910 | 763841      | 130 | 5310 | \$17,144.82  |
| BID 21-06  |      |             |     |      |              |
| MCS GLASS, INC.  | 0919 | 764251      | 060 | 8150 | \$58,890.00  |
| BOE 01/08/14 A-10 (CUPCCAA)                                      |      |             |     |      |              |
| MEDCO SUPPLY CO., INC.   | 1891 | 762735      | 030 | 0716 | \$14,870.55  |
| BELOW BID LIMIT (PCC 20111)                                      |      |             |     |      |              |
| ME-N-ED'S, INC.  | 0812 | 758306      | 030 | 0137 | \$10,732.63  |
| BELOW BID LIMIT (PCC 20111)                                      |      |             |     |      |              |
| METEOR EDUCATION, LLC  | 0170 | 762750      | 030 | 7090 | \$12,203.74  |
| BOE 06/01/22 A-14 (PIGGYBACK)                                    |      |             |     |      |              |
| METEOR EDUCATION, LLC  | 0440 | 762956      | 030 | 7090 | \$15,412.02  |
| BOE 06/01/22 A-14 (PIGGYBACK)                                    |      |             |     |      |              |
| MINUTEMAN PRESS  | 0791 | 763595      | 060 | 2600 | \$60,729.37  |
| BELOW BID LIMIT (PCC 20111)                                      |      |             |     |      |              |
| MONOPRICE, INC.  | 0886 | 763464      | 030 | 0140 | \$10,000.00  |
| BELOW BID LIMIT (PCC 20111)                                      |      |             |     |      |              |
| NARDONE BROTHERS BAKING COMPANY, INC.                            | 1910 | 763834      | 610 | 5310 | \$24,180.00  |
| BID 21-06  |      |             |     |      |              |
| NARDONE BROTHERS BAKING COMPANY, INC.                            | 1910 | 763835      | 610 | 5310 | \$23,814.00  |
| BID 21-06  |      |             |     |      |              |
| NATIONAL INVENTORS HALL OF FAME                                  | 0790 | 763376      | 060 | 2600 | \$86,231.97  |
| INSTRUCTIONAL MATERIALS (PCC 20118.3)                            |      |             |     |      |              |
| NEW LEADERS, INC.  | 0702 | 763717      | 060 | 3213 | \$185,625.00 |
| NEW LEADERS, INC.  | 0702 | 763717      | 060 | 9075 | \$61,875.00  |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)                            |      |             |     |      |              |
| NEW LIFE PHYSICAL THERAPY SERVICES PC,<br>DBA GOODFELLOW THERAPY | 0782 | 763260      | 060 | 6500 | \$273,600.00 |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)                            |      |             |     |      |              |
| NEW LIFE PHYSICAL THERAPY SERVICES PC,<br>DBA GOODFELLOW THERAPY | 0782 | 763267      | 060 | 6500 | \$200,000.00 |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)                            |      |             |     |      |              |
| NEW LIFE PHYSICAL THERAPY SERVICES PC,<br>DBA GOODFELLOW THERAPY | 0786 | 763292      | 060 | 6500 | \$11,000.00  |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)                            |      |             |     |      |              |
| NEW VISION AVIATION, INC.  | 0790 | 763942      | 060 | 2600 | \$325,070.00 |
| RFQ 22-09  |      |             |     |      |              |
| ODELL PLANNING & RESEARCH, INC.                                  | 0905 | 764127      | 030 | 0738 | \$13,800.00  |
| RFQ 20-14 SECTION 6  |      |             |     |      |              |
| ODP BUSINESS SOLUTIONS, LLC                                      | 0145 | OD000048030 | 030 | 0125 | \$14,000.00  |
| BOE 06/01/22 A-14 (PIGGYBACK)                                    |      |             |     |      |              |

|  |      |             |     |      |              |
|--|------|-------------|-----|------|--------------|
| ODP BUSINESS SOLUTIONS, LLC<br>BOE 06/01/22 A-14 (PIGGYBACK)       | 0325 | OD000048225 | 030 | 7090 | \$10,000.00  |
| ODP BUSINESS SOLUTIONS, LLC<br>BOE 06/01/22 A-14 (PIGGYBACK)       | 0790 | OD000048749 | 060 | 2600 | \$66,530.15  |
| ODP BUSINESS SOLUTIONS, LLC<br>BOE 06/01/22 A-14 (PIGGYBACK)       | 1891 | OD000048612 | 030 | 0716 | \$25,300.23  |
| ODP BUSINESS SOLUTIONS, LLC<br>BOE 06/01/22 A-14 (PIGGYBACK)       | 1891 | OD000048866 | 030 | 0716 | \$116,015.55 |
| OFFICE DEPOT<br>BOE 06/01/22 A-14 (PIGGYBACK)                      | 1895 | OD000048607 | 030 | 0717 | \$61,292.83  |
| ORCHID INTERPRETING, INC.<br>BOE 06/15/22 B-44 (BUNDLED CONTRACTS) | 0786 | 763719      | 060 | 6500 | \$30,000.00  |
| OVERDRIVE, INC.  | 0700 | 764274      | 030 | 0606 | \$100.00     |
| OVERDRIVE, INC.  | 0700 | 764274      | 060 | 3010 | \$100.00     |
| OVERDRIVE, INC.  | 0700 | 764274      | 060 | 3213 | \$49,799.00  |
| INSTUCTIONAL MATERIALS (PCC 20018.3)                               |      |             |     |      |              |
| P & R PAPER SUPPLY CO.<br>BOE 06/01/2022 A-14 (PIGGYBACK)          | 1910 | 763135      | 130 | 5310 | \$28,250.00  |
| P & R PAPER SUPPLY CO.<br>BOE 06/01/2022 A-14 (PIGGYBACK)          | 1910 | 763751      | 610 | 5310 | \$22,000.00  |
| P & R PAPER SUPPLY CO.<br>BOE 06/01/2022 A-14 (PIGGYBACK)          | 1910 | 764340      | 610 | 5310 | \$42,795.00  |
| PACIFIC GAS & ELECTRIC CO.<br>PUBLIC UTILITIES (PCC 10103)         | 0925 | 764131      | 030 | 7230 | \$42,000.00  |
| PERFORMANCE FACT, INC.<br>BOE 09/14/22 A-8                         | 0755 | 764153      | 030 | 0176 | \$21,280.00  |
| PI SHOP<br>BOE 09/14/22 A-9  | 0710 | 764094      | 060 | 6387 | \$97,500.00  |
| PLATINUM GROUP, THE<br>EMERGENCY (PCC 1102)                        | 1910 | 763619      | 130 | 5310 | \$21,272.10  |
| PLATINUM GROUP, THE<br>EMERGENCY (PCC1102)                         | 1910 | 764120      | 130 | 5310 | \$59,287.20  |
| PLATINUM GROUP, THE<br>EMERGENCY (PCC 1102)                        | 1910 | 764121      | 130 | 5310 | \$58,452.80  |
| PLATINUM GROUP, THE<br>EMERGENCY (PCC 1102)                        | 1910 | 764536      | 130 | 5310 | \$126,224.00 |
| PRE SORT CENTER OF STOCKTON, INC.<br>BOE 06/01/22 A-14 (PIGGYBACK) | 0758 | 764116      | 030 | 7091 | \$20,000.00  |
| PRESENCELEARINING, INC.<br>BOE 06/15/22 B-44 (BUNDLED CONTRACTS)   | 0782 | 763271      | 060 | 6500 | \$994,908.50 |
| PRUDENTIAL OVERALL SUPPLY<br>BOE 06/15/22 B-44 (BUNDLED CONTRACTS) | 0765 | 763296      | 120 | 9077 | \$16,910.00  |
| QUIQ LABS<br>BOE 06/15/22 B-44 (BUNDLED CONTRACTS)                 | 0127 | 762762      | 030 | 0139 | \$391,600.00 |
| R/G AWARD SYSTEMS<br>BELOW BID LIMIT (PCC 20111)                   | 0725 | 762966      | 030 | 0172 | \$25,000.00  |
| RAINFOCUS, LLC   | 0710 | 763187      | 060 | 6387 | \$10,360.00  |

|                                       |      |             |     |      |              |
|---------------------------------------|------|-------------|-----|------|--------------|
| BELOW BID LIMIT (PCC 20111)           |      |             |     |      |              |
| RAPTOR TECHNOLOGIES, LLC              | 0664 | 764078      | 030 | 0672 | \$61,875.00  |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |             |     |      |              |
| RED GOLD, LLC                         | 1910 | 763842      | 130 | 5310 | \$63,915.60  |
| BID 21-06                             |      |             |     |      |              |
| RED GOLD, LLC                         | 1910 | 763845      | 130 | 5310 | \$78,780.24  |
| BID 21-06                             |      |             |     |      |              |
| RESEARCH FOR BETTER TEACHING          | 0702 | 763299      | 060 | 9075 | \$10,022.38  |
| INSTRUCTIONAL MATERIALS (PCC 20118.3) |      |             |     |      |              |
| RICOH USA, INC.                       | 0421 | RL00008202  | 030 | 0125 | \$15,237.17  |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |             |     |      |              |
| RICOH USA, INC.                       | 0445 | RL00008211  | 030 | 7090 | \$16,230.40  |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |             |     |      |              |
| RICOH USA, INC.                       | 0565 | RL00008241  | 030 | 7090 | \$14,183.79  |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |             |     |      |              |
| RICOH USA, INC.                       | 0701 | RL00008205  | 060 | 3010 | \$27,059.88  |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |             |     |      |              |
| RICOH USA, INC.                       | 0785 | RL00008195  | 060 | 6500 | \$2,522.96   |
| RICOH USA, INC.                       | 0785 | RL00008195  | 060 | 6546 | \$2,522.96   |
| RICOH USA, INC.                       | 0785 | RL00008195  | 060 | 6547 | \$7,568.88   |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |             |     |      |              |
| RICOH USA, INC.                       | 0786 | RL00008246  | 060 | 6500 | \$12,753.68  |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |             |     |      |              |
| RICOH USA, INC.                       | 0795 | RL00008199  | 060 | 3010 | \$17,626.04  |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |             |     |      |              |
| RICOH USA, INC.                       | 0810 | RL00008217  | 030 | 0649 | \$17,121.00  |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |             |     |      |              |
| RIDDELL/ALL AMERICAN SPORTS CORP.     | 0725 | 764016      | 030 | 0172 | \$40,000.00  |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |             |     |      |              |
| RMC ENTERPRISES, INC.                 | 1045 | 763128      | 350 | 0917 | \$23,500.00  |
| BOE 01/08/14 A-10 (CUPCCAA)           |      |             |     |      |              |
| ROSETTA STONE                         | 0530 | 763368      | 030 | 7091 | \$10,000.00  |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |      |             |     |      |              |
| SAFE 2 SCHOOL                         | 0880 | 762882      | 680 | 0851 | \$601,400.00 |
| RFQ 22-24                             |      |             |     |      |              |
| SCAMBRAY CONSULTING GROUP, LLC        | 0702 | 764329      | 060 | 3010 | \$14,500.00  |
| BELOW BID LIMIT (PCC 20111)           |      |             |     |      |              |
| SCHOOL SPECIALTY                      | 0710 | 764136      | 030 | 0152 | \$26,821.88  |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |             |     |      |              |
| SCHOOL SPECIALTY, LLC                 | 0895 | SS00000TA23 | 030 | 0112 | \$13,545.00  |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |             |     |      |              |
| SCHOOL SPECIALTY, LLC                 | 1891 | 762738      | 030 | 0716 | \$10,131.21  |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |             |     |      |              |
| SCHOOLWORKS, INC.                     | 0905 | 764051      | 030 | 0738 | \$18,000.00  |
| RFQ 20-14 SECTION 6                   |      |             |     |      |              |
| SDSU RESEARCH FOUNDATION              | 0702 | 764317      | 060 | 3010 | \$28,300.00  |
| PROFESSIONAL SERVICES (GC 53060)      |      |             |     |      |              |

|  |      |         |     |      |                |
|--|------|---------|-----|------|----------------|
| SKYLINE BUS CHARTER, LLC                           | 0925 | 763503  | 030 | 7230 | \$50,000.00    |
| BELOW BID LIMIT (PCC 20111)                        |      |         |     |      |                |
| SOLIDPROFESSOR, DBA INTERACTIVE APPLICATIONS, INC. | 0710 | 762627  | 060 | 6387 | \$11,250.00    |
| INSTRUCTIONAL MATERIALS (PCC 20118.3)              |      |         |     |      |                |
| SOUND CONTRACTING, INC.                            | 0919 | 763007  | 030 | 0171 | \$10,616.69    |
| BELOW BID LIMIT (PCC 20111)                        |      |         |     |      |                |
| SPECIFIC PROPERTIES, LLC                           | 1240 | 760389A | 030 | 0770 | \$10,371.00    |
| BOE 08/23/17 A-8                                   |      |         |     |      |                |
| STAR AUTISM SUPPORT, INC.                          | 1748 | 762760  | 060 | 6300 | \$19,300.58    |
| INSTRUCTIONAL MATERIALS (PCC 20118.3)              |      |         |     |      |                |
| STC INTERPRETING, INC.                             | 0785 | 763355  | 060 | 6500 | \$125,000.00   |
| STC INTERPRETING, INC.                             | 0785 | 763355  | 060 | 6536 | \$125,000.00   |
| BOE 08/10/22 A-9 (BUNDLED CONTRACTS)               |      |         |     |      |                |
| STRATEGIC MECHANICAL, INC.                         | 0919 | 764126  | 060 | 8150 | \$41,120.00    |
| BOE 01/08/14 A-10 (CUPCCAA)                        |      |         |     |      |                |
| STRATEGIC MECHANICAL, INC.                         | 0920 | 753604A | 060 | 3213 | \$62,240.00    |
| BELOW BID LIMIT (PCC 20111)                        |      |         |     |      |                |
| STUDENTNEST.COM                                    | 0790 | 764465  | 060 | 2600 | \$2,038,005.23 |
| RFQ 22-09  |      |         |     |      |                |
| SUPPLEMENTAL HEALTHCARE                            | 0781 | 763273  | 060 | 6500 | \$836,165.50   |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)              |      |         |     |      |                |
| SYSCO OF CENTRAL CALIFORNIA                        | 1910 | 763838  | 130 | 5310 | \$80,748.00    |
| BOE 06/01/22 A-14 (PIGGYBACK)                      |      |         |     |      |                |
| SYSCO OF CENTRAL CALIFORNIA                        | 1910 | 764114  | 130 | 5310 | \$69,981.60    |
| BOE 06/01/22 A-14 (PIGGYBACK)                      |      |         |     |      |                |
| TEOCALLI CULTURAL ACADEMY                          | 0090 | 764157  | 030 | 7099 | \$11,600.00    |
| BELOW BID LIMIT (PCC 20111)                        |      |         |     |      |                |
| THE FOUNDATION FCOE, INC.                          | 0765 | 763516  | 060 | 9021 | \$25,000.00    |
| BOE 08/10/22 A-9 (BUNDLED CONTRACTS)               |      |         |     |      |                |
| THE MOWERS EDGE                                    | 1920 | 763476  | 030 | 0188 | \$10,401.38    |
| BELOW BID LIMIT (PCC 20111)                        |      |         |     |      |                |
| THE MOWERS EDGE                                    | 1920 | 763480  | 030 | 0188 | \$17,314.33    |
| BELOW BID LIMIT (PCC 20111)                        |      |         |     |      |                |
| THE STEPPING STONES GROUP, LLC                     | 0782 | 763275  | 060 | 6500 | \$300,000.00   |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)              |      |         |     |      |                |
| THE TALK TEAM, INC.                                | 0786 | 763359  | 060 | 6500 | \$10,000.00    |
| BELOW BID LIMIT (PCC 20111)                        |      |         |     |      |                |
| THE WYRICK BOOK CO.                                | 0208 | 763935  | 030 | 0625 | \$11,897.65    |
| INSTRUCTIONAL MATERIALS (PCC 20118.3)              |      |         |     |      |                |
| TIFFANY GUPTA                                      | 0850 | 763051  | 030 | 0681 | \$36,000.00    |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS)              |      |         |     |      |                |
| TIGER MEDICAL, INC.                                | 0785 | 763076  | 060 | 6547 | \$12,981.93    |
| BELOW BID LIMIT (PCC 20111)                        |      |         |     |      |                |
| TIMECLOCK PLUS, LLC                                | 0730 | 764562  | 030 | 0657 | \$12,000.00    |
| BELOW BID LIMIT (PCC 20111)                        |      |         |     |      |                |
| TORIBIO PSYCHOLOGICAL SVS. PROF. CORP.             | 0786 | 763295  | 060 | 6500 | \$40,000.00    |

|                                       |      |              |     |      |             |
|---------------------------------------|------|--------------|-----|------|-------------|
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |      |              |     |      |             |
| TYSON FOODS, INC.                     | 1910 | 763144       | 130 | 5310 | \$13,996.80 |
| BID 21-06                             |      |              |     |      |             |
| TYSON FOODS, INC.                     | 1910 | 763326       | 130 | 5310 | \$63,340.00 |
| BID 21-06                             |      |              |     |      |             |
| TYSON FOODS, INC.                     | 1910 | 763883       | 130 | 5310 | \$48,351.20 |
| BID 21-06                             |      |              |     |      |             |
| TYSON FOODS, INC.                     | 1910 | 763885       | 130 | 5310 | \$11,664.00 |
| BID 21-06                             |      |              |     |      |             |
| TYSON FOODS, INC.                     | 1910 | 763886       | 130 | 5310 | \$26,586.00 |
| BID 21-06                             |      |              |     |      |             |
| TYSON FOODS, INC.                     | 1910 | 763888       | 130 | 5310 | \$49,980.00 |
| BID 21-06                             |      |              |     |      |             |
| ULINE                                 | 0790 | 760665A      | 060 | 6010 | \$22,482.34 |
| BELOW BID LIMIT (PCC 20111)           |      |              |     |      |             |
| UNIGLOBE TRAVEL                       | 0421 | U70990048218 | 030 | 7099 | \$16,509.36 |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |              |     |      |             |
| UNIGLOBE TRAVEL                       | 0700 | U30100075143 | 060 | 3010 | \$24,997.65 |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |              |     |      |             |
| UNIGLOBE TRAVEL                       | 0706 | U01570048022 | 030 | 0157 | \$18,441.83 |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |              |     |      |             |
| UNIGLOBE TRAVEL                       | 0850 | U06740048021 | 030 | 0674 | \$30,000.00 |
| BOE 06/01/22 A-14 (PIGGYBACK)         |      |              |     |      |             |
| UNIVERSAL COATINGS, INC.              | 1145 | 763774       | 350 | 0913 | \$51,100.00 |
| UNIVERSAL COATINGS, INC.              | 1145 | 763774       | 350 | 0917 | \$18,900.00 |
| BOE 01/08/14 A-10 (CUPCCAA)           |      |              |     |      |             |
| VINCENT COMMUNICATIONS, INC.          | 1891 | 764252       | 030 | 0716 | \$23,891.18 |
| RESOLUTION 21-27                      |      |              |     |      |             |
| WATTS PROCESS MACHINERY               | 0710 | 763893       | 060 | 6387 | \$11,796.88 |
| BELOW BID LIMIT (PCC 20111)           |      |              |     |      |             |
| WONDER VALLEY RANCH RESORT            | 0725 | 764086       | 060 | 3213 | \$62,107.50 |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |      |              |     |      |             |
| WORLD'S FINEST CHOCOLATE              | 0490 | 762620       | 080 | 8210 | \$22,527.00 |
| BELOW BID LIMIT (PCC 20111)           |      |              |     |      |             |
| YELLOW DOG SIGNS & GRAPHICS           | 0705 | 762684       | 110 | 6391 | \$12,000.00 |
| BELOW BID LIMIT (PCC 20111)           |      |              |     |      |             |

**THE FOLLOWING PURCHASE ORDERS ARE UNDER \$10,000**

**PURCHASE ORDERS DATED  
SEPTEMBER 01, 2022 TO SEPTEMBER 30, 2022  
RATIFICATION DATE DECEMBER 07, 2022**

| <b>VENDOR/AUTHORITY</b>                              | <b>DEPT</b> | <b>PO NUMBER</b> | <b>FUND</b> | <b>UNIT</b> | <b>AMOUNT</b> |
|--|-------------|------------------|-------------|-------------|---------------|
| 5 STAR STUDENTS                                      | 0445        | 762661           | 030         | 7090        | \$1,350.00    |
| A LIST SIGNS AND BANNERS, LLC                        | 0860        | 762646           | 030         | 0694        | \$242.94      |
| A&A TEXTILES   | 0055        | 764173           | 030         | 0125        | \$800.00      |
| A&A TEXTILES   | 1400        | 764405           | 030         | 7394        | \$300.00      |
| ACE FENCE COMPANY                                    | 1070        | 764359           | 350         | 0917        | \$1,794.60    |
| ACE FENCE COMPANY                                    | 1958        | 761549           | 350         | 0917        | \$3,290.00    |
| ACE TROPHY SHOP                                      | 0170        | 763637           | 030         | 7090        | \$1,000.00    |
| ACSA FOUNDATION FOR EDUC. ADMIN.                     | 0796        | 763054           | 030         | 0667        | \$499.00      |
| ACTE/ASSOC. FOR CAREER & TECH. EDUC.                 | 0710        | 763790           | 030         | 0152        | \$2,110.00    |
| ACTE/ASSOC. FOR CAREER & TECH. EDUC.                 | 0710        | 764050           | 030         | 0152        | \$350.00      |
| ADA SPORTS AND RACKETS, LLC                          | 0421        | 763777           | 030         | 0125        | \$456.15      |
| ADVANCE STORES COMPANY, INC., DBA ADVANCE AUTO PARTS | 0710        | 762920           | 060         | 6387        | \$3,000.00    |
| AGILE SPORTS TECHNOLOGIES                            | 0335        | 763234           | 030         | 0172        | \$1,799.00    |
| AGILE SPORTS TECHNOLOGIES                            | 0421        | 763388           | 030         | 0172        | \$7,400.00    |
| AIR & LUBE SYSTEMS, INC.                             | 0925        | 764091           | 030         | 7230        | \$6,115.46    |
| AIR CONTROL BALANCING, INC.                          | 1145        | 763669           | 350         | 0913        | \$1,840.00    |
| AIRWAYS GOLF COURSE                                  | 0235        | 763785           | 030         | 0172        | \$650.00      |
| AIRWAYS GOLF COURSE                                  | 0725        | 763153           | 030         | 0172        | \$1,000.00    |
| ALAN MOK ENGINEERING                                 | 0210        | 763972           | 120         | 6128        | \$2,900.00    |
| ALAN MOK ENGINEERING                                 | 0415        | 763971           | 120         | 6128        | \$1,900.00    |
| ALAN MOK ENGINEERING                                 | 0480        | 763968           | 120         | 6128        | \$1,900.00    |
| ALAN MOK ENGINEERING                                 | 0924        | 764492           | 060         | 8150        | \$2,900.00    |
| ALERT SERVICES, INC.                                 | 0055        | 763813           | 030         | 7090        | \$1,267.86    |
| ALERT SERVICES, INC.                                 | 0725        | 763340           | 030         | 0172        | \$1,048.29    |
| ALERT-O-LITE, INC.                                   | 0421        | 763527           | 030         | 0172        | \$3,000.00    |
| ALL AMERICAN SPORTS USA                              | 0417        | 762828           | 030         | 7090        | \$2,321.02    |
| ALL SIGNS & SCREEN PRINTING, INC.                    | 0700        | 763999           | 030         | 0144        | \$300.00      |
| ALLARD'S INC.  | 0055        | 764175           | 030         | 0125        | \$200.00      |
| ALLARD'S INC.  | 0123        | 764577           | 030         | 7090        | \$5,000.00    |
| ALLARD'S INC.  | 0305        | 763363           | 030         | 0171        | \$450.00      |
| ALLARD'S INC.  | 0395        | 763442           | 030         | 7090        | \$1,500.00    |
| ALLARD'S INC.  | 0417        | 760912           | 030         | 7099        | \$500.00      |
| ALLARD'S INC.  | 0440        | 763470           | 030         | 0115        | \$155.36      |
| ALLARD'S INC.  | 0890        | 763804           | 030         | 0708        | \$1,000.00    |
| ALLARD'S INC.  | 0895        | TA231004991      | 030         | 0112        | \$315.00      |
| ALLARD'S INC.  | 0895        | TA231007854      | 030         | 0112        | \$315.00      |
| ALLARD'S INC.  | 0895        | TA231018587      | 030         | 0112        | \$315.00      |
| ALLARD'S INC.  | 0895        | TA231024884      | 030         | 0112        | \$315.00      |
| ALLARD'S INC.  | 0895        | TA231027140      | 030         | 0112        | \$315.00      |

|  |      |             |     |      |            |
|--|------|-------------|-----|------|------------|
| ALLARD'S INC.                          | 0895 | TA231027226 | 030 | 0112 | \$315.00   |
| ALLARD'S INC.                          | 0895 | TA231037102 | 030 | 0112 | \$315.00   |
| ALLARD'S INC.                          | 0895 | TA231040705 | 030 | 0112 | \$315.00   |
| ALLARD'S INC.                          | 0895 | TA231041390 | 030 | 0112 | \$315.00   |
| ALLARD'S INC.                          | 0895 | TA231045251 | 030 | 0112 | \$315.00   |
| ALLARD'S INC.                          | 0895 | TA231061504 | 030 | 0112 | \$315.00   |
| ALLARD'S INC.                          | 0895 | TA231069162 | 030 | 0112 | \$315.00   |
| ALLARD'S INC.                          | 0895 | TA231070362 | 030 | 0112 | \$315.00   |
| ALLARD'S INC.                          | 0895 | TA231074190 | 030 | 0112 | \$315.00   |
| ALLARD'S INC.                          | 0895 | TA231076504 | 030 | 0112 | \$315.00   |
| ALLARD'S INC.                          | 0905 | 763003      | 030 | 0738 | \$250.00   |
| ALLARD'S INC.                          | 1060 | 763628      | 030 | 7394 | \$200.00   |
| ALLARD'S INC.                          | 1060 | 764449      | 030 | 7394 | \$300.00   |
| ALL-PHASE/MEDALLION SUPPLY             | 0919 | 763169      | 060 | 8150 | \$3,586.47 |
| ALMA DELIA GARZA, DBA GARZA'S CATERING | 0230 | 764138      | 030 | 0124 | \$896.98   |
| AMADO BUSTOS, DBA ARTLAB               | 0727 | 763208      | 030 | 0169 | \$1,500.00 |
| A-MARK T-SHIRT, INC.                   | 0010 | 763706      | 030 | 0115 | \$8,000.00 |
| A-MARK T-SHIRT, INC.                   | 0055 | 759505      | 030 | 0125 | \$5,000.00 |
| A-MARK T-SHIRT, INC.                   | 0075 | 763332      | 030 | 7090 | \$4,500.00 |
| A-MARK T-SHIRT, INC.                   | 0200 | 763891      | 030 | 0172 | \$2,000.00 |
| A-MARK T-SHIRT, INC.                   | 0208 | 763826      | 080 | 8210 | \$1,668.59 |
| A-MARK T-SHIRT, INC.                   | 0325 | 762692      | 030 | 7090 | \$774.70   |
| A-MARK T-SHIRT, INC.                   | 0330 | 763523      | 080 | 8210 | \$1,551.57 |
| A-MARK T-SHIRT, INC.                   | 0335 | 763074      | 030 | 7090 | \$2,500.00 |
| A-MARK T-SHIRT, INC.                   | 0455 | 764294      | 030 | 7090 | \$7,476.15 |
| A-MARK T-SHIRT, INC.                   | 0495 | 763522      | 030 | 7090 | \$1,064.54 |
| A-MARK T-SHIRT, INC.                   | 0705 | 763520      | 110 | 6391 | \$4,908.26 |
| A-MARK T-SHIRT, INC.                   | 0710 | 763524      | 030 | 0152 | \$260.04   |
| A-MARK T-SHIRT, INC.                   | 0710 | 763799      | 030 | 0152 | \$6,636.44 |
| A-MARK T-SHIRT, INC.                   | 0710 | 763801      | 060 | 6387 | \$711.32   |
| A-MARK T-SHIRT, INC.                   | 0710 | 763961      | 060 | 6387 | \$715.11   |
| A-MARK T-SHIRT, INC.                   | 0710 | 763965      | 060 | 6387 | \$2,780.26 |
| A-MARK T-SHIRT, INC.                   | 0710 | 764245      | 030 | 0152 | \$6,000.00 |
| A-MARK T-SHIRT, INC.                   | 0852 | 761876      | 030 | 0679 | \$2,917.20 |
| A-MARK T-SHIRT, INC.                   | 0897 | 764315      | 030 | 0716 | \$1,200.00 |
| AMAZON CAPITAL SERVICES                | 0601 | 764097      | 030 | 0677 | \$94.98    |
| AMAZON CAPITAL SERVICES                | 0701 | 762698      | 060 | 3213 | \$241.94   |
| AMAZON CAPITAL SERVICES                | 0701 | 762779      | 060 | 3213 | \$67.44    |
| AMAZON CAPITAL SERVICES                | 0701 | 762876      | 060 | 3213 | \$113.46   |
| AMAZON CAPITAL SERVICES                | 0701 | 763156      | 060 | 3213 | \$473.25   |
| AMAZON CAPITAL SERVICES                | 0701 | 763906      | 060 | 5823 | \$1,544.40 |
| AMAZON CAPITAL SERVICES                | 0755 | 762754      | 030 | 0176 | \$358.73   |
| AMAZON CAPITAL SERVICES                | 0796 | 762889      | 060 | 3213 | \$8,086.49 |
| AMAZON CAPITAL SERVICES                | 0796 | 763037      | 030 | 0667 | \$1,072.01 |
| AMAZON CAPITAL SERVICES                | 0796 | 763042      | 030 | 0667 | \$357.34   |
| AMAZON CAPITAL SERVICES                | 0796 | 763053      | 030 | 0667 | \$1,093.68 |
| AMAZON CAPITAL SERVICES                | 0796 | 763142      | 030 | 0667 | \$986.96   |

|  |      |             |     |      |            |
|--|------|-------------|-----|------|------------|
| AMAZON CAPITAL SERVICES                | 0796 | 763211      | 030 | 0667 | \$2,998.60 |
| AMAZON CAPITAL SERVICES                | 0796 | 763353      | 030 | 0667 | \$44.74    |
| AMAZON CAPITAL SERVICES                | 0796 | 764027      | 030 | 0667 | \$827.64   |
| AMAZON CAPITAL SERVICES                | 0810 | 762947      | 030 | 0141 | \$718.09   |
| AMAZON CAPITAL SERVICES                | 0810 | 763938      | 030 | 0642 | \$495.23   |
| AMAZON CAPITAL SERVICES                | 0810 | 763977      | 030 | 0141 | \$439.63   |
| AMAZON CAPITAL SERVICES                | 0810 | 763989      | 030 | 0642 | \$7,073.11 |
| AMAZON CAPITAL SERVICES                | 0810 | 764408      | 030 | 0649 | \$159.11   |
| AMAZON CAPITAL SERVICES                | 0810 | 764543      | 030 | 0649 | \$424.51   |
| AMAZON CAPITAL SERVICES                | 0812 | 763033      | 030 | 0137 | \$5,458.93 |
| AMAZON CAPITAL SERVICES                | 0852 | 763155      | 030 | 0679 | \$81.21    |
| AMAZON CAPITAL SERVICES                | 1748 | 763061      | 060 | 6300 | \$200.00   |
| AMAZON.COM, LLC                        | 0105 | 764235      | 030 | 0172 | \$1,489.60 |
| AMBUTECH                               | 0785 | 763219      | 060 | 6500 | \$1,547.79 |
| AMERICAN MUSIC                         | 0105 | 763465      | 030 | 7090 | \$1,324.98 |
| AMERICAN MUSIC                         | 0185 | 762686      | 030 | 0171 | \$1,236.00 |
| AMERICAN MUSIC                         | 0255 | 763472      | 030 | 7099 | \$88.18    |
| AMERICAN MUSIC                         | 0725 | 763436      | 030 | 0171 | \$1,000.00 |
| AMERICAN MUSIC                         | 0725 | 763767      | 030 | 0171 | \$1,211.35 |
| AMERICAN MUSIC                         | 0727 | 759926      | 030 | 0168 | \$13.20    |
| AMERICAN MUSIC                         | 0727 | 764282      | 030 | 0168 | \$350.00   |
| AMERICAN MUSIC                         | 0727 | 764283      | 030 | 0168 | \$490.00   |
| AMERICAN MUSIC                         | 0727 | 764285      | 030 | 0168 | \$380.00   |
| AMERICAN MUSIC                         | 0727 | 764318      | 030 | 0168 | \$480.00   |
| AMERICAN MUSIC                         | 0727 | 764336      | 030 | 0168 | \$200.00   |
| AMERICAN MUSIC                         | 0895 | TA231008046 | 030 | 0112 | \$315.00   |
| AMERICAN MUSIC                         | 0895 | TA231010516 | 030 | 0112 | \$315.00   |
| AMERICAN MUSIC                         | 0895 | TA231045067 | 030 | 0112 | \$315.00   |
| AMERICAN MUSIC                         | 0895 | TA231046510 | 030 | 0112 | \$315.00   |
| AMERICAN MUSIC                         | 0895 | TA231053367 | 030 | 0112 | \$315.00   |
| AMERICAN MUSIC                         | 0895 | TA231061909 | 030 | 0112 | \$315.00   |
| AMERICAN MUSIC                         | 0895 | TA231076554 | 030 | 0112 | \$315.00   |
| AMERICAN MUSIC                         | 1400 | 763855      | 030 | 7394 | \$500.00   |
| ARCHER AND HOUND                       | 0185 | 764141      | 030 | 0172 | \$3,926.00 |
| ARCHER AND HOUND                       | 0700 | 764312      | 030 | 0144 | \$685.09   |
| ARCHER AND HOUND                       | 0755 | 762266      | 030 | 0176 | \$600.00   |
| ARCHER AND HOUND                       | 0852 | 764058      | 030 | 0679 | \$2,250.00 |
| ARTWORKZ, EMBROIDERY & SCREEN PRINTING | 0421 | 764246      | 060 | 722E | \$3,720.00 |
| ASCD                                   | 0188 | 763386      | 030 | 7090 | \$96.43    |
| ASIAN SUPERMARKET                      | 0567 | 764372      | 030 | 7090 | \$500.00   |
| AT&T MOBILITY                          | 0370 | 763911      | 030 | 0110 | \$59.44    |
| AT&T MOBILITY                          | 0370 | AT000048036 | 030 | 0110 | \$550.00   |
| AT&T MOBILITY                          | 0710 | 762894      | 030 | 0152 | \$53.75    |
| AT&T MOBILITY                          | 0710 | 762897      | 030 | 0152 | \$178.32   |
| AT&T MOBILITY                          | 0755 | AT000048004 | 030 | 0176 | \$2,400.00 |
| AT&T MOBILITY                          | 0850 | 764156      | 030 | 0681 | \$59.44    |
| AT&T MOBILITY                          | 0880 | 764124      | 680 | 0851 | \$297.20   |

|                                |      |         |     |      |            |
|--------------------------------|------|---------|-----|------|------------|
| ATHLETIC DESIGNS               | 0060 | 762764  | 030 | 0111 | \$680.71   |
| ATTAINMENT COMPANY, INC.       | 1748 | 762871  | 060 | 6300 | \$2,911.74 |
| AUDEAMUS                       | 0370 | 764161  | 030 | 7090 | \$1,457.27 |
| AUDEAMUS                       | 0440 | 763320  | 030 | 7090 | \$971.52   |
| AUDEAMUS                       | 0889 | 764177A | 030 | 0709 | \$525.76   |
| AURORA WORLD, INC.             | 1400 | 763227  | 030 | 7394 | \$1,170.07 |
| AVID CENTER                    | 0421 | 764231  | 060 | 3010 | \$1,130.00 |
| AVID CENTER                    | 0423 | 764290  | 060 | 3182 | \$4,809.00 |
| AXURE SOFTWARE SOLUTIONS, INC. | 0887 | 763127  | 030 | 0140 | \$1,152.00 |
| B & H PHOTO-VIDEO, INC.        | 0055 | 763056  | 030 | 7090 | \$510.69   |
| B & H PHOTO-VIDEO, INC.        | 0421 | 763264  | 060 | 722E | \$1,034.79 |
| B & H PHOTO-VIDEO, INC.        | 0421 | 763266  | 030 | 7090 | \$4,373.71 |
| B & H PHOTO-VIDEO, INC.        | 0510 | 762951  | 030 | 0171 | \$970.64   |
| B & H PHOTO-VIDEO, INC.        | 0530 | 764202  | 030 | 7099 | \$432.97   |
| B & H PHOTO-VIDEO, INC.        | 0710 | 762900  | 060 | 6387 | \$7,170.98 |
| B & H PHOTO-VIDEO, INC.        | 0710 | 762954  | 060 | 6387 | \$9,793.98 |
| B & H PHOTO-VIDEO, INC.        | 0710 | 763796  | 060 | 6387 | \$5,317.96 |
| B & H PHOTO-VIDEO, INC.        | 0710 | 764020  | 060 | 6387 | \$2,249.65 |
| B & H PHOTO-VIDEO, INC.        | 0710 | 764023  | 060 | 6387 | \$121.85   |
| B & H PHOTO-VIDEO, INC.        | 0710 | 764024  | 060 | 6387 | \$201.86   |
| B & H PHOTO-VIDEO, INC.        | 0710 | 764025  | 060 | 6387 | \$201.86   |
| B & H PHOTO-VIDEO, INC.        | 0710 | 764260  | 060 | 6387 | \$8,384.35 |
| B & H PHOTO-VIDEO, INC.        | 0791 | 763671  | 060 | 2600 | \$1,589.45 |
| B & H PHOTO-VIDEO, INC.        | 0796 | 764150  | 060 | 3213 | \$9,339.51 |
| B & H PHOTO-VIDEO, INC.        | 0860 | 762731  | 030 | 0694 | \$809.47   |
| B & H PHOTO-VIDEO, INC.        | 0860 | 762732  | 030 | 0694 | \$1,542.95 |
| B & H PHOTO-VIDEO, INC.        | 0860 | 762734  | 030 | 0694 | \$1,637.19 |
| B.E. PUBLISHING                | 0230 | 763544  | 030 | 7091 | \$1,348.50 |
| BAILEY POTTERY EQUIPMENT CORP. | 0421 | 763887  | 030 | 7090 | \$7,712.98 |
| BAKEMARK                       | 1910 | 763306  | 130 | 5310 | \$5,300.00 |
| BAKEMARK                       | 1910 | 763307  | 130 | 5310 | \$4,860.00 |
| BALLOONS ARE EVERYWHERE, INC.  | 0055 | 764055  | 030 | 0125 | \$3,000.00 |
| BALLOONS ARE EVERYWHERE, INC.  | 0100 | 763713  | 030 | 0171 | \$500.00   |
| BALLOONS ARE EVERYWHERE, INC.  | 0240 | 763820  | 030 | 0171 | \$250.00   |
| BALLOONS ARE EVERYWHERE, INC.  | 0415 | 762912  | 030 | 0171 | \$1,237.88 |
| BALLOONS ARE EVERYWHERE, INC.  | 0445 | 763434  | 030 | 0171 | \$3,000.00 |
| BALLOONS ARE EVERYWHERE, INC.  | 0455 | 762740  | 030 | 0171 | \$200.00   |
| BAND SHOPPE                    | 0421 | 763937  | 030 | 0125 | \$809.68   |
| BAND SHOPPE                    | 0421 | 764503  | 030 | 0125 | \$1,906.65 |
| BARGAIN PARTY RENTAL           | 0860 | 763244  | 030 | 0694 | \$1,261.45 |
| BARNES & NOBLE, INC.           | 0030 | 762842  | 030 | 0171 | \$51.94    |
| BARNES & NOBLE, INC.           | 0070 | 762976  | 030 | 7090 | \$2,000.00 |
| BARNES & NOBLE, INC.           | 0090 | 764395  | 030 | 7090 | \$1,500.00 |
| BARNES & NOBLE, INC.           | 0098 | 764392  | 030 | 0625 | \$1,000.00 |
| BARNES & NOBLE, INC.           | 0105 | 764006  | 030 | 7091 | \$440.77   |
| BARNES & NOBLE, INC.           | 0123 | 764452  | 030 | 0625 | \$5,000.00 |
| BARNES & NOBLE, INC.           | 0145 | 764397  | 030 | 7090 | \$350.00   |

|                      |      |              |     |      |            |
|----------------------|------|--------------|-----|------|------------|
| BARNES & NOBLE, INC. | 0145 | 764399       | 030 | 7090 | \$350.00   |
| BARNES & NOBLE, INC. | 0235 | 762637       | 030 | 0125 | \$150.00   |
| BARNES & NOBLE, INC. | 0235 | 762958       | 060 | 6500 | \$200.00   |
| BARNES & NOBLE, INC. | 0265 | 763438       | 030 | 0625 | \$3,000.00 |
| BARNES & NOBLE, INC. | 0315 | 762648       | 060 | 3010 | \$2,000.00 |
| BARNES & NOBLE, INC. | 0335 | 764454       | 030 | 0125 | \$400.00   |
| BARNES & NOBLE, INC. | 0365 | 763925       | 030 | 0171 | \$300.00   |
| BARNES & NOBLE, INC. | 0370 | 763945       | 030 | 7090 | \$350.00   |
| BARNES & NOBLE, INC. | 0415 | 763201       | 030 | 0625 | \$2,000.00 |
| BARNES & NOBLE, INC. | 0417 | 763923       | 030 | 0625 | \$1,000.00 |
| BARNES & NOBLE, INC. | 0430 | 758553       | 030 | 7090 | \$3,000.00 |
| BARNES & NOBLE, INC. | 0440 | 763924       | 030 | 0625 | \$2,500.00 |
| BARNES & NOBLE, INC. | 0475 | 763197       | 030 | 0625 | \$2,000.00 |
| BARNES & NOBLE, INC. | 0480 | 763322       | 060 | 6010 | \$528.40   |
| BARNES & NOBLE, INC. | 0505 | 763729       | 030 | 0625 | \$3,500.00 |
| BARNES & NOBLE, INC. | 0553 | 763343       | 060 | 3182 | \$660.12   |
| BARNES & NOBLE, INC. | 0601 | 762776       | 030 | 0500 | \$162.56   |
| BARNES & NOBLE, INC. | 0617 | 758993       | 060 | 3010 | \$1,500.00 |
| BARNES & NOBLE, INC. | 0700 | 763714       | 030 | 0606 | \$8,565.00 |
| BARNES & NOBLE, INC. | 0701 | 762267       | 060 | 3213 | \$6,000.00 |
| BARNES & NOBLE, INC. | 0701 | 763460       | 060 | 3213 | \$4,305.40 |
| BARNES & NOBLE, INC. | 0701 | 763462       | 060 | 5827 | \$3,631.38 |
| BARNES & NOBLE, INC. | 0725 | 763502       | 030 | 0179 | \$2,145.33 |
| BARNES & NOBLE, INC. | 0725 | 763704       | 030 | 0173 | \$851.90   |
| BARNES & NOBLE, INC. | 0758 | 759639       | 060 | 4203 | \$3,500.00 |
| BARNES & NOBLE, INC. | 0895 | TA231003152  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231005112  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231006426  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231011372  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231027519  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231027834  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231032363  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231034232  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231034761  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231035410  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231038034  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231041952  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231045110  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231047635  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231047808  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231047858  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231050284  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231060436  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231061600  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231062242A | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231063654  | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC. | 0895 | TA231065735  | 030 | 0112 | \$315.00   |

|   |      |             |     |      |            |
|---|------|-------------|-----|------|------------|
| BARNES & NOBLE, INC.                            | 0895 | TA231066138 | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC.                            | 0895 | TA231066421 | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC.                            | 0895 | TA231067339 | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC.                            | 0895 | TA231067418 | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC.                            | 0895 | TA231070440 | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC.                            | 0895 | TA231070509 | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC.                            | 0895 | TA231070883 | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC.                            | 0895 | TA231074681 | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC.                            | 0895 | TA231074951 | 030 | 0112 | \$315.00   |
| BARNES & NOBLE, INC.                            | 1055 | 763658      | 060 | 3010 | \$4,885.50 |
| BARNES & NOBLE, INC.                            | 1220 | 764188      | 060 | 3010 | \$1,500.00 |
| BARNES & NOBLE, INC.                            | 1422 | 762643      | 060 | 3010 | \$400.00   |
| BARNES & NOBLE, INC.                            | 1550 | 762630      | 060 | 3010 | \$2,000.00 |
| BARNES & NOBLE, INC.                            | 1580 | 763342      | 060 | 3010 | \$1,000.00 |
| BAUDVILLE                                       | 0265 | 763797      | 030 | 7090 | \$1,278.18 |
| BAUDVILLE                                       | 0417 | 763439      | 030 | 7099 | \$899.44   |
| BEYOND PLAY                                     | 0355 | 763001      | 030 | 7090 | \$199.02   |
| BIG 5 SPORTING GOODS                            | 0435 | 763331      | 030 | 0172 | \$200.00   |
| BIG 5 SPORTING GOODS                            | 0495 | 764414      | 030 | 7090 | \$500.00   |
| BIG 5 SPORTING GOODS CORP.                      | 0450 | 762784      | 030 | 0172 | \$1,500.00 |
| BIG VALLEY EMBROIDERY                           | 0710 | 763941      | 030 | 0152 | \$698.86   |
| BIO RAD LABORATORIES                            | 0421 | 762996      | 030 | 7090 | \$725.44   |
| BJ'S KOUNTRY KITCHEN/CEDAR                      | 0455 | 764192      | 030 | 0115 | \$500.00   |
| BLICK ART MATERIALS                             | 0055 | 763894      | 030 | 7090 | \$1,947.03 |
| BLUFF POINTE GOLF COURSE                        | 0395 | 762720      | 030 | 0172 | \$1,000.00 |
| BLUFF POINTE GOLF COURSE                        | 0725 | 763148      | 030 | 0172 | \$3,800.00 |
| BMI SUPPLY, DBA BARBER MARKETING, INC.          | 1400 | 762883      | 030 | 7394 | \$176.98   |
| BOARD OF TRUSTEES OF THE LELAND                 | 0701 | 762936      | 030 | 0193 | \$3,500.00 |
| BOBBY SALAZARS                                  | 0415 | 762815      | 030 | 0115 | \$1,000.00 |
| BOBBY SALAZAR'S/BLACKSTONE, DBA A & M BROS, LLC | 0240 | 763570      | 030 | 0128 | \$2,500.00 |
| BOSCO FUNDRAISING, LLC                          | 0325 | 763433      | 080 | 8210 | \$100.00   |
| BOSCO FUNDRAISING, LLC                          | 0490 | 762621      | 080 | 8210 | \$1,923.12 |
| BRAINPOP.COM, LLC                               | 0170 | 763432      | 030 | 7099 | \$1,286.84 |
| BRAINPOP.COM, LLC                               | 0208 | 762988      | 030 | 0110 | \$175.00   |
| BRAINPOP.COM, LLC                               | 0210 | 763441      | 060 | 3010 | \$4,050.00 |
| BRAINPOP.COM, LLC                               | 0220 | 762839      | 030 | 7099 | \$3,515.00 |
| BRAINPOP.COM, LLC                               | 0235 | 764588      | 030 | 7090 | \$2,076.00 |
| BREAKOUT, INC.                                  | 0235 | 763964      | 030 | 0625 | \$106.90   |
| BROADWAY PLUS VIP SERVICES, LLC                 | 1400 | 763889      | 030 | 7394 | \$1,800.00 |
| BSN SPORTS, LLC                                 | 0030 | 762765      | 030 | 0172 | \$1,563.49 |
| BSN SPORTS, LLC                                 | 0030 | 764079      | 030 | 0172 | \$2,643.58 |
| BSN SPORTS, LLC                                 | 0100 | 763655      | 060 | 6010 | \$40.70    |
| BSN SPORTS, LLC                                 | 0185 | 763124      | 070 | 0761 | \$1,037.26 |
| BSN SPORTS, LLC                                 | 0395 | 762733      | 030 | 0172 | \$1,655.22 |
| BSN SPORTS, LLC                                 | 0395 | 763168      | 030 | 0172 | \$2,985.93 |
| BSN SPORTS, LLC                                 | 0395 | 763171      | 030 | 0172 | \$901.84   |

|                 |      |        |     |      |            |
|-----------------|------|--------|-----|------|------------|
| BSN SPORTS, LLC | 0395 | 763593 | 030 | 0172 | \$1,714.78 |
| BSN SPORTS, LLC | 0395 | 763594 | 030 | 0172 | \$1,911.01 |
| BSN SPORTS, LLC | 0395 | 764385 | 030 | 0172 | \$414.35   |
| BSN SPORTS, LLC | 0395 | 764390 | 030 | 0172 | \$565.81   |
| BSN SPORTS, LLC | 0395 | 764580 | 030 | 0172 | \$1,259.79 |
| BSN SPORTS, LLC | 0421 | 764026 | 030 | 0125 | \$544.10   |
| BSN SPORTS, LLC | 0421 | 764272 | 030 | 0172 | \$3,468.69 |
| BSN SPORTS, LLC | 0445 | 758376 | 030 | 7090 | \$3,500.00 |
| BSN SPORTS, LLC | 0700 | 763214 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763221 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763225 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763231 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763235 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763239 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763246 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763251 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763253 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763262 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763274 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763278 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763280 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763284 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763303 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763308 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763317 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763354 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763358 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763362 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763364 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763367 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763370 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763375 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763378 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763380 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763381 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763382 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763390 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763391 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763393 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763395 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763397 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763399 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763400 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763403 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763422 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763423 | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC | 0700 | 763425 | 060 | 3213 | \$3,389.54 |

|   |      |         |     |      |            |
|---|------|---------|-----|------|------------|
| BSN SPORTS, LLC                             | 0700 | 763427  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763428  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763431  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763435  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763440  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763444  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763445  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763449  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763452  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763454  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763455  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763459  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763461  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763463  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763466  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763486  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763487  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763488  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763490  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763492  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763493  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763494  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763495  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763496  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763497  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763498  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763499  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763500  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763501  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0700 | 763629  | 060 | 3213 | \$3,389.54 |
| BSN SPORTS, LLC                             | 0725 | 764015  | 030 | 0172 | \$5,000.00 |
| BUCHANAN HIGH SCHOOL                        | 0395 | 762934  | 030 | 0172 | \$475.00   |
| BUCK INSTITUTE FOR EDUCATION, DBA PBL WORKS | 0710 | 762799  | 030 | 0152 | \$1,198.00 |
| BUDGET CHALLENGE                            | 0335 | 763150  | 060 | 6385 | \$1,450.00 |
| BULLARD HIGH STUDENT BODY                   | 0710 | 762879  | 030 | 0152 | \$1,400.00 |
| BULLDOG TOWING                              | 1250 | 703310B | 350 | 0916 | \$225.00   |
| BULLDOG TOWING                              | 1910 | 762821  | 130 | 5310 | \$300.00   |
| BVI CONSTRUCTION, INC.                      | 1250 | 763096  | 350 | 0916 | \$4,320.00 |
| CADA CENTRAL                                | 0030 | 763052  | 030 | 0171 | \$840.00   |
| CADA CENTRAL                                | 0123 | 763129  | 030 | 0171 | \$300.00   |
| CADA CENTRAL                                | 0123 | 764046  | 030 | 0171 | \$385.00   |
| CADA CENTRAL                                | 0130 | 764291  | 030 | 0171 | \$895.00   |
| CADA CENTRAL                                | 0170 | 764057  | 030 | 0171 | \$840.00   |
| CADA CENTRAL                                | 0185 | 763188  | 030 | 0171 | \$1,070.00 |
| CADA CENTRAL                                | 0208 | 763857  | 030 | 0171 | \$1,175.00 |
| CADA CENTRAL                                | 0230 | 764612  | 030 | 0172 | \$350.00   |
| CADA CENTRAL                                | 0240 | 764512  | 030 | 0171 | \$150.00   |

|   |      |        |     |      |            |
|---|------|--------|-----|------|------------|
| CADA CENTRAL                                      | 0415 | 764292 | 030 | 0173 | \$985.00   |
| CADA CENTRAL                                      | 0417 | 764413 | 030 | 0171 | \$960.00   |
| CADA CENTRAL                                      | 0421 | 764128 | 030 | 0171 | \$1,245.00 |
| CADA CENTRAL                                      | 0423 | 764614 | 030 | 0171 | \$840.00   |
| CADA CENTRAL                                      | 0575 | 762878 | 030 | 7090 | \$885.00   |
| CADA CENTRAL                                      | 0725 | 762903 | 030 | 0173 | \$5,950.00 |
| CADA CENTRAL                                      | 0725 | 763773 | 030 | 0171 | \$803.39   |
| CALIF. COALITION OF EARLY AND MIDDLE COLLEGES     | 0706 | 762790 | 030 | 0157 | \$1,596.00 |
| CALIF. PURCHASERS HEALTH CARE COALITION           | 0880 | 764421 | 670 | 0841 | \$5,225.00 |
| CALIFORNIA ASSOC. OF SCHOOL COUNSELORS            | 0810 | 764232 | 060 | 3010 | \$679.00   |
| CALIFORNIA BUSINESS MACH., INC.                   | 0170 | 762758 | 030 | 7099 | \$918.82   |
| CALIFORNIA BUSINESS MACH., INC.                   | 0195 | 764288 | 030 | 7090 | \$134.85   |
| CALIFORNIA BUSINESS MACH., INC.                   | 0240 | 763780 | 030 | 0128 | \$958.98   |
| CALIFORNIA BUSINESS MACH., INC.                   | 0395 | 762703 | 030 | 0125 | \$656.78   |
| CALIFORNIA KEYBOARDS                              | 0130 | 764059 | 030 | 7090 | \$1,500.00 |
| CALIFORNIA MATH LEAGUE                            | 0123 | 764502 | 030 | 7090 | \$213.32   |
| CALIFORNIA SCHOOL BOARD ASSOC.                    | 0855 | 763684 | 030 | 0670 | \$1,540.00 |
| CALIFORNIA STATE UNIVERSITY, SAN MARCOS           | 0810 | 763075 | 030 | 0649 | \$1,047.00 |
| CALIFORNIANS DEDICATED TO ED. FOUNDATION          | 0701 | 763026 | 060 | 5823 | \$5,000.00 |
| CALIFORNIANS DEDICATED TO ED. FOUNDATION          | 0701 | 763180 | 060 | 5823 | \$450.00   |
| CALIFORNIANS DEDICATED TO ED. FOUNDATION          | 0701 | 764033 | 060 | 5823 | \$300.00   |
| CALIFORNIANS DEDICATED TO ED. FOUNDATION          | 0710 | 762798 | 030 | 0152 | \$2,180.00 |
| CALPERS EDUCATIONAL FORUM                         | 0886 | 764442 | 030 | 0709 | \$499.00   |
| CALSPRA   | 0860 | 763867 | 030 | 0694 | \$225.00   |
| CALVERT CATERING, DBA APPLE SPICE                 | 0335 | 762939 | 060 | 6385 | \$1,000.00 |
| CALVERT CATERING, DBA APPLE SPICE                 | 0335 | 764466 | 060 | 722B | \$500.00   |
| CALVERT CATERING, DBA APPLE SPICE                 | 0421 | 763256 | 060 | 722E | \$2,500.00 |
| CALVERT CATERING, DBA APPLE SPICE                 | 0450 | 764383 | 030 | 7090 | \$800.00   |
| CALVERT CATERING, DBA APPLE SPICE                 | 0465 | 764376 | 030 | 7090 | \$1,500.00 |
| CALVERT CATERING, DBA APPLE SPICE                 | 0601 | 763735 | 030 | 0500 | \$2,000.00 |
| CALVERT CATERING, DBA APPLE SPICE                 | 0655 | 764484 | 030 | 0675 | \$4,000.00 |
| CALVERT CATERING, DBA APPLE SPICE                 | 0710 | 764603 | 030 | 0152 | \$3,500.00 |
| CALVERT CATERING, DBA APPLE SPICE                 | 0725 | 763957 | 030 | 0172 | \$1,000.00 |
| CALVERT CATERING, DBA APPLE SPICE                 | 1335 | 763598 | 030 | 0500 | \$2,000.00 |
| CAMPUS POINTE CINEMAS OPERATING CO., LLC          | 0130 | 762919 | 030 | 7090 | \$1,977.00 |
| CAPSTONE  | 0090 | 763948 | 030 | 7091 | \$500.00   |
| CAPTUREIT! IMPRINTING                             | 0265 | 763021 | 030 | 7090 | \$3,050.92 |
| CAPTUREIT! IMPRINTING                             | 0505 | 763205 | 030 | 7090 | \$1,040.16 |
| CAPTUREIT! IMPRINTING                             | 0700 | 764604 | 030 | 0606 | \$500.00   |
| CAROLINA BIOLOGICAL SUPPLY CO.                    | 0145 | 762943 | 030 | 7099 | \$476.70   |
| CAROLINA BIOLOGICAL SUPPLY CO.                    | 0145 | 763898 | 030 | 7099 | \$313.36   |
| CARPENTERS TRAINING COMMITTEE NORTHERN CALIFORNIA | 0710 | 762829 | 060 | 6387 | \$2,040.00 |
| CASA CORONA                                       | 0710 | 763810 | 030 | 0152 | \$1,000.00 |
| CASA OF FRESNO AND MADERA COUNTIES                | 0227 | 762929 | 060 | 9041 | \$1,950.00 |
| CASTILLO, LAURA                                   | 0700 | 763689 | 030 | 0606 | \$40.73    |
| CCAA  | 0725 | 763157 | 030 | 0172 | \$9,000.00 |

|                      |      |        |     |      |            |
|----------------------|------|--------|-----|------|------------|
| CDW GOVERNMENT, INC. | 0030 | 763019 | 030 | 0115 | \$150.62   |
| CDW GOVERNMENT, INC. | 0055 | 762653 | 030 | 0125 | \$1,706.43 |
| CDW GOVERNMENT, INC. | 0105 | 763069 | 030 | 7090 | \$315.51   |
| CDW GOVERNMENT, INC. | 0120 | 764052 | 030 | 0172 | \$1,815.00 |
| CDW GOVERNMENT, INC. | 0120 | 764187 | 060 | 3010 | \$647.93   |
| CDW GOVERNMENT, INC. | 0140 | 763059 | 030 | 7099 | \$119.08   |
| CDW GOVERNMENT, INC. | 0145 | 764353 | 030 | 7090 | \$855.97   |
| CDW GOVERNMENT, INC. | 0170 | 762775 | 060 | 3010 | \$136.52   |
| CDW GOVERNMENT, INC. | 0170 | 763058 | 030 | 7099 | \$250.74   |
| CDW GOVERNMENT, INC. | 0170 | 763443 | 030 | 7099 | \$1,261.78 |
| CDW GOVERNMENT, INC. | 0208 | 762778 | 030 | 7090 | \$499.49   |
| CDW GOVERNMENT, INC. | 0210 | 763775 | 060 | 3010 | \$150.06   |
| CDW GOVERNMENT, INC. | 0215 | 763356 | 030 | 7091 | \$647.93   |
| CDW GOVERNMENT, INC. | 0235 | 763068 | 030 | 7090 | \$1,273.64 |
| CDW GOVERNMENT, INC. | 0235 | 763852 | 030 | 7090 | \$788.25   |
| CDW GOVERNMENT, INC. | 0235 | 764087 | 030 | 0625 | \$449.15   |
| CDW GOVERNMENT, INC. | 0335 | 763060 | 030 | 7090 | \$2,026.47 |
| CDW GOVERNMENT, INC. | 0335 | 764559 | 030 | 7090 | \$937.59   |
| CDW GOVERNMENT, INC. | 0370 | 763159 | 030 | 7099 | \$900.39   |
| CDW GOVERNMENT, INC. | 0370 | 764100 | 030 | 7090 | \$5,300.06 |
| CDW GOVERNMENT, INC. | 0415 | 763024 | 030 | 7090 | \$5,282.06 |
| CDW GOVERNMENT, INC. | 0417 | 763023 | 030 | 7090 | \$1,619.83 |
| CDW GOVERNMENT, INC. | 0421 | 763066 | 030 | 7099 | \$7,909.26 |
| CDW GOVERNMENT, INC. | 0421 | 763760 | 030 | 7099 | \$3,488.14 |
| CDW GOVERNMENT, INC. | 0485 | 763864 | 030 | 7099 | \$1,295.87 |
| CDW GOVERNMENT, INC. | 0490 | 764061 | 030 | 7091 | \$1,733.00 |
| CDW GOVERNMENT, INC. | 0530 | 763860 | 030 | 7099 | \$1,619.83 |
| CDW GOVERNMENT, INC. | 0530 | 764563 | 030 | 7099 | \$563.42   |
| CDW GOVERNMENT, INC. | 0553 | 752042 | 030 | 7090 | \$22.21    |
| CDW GOVERNMENT, INC. | 0567 | 750894 | 030 | 7090 | \$6.00     |
| CDW GOVERNMENT, INC. | 0617 | 763984 | 030 | 0675 | \$376.25   |
| CDW GOVERNMENT, INC. | 0700 | 751768 | 060 | 3010 | \$44.42    |
| CDW GOVERNMENT, INC. | 0710 | 762716 | 030 | 0152 | \$1,062.41 |
| CDW GOVERNMENT, INC. | 0710 | 763028 | 030 | 0152 | \$855.97   |
| CDW GOVERNMENT, INC. | 0710 | 763840 | 060 | 6387 | \$8,853.53 |
| CDW GOVERNMENT, INC. | 0710 | 764391 | 030 | 0152 | \$866.80   |
| CDW GOVERNMENT, INC. | 0710 | 764583 | 030 | 0152 | \$866.80   |
| CDW GOVERNMENT, INC. | 0725 | 764185 | 030 | 0173 | \$119.19   |
| CDW GOVERNMENT, INC. | 0727 | 763980 | 030 | 0168 | \$350.51   |
| CDW GOVERNMENT, INC. | 0732 | 764013 | 030 | 0658 | \$610.95   |
| CDW GOVERNMENT, INC. | 0732 | 764570 | 030 | 0658 | \$499.49   |
| CDW GOVERNMENT, INC. | 0755 | 762918 | 030 | 0176 | \$1,330.90 |
| CDW GOVERNMENT, INC. | 0758 | 762737 | 030 | 0178 | \$737.86   |
| CDW GOVERNMENT, INC. | 0758 | 763687 | 030 | 7091 | \$309.34   |
| CDW GOVERNMENT, INC. | 0790 | 763769 | 060 | 2600 | \$2,186.94 |
| CDW GOVERNMENT, INC. | 0795 | 763071 | 060 | 3010 | \$178.78   |
| CDW GOVERNMENT, INC. | 0795 | 763161 | 060 | 3010 | \$324.78   |

|                                    |      |         |     |      |            |
|------------------------------------|------|---------|-----|------|------------|
| CDW GOVERNMENT, INC.               | 0796 | 759112  | 060 | 3213 | \$35.00    |
| CDW GOVERNMENT, INC.               | 0796 | 759113  | 060 | 3213 | \$125.00   |
| CDW GOVERNMENT, INC.               | 0810 | 763072  | 030 | 0640 | \$40.41    |
| CDW GOVERNMENT, INC.               | 0810 | 763073  | 030 | 0649 | \$665.45   |
| CDW GOVERNMENT, INC.               | 0852 | 763164  | 030 | 0679 | \$3,410.86 |
| CDW GOVERNMENT, INC.               | 0852 | 763165  | 030 | 0679 | \$249.75   |
| CDW GOVERNMENT, INC.               | 0852 | 763166  | 030 | 0679 | \$329.97   |
| CDW GOVERNMENT, INC.               | 0852 | 763269  | 030 | 0679 | \$1,705.43 |
| CDW GOVERNMENT, INC.               | 0852 | 763270  | 030 | 0679 | \$428.21   |
| CDW GOVERNMENT, INC.               | 0852 | 763993  | 030 | 0679 | \$53.90    |
| CDW GOVERNMENT, INC.               | 0860 | 762736  | 030 | 0694 | \$5,116.29 |
| CDW GOVERNMENT, INC.               | 0860 | 764356  | 030 | 0694 | \$35.72    |
| CDW GOVERNMENT, INC.               | 0889 | 764002  | 030 | 0709 | \$1,261.78 |
| CDW GOVERNMENT, INC.               | 0890 | 751898  | 030 | 0708 | \$66.63    |
| CDW GOVERNMENT, INC.               | 0895 | 764594  | 030 | 0716 | \$665.45   |
| CDW GOVERNMENT, INC.               | 0905 | 762913  | 030 | 0738 | \$445.62   |
| CDW GOVERNMENT, INC.               | 0905 | 762913  | 060 | 8150 | \$445.62   |
| CDW GOVERNMENT, INC.               | 1400 | 764005  | 030 | 7394 | \$549.96   |
| CDW GOVERNMENT, INC.               | 1910 | 764219  | 130 | 5310 | \$266.18   |
| CEFERINO, DOLORES LOPEZ            | 0919 | 736992  | 060 | 8150 | \$5,000.00 |
| CENCAL SERVICES, INC.              | 0710 | 762695  | 030 | 0152 | \$5,644.23 |
| CENCAL SERVICES, INC.              | 1722 | 763791  | 350 | 0917 | \$4,950.00 |
| CENTER FOR LAND-BASED LEARNING     | 0710 | 764054  | 030 | 0152 | \$450.00   |
| CENTRAL CAL METALS                 | 1910 | 763323  | 130 | 5310 | \$1,997.97 |
| CENTRAL CAL METALS                 | 1910 | 763915  | 060 | 7028 | \$7,394.89 |
| CENTRAL CALIF. WOMEN'S CONF.       | 0790 | 763055  | 060 | 2600 | \$840.00   |
| CENTRAL SANITARY SUPPLY CO., INC.  | 1910 | 763136  | 130 | 5310 | \$9,478.00 |
| CENTRAL SANITARY SUPPLY CO., INC.  | 1910 | 763137  | 130 | 5310 | \$7,960.00 |
| CENTRAL SANITARY SUPPLY CO., INC.  | 1910 | 763138  | 130 | 5310 | \$747.50   |
| CENTRAL SANITARY SUPPLY CO., INC.  | 1910 | 763327  | 130 | 5310 | \$3,553.20 |
| CENTRAL SANITARY SUPPLY CO., INC.  | 1910 | 763328  | 130 | 5310 | \$6,150.00 |
| CENTRAL SANITARY SUPPLY CO., INC.  | 1910 | 763329  | 130 | 5310 | \$3,675.00 |
| CENTRAL SANITARY SUPPLY CO., INC.  | 1910 | 763928  | 130 | 5310 | \$6,200.00 |
| CENTRAL STAR MARKETING, LLC        | 0185 | 763217  | 030 | 0172 | \$675.56   |
| CENTRAL STAR MARKETING, LLC        | 0701 | 764316  | 060 | 5827 | \$616.75   |
| CENTRAL STAR MARKETING, LLC        | 0701 | 764316  | 060 | 5828 | \$616.75   |
| CENTRAL UNIFIED SCHOOL DISTRICT    | 0860 | 764036  | 030 | 0694 | \$500.00   |
| CENTRAL VALLEY BLINDS              | 0710 | 764441  | 060 | 6387 | \$850.00   |
| CENTRAL VALLEY SPORTS STITCH & INK | 0030 | 764461  | 030 | 0171 | \$346.44   |
| CENTRAL VALLEY SPORTS STITCH & INK | 0070 | 758365  | 030 | 7090 | \$3,000.00 |
| CENTRAL VALLEY SPORTS STITCH & INK | 0070 | 764311  | 030 | 0172 | \$4,000.00 |
| CENTRAL VALLEY SPORTS STITCH & INK | 0127 | 764030  | 060 | 3010 | \$69.34    |
| CENTRAL VALLEY SPORTS STITCH & INK | 0185 | 762709  | 030 | 0172 | \$2,000.00 |
| CENTRAL VALLEY SPORTS STITCH & INK | 0421 | 763970  | 030 | 0125 | \$679.14   |
| CENTRAL VALLEY SPORTS STITCH & INK | 0421 | 764471  | 030 | 7090 | \$320.00   |
| CENTRAL VALLEY SPORTS STITCH & INK | 0575 | 763215  | 030 | 7090 | \$5,590.86 |
| CENTRAL VALLEY SPORTS STITCH & INK | 1145 | 747431A | 030 | 0500 | \$466.99   |

|  |      |             |     |      |            |
|--|------|-------------|-----|------|------------|
| CERTIFICATION PARTNERS, LLC                      | 0710 | 763372      | 060 | 3550 | \$9,000.00 |
| CERTIPORT, INC.                                  | 0710 | 762921      | 060 | 6387 | \$3,640.00 |
| CERTIPORT, INC.                                  | 0710 | 762922      | 060 | 6387 | \$3,640.00 |
| CERTIPORT, INC.                                  | 0710 | 762924      | 060 | 6387 | \$3,640.00 |
| CERTIPORT, INC.                                  | 0710 | 762927      | 060 | 6387 | \$3,640.00 |
| CERTIPORT, INC.                                  | 0710 | 762928      | 060 | 6387 | \$3,640.00 |
| CHARACTER MATTERS                                | 0335 | 762774      | 030 | 0172 | \$425.00   |
| CHARLES, EDWARD HANSEN                           | 0727 | 759093      | 030 | 0168 | \$3,000.00 |
| CHILDREN'S PLUS, INC.                            | 0895 | TA231015456 | 030 | 0112 | \$315.00   |
| CHILDREN'S PLUS, INC.                            | 1120 | 764225      | 060 | 3010 | \$4,683.47 |
| CHILDREN'S PLUS, INC.                            | 1120 | 764226      | 060 | 3010 | \$4,367.25 |
| CHILDREN'S PLUS, INC.                            | 1225 | 764589      | 060 | 3010 | \$2,712.82 |
| CHILDREN'S PLUS, INC.                            | 1510 | 763933      | 060 | 3010 | \$4,568.83 |
| CHILDREN'S PLUS, INC.                            | 1748 | 762963      | 060 | 6300 | \$408.27   |
| CHILDREN'S PLUS, INC.                            | 1748 | 762964      | 060 | 6300 | \$408.27   |
| CHILDREN'S PLUS, INC.                            | 1748 | 762965      | 060 | 6300 | \$408.27   |
| CIF STATE OFFICE                                 | 0235 | 764419      | 030 | 0172 | \$1,744.16 |
| CIF STATE OFFICE                                 | 0335 | 763976      | 030 | 0172 | \$1,790.80 |
| CITY OF FRESNO CONVENTION & ENTERTAINMENT CENTER | 0617 | 764022      | 030 | 0500 | \$5,267.00 |
| CITY OF FRESNO/POLICE DEPT.                      | 0130 | 763803      | 030 | 0125 | \$296.64   |
| CKAM CORP., DBA CLOVIS MOTORSPORTS               | 0235 | 762261      | 030 | 0172 | \$142.34   |
| CLAY MIX   | 0100 | 763100      | 060 | 6010 | \$488.98   |
| CLAY MIX   | 0395 | 764089      | 030 | 7090 | \$546.08   |
| CLEAN LINE LANDSCAPE, INC.                       | 1320 | 764113      | 350 | 0917 | \$7,250.00 |
| CLEVER PROTOTYPES, LLC                           | 0415 | 764280      | 030 | 7090 | \$203.76   |
| CLOVIS EAST HIGH SCHOOL                          | 0421 | 764574      | 030 | 0172 | \$375.00   |
| CLOVIS HIGH SCHOOL                               | 0055 | 764528      | 030 | 0172 | \$595.00   |
| CLOVIS HIGH SCHOOL                               | 0145 | 763549      | 030 | 0172 | \$600.00   |
| CLOVIS HIGH SCHOOL                               | 0145 | 763672      | 030 | 0172 | \$400.00   |
| CLOVIS HIGH SCHOOL                               | 0395 | 762908      | 030 | 0172 | \$595.00   |
| CLOVIS NORTH HIGH SCHOOL                         | 0055 | 762857      | 030 | 0172 | \$270.00   |
| CLOVIS UNIFIED SCHOOL DISTRICT                   | 0860 | 764029      | 030 | 0694 | \$400.00   |
| CLOVIS VETERANS MEMORIAL DISTRICT                | 0810 | 762993      | 030 | 0649 | \$6,500.00 |
| CLOVIS VETERANS MEMORIAL DISTRICT                | 0810 | 763983      | 030 | 0640 | \$391.25   |
| CMEA CENTRAL SECTION                             | 0421 | 764516      | 030 | 0125 | \$225.00   |
| CMEA CENTRAL SECTION                             | 0421 | 764518      | 030 | 0125 | \$425.00   |
| CMEA CENTRAL SECTION                             | 1400 | 764425      | 030 | 7394 | \$225.00   |
| COLE ELECTRIC, LLC                               | 0070 | 762749      | 030 | 7091 | \$2,100.00 |
| COLE ELECTRIC, LLC                               | 0705 | 759906      | 210 | 0905 | \$700.00   |
| COMMERCE PRINTING                                | 1748 | 761145      | 060 | 6300 | \$491.00   |
| COMMITTEE FOR CHILDREN                           | 0810 | 763458      | 030 | 0649 | \$7,459.90 |
| COMMUNITY PRODUCTS, LLC-RIFTON EQUIPMENT         | 0765 | 763027      | 120 | 9055 | \$643.22   |
| COMMUNITY PRODUCTS, LLC-RIFTON EQUIPMENT         | 1748 | 762669      | 060 | 6300 | \$1,584.89 |
| COMMUNITY PRODUCTS, LLC-RIFTON EQUIPMENT         | 1748 | 762681      | 060 | 6300 | \$1,584.89 |
| COMMUNITY PRODUCTS, LLC-RIFTON EQUIPMENT         | 1748 | 762682      | 060 | 6300 | \$1,584.89 |
| CONCORD THETRICALS CORP.                         | 0727 | 763117      | 030 | 0167 | \$202.66   |

|  |      |         |     |      |            |
|--|------|---------|-----|------|------------|
| CONCORD THETRICALS CORP.                       | 0727 | 763596A | 030 | 0167 | \$1,000.00 |
| CONSTRUCTION UNLIMITED SOLUTIONS, INC.         | 1355 | 761630  | 350 | 0917 | \$7,417.50 |
| CORNER BAKERY CAFE                             | 0601 | 763739  | 030 | 0500 | \$2,000.00 |
| CORNER BAKERY CAFE                             | 0655 | 764483  | 030 | 0675 | \$4,000.00 |
| CORNER BAKERY CAFE                             | 0755 | 762676  | 030 | 0176 | \$1,000.00 |
| CORNER BAKERY CAFE                             | 0794 | 762859  | 030 | 0663 | \$260.00   |
| CORNER BAKERY CAFE                             | 0796 | 758821  | 030 | 0667 | \$3,360.80 |
| CORWIN PRESS                                   | 0220 | 762872  | 030 | 7099 | \$1,955.13 |
| CORWIN PRESS                                   | 0330 | 763663  | 030 | 7090 | \$1,040.29 |
| CORWIN PRESS                                   | 0701 | 762696  | 060 | 3213 | \$5,828.85 |
| COUNCIL OF THE GREAT CITY                      | 0758 | 764242  | 060 | 4203 | \$1,700.00 |
| COX, CHERYL                                    | 0415 | 762780  | 030 | 0171 | \$199.53   |
| CRESCO   | 1961 | 762864  | 130 | 5310 | \$3,500.00 |
| CRISIS PREVENTION INST., INC.                  | 0770 | 763662  | 060 | 6500 | \$6,758.21 |
| CROMER, INC.                                   | 0897 | 764535  | 030 | 0716 | \$1,183.19 |
| CTA/BURLINGAME                                 | 0415 | 764229  | 030 | 7090 | \$516.00   |
| CURRICULUM ASSOCIATES, INC.                    | 0210 | 762989  | 030 | 7099 | \$6,630.00 |
| CURRICULUM ASSOCIATES, INC.                    | 0430 | 764009  | 030 | 7090 | \$6,732.00 |
| CURRICULUM ASSOCIATES, INC.                    | 0530 | 762986  | 060 | 3010 | \$6,732.00 |
| CURRICULUM ASSOCIATES, INC.                    | 0785 | 760321  | 060 | 6500 | \$11.84    |
| CURRICULUM ASSOCIATES, INC.                    | 0785 | 763110  | 060 | 6510 | \$72.26    |
| CUSTOM INK                                     | 0090 | 764474  | 080 | 8210 | \$4,465.97 |
| CUSTOM QUALITY CONCESSION & BBQ TRAILERS, INC. | 1910 | 763335  | 130 | 5310 | \$2,000.00 |
| DANIEL C. BOYAJIAN, DBA SAM'S PARTY RENTAL     | 0730 | 763680  | 030 | 0656 | \$391.40   |
| DARRELL WAYNE BLANKS                           | 0701 | 763043  | 060 | 4035 | \$500.00   |
| DAVE'S DONUT SHOP                              | 0185 | 763616  | 030 | 0625 | \$300.00   |
| DAVID KNOTT, INC./FIG GARDEN ROCKERY           | 0710 | 762713  | 060 | 6387 | \$6,501.00 |
| DAVID SOTO JR.                                 | 0185 | 764038  | 070 | 0761 | \$600.00   |
| DAVID SOTO JR.                                 | 0335 | 763694  | 030 | 0171 | \$600.00   |
| DAVINCI'S PIZZA                                | 0188 | 763575  | 030 | 7090 | \$350.00   |
| DAYLIGHT FOODS, INC.                           | 1910 | 763673  | 130 | 5310 | \$1,500.00 |
| DEL ORO HIGH SCHOOL                            | 0335 | 763974  | 030 | 0172 | \$90.00    |
| DELI DELICIOUS                                 | 0070 | 762822  | 030 | 7090 | \$1,000.00 |
| DELI DELICIOUS                                 | 0755 | 762672  | 030 | 0176 | \$1,000.00 |
| DELTAMATH SOLUTIONS, INC.                      | 0235 | 763768  | 030 | 7090 | \$2,000.00 |
| DELTAMATH SOLUTIONS, INC.                      | 0395 | 764477  | 030 | 0125 | \$95.00    |
| DELTAMATH SOLUTIONS, INC.                      | 0395 | 764485  | 030 | 0125 | \$145.00   |
| DEMCO, INC.                                    | 0105 | 763748  | 030 | 0625 | \$453.92   |
| DEMCO, INC.                                    | 0208 | 763997  | 030 | 0625 | \$1,420.02 |
| DEMCO, INC.                                    | 0415 | 761553  | 030 | 0625 | \$52.35    |
| DEMCO, INC.                                    | 0440 | 755776  | 030 | 0625 | \$16.17    |
| DEMCO, INC.                                    | 1095 | 763189  | 060 | 3010 | \$1,000.05 |
| DEMCO, INC.                                    | 1200 | 762930  | 060 | 3213 | \$473.26   |
| DEMCO, INC.                                    | 1285 | 764555  | 060 | 3010 | \$311.99   |
| DEMCO, INC.                                    | 1325 | 763656  | 060 | 3010 | \$236.51   |
| DEMCO, INC.                                    | 1422 | 762906  | 060 | 3010 | \$452.78   |

|                                      |      |         |     |      |            |
|--------------------------------------|------|---------|-----|------|------------|
| DEMCO, INC.                          | 1495 | 764513  | 060 | 3010 | \$446.05   |
| DEMCO, INC.                          | 1500 | 762941  | 060 | 3010 | \$554.88   |
| DEMCO, INC.                          | 1530 | 764268  | 060 | 3010 | \$802.23   |
| DERREL'S MINI STORAGE #21/TULARE ST. | 0758 | 764554  | 030 | 0117 | \$1,774.80 |
| DERRELS MINI STORAGE, INC.           | 0791 | 763063  | 060 | 2600 | \$3,015.83 |
| DERRELS MINI STORAGE, INC.           | 0791 | 763151  | 060 | 2600 | \$3,151.25 |
| DERREL'S MINI STORAGE/CLOVIS AVE.    | 0787 | 764581  | 060 | 6500 | \$4,911.30 |
| DESTINATION IMAGINATION, INC.        | 0417 | 762974  | 030 | 0171 | \$135.00   |
| DEVELOPMENT GROUP, INC.              | 0886 | 764174  | 030 | 0149 | \$8,896.79 |
| DEVELOPMENT GROUP, INC.              | 0886 | 764180  | 030 | 0149 | \$4,818.50 |
| DEVELOPMENT GROUP, INC.              | 0886 | 764537  | 030 | 0149 | \$5,025.24 |
| DI CICCOS/BLACKSTONE                 | 0188 | 763576  | 030 | 7090 | \$163.75   |
| DI CICCOS/KINGS CANYON               | 0421 | 763258  | 060 | 722E | \$1,500.00 |
| DI CICCOS/KINGS CANYON               | 0567 | 764374  | 030 | 7090 | \$2,000.00 |
| DIANA BARBARA CAVAZOS                | 0860 | 762968A | 030 | 0694 | \$600.00   |
| DICICCO'S                            | 0601 | 758445  | 030 | 0500 | \$1,500.00 |
| DICICCO'S ITALIAN RESTAURANT         | 0702 | 764446  | 030 | 0606 | \$894.00   |
| DINUBA HIGH SCHOOL                   | 0335 | 762700  | 030 | 0172 | \$200.00   |
| DINUBA HIGH SCHOOL                   | 0335 | 764032  | 030 | 0172 | \$200.00   |
| DISCOUNT DANCE, LLC                  | 1400 | 764473  | 030 | 7394 | \$5,500.00 |
| DL SIGN SYSTEMS                      | 0030 | 761335  | 030 | 7099 | \$8.15     |
| DL SIGN SYSTEMS                      | 0055 | 762724  | 030 | 0172 | \$500.00   |
| DL SIGN SYSTEMS                      | 0130 | 763746  | 030 | 0171 | \$9,201.30 |
| DL SIGN SYSTEMS                      | 0185 | 763661  | 030 | 0172 | \$1,165.58 |
| DL SIGN SYSTEMS                      | 0421 | 763890  | 030 | 7090 | \$6,898.52 |
| DL SIGN SYSTEMS                      | 0710 | 763409  | 060 | 6387 | \$263.79   |
| DL SIGN SYSTEMS                      | 0730 | 764314  | 030 | 0656 | \$2,539.96 |
| DMV                                  | 0919 | 764099  | 060 | 8150 | \$46.00    |
| DONALD KEITH CAPPELLUTI              | 0619 | 763709  | 030 | 0138 | \$7,500.00 |
| DONALD KEITH CAPPELLUTI              | 0710 | 763230  | 060 | 6387 | \$5,000.00 |
| DONALD KEITH CAPPELLUTI              | 0710 | 763967  | 060 | 6387 | \$1,148.95 |
| DOWNTOWN FORD SALES                  | 0725 | 697096B | 030 | 0172 | \$76.50    |
| DOWNTOWN FORD SALES                  | 0725 | 697096B | 030 | 0173 | \$8.50     |
| DR-GRAPHIX                           | 1910 | 763346  | 130 | 5830 | \$1,625.36 |
| DUTCH BROS COFFEE FRESNO             | 0235 | 764179  | 030 | 7140 | \$500.00   |
| DUTCH BROS COFFEE FRESNO             | 0567 | 764382  | 030 | 7090 | \$2,000.00 |
| DUTCH BROS COFFEE FRESNO             | 0730 | 764601  | 030 | 0657 | \$2,000.00 |
| DWAYNE MASON, DBA FEATHER DA'WYZ     | 0850 | 764548  | 030 | 0681 | \$1,000.00 |
| E & M'S REPTILE FAMILY               | 0150 | 762640  | 030 | 0113 | \$520.00   |
| EAGLESHIELD PEST CONTROL, INC.       | 1185 | 763991  | 350 | 0917 | \$2,400.00 |
| EAI EDUCATION                        | 0395 | 764090  | 030 | 0125 | \$59.53    |
| EAI EDUCATION                        | 0395 | 764093  | 030 | 7140 | \$942.32   |
| EASTER SOFTBALL CLASSIC              | 0055 | 763065  | 030 | 0172 | \$800.00   |
| EATON INTERPRETING SERVICES, INC.    | 0880 | 764410  | 680 | 0851 | \$8,160.00 |
| ECOLAB, INC.                         | 1910 | 764081  | 130 | 5310 | \$5,000.00 |
| ECONOMY MOVERS                       | 0919 | 762650  | 060 | 8150 | \$167.75   |
| ECONOMY MOVERS                       | 1578 | 756972A | 350 | 0912 | \$4,000.00 |

|   |      |         |     |      |            |
|---|------|---------|-----|------|------------|
| ECONOMY MOVERS                                  | 1961 | 756933A | 350 | 0917 | \$6,293.69 |
| EDCITE, INC.                                    | 0025 | 763294  | 030 | 7090 | \$1,801.00 |
| EDCITE, INC.                                    | 0070 | 764586  | 030 | 7090 | \$2,500.00 |
| EDCITE, INC.                                    | 0135 | 763309  | 030 | 7090 | \$1,750.00 |
| EDCITE, INC.                                    | 0423 | 764487  | 060 | 3010 | \$2,440.00 |
| EDCITE, INC.                                    | 0430 | 764458  | 030 | 7090 | \$2,053.00 |
| EDGEWOOD PRESS, INC.                            | 0706 | 763041  | 030 | 0157 | \$1,138.74 |
| EDUCATIONAL RESOURCE CONSULT.                   | 0850 | 762909  | 030 | 0680 | \$8,000.00 |
| EKC ENTERPRISES, INC.                           | 0919 | 762932  | 060 | 8150 | \$7,915.63 |
| EKC ENTERPRISES, INC.                           | 0919 | 763170  | 060 | 8150 | \$7,798.75 |
| ELENA HARVEY COLLINS                            | 0700 | 764463  | 030 | 0606 | \$5,000.00 |
| ELITE EVENT VENUES, LLC                         | 0701 | 763134  | 060 | 3010 | \$2,700.00 |
| ELLISON EDUCATIONAL, INC.                       | 0790 | 764355  | 060 | 2600 | \$2,727.83 |
| ELSMORE SPORTS, INC.                            | 0105 | 763122  | 030 | 0172 | \$1,000.27 |
| ELSMORE SPORTS, INC.                            | 0395 | 763585  | 030 | 0172 | \$2,000.00 |
| EMPOWER SPEECH THERAPY & LIFE SKILLS CENTER, PC | 0785 | 763277  | 060 | 6500 | \$8,000.00 |
| ENVIRO CLEAN                                    | 1561 | 763781  | 350 | 0917 | \$9,033.30 |
| ESGI, LLC                                       | 0385 | 763666  | 060 | 3010 | \$1,120.00 |
| EXCEPTIONAL PARENTS UNLIMITED                   | 0860 | 763250  | 030 | 0694 | \$1,250.00 |
| EXPO PARTY RENTAL & SALES                       | 0145 | 763679  | 030 | 7090 | \$903.32   |
| FARMERSVILLE HIGH SCHOOL                        | 0421 | 762751  | 030 | 0172 | \$400.00   |
| FARMERSVILLE HIGH SCHOOL                        | 0421 | 762759  | 030 | 0172 | \$300.00   |
| FASTENAL COMPANY                                | 0145 | 763918  | 030 | 0125 | \$378.14   |
| FIRST STRING SPORTS                             | 0055 | 764018  | 030 | 0125 | \$1,175.20 |
| FIRST STRING SPORTS                             | 0060 | 762771  | 030 | 0172 | \$7,000.00 |
| FIRST STRING SPORTS                             | 0100 | 762725  | 030 | 0172 | \$1,500.00 |
| FIRST STRING SPORTS                             | 0105 | 763912  | 030 | 0172 | \$168.00   |
| FIRST STRING SPORTS                             | 0105 | 764420  | 030 | 0172 | \$1,000.00 |
| FIRST STRING SPORTS                             | 0130 | 763633  | 030 | 0125 | \$364.81   |
| FIRST STRING SPORTS                             | 0135 | 762773  | 030 | 0172 | \$500.00   |
| FIRST STRING SPORTS                             | 0150 | 750670A | 030 | 0172 | \$4,926.16 |
| FIRST STRING SPORTS                             | 0155 | 762807A | 080 | 8210 | \$7,138.39 |
| FIRST STRING SPORTS                             | 0155 | 763457  | 030 | 0172 | \$5,268.50 |
| FIRST STRING SPORTS                             | 0170 | 761054  | 030 | 0172 | \$4,083.00 |
| FIRST STRING SPORTS                             | 0185 | 762730  | 030 | 0172 | \$3,946.60 |
| FIRST STRING SPORTS                             | 0185 | 763147  | 030 | 0172 | \$542.00   |
| FIRST STRING SPORTS                             | 0185 | 763884  | 680 | 0851 | \$240.64   |
| FIRST STRING SPORTS                             | 0208 | 764511  | 030 | 0172 | \$2,491.74 |
| FIRST STRING SPORTS                             | 0235 | 762675  | 030 | 0172 | \$4,200.00 |
| FIRST STRING SPORTS                             | 0235 | 762687  | 030 | 0172 | \$574.42   |
| FIRST STRING SPORTS                             | 0310 | 763510  | 030 | 0172 | \$3,500.00 |
| FIRST STRING SPORTS                             | 0320 | 762803  | 030 | 0172 | \$194.83   |
| FIRST STRING SPORTS                             | 0320 | 764582  | 030 | 0172 | \$500.00   |
| FIRST STRING SPORTS                             | 0335 | 763172  | 030 | 0172 | \$1,629.15 |
| FIRST STRING SPORTS                             | 0421 | 764017  | 030 | 0172 | \$499.92   |
| FIRST STRING SPORTS                             | 0430 | 764510  | 030 | 7090 | \$2,000.00 |

|   |      |             |     |      |            |
|---|------|-------------|-----|------|------------|
| FIRST STRING SPORTS                           | 0450 | 762777      | 030 | 0172 | \$800.00   |
| FIRST STRING SPORTS                           | 0490 | 763784      | 030 | 0172 | \$1,441.02 |
| FIRST STRING SPORTS                           | 0550 | 763786      | 030 | 0171 | \$600.00   |
| FIRST STRING SPORTS                           | 0725 | 764014      | 030 | 0172 | \$8,000.00 |
| FIRST STRING SPORTS                           | 0895 | TA231004685 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231004718 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231008644 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231014564 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231014579 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231015566 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231028113 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231035420 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231037310 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231038901 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231040171 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231043034 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231048701 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231049694 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231049698 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231051285 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231052110 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231053122 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231061655 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231064801 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231070757 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231076688 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 0895 | TA231079105 | 030 | 0112 | \$315.00   |
| FIRST STRING SPORTS                           | 1891 | 763401      | 030 | 0716 | \$1,430.56 |
| FITNESS FINDERS, INC.                         | 0045 | 764506      | 030 | 0171 | \$618.62   |
| FITNESS FINDERS, INC.                         | 0535 | 764361      | 030 | 7090 | \$1,725.04 |
| FLAGHOUSE                                     | 0700 | 763477      | 030 | 0606 | \$1,641.24 |
| FLINN SCIENTIFIC                              | 0700 | 762975      | 060 | 3213 | \$1,280.16 |
| FLINN SCIENTIFIC, INC.                        | 0185 | 763118      | 030 | 0125 | \$191.53   |
| FLINN SCIENTIFIC, INC.                        | 0195 | 763475      | 030 | 7090 | \$264.95   |
| FLINN SCIENTIFIC, INC.                        | 0335 | 764558      | 030 | 0125 | \$855.03   |
| FLINN SCIENTIFIC, INC.                        | 0421 | 763531      | 030 | 0125 | \$2,057.27 |
| FOCUS PACKAGING & SUPPLY CO.                  | 1910 | 763749      | 130 | 5310 | \$4,300.00 |
| FOLLETT SCHOOL SOLUTIONS, INC.                | 0235 | 764313      | 030 | 0625 | \$115.71   |
| FOLLETT SCHOOL SOLUTIONS, INC.                | 0888 | 764481      | 030 | 0143 | \$3,668.60 |
| FOLLETT SCHOOL SOLUTIONS, INC.                | 1175 | 762664      | 060 | 3010 | \$1,407.47 |
| FOLLETT SCHOOL SOLUTIONS, INC.                | 1210 | 764010      | 060 | 3010 | \$511.48   |
| FOLLETT SCHOOL SOLUTIONS, INC.                | 1325 | 762844      | 060 | 3010 | \$1,086.52 |
| FOLLETT SCHOOL SOLUTIONS, INC.                | 1422 | 763657      | 060 | 3010 | \$1,086.52 |
| FOLLETT SCHOOL SOLUTIONS, INC.                | 1490 | 764075      | 060 | 3010 | \$3,834.07 |
| FOLLETT SCHOOL SOLUTIONS, INC.                | 1500 | 762629      | 060 | 3010 | \$4,989.86 |
| FORENSIC ANALYTICAL CONSULTING SERVICES, INC. | 0210 | 764129      | 120 | 6128 | \$1,330.00 |
| FORENSIC ANALYTICAL CONSULTING SERVICES, INC. | 0415 | 763975      | 120 | 6128 | \$1,330.00 |

|   |      |        |     |      |            |
|---|------|--------|-----|------|------------|
| FORENSIC ANALYTICAL CONSULTING SERVICES, INC. | 0480 | 763973 | 120 | 6128 | \$1,330.00 |
| FORENSIC ANALYTICAL CONSULTING SERVICES, INC. | 1045 | 763646 | 350 | 0913 | \$3,982.00 |
| FORENSIC ANALYTICAL CONSULTING SERVICES, INC. | 1105 | 763638 | 350 | 0917 | \$3,400.00 |
| FORENSIC ANALYTICAL CONSULTING SERVICES, INC. | 1120 | 762991 | 350 | 0917 | \$646.00   |
| FORENSIC ANALYTICAL CONSULTING SERVICES, INC. | 1220 | 763640 | 350 | 0917 | \$3,000.00 |
| FORENSIC ANALYTICAL CONSULTING SERVICES, INC. | 1355 | 763642 | 350 | 0917 | \$3,982.00 |
| FORENSIC ANALYTICAL CONSULTING SERVICES, INC. | 1415 | 763758 | 350 | 0917 | \$5,890.00 |
| FORENSIC ANALYTICAL CONSULTING SERVICES, INC. | 1455 | 763644 | 350 | 0917 | \$3,500.00 |
| FORK LIFT SPECIALTIES, INC.                   | 1910 | 762715 | 130 | 5310 | \$2,227.68 |
| FRESNO AG HARDWARE                            | 0355 | 763238 | 030 | 0734 | \$50.00    |
| FRESNO AG HARDWARE                            | 0790 | 764546 | 060 | 2600 | \$500.00   |
| FRESNO AIR CONDITIONING                       | 0919 | 763446 | 060 | 8150 | \$1,803.38 |
| FRESNO AREA HISPANIC FOUNDATION               | 0758 | 763186 | 030 | 0117 | \$500.00   |
| FRESNO BIPOC PRODUCE                          | 1910 | 762971 | 130 | 5310 | \$9,900.00 |
| FRESNO BUSINESS COUNCIL                       | 0860 | 764095 | 030 | 0694 | \$5,500.00 |
| FRESNO CHAFFEE ZOO CORPORATION                | 0710 | 762914 | 060 | 6387 | \$132.00   |
| FRESNO CHAFFEE ZOO CORPORATION                | 0710 | 764037 | 060 | 6387 | \$1,684.00 |
| FRESNO CHAFFEE ZOO CORPORATION                | 0725 | 763868 | 030 | 0173 | \$1,836.00 |
| FRESNO CHAFFEE ZOO CORPORATION                | 0795 | 763770 | 030 | 0705 | \$7,800.00 |
| FRESNO CITY COLLEGE                           | 0860 | 763683 | 030 | 0694 | \$3,000.00 |
| FRESNO CO. SUPERINTENDENT OF SCHOOLS          | 0235 | 762685 | 030 | 7090 | \$5,100.00 |
| FRESNO CO. SUPERINTENDENT OF SCHOOLS          | 0235 | 762800 | 030 | 7090 | \$1,700.00 |
| FRESNO CO. SUPERINTENDENT OF SCHOOLS          | 0421 | 763897 | 030 | 7099 | \$7,650.00 |
| FRESNO COUNTY FARM BUREAU                     | 0710 | 762795 | 030 | 0152 | \$975.00   |
| FRESNO COUNTY SUPERINTENDENT OF SCHOOLS       | 0145 | 762761 | 030 | 7140 | \$800.00   |
| FRESNO COUNTY SUPERINTENDENT OF SCHOOLS       | 0145 | 763232 | 060 | 722A | \$1,690.00 |
| FRESNO COUNTY SUPERINTENDENT OF SCHOOLS       | 0265 | 763604 | 060 | 3010 | \$250.00   |
| FRESNO DISTRIBUTING COMPANY                   | 0710 | 763914 | 060 | 6387 | \$1,000.00 |
| FRESNO FINGERPRINTING                         | 0710 | 763407 | 060 | 6387 | \$1,980.00 |
| FRESNO HIGH SCHOOL                            | 0335 | 763969 | 030 | 0172 | \$140.00   |
| FRESNO HIGH STUDENT BODY                      | 0055 | 762851 | 030 | 0172 | \$270.00   |
| FRESNO HIGH STUDENT BODY                      | 0145 | 764427 | 030 | 0172 | \$270.00   |
| FRESNO OXYGEN                                 | 0465 | 761529 | 030 | 7090 | \$700.00   |
| FRESNO PACIFIC UNIVERSITY                     | 0701 | 763590 | 060 | 5827 | \$560.00   |
| FRESNO RACK & SHELVING, INC.                  | 0919 | 764609 | 060 | 8150 | \$2,458.46 |
| FRESNO REPROGRAPHICS, INC.                    | 1110 | 762877 | 350 | 0917 | \$659.10   |
| FRESNO TOOL & INDUSTRIAL SUPPLY               | 0919 | 763437 | 060 | 8150 | \$1,082.42 |
| FROESE-LOEWEN, LESLIE                         | 0725 | 763451 | 030 | 0171 | \$140.36   |
| FUCHS GENERAL CONTRACTING                     | 1421 | 763090 | 060 | 3213 | \$1,080.00 |
| FUCHS GENERAL CONTRACTING                     | 1505 | 763092 | 350 | 0917 | \$1,620.00 |
| FULTON EQUIPMENT PACIFIC, LLC                 | 1910 | 764297 | 130 | 5310 | \$5,000.00 |
| FUNCTIONAL MOVEMENT SYSTEMS, INC.             | 0710 | 762586 | 060 | 6388 | \$3,000.00 |
| FUNWORKS/KAREN GAINES                         | 0155 | 762728 | 080 | 8210 | \$3,600.00 |
| FUNWORKS/KAREN GAINES                         | 0435 | 763339 | 080 | 8210 | \$1,800.00 |
| FUNWORKS/KAREN GAINES                         | 0567 | 763336 | 030 | 7090 | \$5,000.00 |
| G W SCHOOL SUPPLY                             | 0010 | 763011 | 060 | 6500 | \$200.00   |
| G W SCHOOL SUPPLY                             | 0010 | 763012 | 060 | 6500 | \$200.00   |

|                   |      |        |     |      |            |
|-------------------|------|--------|-----|------|------------|
| G W SCHOOL SUPPLY | 0010 | 763013 | 060 | 6500 | \$200.00   |
| G W SCHOOL SUPPLY | 0010 | 763015 | 060 | 6500 | \$200.00   |
| G W SCHOOL SUPPLY | 0010 | 763017 | 060 | 6500 | \$200.00   |
| G W SCHOOL SUPPLY | 0010 | 763018 | 060 | 6500 | \$200.00   |
| G W SCHOOL SUPPLY | 0015 | 763290 | 060 | 3010 | \$200.00   |
| G W SCHOOL SUPPLY | 0020 | 763824 | 030 | 7099 | \$2,000.00 |
| G W SCHOOL SUPPLY | 0035 | 764170 | 030 | 0110 | \$250.00   |
| G W SCHOOL SUPPLY | 0035 | 764171 | 030 | 0110 | \$250.00   |
| G W SCHOOL SUPPLY | 0035 | 764172 | 030 | 0110 | \$100.00   |
| G W SCHOOL SUPPLY | 0035 | 764195 | 060 | 6500 | \$200.00   |
| G W SCHOOL SUPPLY | 0035 | 764455 | 030 | 0110 | \$250.00   |
| G W SCHOOL SUPPLY | 0035 | 764457 | 030 | 0110 | \$100.00   |
| G W SCHOOL SUPPLY | 0070 | 762959 | 030 | 7090 | \$1,000.00 |
| G W SCHOOL SUPPLY | 0090 | 762623 | 030 | 7090 | \$1,000.00 |
| G W SCHOOL SUPPLY | 0100 | 763712 | 030 | 0171 | \$200.00   |
| G W SCHOOL SUPPLY | 0150 | 764345 | 030 | 7090 | \$500.00   |
| G W SCHOOL SUPPLY | 0170 | 763823 | 030 | 0115 | \$100.00   |
| G W SCHOOL SUPPLY | 0200 | 763927 | 030 | 0110 | \$175.00   |
| G W SCHOOL SUPPLY | 0200 | 763929 | 030 | 0110 | \$175.00   |
| G W SCHOOL SUPPLY | 0200 | 763930 | 030 | 0110 | \$175.00   |
| G W SCHOOL SUPPLY | 0200 | 763931 | 030 | 0110 | \$175.00   |
| G W SCHOOL SUPPLY | 0200 | 764456 | 030 | 0110 | \$140.00   |
| G W SCHOOL SUPPLY | 0208 | 763004 | 030 | 0110 | \$100.00   |
| G W SCHOOL SUPPLY | 0208 | 764072 | 030 | 0110 | \$300.00   |
| G W SCHOOL SUPPLY | 0220 | 763005 | 030 | 0110 | \$200.00   |
| G W SCHOOL SUPPLY | 0220 | 763287 | 030 | 0110 | \$200.00   |
| G W SCHOOL SUPPLY | 0225 | 760921 | 060 | 3010 | \$1,000.00 |
| G W SCHOOL SUPPLY | 0270 | 763106 | 030 | 0113 | \$971.96   |
| G W SCHOOL SUPPLY | 0290 | 764565 | 030 | 0113 | \$500.00   |
| G W SCHOOL SUPPLY | 0290 | 764566 | 030 | 0113 | \$663.00   |
| G W SCHOOL SUPPLY | 0290 | 764567 | 030 | 0113 | \$200.00   |
| G W SCHOOL SUPPLY | 0290 | 764568 | 030 | 0113 | \$660.00   |
| G W SCHOOL SUPPLY | 0290 | 764569 | 030 | 0110 | \$272.00   |
| G W SCHOOL SUPPLY | 0290 | 764569 | 030 | 0113 | \$27.00    |
| G W SCHOOL SUPPLY | 0290 | 764572 | 030 | 0110 | \$301.98   |
| G W SCHOOL SUPPLY | 0290 | 764572 | 030 | 0113 | \$327.02   |
| G W SCHOOL SUPPLY | 0330 | 763291 | 060 | 6500 | \$200.00   |
| G W SCHOOL SUPPLY | 0330 | 764197 | 060 | 6500 | \$200.00   |
| G W SCHOOL SUPPLY | 0335 | 762625 | 030 | 7090 | \$400.00   |
| G W SCHOOL SUPPLY | 0340 | 764198 | 030 | 7090 | \$250.00   |
| G W SCHOOL SUPPLY | 0340 | 764203 | 030 | 7090 | \$250.00   |
| G W SCHOOL SUPPLY | 0340 | 764204 | 030 | 7090 | \$125.00   |
| G W SCHOOL SUPPLY | 0340 | 764206 | 030 | 7090 | \$125.00   |
| G W SCHOOL SUPPLY | 0340 | 764210 | 030 | 7090 | \$250.00   |
| G W SCHOOL SUPPLY | 0340 | 764211 | 030 | 7090 | \$125.00   |
| G W SCHOOL SUPPLY | 0340 | 764212 | 030 | 7090 | \$250.00   |
| G W SCHOOL SUPPLY | 0340 | 764213 | 030 | 7090 | \$250.00   |

|                   |      |             |     |      |            |
|-------------------|------|-------------|-----|------|------------|
| G W SCHOOL SUPPLY | 0340 | 764216      | 030 | 7090 | \$250.00   |
| G W SCHOOL SUPPLY | 0340 | 764217      | 030 | 7090 | \$250.00   |
| G W SCHOOL SUPPLY | 0340 | 764234      | 030 | 7090 | \$250.00   |
| G W SCHOOL SUPPLY | 0355 | 762979      | 060 | 3010 | \$500.00   |
| G W SCHOOL SUPPLY | 0355 | 763529      | 030 | 7090 | \$480.00   |
| G W SCHOOL SUPPLY | 0355 | 764067      | 030 | 7090 | \$100.00   |
| G W SCHOOL SUPPLY | 0430 | 764343      | 060 | 6500 | \$200.00   |
| G W SCHOOL SUPPLY | 0430 | 764344      | 060 | 6500 | \$200.00   |
| G W SCHOOL SUPPLY | 0450 | 761463      | 030 | 0110 | \$300.00   |
| G W SCHOOL SUPPLY | 0450 | 763006      | 030 | 0110 | \$300.00   |
| G W SCHOOL SUPPLY | 0450 | 763009      | 030 | 0110 | \$300.00   |
| G W SCHOOL SUPPLY | 0460 | 763627      | 030 | 7090 | \$3,000.00 |
| G W SCHOOL SUPPLY | 0460 | 764163      | 030 | 7090 | \$200.00   |
| G W SCHOOL SUPPLY | 0460 | 764164      | 030 | 7090 | \$200.00   |
| G W SCHOOL SUPPLY | 0460 | 764165      | 030 | 7090 | \$150.00   |
| G W SCHOOL SUPPLY | 0460 | 764166      | 030 | 7090 | \$300.00   |
| G W SCHOOL SUPPLY | 0460 | 764167      | 030 | 7090 | \$150.00   |
| G W SCHOOL SUPPLY | 0465 | 764404      | 030 | 7090 | \$1,500.00 |
| G W SCHOOL SUPPLY | 0475 | 763199      | 030 | 0625 | \$1,000.00 |
| G W SCHOOL SUPPLY | 0485 | 764472      | 030 | 0110 | \$100.00   |
| G W SCHOOL SUPPLY | 0485 | 764476      | 030 | 0110 | \$100.00   |
| G W SCHOOL SUPPLY | 0530 | 763293      | 030 | 7090 | \$630.00   |
| G W SCHOOL SUPPLY | 0530 | 764063      | 080 | 8210 | \$300.00   |
| G W SCHOOL SUPPLY | 0535 | 763108      | 030 | 0110 | \$125.00   |
| G W SCHOOL SUPPLY | 0550 | 763285      | 030 | 7091 | \$200.00   |
| G W SCHOOL SUPPLY | 0550 | 763286      | 030 | 7091 | \$600.00   |
| G W SCHOOL SUPPLY | 0550 | 763289      | 030 | 7091 | \$200.00   |
| G W SCHOOL SUPPLY | 0565 | 759500      | 030 | 7099 | \$18.87    |
| G W SCHOOL SUPPLY | 0567 | 763926      | 030 | 0110 | \$300.00   |
| G W SCHOOL SUPPLY | 0701 | 764068      | 060 | 3213 | \$1,500.00 |
| G W SCHOOL SUPPLY | 0701 | 764071      | 060 | 3213 | \$500.00   |
| G W SCHOOL SUPPLY | 0755 | 763102      | 030 | 0176 | \$2,000.00 |
| G W SCHOOL SUPPLY | 0895 | TA231002646 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231003681 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231005218 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231005659 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231006302 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231006863 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231007196 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231007360 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231007378 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231007462 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231008429 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231009156 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231009974 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231010952 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY | 0895 | TA231011444 | 030 | 0112 | \$315.00   |

|                   |      |             |     |      |          |
|-------------------|------|-------------|-----|------|----------|
| G W SCHOOL SUPPLY | 0895 | TA231012060 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231012565 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231013505 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231014081 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231015439 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231016321 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231017265 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231017598 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231017599 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231019924 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231022236 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231022674 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231023029 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231023031 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231023947 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231024000 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231024373 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231024397 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231024624 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231025005 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231025035 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231025513 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231025673 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231026280 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231026422 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231027118 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231027127 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231027529 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231027542 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231027620 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231027760 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231028050 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231028321 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231029446 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231030529 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231031797 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231032133 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231033928 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231034048 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231034503 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231037037 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231037064 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231038808 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231038992 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231039545 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231040552 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231041491 | 030 | 0112 | \$315.00 |

|                   |      |             |     |      |          |
|-------------------|------|-------------|-----|------|----------|
| G W SCHOOL SUPPLY | 0895 | TA231041546 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231041751 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231042116 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231042754 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231043045 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231043290 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231043507 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231044228 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231044274 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231045237 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231046256 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231046359 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231047859 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231047903 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231047941 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231048316 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231048393 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231049291 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231050244 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231051312 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231052811 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231052868 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231060346 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231060877 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231061985 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231062034 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231062216 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231062943 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231063201 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231063422 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231063456 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231063604 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231064321 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231064348 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231065354 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231065411 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231065685 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231065850 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231066667 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231067350 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231067356 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231067450 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231067864 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231068075 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231068102 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231068364 | 030 | 0112 | \$315.00 |
| G W SCHOOL SUPPLY | 0895 | TA231068376 | 030 | 0112 | \$315.00 |

|                             |      |             |     |      |            |
|-----------------------------|------|-------------|-----|------|------------|
| G W SCHOOL SUPPLY           | 0895 | TA231068380 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231068407 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231068653 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231068776 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231069264 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231069476 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231069960 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231071048 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231071071 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231071095 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231071227 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231071825 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231071902 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231074486 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231074533 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231074538 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231074574 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231074646 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231074739 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231075319 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231075771 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231075790 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231076213 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231076596 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231076626 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231077452 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231078064 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231078111 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231079031 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231079236 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231079338 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 0895 | TA231079484 | 030 | 0112 | \$315.00   |
| G W SCHOOL SUPPLY           | 1060 | 763631      | 030 | 7394 | \$200.00   |
| G W SCHOOL SUPPLY           | 1220 | 764178      | 060 | 3010 | \$600.00   |
| G W SCHOOL SUPPLY           | 1295 | 762631      | 060 | 3010 | \$250.00   |
| G W SCHOOL SUPPLY           | 1315 | 763626      | 060 | 3010 | \$1,000.00 |
| G W SCHOOL SUPPLY           | 1510 | 764576      | 030 | 0192 | \$500.00   |
| GALE GROUP, THE             | 0145 | 763814      | 030 | 0625 | \$2,132.29 |
| GCB1, INC., DBA GC BUILDERS | 1150 | 764104      | 350 | 0916 | \$1,550.00 |
| GCB1, INC., DBA GC BUILDERS | 1160 | 764106      | 060 | 3213 | \$4,350.00 |
| GCB1, INC., DBA GC BUILDERS | 1435 | 764112      | 350 | 0917 | \$9,835.00 |
| GEARY PACIFIC SUPPLY        | 0919 | 761967      | 060 | 8150 | \$7,551.35 |
| GEIL ENTERPRISES, INC.      | 1235 | 762938      | 350 | 0917 | \$415.91   |
| GIBBS INTERNATIONAL TRUCKS  | 0919 | 762746      | 060 | 8150 | \$4,566.14 |
| GIBBS INTERNATIONAL TRUCKS  | 0919 | 762747      | 060 | 8150 | \$4,302.62 |
| GIMKIT, INC.                | 0395 | 764593      | 060 | 3010 | \$1,000.00 |
| GLEIM-CROWN PUMP, INC.      | 0919 | 764365      | 060 | 8150 | \$6,587.05 |

|                                |      |             |     |      |            |
|--------------------------------|------|-------------|-----|------|------------|
| GLEIM-CROWN PUMP, INC.         | 0919 | 764379      | 060 | 8150 | \$6,406.77 |
| GLENDALDE PARADE STORE, LLC    | 0185 | 763919      | 030 | 0125 | \$517.15   |
| GOLD STAR FOODS, INC.          | 1910 | 760303      | 130 | 5310 | \$503.36   |
| GOLD STAR FOODS, INC.          | 1910 | 763344      | 130 | 5310 | \$1,858.00 |
| GOLD STAR FOODS, INC.          | 1910 | 763345      | 130 | 5310 | \$1,038.00 |
| GOLD STAR FOODS, INC.          | 1910 | 763350      | 130 | 5310 | \$2,618.20 |
| GOLF CAR CENTRAL SERVICE       | 0055 | 764416      | 030 | 7090 | \$8,000.00 |
| GOPAL, MALATI                  | 0930 | 764134      | 030 | 0720 | \$168.25   |
| GOPHER                         | 0455 | 753883      | 030 | 7091 | \$131.52   |
| GOPHER                         | 0790 | 762985      | 060 | 2600 | \$224.38   |
| GORDON INDUSTRIAL SUPPLY, INC. | 0710 | 763908      | 060 | 6387 | \$1,452.84 |
| GOTTSCHALK MUSIC CENTER        | 0170 | 763707      | 030 | 7090 | \$1,474.55 |
| GOTTSCHALK MUSIC CENTER        | 0265 | 763816      | 030 | 7090 | \$2,000.00 |
| GOTTSCHALK MUSIC CENTER        | 0455 | 763249      | 030 | 0115 | \$584.44   |
| GOTTSCHALK MUSIC CENTER        | 0727 | 763314      | 030 | 0168 | \$1,514.73 |
| GOTTSCHALK MUSIC CENTER        | 0727 | 763325      | 030 | 0168 | \$5,634.20 |
| GOTTSCHALK MUSIC CENTER        | 0727 | 764320      | 030 | 0168 | \$210.00   |
| GOTTSCHALK MUSIC CENTER        | 0727 | 764321      | 030 | 0168 | \$345.00   |
| GOTTSCHALK MUSIC CENTER        | 0727 | 764322      | 030 | 0168 | \$625.00   |
| GOTTSCHALK MUSIC CENTER        | 0727 | 764323      | 030 | 0168 | \$300.00   |
| GOTTSCHALK MUSIC CENTER        | 0727 | 764324      | 030 | 0168 | \$430.00   |
| GOTTSCHALK MUSIC CENTER        | 0727 | 764326      | 030 | 0168 | \$650.00   |
| GOTTSCHALK MUSIC CENTER        | 0727 | 764327      | 030 | 0168 | \$200.00   |
| GOTTSCHALK MUSIC CENTER        | 0727 | 764328      | 030 | 0168 | \$550.00   |
| GOTTSCHALK MUSIC CENTER        | 0727 | 764330      | 030 | 0168 | \$345.00   |
| GOTTSCHALK MUSIC CENTER        | 0727 | 764339      | 030 | 0168 | \$200.00   |
| GOTTSCHALK MUSIC CENTER        | 0727 | 764341      | 030 | 0168 | \$500.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231012751 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231018671 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231043825 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231049692 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231049793 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231050394 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231051284 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231051778 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231052834 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231060178 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231060475 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231064244 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231071062 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231074611 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231074670 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231076587 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231078010 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231078011 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231078049 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER        | 0895 | TA231079213 | 030 | 0112 | \$315.00   |

|                                       |      |             |     |      |            |
|---------------------------------------|------|-------------|-----|------|------------|
| GOTTSCHALK MUSIC CENTER               | 0895 | TA231081043 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER               | 0895 | TA231081583 | 030 | 0112 | \$315.00   |
| GOTTSCHALK MUSIC CENTER               | 0895 | TA231081727 | 030 | 0112 | \$315.00   |
| GRADECAM, LLC                         | 0145 | 763304      | 030 | 7090 | \$4,500.00 |
| GRADECAM, LLC                         | 0235 | 763022      | 030 | 7090 | \$900.00   |
| GRADUATE SERVICES, LTD                | 0055 | 763209      | 030 | 0172 | \$1,500.00 |
| GRADUATE SERVICES, LTD                | 0230 | 764043      | 030 | 7090 | \$4,970.52 |
| GRADUATE SERVICES, LTD                | 0335 | 763035      | 030 | 7090 | \$1,000.00 |
| GRADUATE SERVICES, LTD                | 0710 | 762642      | 030 | 0152 | \$3,997.03 |
| GRAINGER, INC.                        | 0710 | 762712      | 060 | 6387 | \$847.01   |
| GRAINGER, INC.                        | 0710 | 763300      | 060 | 6387 | \$1,530.75 |
| GRAINGER, INC.                        | 0961 | 757443      | 030 | 0188 | \$139.00   |
| GRAINGER, INC.                        | 1891 | 764119      | 030 | 0716 | \$5,152.13 |
| GRAPHIC COMMUNICATION                 | 1891 | 762655      | 030 | 0716 | \$425.00   |
| GRAPHIC COMMUNICATION                 | 1891 | 763833      | 030 | 0716 | \$1,000.00 |
| GRAYBAR ELECTRIC, INC.                | 0880 | 763766      | 670 | 0841 | \$138.98   |
| GRAYBAR ELECTRIC, INC.                | 0880 | 763766      | 680 | 0851 | \$134.91   |
| GRAYBAR ELECTRIC, INC.                | 0880 | 763766      | 690 | 0861 | \$134.91   |
| GROCERY OUTLET OF NW FRESNO           | 0235 | 764273      | 030 | 0123 | \$500.00   |
| GROCERY OUTLET OF NW FRESNO           | 0241 | 764591      | 030 | 7090 | \$250.00   |
| GROCERY OUTLET OF NW FRESNO           | 0241 | 764599      | 030 | 7090 | \$250.00   |
| GUITAR CENTER STORE, INC.             | 0125 | 762840      | 030 | 0171 | \$1,863.62 |
| GUITAR CENTER STORE, INC.             | 0255 | 763000      | 030 | 0110 | \$2,250.27 |
| H. MARKUS & CO. PRINTING SERVICES     | 0880 | 764464      | 680 | 0851 | \$5,270.79 |
| HANK SWANK GOLF COURSE                | 0100 | 763313      | 030 | 0172 | \$750.00   |
| HANK SWANK GOLF COURSE                | 0725 | 762831      | 030 | 0172 | \$3,000.00 |
| HANNIGAN ED-EQUITY GROUP, LLC         | 0410 | 763647      | 030 | 7099 | \$7,800.00 |
| HARRISON BROS., INC.                  | 0505 | 763203      | 030 | 0172 | \$1,017.75 |
| HARVARD HOUSE                         | 0105 | 763184      | 030 | 7090 | \$69.78    |
| HARVARD HOUSE                         | 0105 | 763185      | 030 | 7090 | \$1,419.11 |
| HARVARD HOUSE                         | 0727 | 764331      | 030 | 0168 | \$300.00   |
| HARVARD HOUSE                         | 0727 | 764333      | 030 | 0168 | \$550.00   |
| HARVARD HOUSE                         | 0727 | 764338      | 030 | 0168 | \$325.00   |
| HARVARD HOUSE                         | 0895 | TA231066263 | 030 | 0112 | \$315.00   |
| HARVARD HOUSE                         | 0895 | TA231071033 | 030 | 0112 | \$315.00   |
| HARVARD HOUSE                         | 0895 | TA231074559 | 030 | 0112 | \$315.00   |
| HD SUPPLY FACILITIES MAINTENANCE, LTD | 1891 | 759202      | 030 | 0716 | \$781.74   |
| HD SUPPLY FACILITIES MAINTENANCE, LTD | 1891 | 762884      | 030 | 0716 | \$1,202.69 |
| HEADMASTER, LLP                       | 0670 | 764451      | 110 | 6391 | \$1,690.00 |
| HEART LINK                            | 0730 | 763526      | 030 | 0656 | \$5,000.00 |
| HEART LINK                            | 0730 | 764181      | 030 | 0656 | \$2,696.50 |
| HEINEMANN PROFESSIONAL                | 0550 | 763936      | 030 | 7091 | \$1,487.42 |
| HELADOS LA TAPATIA, INC.              | 0340 | 762665      | 080 | 8210 | \$500.00   |
| HELADOS LA TAPATIA, INC.              | 0435 | 763316      | 080 | 8210 | \$2,000.00 |
| HENG CHAN SUN KIM, DBA JUDY'S DONUTS  | 0320 | 763608      | 030 | 7090 | \$178.00   |
| HENRY SCHEIN, INC.                    | 0710 | 763660      | 060 | 6387 | \$6,175.69 |
| HENRY SCHEIN, INC.                    | 0725 | 763130      | 030 | 0172 | \$2,219.64 |

|  |      |             |     |      |            |
|--|------|-------------|-----|------|------------|
| HERITAGE-CRYSTAL CLEAN, LLC              | 0710 | 763158      | 060 | 6387 | \$699.86   |
| HEWITT'S RESTAURANT                      | 0070 | 758670      | 030 | 7090 | \$1,500.00 |
| HEWITT'S RESTAURANT                      | 0230 | 764001      | 030 | 0124 | \$677.19   |
| HEWITT'S RESTAURANT                      | 0315 | 762813      | 030 | 7090 | \$3,000.00 |
| HEWITT'S RESTAURANT                      | 0340 | 764189      | 030 | 7090 | \$500.00   |
| HEWITT'S RESTAURANT                      | 0567 | 764380      | 030 | 7090 | \$2,000.00 |
| HEWITT'S RESTAURANT                      | 0617 | 761898      | 030 | 0500 | \$4,000.00 |
| HEWITT'S RESTAURANT                      | 0702 | 758449      | 060 | 9075 | \$1,500.00 |
| HEWITT'S RESTAURANT                      | 0725 | 758615      | 030 | 0173 | \$8,000.00 |
| HEWITT'S RESTAURANT                      | 0755 | 763098      | 030 | 0176 | \$1,000.00 |
| HEWITT'S RESTAURANT                      | 0795 | 763807      | 030 | 0705 | \$5,498.76 |
| HILLCREST FARM                           | 0580 | 763910      | 030 | 7090 | \$657.00   |
| HOFFMAN ELECTRONIC SYSTEMS               | 0919 | 762744      | 060 | 8150 | \$4,600.00 |
| HOLY TRINITY ARMENIAN APOSTOLIC CHURCH   | 0860 | 762925      | 030 | 0694 | \$421.00   |
| HOOVER HIGH SCHOOL                       | 0145 | 763688      | 030 | 0172 | \$550.00   |
| HOOVER HIGH SCHOOL                       | 0145 | 763947      | 030 | 0172 | \$475.00   |
| HORN PHOTO, INC.                         | 0785 | 764142      | 060 | 6510 | \$300.00   |
| HORN SHOP THE                            | 0335 | 763010      | 030 | 0125 | \$200.00   |
| HORN SHOP THE                            | 0727 | 764335      | 030 | 0168 | \$650.00   |
| HORN SHOP THE                            | 0895 | TA231069295 | 030 | 0112 | \$315.00   |
| HORN SHOP THE                            | 0895 | TA231075010 | 030 | 0112 | \$315.00   |
| HORN SHOP THE                            | 0895 | TA231076112 | 030 | 0112 | \$315.00   |
| HORN SHOP THE                            | 0895 | TA231078006 | 030 | 0112 | \$315.00   |
| HOUGHTON MIFFLIN COMPANY                 | 0241 | 763699      | 030 | 7099 | \$1,200.00 |
| HOUGHTON MIFFLIN COMPANY                 | 0700 | 763456      | 030 | 0606 | \$6,378.77 |
| HUNGRY HOWIE'S                           | 0335 | 763265      | 030 | 0171 | \$500.00   |
| HUNGRY HOWIE'S PIZZA & SUBS              | 0700 | 762810      | 030 | 0144 | \$500.00   |
| IMAGESTUFF.COM                           | 0480 | 764255      | 030 | 7090 | \$141.10   |
| IMPERIAL ELECTRIC SERVICE                | 1170 | 764205      | 060 | 3213 | \$7,240.00 |
| IMPERIAL ELECTRIC SERVICE                | 1210 | 764110      | 350 | 0917 | \$2,823.00 |
| IMPERIAL ELECTRIC SERVICE                | 1330 | 764111      | 060 | 3213 | \$142.50   |
| IMPERIAL ELECTRIC SERVICE                | 1395 | 764109      | 060 | 3213 | \$3,620.00 |
| IMPERIAL ELECTRIC SERVICE                | 1421 | 762680      | 060 | 3213 | \$5,740.00 |
| IMPERIAL ELECTRIC SERVICE                | 1435 | 762678      | 060 | 3213 | \$1,162.50 |
| IMPERIAL ELECTRIC SERVICE                | 1505 | 764209      | 350 | 0917 | \$3,620.00 |
| IN FULL BLOOM, LLC                       | 0055 | 763819      | 030 | 0172 | \$300.00   |
| INGRAHAM TROPHIES                        | 0421 | 763525      | 030 | 0172 | \$8,000.00 |
| INGRAHAM TROPHIES                        | 0725 | 764547      | 030 | 0172 | \$2,500.00 |
| INSTITUTE FOR ENVIRONMENTAL HEALTH, INC. | 1910 | 762969      | 130 | 5310 | \$5,000.00 |
| INTERNATIONAL BACCALAUREATE              | 0185 | 764243      | 030 | 7090 | \$4,464.00 |
| INTERNATIONAL LITERACY ASSOCIATION       | 0700 | 762697      | 060 | 3010 | \$128.00   |
| INTUIT                                   | 1910 | 763377      | 130 | 5310 | \$1,890.00 |
| ISLAND WATERPARK, THE                    | 0075 | 763237      | 030 | 7090 | \$1,804.05 |
| ISLAND WATERPARK, THE                    | 0150 | 762905      | 030 | 0113 | \$569.70   |
| ISLAND WATERPARK, THE                    | 0225 | 764215      | 080 | 8210 | \$995.13   |
| IT'S MY PARTY                            | 0700 | 764074      | 030 | 0606 | \$426.20   |
| IT'S MY PARTY                            | 0710 | 762896      | 030 | 0152 | \$244.50   |

|  |      |        |     |      |            |
|--|------|--------|-----|------|------------|
| IT'S MY PARTY                              | 0812 | 764610 | 030 | 0137 | \$280.50   |
| IVS COMPUTER TECHNOLOGY                    | 0530 | 763213 | 030 | 7090 | \$602.10   |
| J & E RESTAURANT SUPPLY, INC.              | 0005 | 764595 | 030 | 0171 | \$1,348.96 |
| J & E RESTAURANT SUPPLY, INC.              | 0480 | 764615 | 030 | 7090 | \$1,565.66 |
| J & E RESTAURANT SUPPLY, INC.              | 1910 | 762711 | 060 | 7028 | \$2,329.53 |
| J & E RESTAURANT SUPPLY, INC.              | 1910 | 763916 | 130 | 5310 | \$1,624.17 |
| J AND I TWINS SUPER MARKET EL PARIAN, LLC  | 0310 | 764228 | 030 | 0110 | \$1,094.34 |
| J TAYLOR EDUCATION, INC.                   | 0190 | 763665 | 030 | 7140 | \$419.83   |
| J TAYLOR EDUCATION, INC.                   | 0195 | 764526 | 030 | 7090 | \$594.97   |
| J W PEPPER & SONS, INC.                    | 0055 | 762636 | 030 | 0125 | \$4,500.00 |
| J W PEPPER & SONS, INC.                    | 0105 | 763183 | 030 | 7090 | \$200.45   |
| J W PEPPER & SONS, INC.                    | 0145 | 762633 | 030 | 0172 | \$2,000.00 |
| J W PEPPER & SONS, INC.                    | 0265 | 763817 | 030 | 7090 | \$1,000.00 |
| J W PEPPER & SONS, INC.                    | 0415 | 764360 | 030 | 7090 | \$243.00   |
| JAMBA JUICE                                | 0435 | 763365 | 080 | 8210 | \$100.00   |
| JAMES PIERSON, DBA THE ROLLING DONUT       | 0730 | 764602 | 030 | 0657 | \$1,000.00 |
| JESSICA WERNER, DBA NORTH SHORE CONSULTING | 0429 | 762690 | 060 | 4035 | \$8,000.00 |
| JOHN'S INCREDIBLE PIZZA CO.                | 0030 | 763228 | 030 | 0171 | \$423.72   |
| JOHNSON, MYRL                              | 0055 | 763800 | 060 | 3010 | \$5,850.00 |
| JONES CLEANING CENTER, INC.                | 1400 | 762624 | 030 | 7394 | \$500.00   |
| JONES SCHOOL SUPPLY CO.                    | 0150 | 762727 | 030 | 0113 | \$323.73   |
| JORGENSEN & COMPANY, INC.                  | 1891 | 762729 | 030 | 0716 | \$2,752.30 |
| JOSTENS, INC.                              | 0421 | 763721 | 030 | 7090 | \$4,011.17 |
| JOY FISHING CORP., DBA JOY BADMINTON       | 0421 | 764436 | 030 | 0172 | \$592.82   |
| JUNIOR LIBRARY GUILD                       | 0185 | 764062 | 030 | 0625 | \$3,337.92 |
| JUNIOR LIBRARY GUILD                       | 0235 | 763863 | 030 | 0625 | \$1,936.04 |
| JUNIOR LIBRARY GUILD                       | 1020 | 763853 | 060 | 3010 | \$1,474.90 |
| JUNIOR LIBRARY GUILD                       | 1210 | 763732 | 060 | 3010 | \$1,441.86 |
| JUNIOR LIBRARY GUILD                       | 1315 | 763650 | 060 | 3010 | \$1,761.95 |
| JUNIOR LIBRARY GUILD                       | 1530 | 764592 | 060 | 3010 | \$1,249.24 |
| K&C HOUSE OF DONUTS AND MEXICAN PASTRIES   | 0450 | 763113 | 030 | 7090 | \$300.00   |
| KAPLAN EARLY LEARNING                      | 0567 | 764004 | 060 | 6010 | \$34.87    |
| KAPLAN EARLY LEARNING                      | 1748 | 762801 | 060 | 6300 | \$311.95   |
| KAPLAN EARLY LEARNING                      | 1748 | 762804 | 060 | 6300 | \$311.95   |
| KAPLAN EARLY LEARNING                      | 1748 | 762809 | 060 | 6300 | \$311.95   |
| KAPLAN EARLY LEARNING                      | 1748 | 762944 | 060 | 6300 | \$110.95   |
| KAPLAN EARLY LEARNING                      | 1748 | 762945 | 060 | 6300 | \$110.95   |
| KAPLAN EARLY LEARNING                      | 1748 | 762946 | 060 | 6300 | \$110.95   |
| KEN MCCOY                                  | 0335 | 763412 | 060 | 6385 | \$1,950.00 |
| KEN STRAUSS-CAMERA REPAIR                  | 0055 | 763025 | 030 | 7090 | \$3,000.00 |
| KENDALL HUNT PUBL. CO.                     | 1748 | 763573 | 060 | 6300 | \$4,713.23 |
| KENT H. LANDSBERG                          | 1910 | 763844 | 130 | 5310 | \$4,409.94 |
| KIKKU JAPANESE                             | 0702 | 764447 | 030 | 0606 | \$1,000.00 |
| KIKKU JAPANESE                             | 0930 | 763149 | 030 | 0720 | \$500.00   |
| KINGSBURG HIGH SCHOOL                      | 0055 | 762866 | 030 | 0172 | \$270.00   |
| KINGSBURG HIGH SCHOOL                      | 0145 | 762904 | 030 | 0172 | \$120.00   |
| KONA ICE OF CLOVIS, LLC                    | 0230 | 763806 | 030 | 7090 | \$1,000.00 |

|                                      |      |         |     |      |            |
|--------------------------------------|------|---------|-----|------|------------|
| KONA ICE OF CLOVIS, LLC              | 0490 | 764371  | 080 | 8210 | \$100.00   |
| L A GRINDING                         | 0915 | 762702  | 030 | 0712 | \$400.00   |
| LA IMPERIAL TAQUERIA                 | 0230 | 763811  | 030 | 0124 | \$2,591.40 |
| LAKESHORE LEARNING MATERIALS         | 0035 | 762887  | 030 | 7090 | \$2,688.21 |
| LAKESHORE LEARNING MATERIALS         | 0120 | 763624  | 060 | 3010 | \$1,016.45 |
| LAKESHORE LEARNING MATERIALS         | 0150 | 762656  | 060 | 6500 | \$750.61   |
| LAKESHORE LEARNING MATERIALS         | 0150 | 762916  | 060 | 6500 | \$308.94   |
| LAKESHORE LEARNING MATERIALS         | 0150 | 763771  | 030 | 0110 | \$810.72   |
| LAKESHORE LEARNING MATERIALS         | 0170 | 764254  | 030 | 7090 | \$2,036.55 |
| LAKESHORE LEARNING MATERIALS         | 0225 | 763643  | 030 | 7099 | \$711.92   |
| LAKESHORE LEARNING MATERIALS         | 0355 | 763561  | 030 | 7090 | \$123.81   |
| LAKESHORE LEARNING MATERIALS         | 0370 | 763112  | 060 | 6010 | \$862.52   |
| LAKESHORE LEARNING MATERIALS         | 0450 | 763120  | 030 | 0110 | \$299.31   |
| LAKESHORE LEARNING MATERIALS         | 0450 | 763324  | 030 | 7099 | \$2,033.21 |
| LAKESHORE LEARNING MATERIALS         | 0510 | 763866  | 030 | 7099 | \$2,135.77 |
| LAKESHORE LEARNING MATERIALS         | 0553 | 763420  | 060 | 3182 | \$1,263.10 |
| LAKESHORE LEARNING MATERIALS         | 0567 | 764000  | 060 | 6010 | \$62.03    |
| LAKESHORE LEARNING MATERIALS         | 0701 | 764514  | 060 | 3213 | \$593.73   |
| LAKESHORE LEARNING MATERIALS         | 0701 | 764515  | 060 | 3213 | \$569.13   |
| LAKESHORE LEARNING MATERIALS         | 0765 | 764521  | 120 | 9077 | \$285.10   |
| LAKESHORE LEARNING MATERIALS         | 0785 | 764377  | 060 | 6510 | \$731.12   |
| LAKESHORE LEARNING MATERIALS         | 0790 | 763705  | 060 | 6010 | \$5,805.86 |
| LAKESHORE LEARNING MATERIALS         | 0790 | 764003  | 060 | 6010 | \$5,805.86 |
| LAKESHORE LEARNING MATERIALS         | 0790 | 764263  | 060 | 2600 | \$764.76   |
| LAKESHORE LEARNING MATERIALS         | 0790 | 764349  | 060 | 2600 | \$5,981.98 |
| LAKESHORE LEARNING MATERIALS         | 0790 | 764351  | 060 | 2600 | \$5,815.73 |
| LAKESHORE LEARNING MATERIALS         | 0790 | 764354  | 060 | 2600 | \$2,766.31 |
| LAKESHORE LEARNING MATERIALS         | 1530 | 764012  | 060 | 3010 | \$1,342.37 |
| LAKESHORE LEARNING MATERIALS         | 1895 | 764300  | 030 | 0717 | \$3,358.13 |
| LAKESHORE LEARNING MATERIALS         | 1895 | 764306  | 030 | 0717 | \$3,358.13 |
| LAOTIAN-AMERICAN COMMUNITY OF FRESNO | 0860 | 764031  | 030 | 0694 | \$1,500.00 |
| LARRY A. LIVERMORE                   | 0230 | 764162  | 030 | 0124 | \$500.00   |
| LARRY A. LIVERMORE                   | 0240 | 763858  | 030 | 0171 | \$517.94   |
| LARRY A. LIVERMORE                   | 0240 | 763858  | 030 | 0173 | \$248.24   |
| LARRY A. LIVERMORE                   | 0265 | 763856  | 030 | 0171 | \$646.69   |
| LARRY A. LIVERMORE                   | 0455 | 762634  | 030 | 0171 | \$180.00   |
| LARRY A. LIVERMORE                   | 0505 | 763202  | 030 | 0172 | \$2,273.90 |
| LARSON BROTHERS                      | 0140 | 762970  | 080 | 8210 | \$3,625.45 |
| LAURA G. HUNT                        | 0365 | 763913  | 080 | 8210 | \$1,539.47 |
| LAW & PUBLIC SAFETY ED. NETWORK      | 0710 | 763609  | 030 | 0152 | \$3,070.00 |
| LEARNIN' THE ROPES                   | 0700 | 763474A | 030 | 0606 | \$4,000.00 |
| LEARNING FORWARD                     | 0700 | 762902  | 060 | 4035 | \$577.75   |
| LEARNING WITHOUT TEARS               | 0370 | 763297  | 030 | 7090 | \$2,443.32 |
| LEARNING WITHOUT TEARS               | 0510 | 763566  | 030 | 7090 | \$222.07   |
| LEARNING WITHOUT TEARS               | 1748 | 762885  | 060 | 6300 | \$1,483.29 |
| LEARNING WITHOUT TEARS               | 1748 | 762892  | 060 | 6300 | \$1,483.29 |
| LEARNING WITHOUT TEARS               | 1748 | 762893  | 060 | 6300 | \$1,483.29 |

|   |      |        |     |      |            |
|---|------|--------|-----|------|------------|
| LEE GRANT INSPECTIONS                               | 1055 | 763668 | 350 | 0917 | \$6,080.00 |
| LEE GRANT INSPECTIONS                               | 1185 | 763667 | 350 | 0917 | \$6,080.00 |
| LELA'S PIZZERIA, LLC                                | 0208 | 763752 | 030 | 0110 | \$500.00   |
| LELA'S PIZZERIA, LLC                                | 0208 | 763955 | 030 | 0173 | \$100.00   |
| LELA'S PIZZERIA, LLC                                | 0935 | 764545 | 030 | 0718 | \$147.39   |
| LEONARDO NICHOLS                                    | 0235 | 759668 | 030 | 7090 | \$3,200.00 |
| LEONARDO NICHOLS                                    | 0235 | 764039 | 030 | 7090 | \$2,300.00 |
| LEONARDO NICHOLS                                    | 0235 | 764040 | 030 | 7140 | \$1,770.00 |
| LIBRARY STORE, THE                                  | 1285 | 764552 | 060 | 3010 | \$344.15   |
| LIGHTWORKS UNLIMITED, LLC, DBA BACKSTAGE THEATRICAL | 1395 | 762705 | 350 | 0916 | \$6,000.00 |
| LILY'S CAFE   | 0601 | 758283 | 030 | 0677 | \$2,000.00 |
| LILY'S CAFE   | 0702 | 760886 | 030 | 0606 | \$1,000.00 |
| LILY'S CAFE   | 0725 | 763734 | 030 | 0173 | \$1,000.00 |
| LIMOR FRIED, DBA ADAFRUIT INDUSTRIES, LLC           | 0710 | 763361 | 060 | 6387 | \$350.19   |
| LINDSAY ELECTRIC COMPANY                            | 1095 | 762693 | 350 | 0913 | \$4,250.40 |
| LINDSAY HIGH SCHOOL                                 | 0055 | 763485 | 030 | 0172 | \$600.00   |
| LINKA CORPORATION                                   | 0235 | 764137 | 030 | 7140 | \$450.00   |
| LINKA CORPORATION                                   | 0335 | 762819 | 030 | 7090 | \$500.00   |
| LINKA CORPORATION                                   | 0619 | 763745 | 030 | 0138 | \$2,500.00 |
| LINKA CORPORATION                                   | 0700 | 763808 | 030 | 0606 | \$1,000.00 |
| LITTLE CAESARS PIZZA                                | 0235 | 764276 | 030 | 0172 | \$500.00   |
| LIVE SCAN FRESNO                                    | 0670 | 763405 | 110 | 6391 | \$6,240.00 |
| LOWE'S  | 0070 | 763504 | 030 | 7090 | \$500.00   |
| LOWE'S  | 0100 | 762805 | 030 | 7090 | \$400.00   |
| LOWE'S  | 0100 | 764305 | 030 | 0171 | \$500.00   |
| LOWE'S  | 0102 | 762838 | 030 | 2430 | \$500.00   |
| LOWE'S  | 0123 | 763259 | 030 | 7099 | \$304.39   |
| LOWE'S  | 0135 | 764386 | 030 | 7090 | \$1,927.49 |
| LOWE'S  | 0145 | 762808 | 030 | 7090 | \$1,000.00 |
| LOWE'S  | 0170 | 761542 | 030 | 7090 | \$500.00   |
| LOWE'S  | 0170 | 762812 | 030 | 0625 | \$2,000.00 |
| LOWE'S  | 0185 | 762880 | 030 | 0125 | \$1,200.00 |
| LOWE'S  | 0185 | 764310 | 030 | 0171 | \$200.00   |
| LOWE'S  | 0208 | 762814 | 030 | 7090 | \$200.00   |
| LOWE'S  | 0208 | 764308 | 080 | 8210 | \$225.00   |
| LOWE'S  | 0208 | 764428 | 030 | 7090 | \$757.37   |
| LOWE'S  | 0230 | 762802 | 030 | 0124 | \$1,000.00 |
| LOWE'S  | 0230 | 764529 | 030 | 7090 | \$1,000.00 |
| LOWE'S  | 0235 | 764431 | 030 | 0172 | \$500.00   |
| LOWE'S  | 0250 | 764532 | 030 | 0110 | \$277.92   |
| LOWE'S  | 0260 | 764523 | 030 | 7090 | \$500.00   |
| LOWE'S  | 0335 | 762818 | 060 | 722C | \$1,000.00 |
| LOWE'S  | 0417 | 760651 | 030 | 7090 | \$1,000.00 |
| LOWE'S  | 0420 | 763268 | 030 | 0171 | \$400.00   |
| LOWE'S  | 0421 | 763242 | 030 | 0125 | \$2,000.00 |
| LOWE'S  | 0440 | 764309 | 030 | 7090 | \$500.00   |

|                                 |      |        |     |      |            |
|---------------------------------|------|--------|-----|------|------------|
| LOWE'S                          | 0440 | 764496 | 030 | 0115 | \$1,348.96 |
| LOWE'S                          | 0450 | 764437 | 030 | 7090 | \$800.00   |
| LOWE'S                          | 0480 | 762860 | 030 | 0171 | \$71.49    |
| LOWE'S                          | 0553 | 763318 | 060 | 3182 | \$900.00   |
| LOWE'S                          | 0700 | 763254 | 030 | 0606 | \$290.38   |
| LOWE'S                          | 0700 | 764534 | 030 | 0606 | \$1,765.41 |
| LOWE'S                          | 0705 | 764412 | 110 | 6391 | \$500.00   |
| LOWE'S                          | 0710 | 762792 | 060 | 6387 | \$700.00   |
| LOWE'S                          | 0710 | 762830 | 060 | 6387 | \$3,000.00 |
| LOWE'S                          | 0710 | 762845 | 060 | 6388 | \$5,000.00 |
| LOWE'S                          | 0710 | 763383 | 060 | 6387 | \$7,942.84 |
| LOWE'S                          | 0710 | 763670 | 060 | 6387 | \$4,669.59 |
| LOWE'S                          | 0755 | 763677 | 030 | 0176 | \$471.43   |
| LOWE'S                          | 0852 | 764426 | 030 | 0315 | \$1,000.00 |
| LOWE'S                          | 0890 | 763990 | 030 | 0708 | \$2,000.00 |
| LOWE'S                          | 0897 | 764444 | 030 | 0716 | \$969.05   |
| LOWE'S                          | 1400 | 762717 | 030 | 7394 | \$267.54   |
| LOWE'S                          | 1400 | 762721 | 030 | 7394 | \$122.49   |
| LOWE'S                          | 1400 | 762841 | 030 | 7394 | \$2,000.00 |
| LOWE'S                          | 1400 | 764434 | 030 | 7394 | \$2,500.00 |
| LOWE'S                          | 1891 | 764239 | 030 | 0716 | \$276.68   |
| LOWE'S                          | 1910 | 762782 | 060 | 7028 | \$236.20   |
| LOWE'S                          | 1910 | 762783 | 130 | 5310 | \$181.98   |
| LOWE'S                          | 1910 | 762788 | 130 | 5310 | \$90.99    |
| LOWE'S                          | 1910 | 764424 | 130 | 5310 | \$3,510.51 |
| LRP PUBLICATIONS CONFERENCE     | 0886 | 763191 | 030 | 0140 | \$1,750.00 |
| LUNA PIZZERIA & ITALIAN REST.   | 0260 | 763805 | 030 | 7091 | \$300.00   |
| MADERA COUNTY SCHOOL FOUNDATION | 0123 | 763174 | 030 | 0173 | \$160.00   |
| MADERA GOLF COURSE              | 0235 | 764302 | 030 | 0172 | \$200.00   |
| MADERA HIGH SCHOOL              | 0185 | 764520 | 030 | 0172 | \$375.00   |
| MADERA SOUTH HIGH SCHOOL        | 0145 | 763541 | 030 | 0172 | \$500.00   |
| MADERA SOUTH HIGH SCHOOL        | 0421 | 762999 | 030 | 0172 | \$375.00   |
| MADERA WASH DEPOT               | 0130 | 763406 | 030 | 7090 | \$1,800.00 |
| MAGNETAR.US, INC.               | 1145 | 763179 | 350 | 0913 | \$3,851.00 |
| MAMA MIA PIZZERIA               | 0755 | 762816 | 030 | 0176 | \$2,000.00 |
| MAR, BRETT                      | 0725 | 764214 | 030 | 0173 | \$161.65   |
| MARISCOS COLIMA                 | 0265 | 763091 | 030 | 7090 | \$2,000.00 |
| MARISCOS COLIMA                 | 0567 | 764381 | 030 | 7090 | \$3,000.00 |
| MARSH & MCLENNAN AGENCY         | 0880 | 762955 | 680 | 0851 | \$1,581.00 |
| MATTHEW E. ESPINOZA WATSON      | 0700 | 764551 | 060 | 4035 | \$1,200.00 |
| MAW N PAW BBQ                   | 0145 | 763583 | 030 | 7090 | \$2,000.00 |
| MAW N PAW BBQ                   | 0188 | 763567 | 030 | 7090 | \$136.52   |
| MAW N PAW BBQ                   | 0796 | 763579 | 030 | 0667 | \$1,896.12 |
| MAYSON ACE HARDWARE             | 0440 | 762704 | 030 | 0734 | \$300.00   |
| MC GRAW-HILL EDUCATION, INC.    | 0370 | 764271 | 030 | 7099 | \$2,042.35 |
| MCKESSON MEDICAL-SURGICAL       | 0710 | 763848 | 060 | 6387 | \$3,281.92 |
| MCLANE H.S. STUDENT BODY        | 0421 | 764430 | 030 | 0172 | \$400.00   |

|                          |      |        |     |      |            |
|--------------------------|------|--------|-----|------|------------|
| MCLANE HIGH STUDENT BODY | 0145 | 763674 | 030 | 0172 | \$300.00   |
| MEAT MARKET, INC., THE   | 0188 | 763577 | 030 | 7090 | \$300.00   |
| MEAT MARKET, INC., THE   | 0335 | 759360 | 030 | 7090 | \$2,000.00 |
| MEAT MARKET, INC., THE   | 0335 | 762677 | 030 | 0172 | \$2,000.00 |
| MEAT MARKET, INC., THE   | 0455 | 763613 | 030 | 7090 | \$1,735.00 |
| MEAT MARKET, INC., THE   | 0567 | 764378 | 030 | 7090 | \$3,000.00 |
| MEAT MARKET, INC., THE   | 0810 | 764406 | 030 | 0641 | \$1,055.71 |
| MEDCO SUPPLY CO., INC.   | 0725 | 762644 | 030 | 0172 | \$2,841.61 |
| MEDIA SOLUTIONS, INC.    | 0725 | 762745 | 030 | 0179 | \$3,376.50 |
| MEDITERRANEAN GRILL      | 0340 | 764191 | 030 | 0110 | \$1,500.00 |
| MEDITERRANEAN GRILL      | 0601 | 758291 | 030 | 0677 | \$2,500.00 |
| MEDITERRANEAN GRILL      | 0617 | 758751 | 030 | 0500 | \$4,000.00 |
| MEDITERRANEAN GRILL      | 0702 | 764448 | 030 | 0606 | \$1,000.00 |
| MEDITERRANEAN GRILL      | 0710 | 763750 | 030 | 0152 | \$1,000.00 |
| MEGA-PRINTS, INC.        | 1150 | 763105 | 350 | 0916 | \$1,130.11 |
| ME-N-ED'S, INC.          | 0055 | 763109 | 030 | 0172 | \$1,000.00 |
| ME-N-ED'S, INC.          | 0055 | 763740 | 030 | 0172 | \$500.64   |
| ME-N-ED'S, INC.          | 0090 | 763724 | 080 | 8210 | \$1,500.00 |
| ME-N-ED'S, INC.          | 0155 | 764199 | 030 | 7090 | \$4,000.00 |
| ME-N-ED'S, INC.          | 0188 | 763572 | 030 | 7090 | \$300.00   |
| ME-N-ED'S, INC.          | 0235 | 758233 | 030 | 0172 | \$500.00   |
| ME-N-ED'S, INC.          | 0235 | 764139 | 030 | 7140 | \$500.00   |
| ME-N-ED'S, INC.          | 0235 | 764208 | 030 | 7140 | \$1,409.00 |
| ME-N-ED'S, INC.          | 0335 | 762817 | 030 | 0500 | \$1,000.00 |
| ME-N-ED'S, INC.          | 0335 | 762937 | 060 | 6385 | \$700.00   |
| ME-N-ED'S, INC.          | 0421 | 763559 | 030 | 0172 | \$1,000.00 |
| ME-N-ED'S, INC.          | 0430 | 763730 | 080 | 8210 | \$4,000.00 |
| ME-N-ED'S, INC.          | 0440 | 762862 | 030 | 0115 | \$1,000.00 |
| ME-N-ED'S, INC.          | 0450 | 762820 | 030 | 7090 | \$800.00   |
| ME-N-ED'S, INC.          | 0465 | 764375 | 030 | 7090 | \$2,000.00 |
| ME-N-ED'S, INC.          | 0490 | 764369 | 080 | 8210 | \$500.00   |
| ME-N-ED'S, INC.          | 0505 | 764489 | 030 | 7090 | \$1,001.28 |
| ME-N-ED'S, INC.          | 0700 | 759820 | 030 | 0606 | \$1,000.00 |
| ME-N-ED'S, INC.          | 0700 | 764486 | 030 | 0144 | \$500.00   |
| ME-N-ED'S, INC.          | 0710 | 763272 | 030 | 0152 | \$200.00   |
| ME-N-ED'S, INC.          | 0710 | 763747 | 030 | 0152 | \$2,000.00 |
| ME-N-ED'S, INC.          | 0727 | 763212 | 030 | 0168 | \$500.00   |
| ME-N-ED'S, INC.          | 0755 | 763103 | 030 | 0176 | \$1,000.00 |
| ME-N-ED'S, INC.          | 0755 | 764122 | 030 | 0176 | \$140.90   |
| ME-N-ED'S, INC.          | 0785 | 764194 | 060 | 6547 | \$600.00   |
| MERCED CO. OFFICE OF ED. | 0725 | 762890 | 030 | 0173 | \$8,000.00 |
| MEREDITH RENEE CROMER    | 0755 | 762766 | 030 | 0176 | \$5,000.00 |
| METEOR EDUCATION, LLC    | 0055 | 764352 | 030 | 0181 | \$5,651.72 |
| METEOR EDUCATION, LLC    | 0125 | 764584 | 030 | 0124 | \$2,229.95 |
| METEOR EDUCATION, LLC    | 0417 | 763030 | 030 | 7090 | \$3,217.13 |
| METEOR EDUCATION, LLC    | 0440 | 762957 | 030 | 7090 | \$6,267.74 |
| METEOR EDUCATION, LLC    | 0440 | 762961 | 030 | 7090 | \$806.70   |

|   |      |             |     |      |            |
|---|------|-------------|-----|------|------------|
| METEOR EDUCATION, LLC                         | 0705 | 763783      | 110 | 6391 | \$734.61   |
| MICHAEL J. SULLIVAN, DBA BORN TO SHINE        | 0725 | NR000048007 | 030 | 0171 | \$7,500.00 |
| MICHAEL'S STORES                              | 0440 | 764269      | 030 | 7099 | \$483.99   |
| MICHAEL'S STORES                              | 0895 | MICH000TA23 | 030 | 0112 | \$5,985.00 |
| MII CAMISA SCREEN PRINTING                    | 0758 | 763481      | 060 | 6266 | \$3,000.00 |
| MINDSET WORKS, INC.                           | 0195 | 763396      | 030 | 7090 | \$9,057.88 |
| MINUTEMAN PRESS                               | 0710 | 764500      | 060 | 6387 | \$5,195.34 |
| MINUTEMAN PRESS                               | 0925 | 764553      | 030 | 7230 | \$589.67   |
| MIRACLE PLAYSYSTEMS, INC.                     | 0919 | 762708      | 060 | 8150 | \$2,412.12 |
| MIRACLE PLAYSYSTEMS, INC.                     | 0919 | 763901      | 060 | 8150 | \$4,606.78 |
| MISSION OAK HIGH SCHOOL                       | 0421 | 763950      | 030 | 0172 | \$335.00   |
| MISSION SPRINGS CAMPS & CONFERENCE CTR., INC. | 0725 | 762895      | 030 | 0173 | \$7,331.00 |
| MODESTO CITY SCHOOLS                          | 0395 | 763587      | 030 | 0172 | \$400.00   |
| MONARCH SCREEN PRINTING                       | 0421 | 763257      | 030 | 0172 | \$357.56   |
| MONOPRICE, INC.                               | 0421 | 763298      | 030 | 7099 | \$1,701.17 |
| MOON WANG                                     | 0887 | 763044      | 030 | 0140 | \$975.00   |
| MOVIE LICENSING USA                           | 0235 | 763960      | 030 | 0625 | \$627.00   |
| MOVIE LICENSING USA                           | 0435 | 764103      | 080 | 8210 | \$550.00   |
| MT WHITNEY HIGH SCHOOL                        | 0055 | 762836      | 030 | 0172 | \$270.00   |
| MT WHITNEY HIGH SCHOOL                        | 0145 | 763850      | 030 | 0172 | \$140.00   |
| MYOUTCOMES FOR MENTAL WELL BEING, INC.        | 0326 | 762671      | 060 | 6546 | \$7,120.00 |
| NAEA/NATIONAL ART EDUCATION ASSOC.            | 0727 | 764417      | 030 | 0169 | \$440.00   |
| NAEH CY                                       | 0227 | 762786      | 060 | 5634 | \$4,494.00 |
| NAEH CY                                       | 0227 | 762789      | 060 | 5634 | \$749.00   |
| NARDONE BROTHERS BAKING COMPANY, INC.         | 1910 | 761293      | 610 | 5310 | \$740.00   |
| NARDONE BROTHERS BAKING COMPANY, INC.         | 1910 | 762095      | 610 | 5310 | \$7,938.00 |
| NARDONE BROTHERS BAKING COMPANY, INC.         | 1910 | 762756      | 610 | 5310 | \$8,060.00 |
| NARDONE BROTHERS BAKING COMPANY, INC.         | 1910 | 763347      | 610 | 5310 | \$7,938.00 |
| NASCO EDUCATION, LLC                          | 0130 | 764240      | 030 | 0125 | \$417.17   |
| NASCO EDUCATION, LLC                          | 0185 | 748306A     | 030 | 0125 | \$66.00    |
| NASCO EDUCATION, LLC                          | 0421 | 763447      | 030 | 7090 | \$145.05   |
| NATIONAL ATHLETIC TRAINER'S ASSOCIATION, INC. | 0725 | 764107      | 030 | 0172 | \$875.00   |
| NATIONAL FORENSIC LEAGUE                      | 0335 | 764098      | 030 | 7090 | \$149.00   |
| NATIONAL RESTAURANT ASSOC.                    | 0335 | 763695      | 060 | 722C | \$1,350.00 |
| NATIONAL RESTAURANT ASSOC.                    | 0710 | 762960      | 060 | 6387 | \$1,575.00 |
| NATIONAL RESTAURANT ASSOC.                    | 0710 | 764596      | 030 | 0152 | \$495.00   |
| NATIONAL UNIVERSITY                           | 0701 | 764144      | 060 | 5828 | \$5,687.00 |
| NCTM  | 0235 | 763720      | 030 | 7090 | \$553.00   |
| NCTM  | 0701 | 764438      | 060 | 5823 | \$553.00   |
| NEARPOD, INC.                                 | 0150 | 763002      | 030 | 7090 | \$1,425.00 |
| NEARPOD, INC.                                 | 0195 | 764522      | 030 | 7099 | \$3,125.00 |
| NEARPOD, INC.                                 | 0220 | 762622      | 030 | 7099 | \$950.00   |
| NEARPOD, INC.                                 | 0235 | 763815      | 030 | 0625 | \$1,875.00 |
| NEARPOD, INC.                                 | 0430 | 763996      | 030 | 7090 | \$1,425.00 |
| NEUFELD, PHILIP                               | 0886 | 764348      | 030 | 0140 | \$99.00    |
| NEW ENGLAND SHEET METAL AND MECHANICAL CO.    | 0880 | 763133      | 680 | 0851 | \$7,683.62 |
| NEW ENGLAND SHEET METAL AND MECHANICAL CO.    | 0919 | 761736      | 060 | 8150 | \$8,795.06 |

|   |      |             |     |      |            |
|---|------|-------------|-----|------|------------|
| NEW ENGLAND SHEET METAL AND MECHANICAL CO.                  | 0919 | 763031      | 060 | 8150 | \$4,416.63 |
| NEW ENGLAND SHEET METAL AND MECHANICAL CO.                  | 1100 | 762834      | 350 | 0917 | \$9,308.00 |
| NEW ENGLAND SHEET METAL AND MECHANICAL CO.                  | 1170 | 762833      | 350 | 0917 | \$9,308.00 |
| NEWMAN-CROWS LANDING UNIFIED SCHOOL DISTRICT/ORESTIMBA HIGH | 0235 | 762699      | 030 | 0172 | \$300.00   |
| NEWS-2-YOU, INC.  | 0785 | 763654      | 060 | 6547 | \$4,824.60 |
| NICK'S CUSTOM GOLF CARS                                     | 0421 | 762739      | 030 | 7090 | \$8,486.18 |
| NIMCO, INC.   | 0385 | 762742      | 030 | 7090 | \$3,656.30 |
| NINA'S BAKERY, INC.   | 0860 | 763421      | 030 | 0694 | \$120.00   |
| NOODLETOOLS, INC.   | 0030 | 764505      | 030 | 0625 | \$300.00   |
| NOODLETOOLS, INC.   | 0235 | 763966      | 030 | 0625 | \$455.00   |
| NORTH YOSEMITE LEAGUE                                       | 0235 | 763832      | 030 | 0172 | \$1,000.00 |
| NORTH YOSEMITE LEAGUE                                       | 0395 | 764432      | 030 | 0172 | \$2,900.00 |
| NORTH YOSEMITE LEAGUE                                       | 0395 | 764433      | 030 | 0172 | \$1,700.00 |
| NOTORIOUS GRAFIX  | 0145 | 759511      | 030 | 7090 | \$43.75    |
| NOTORIOUS GRAFIX  | 0295 | 763726      | 080 | 8210 | \$1,000.00 |
| NSMOORE, INC., DBA GROCERY OUTLET OF SE FRESNO              | 0260 | 764470      | 030 | 7091 | \$200.00   |
| NSMOORE, INC., DBA GROCERY OUTLET OF SE FRESNO              | 0340 | 764270      | 030 | 0171 | \$250.00   |
| NSPRA   | 0860 | 762949      | 030 | 0694 | \$705.00   |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0005 | OD000048685 | 030 | 7090 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0005 | OD000048686 | 030 | 7090 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0005 | OD000048706 | 030 | 7090 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0010 | OD000048608 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0010 | OD000048613 | 030 | 7090 | \$150.00   |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0010 | OD000048618 | 060 | 6500 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0015 | OD000048628 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0020 | OD000048665 | 030 | 7099 | \$1,500.00 |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0035 | OD000048125 | 030 | 7099 | \$4,900.00 |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0035 | OD000048255 | 030 | 7090 | \$4,900.00 |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0035 | OD000048759 | 030 | 0110 | \$150.00   |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0035 | OD000048762 | 060 | 6500 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0035 | OD000048834 | 030 | 0110 | \$150.00   |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0055 | OD000048775 | 060 | 3010 | \$5,095.16 |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0095 | OD000048629 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0100 | OD000048609 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0102 | OD000048473 | 030 | 2430 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0120 | OD000048630 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0123 | OD000048793 | 030 | 0147 | \$77.99    |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0130 | OD000048699 | 030 | 0625 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0135 | OD000048631 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0145 | OD000048596 | 030 | 0625 | \$2,500.00 |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0145 | OD000048688 | 030 | 7099 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0145 | OD000048689 | 030 | 7099 | \$480.00   |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0145 | OD000048690 | 030 | 7099 | \$313.05   |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0145 | OD000048691 | 030 | 7099 | \$480.00   |
| ODP BUSINESS SOLUTIONS, LLC                                 | 0145 | OD000048692 | 030 | 7090 | \$480.00   |

|                             |      |             |     |      |            |
|-----------------------------|------|-------------|-----|------|------------|
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048693 | 030 | 7090 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048694 | 030 | 7090 | \$480.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048794 | 030 | 7090 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048795 | 030 | 7090 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048796 | 030 | 7090 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048797 | 030 | 7090 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048801 | 030 | 7090 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048802 | 030 | 7090 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048803 | 030 | 7090 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048804 | 030 | 7090 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048805 | 030 | 7090 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048806 | 030 | 7090 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048807 | 030 | 7090 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048808 | 030 | 7090 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0145 | OD000048809 | 030 | 7090 | \$150.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0150 | OD000048632 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0155 | OD000048633 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0155 | OD000048830 | 030 | 0113 | \$883.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0155 | OD000048831 | 030 | 0113 | \$883.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0170 | OD000048695 | 030 | 0115 | \$100.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0175 | OD000048610 | 030 | 7090 | \$500.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0175 | OD000048634 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0175 | OD000048750 | 030 | 7090 | \$3,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0185 | OD000048650 | 030 | 0125 | \$1,200.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0185 | OD000048652 | 030 | 7090 | \$2,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0185 | OD000048705 | 030 | 0172 | \$365.78   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048709 | 030 | 0110 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048710 | 030 | 0110 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048711 | 030 | 0110 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048713 | 030 | 0110 | \$175.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048714 | 030 | 0110 | \$175.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048715 | 030 | 0110 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048716 | 030 | 0110 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048717 | 030 | 0110 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048718 | 030 | 0110 | \$175.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048720 | 030 | 0110 | \$175.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048721 | 030 | 0110 | \$175.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048723 | 030 | 0110 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048724 | 030 | 0110 | \$175.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048725 | 030 | 0110 | \$175.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048726 | 030 | 0110 | \$175.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0200 | OD000048832 | 030 | 0110 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0208 | OD000048435 | 030 | 7090 | \$3,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0208 | OD000048636 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0208 | OD000048666 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0208 | OD000048667 | 030 | 0625 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0208 | OD000048727 | 060 | 6500 | \$200.00   |

|                             |      |             |     |      |            |
|-----------------------------|------|-------------|-----|------|------------|
| ODP BUSINESS SOLUTIONS, LLC | 0208 | OD000048728 | 030 | 0110 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0210 | OD000048668 | 060 | 6500 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0210 | OD000048669 | 060 | 6500 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0220 | OD000048588 | 030 | 7099 | \$4,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0220 | OD000048589 | 030 | 7091 | \$600.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0220 | OD000048637 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0225 | OD000048638 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0227 | OD000048704 | 060 | 5634 | \$2,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0235 | OD000048611 | 060 | 6500 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0235 | OD000048623 | 030 | 0625 | \$500.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0235 | OD000048696 | 060 | 6500 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0235 | OD000048697 | 060 | 6500 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0235 | OD000048774 | 030 | 0125 | \$160.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0240 | OD000048152 | 030 | 0128 | \$5,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0255 | OD000048639 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0260 | OD000048833 | 030 | 0110 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0270 | OD000048640 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0285 | OD000048641 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0290 | OD000048863 | 030 | 7090 | \$4,999.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0290 | OD000048867 | 030 | 0110 | \$302.02   |
| ODP BUSINESS SOLUTIONS, LLC | 0290 | OD000048867 | 030 | 0113 | \$1,326.98 |
| ODP BUSINESS SOLUTIONS, LLC | 0295 | OD000048642 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0295 | OD000048731 | 030 | 7090 | \$5,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0295 | OD000048732 | 030 | 0111 | \$500.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0305 | OD000048643 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0305 | OD000048791 | 060 | 6010 | \$364.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0330 | OD000048644 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048620 | 060 | 722B | \$500.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048621 | 060 | 6385 | \$2,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048722 | 030 | 7090 | \$1,649.31 |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048811 | 060 | 6500 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048812 | 060 | 6500 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048813 | 060 | 6500 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048814 | 060 | 6500 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048816 | 030 | 0125 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048817 | 030 | 0125 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048819 | 030 | 0125 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048820 | 030 | 0125 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048822 | 030 | 0125 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048823 | 030 | 0125 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048824 | 030 | 0125 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048825 | 030 | 0125 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048826 | 030 | 0125 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048827 | 030 | 0125 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048828 | 030 | 0125 | \$100.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048829 | 030 | 0125 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0335 | OD000048862 | 030 | 0125 | \$250.00   |

|                             |      |             |     |      |            |
|-----------------------------|------|-------------|-----|------|------------|
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048734 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048735 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048736 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048737 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048738 | 030 | 7090 | \$125.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048739 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048740 | 030 | 0110 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048741 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048751 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048752 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048753 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048754 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048755 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048756 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048757 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0340 | OD000048758 | 030 | 7090 | \$125.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0355 | OD000048591 | 030 | 7090 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0355 | OD000048592 | 030 | 7090 | \$92.00    |
| ODP BUSINESS SOLUTIONS, LLC | 0355 | OD000048654 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0355 | OD000048777 | 030 | 7090 | \$155.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0355 | OD000048778 | 030 | 7090 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0355 | OD000048779 | 030 | 7090 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0365 | OD000048655 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0370 | OD000048656 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0380 | OD000048657 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0385 | OD000048658 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048645 | 030 | 0125 | \$235.29   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048646 | 030 | 0125 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048647 | 030 | 0125 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048648 | 030 | 0125 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048649 | 030 | 0125 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048675 | 030 | 0125 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048676 | 030 | 0125 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048677 | 030 | 0125 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048678 | 030 | 0125 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048680 | 030 | 0125 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048683 | 030 | 0125 | \$4,100.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048747 | 030 | 7099 | \$1,500.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048786 | 030 | 0125 | \$235.29   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048787 | 030 | 0125 | \$235.29   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048788 | 030 | 0125 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048789 | 030 | 0125 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0395 | OD000048790 | 030 | 0125 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0417 | OD000048032 | 030 | 7090 | \$4,500.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0417 | OD000048674 | 030 | 7099 | \$3,129.56 |
| ODP BUSINESS SOLUTIONS, LLC | 0417 | OD000048748 | 030 | 0625 | \$79.08    |
| ODP BUSINESS SOLUTIONS, LLC | 0420 | OD000048763 | 030 | 7090 | \$5,000.00 |

|                             |      |             |     |      |            |
|-----------------------------|------|-------------|-----|------|------------|
| ODP BUSINESS SOLUTIONS, LLC | 0421 | OD000048614 | 060 | 6500 | \$161.32   |
| ODP BUSINESS SOLUTIONS, LLC | 0421 | OD000048615 | 030 | 0125 | \$1,200.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0421 | OD000048616 | 060 | 6500 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0421 | OD000048617 | 060 | 6500 | \$215.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0421 | OD000048861 | 030 | 0125 | \$455.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0421 | OD000048865 | 030 | 0125 | \$361.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0423 | OD000048606 | 030 | 7090 | \$436.11   |
| ODP BUSINESS SOLUTIONS, LLC | 0423 | OD000048712 | 060 | 6500 | \$132.26   |
| ODP BUSINESS SOLUTIONS, LLC | 0440 | OD000048700 | 030 | 0625 | \$2,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0450 | OD000048593 | 030 | 0110 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0450 | OD000048594 | 030 | 0110 | \$380.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0450 | OD000048659 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0460 | OD000048764 | 030 | 7090 | \$100.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0460 | OD000048765 | 030 | 7090 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0460 | OD000048766 | 030 | 7090 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0460 | OD000048767 | 030 | 7090 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0460 | OD000048768 | 030 | 7090 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0460 | OD000048769 | 030 | 7090 | \$100.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0460 | OD000048770 | 030 | 7090 | \$150.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0460 | OD000048771 | 030 | 7090 | \$150.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0460 | OD000048772 | 030 | 7090 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0460 | OD000048773 | 030 | 7090 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0465 | OD000048661 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0470 | OD000048662 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0475 | OD000048622 | 030 | 0625 | \$2,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0480 | OD000048663 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048597 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048598 | 030 | 0110 | \$100.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048599 | 030 | 0110 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048600 | 030 | 0110 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048601 | 030 | 0110 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048603 | 030 | 0110 | \$100.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048604 | 030 | 0110 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048835 | 030 | 0110 | \$100.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048836 | 030 | 0110 | \$100.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048837 | 030 | 0110 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048838 | 030 | 0110 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048839 | 030 | 0110 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048840 | 030 | 0110 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048841 | 030 | 0110 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048842 | 030 | 0110 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048843 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048844 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048845 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048846 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048847 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048848 | 030 | 0110 | \$200.00   |

|                             |      |             |     |      |            |
|-----------------------------|------|-------------|-----|------|------------|
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048849 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048850 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048851 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048852 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048853 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048854 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048855 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0485 | OD000048856 | 030 | 0110 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0490 | OD000048289 | 030 | 7090 | \$5,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0500 | OD000048792 | 030 | 0110 | \$1,655.57 |
| ODP BUSINESS SOLUTIONS, LLC | 0510 | OD000048635 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0530 | OD000048670 | 030 | 0111 | \$600.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0535 | OD000048653 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0535 | OD000048857 | 030 | 7090 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0550 | OD000048132 | 030 | 7091 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0550 | OD000048284 | 030 | 7091 | \$350.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0550 | OD000048671 | 030 | 7091 | \$3,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0552 | OD000048703 | 030 | 0625 | \$5,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0553 | OD000048707 | 030 | 7090 | \$500.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0565 | OD000048585 | 030 | 0110 | \$66.48    |
| ODP BUSINESS SOLUTIONS, LLC | 0565 | OD000048627 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0565 | OD000048818 | 030 | 7090 | \$318.22   |
| ODP BUSINESS SOLUTIONS, LLC | 0565 | OD000048821 | 030 | 7090 | \$395.74   |
| ODP BUSINESS SOLUTIONS, LLC | 0567 | OD000048660 | 060 | 6010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0567 | OD000048784 | 060 | 3010 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0575 | OD000048046 | 030 | 7090 | \$4,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0580 | OD000048590 | 030 | 7090 | \$3,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0601 | OD000048815 | 030 | 0500 | \$500.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0700 | OD000048344 | 030 | 0606 | \$2,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0700 | OD000048702 | 030 | 0144 | \$200.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0701 | OD000048341 | 060 | 5828 | \$3,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0701 | OD000048684 | 060 | 3213 | \$2,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0701 | OD000048729 | 060 | 3213 | \$1,500.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0701 | OD000048782 | 060 | 3213 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0701 | OD000048858 | 060 | 3213 | \$907.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0702 | OD000048197 | 060 | 9075 | \$3,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0705 | OD000048673 | 110 | 6390 | \$319.39   |
| ODP BUSINESS SOLUTIONS, LLC | 0706 | OD000048021 | 030 | 0157 | \$5,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0710 | OD000048619 | 030 | 0152 | \$58.13    |
| ODP BUSINESS SOLUTIONS, LLC | 0727 | OD000048742 | 030 | 0168 | \$125.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0727 | OD000048743 | 030 | 0168 | \$120.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0727 | OD000048744 | 030 | 0168 | \$250.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0727 | OD000048745 | 030 | 0168 | \$170.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0732 | OD000048860 | 030 | 0658 | \$800.00   |
| ODP BUSINESS SOLUTIONS, LLC | 0785 | OD000048651 | 060 | 6510 | \$3,000.00 |
| ODP BUSINESS SOLUTIONS, LLC | 0785 | OD000048761 | 060 | 6520 | \$1,285.41 |
| ODP BUSINESS SOLUTIONS, LLC | 0785 | OD000048864 | 060 | 9017 | \$5,000.00 |

|                                |      |             |     |      |            |
|--------------------------------|------|-------------|-----|------|------------|
| ODP BUSINESS SOLUTIONS, LLC    | 0786 | OD000048859 | 060 | 6500 | \$259.97   |
| ODP BUSINESS SOLUTIONS, LLC    | 0787 | OD000048273 | 060 | 6500 | \$2,000.00 |
| ODP BUSINESS SOLUTIONS, LLC    | 0787 | OD000048746 | 060 | 6500 | \$2,000.00 |
| ODP BUSINESS SOLUTIONS, LLC    | 0790 | OD000048687 | 060 | 2600 | \$5,460.73 |
| ODP BUSINESS SOLUTIONS, LLC    | 0795 | OD000048682 | 060 | 3010 | \$25.43    |
| ODP BUSINESS SOLUTIONS, LLC    | 0796 | OD000048624 | 060 | 3213 | \$641.58   |
| ODP BUSINESS SOLUTIONS, LLC    | 0880 | OD000048672 | 680 | 0851 | \$108.34   |
| ODP BUSINESS SOLUTIONS, LLC    | 0880 | OD000048701 | 680 | 0851 | \$389.75   |
| ODP BUSINESS SOLUTIONS, LLC    | 0880 | OD000048701 | 690 | 0861 | \$584.60   |
| ODP BUSINESS SOLUTIONS, LLC    | 0900 | OD000048064 | 030 | 0730 | \$300.00   |
| ODP BUSINESS SOLUTIONS, LLC    | 1120 | OD000048810 | 060 | 3010 | \$800.00   |
| ODP BUSINESS SOLUTIONS, LLC    | 1200 | OD000048664 | 060 | 3010 | \$400.00   |
| ODP BUSINESS SOLUTIONS, LLC    | 1200 | OD000048719 | 060 | 3213 | \$200.22   |
| ODP BUSINESS SOLUTIONS, LLC    | 1220 | OD000048760 | 060 | 3010 | \$1,100.00 |
| ODP BUSINESS SOLUTIONS, LLC    | 1325 | OD000048733 | 060 | 3010 | \$620.00   |
| ODP BUSINESS SOLUTIONS, LLC    | 1400 | OD000048437 | 030 | 7394 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC    | 1500 | OD000048605 | 060 | 3010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC    | 1530 | OD000048780 | 060 | 3010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC    | 1550 | OD000048785 | 060 | 3010 | \$1,000.00 |
| ODP BUSINESS SOLUTIONS, LLC    | 1580 | OD000048730 | 060 | 3010 | \$500.00   |
| ODP BUSINESS SOLUTIONS, LLC    | 1891 | OD000048681 | 030 | 0716 | \$2,258.76 |
| ODP BUSINESS SOLUTIONS, LLC    | 1910 | OD000048595 | 060 | 7028 | \$235.95   |
| ODP BUSINESS SOLUTIONS, LLC    | 1910 | OD000048602 | 130 | 5310 | \$269.76   |
| ODP BUSINESS SOLUTIONS, LLC    | 1910 | OD000048625 | 130 | 5310 | \$422.50   |
| ODP BUSINESS SOLUTIONS, LLC    | 1910 | OD000048626 | 130 | 5310 | \$311.87   |
| ODP BUSINESS SOLUTIONS, LLC    | 1910 | OD000048679 | 130 | 5310 | \$216.09   |
| ODP BUSINESS SOLUTIONS, LLC    | 1910 | OD000048698 | 130 | 5310 | \$116.15   |
| ORANGE COVE HIGH SCHOOL        | 0145 | 763521      | 030 | 0172 | \$250.00   |
| ORANGE COVE HIGH SCHOOL        | 0235 | 763519      | 030 | 0172 | \$210.00   |
| ORGANIZATIONAL SERVICES, INC.  | 0795 | 763177      | 060 | 3182 | \$345.00   |
| OTICON, INC.                   | 0788 | 763491      | 060 | 6500 | \$1,000.00 |
| OVERDRIVE, INC.                | 0145 | 763818      | 030 | 0625 | \$3,000.00 |
| OVERDRIVE, INC.                | 0421 | 764135      | 030 | 0625 | \$2,000.00 |
| OVERDRIVE, INC.                | 0852 | 763550      | 030 | 0679 | \$1,071.85 |
| OVERDRIVE, INC.                | 0852 | 763905      | 030 | 0679 | \$609.00   |
| P & R PAPER SUPPLY CO.         | 1910 | 763330      | 610 | 5310 | \$6,810.00 |
| P & R PAPER SUPPLY CO.         | 1910 | 763932      | 610 | 5310 | \$405.00   |
| P & R PAPER SUPPLY CO.         | 1910 | 764334      | 610 | 5310 | \$4,135.00 |
| P & R PAPER SUPPLY CO.         | 1910 | 764337      | 610 | 5310 | \$2,985.00 |
| PACIFIC GAS & ELECTRIC CFM/PPC | 1005 | 764019      | 350 | 0913 | \$9,677.73 |
| PACIFIC PRINTING               | 0880 | 764042      | 670 | 0841 | \$1,148.44 |
| PACIFICA PIZZA/OLIVE           | 0185 | 763618      | 030 | 0625 | \$350.00   |
| PACIFICA PIZZA/OLIVE           | 0315 | 762811      | 030 | 7090 | \$1,000.00 |
| PACIFICA PIZZA/OLIVE           | 0315 | 762827      | 030 | 0110 | \$1,000.00 |
| PACIFICA PIZZA/OLIVE           | 0340 | 762667      | 030 | 0172 | \$500.00   |
| PACIFICA PIZZA/OLIVE           | 0440 | 761726      | 030 | 7091 | \$630.34   |
| PACIFICA PIZZA/OLIVE           | 0440 | 763953      | 030 | 7091 | \$500.00   |

|  |      |             |     |      |            |
|--|------|-------------|-----|------|------------|
| PACIFICA PIZZA/OLIVE                               | 0795 | 763586      | 030 | 0705 | \$800.00   |
| PANERA BREAD COMPANY                               | 0567 | 762856      | 030 | 7090 | \$200.00   |
| PANERA BREAD COMPANY                               | 0601 | 763738      | 030 | 0500 | \$2,000.00 |
| PANERA BREAD COMPANY                               | 0655 | 764407      | 030 | 0675 | \$4,000.00 |
| PANERA BREAD COMPANY                               | 1910 | 764607      | 060 | 9019 | \$2,500.00 |
| PAR, INC.  | 0785 | 759894      | 030 | 0189 | \$41.22    |
| PARDINI'S CATERING                                 | 0755 | 762649      | 030 | 0176 | \$2,000.00 |
| PARTY WORKS, INC./CLOVIS                           | 0241 | 764579      | 030 | 7090 | \$250.00   |
| PARTY WORKS, INC./CLOVIS                           | 0315 | 762980      | 030 | 7090 | \$1,500.00 |
| PARTY WORKS/BLACKSTONE                             | 0100 | 764065      | 030 | 0171 | \$500.00   |
| PARTY WORKS/BLACKSTONE                             | 0210 | 764453      | 030 | 0172 | \$250.00   |
| PARTY WORKS/BLACKSTONE                             | 0315 | 762981      | 030 | 7090 | \$5,000.00 |
| PARTY WORKS/BLACKSTONE                             | 0370 | 763020      | 030 | 7090 | \$500.00   |
| PARTY WORKS/BLACKSTONE                             | 0455 | 762635      | 030 | 0171 | \$500.00   |
| PARTY WORKS/BLACKSTONE                             | 0796 | 764564      | 030 | 0667 | \$200.00   |
| PASCO SCIENTIFIC                                   | 0335 | 764561      | 030 | 0125 | \$1,431.35 |
| PATITA'S PRINT AND APPAREL                         | 0335 | 762767      | 030 | 7090 | \$3,196.33 |
| PATITA'S PRINT AND APPAREL                         | 0335 | 762769      | 030 | 7090 | \$3,358.85 |
| PAUL H. BROOKES PUBLISHING CO., INC.               | 0765 | 762994      | 120 | 6128 | \$1,299.95 |
| PCG HOSPITALITY GROUP, INC., DBA ROUND TABLE PIZZA | 0886 | 764367      | 030 | 0140 | \$3,000.00 |
| PEPA'S MEXICAN RESTAURANT                          | 0150 | 763111      | 030 | 0113 | \$677.19   |
| PERMA BOUND  | 0305 | 763453      | 030 | 7099 | \$9,457.49 |
| PERMA BOUND  | 0505 | 763718      | 030 | 0625 | \$2,367.85 |
| PERMA BOUND  | 0505 | 763723      | 030 | 0625 | \$2,328.05 |
| PERMA BOUND  | 0505 | 763725      | 030 | 0625 | \$2,244.43 |
| PERMA BOUND  | 0505 | 763727      | 030 | 0625 | \$2,219.11 |
| PERMA BOUND  | 1330 | 763360      | 060 | 3010 | \$2,048.14 |
| PESI, INC.   | 0228 | 764608      | 030 | 0644 | \$7,600.00 |
| PETUNIA'S PLACE                                    | 0105 | 762632      | 030 | 0625 | \$1,000.00 |
| PETUNIA'S PLACE                                    | 0145 | 764400      | 030 | 7090 | \$350.00   |
| PETUNIA'S PLACE                                    | 0145 | 764402      | 030 | 7090 | \$350.00   |
| PETUNIA'S PLACE                                    | 0145 | 764403      | 030 | 7090 | \$200.00   |
| PETUNIA'S PLACE                                    | 0235 | 764066      | 030 | 0625 | \$500.00   |
| PETUNIA'S PLACE                                    | 0475 | 763198      | 030 | 0625 | \$3,000.00 |
| PETUNIA'S PLACE                                    | 0895 | TA231014586 | 030 | 0112 | \$315.00   |
| PETUNIA'S PLACE                                    | 0895 | TA231025157 | 030 | 0112 | \$315.00   |
| PETUNIA'S PLACE                                    | 0895 | TA231031196 | 030 | 0112 | \$315.00   |
| PETUNIA'S PLACE                                    | 0895 | TA231037709 | 030 | 0112 | \$315.00   |
| PETUNIA'S PLACE                                    | 0895 | TA231039670 | 030 | 0112 | \$315.00   |
| PETUNIA'S PLACE                                    | 0895 | TA231040942 | 030 | 0112 | \$315.00   |
| PETUNIA'S PLACE                                    | 0895 | TA231047884 | 030 | 0112 | \$315.00   |
| PETUNIA'S PLACE                                    | 0895 | TA231051702 | 030 | 0112 | \$315.00   |
| PETUNIA'S PLACE                                    | 0895 | TA231064612 | 030 | 0112 | \$315.00   |
| PETUNIA'S PLACE                                    | 0895 | TA231067165 | 030 | 0112 | \$315.00   |
| PETUNIA'S PLACE                                    | 0895 | TA231070966 | 030 | 0112 | \$315.00   |
| PETUNIA'S PLACE                                    | 0895 | TA231076081 | 030 | 0112 | \$315.00   |

|                                    |      |             |     |      |            |
|------------------------------------|------|-------------|-----|------|------------|
| PETUNIA'S PLACE                    | 0895 | TA231078048 | 030 | 0112 | \$315.00   |
| PETUNIA'S PLACE                    | 1090 | 764393      | 060 | 3010 | \$500.00   |
| PETUNIA'S PLACE                    | 1220 | 764193      | 060 | 3010 | \$1,000.00 |
| PETUNIA'S PLACE                    | 1422 | 762647      | 060 | 3010 | \$400.00   |
| PHONAK, LLC.                       | 0788 | 763489      | 060 | 6500 | \$4,900.00 |
| PILGRIM ARMENIAN CONGREGATION      | 0701 | 763078      | 060 | 5827 | \$1,600.00 |
| PILGRIM ARMENIAN CONGREGATION      | 0701 | 763078      | 060 | 5828 | \$1,600.00 |
| PITNEY BOWES                       | 0889 | 764303      | 030 | 0709 | \$409.12   |
| PIXELLOT US, INC., DBA VIDSWAP.COM | 0055 | 764482      | 030 | 0172 | \$1,900.00 |
| PIXELLOT US, INC., DBA VIDSWAP.COM | 0395 | 764384      | 030 | 0172 | \$2,800.00 |
| PLATINUM GROUP, THE                | 1910 | 763617      | 130 | 5310 | \$7,174.37 |
| POCKET NURSE MEDICAL SUPPLIES      | 0130 | 763722      | 030 | 7091 | \$340.20   |
| POSITIVE PHYSICS, LLC              | 0235 | 763958      | 030 | 0625 | \$779.00   |
| POSITIVE PROMOTIONS, INC.          | 0225 | 763759      | 030 | 7090 | \$1,201.32 |
| POSITIVE PROMOTIONS, INC.          | 0335 | 763373      | 030 | 7090 | \$1,346.23 |
| POSITIVE PROMOTIONS, INC.          | 0365 | 764538      | 080 | 8210 | \$539.02   |
| POSITIVE PROOF, INC.               | 0330 | 763710      | 030 | 7090 | \$449.00   |
| POSTMASTER                         | 0895 | 764262      | 030 | 0716 | \$275.00   |
| POSTMASTER                         | 0895 | 764266      | 030 | 0716 | \$275.00   |
| POWER DESIGN ELECTRIC, INC.        | 1320 | 761680      | 350 | 0917 | \$9,150.00 |
| POWER UP CARDS                     | 0796 | 763621A     | 060 | 3213 | \$1,126.84 |
| PRE SORT CENTER OF STOCKTON, INC.  | 0145 | 758120      | 030 | 7090 | \$5,000.00 |
| PRE SORT CENTER OF STOCKTON, INC.  | 0415 | 762673      | 060 | 3010 | \$500.00   |
| PRO SOCCER, INC.                   | 0030 | 764504      | 030 | 0172 | \$1,039.68 |
| PROCLEAN SUPPLY CO.                | 0010 | 764332      | 030 | 0115 | \$2,632.36 |
| PRODUCERS DAIRY FOODS              | 0208 | 763902      | 080 | 8210 | \$1,000.00 |
| PRODUCERS DAIRY FOODS              | 0421 | 763410      | 030 | 7090 | \$566.40   |
| PROFESSIONAL PRINT AND MAIL, INC.  | 0700 | 763940      | 030 | 0144 | \$300.00   |
| PROFESSIONAL UTILITY LOCATING      | 1130 | 703386B     | 350 | 0912 | \$1,000.00 |
| PROJECT LEAD THE WAY, INC.         | 0055 | 762638      | 030 | 7090 | \$4,400.00 |
| PROJECT LEAD THE WAY, INC.         | 0145 | 763305      | 030 | 7090 | \$5,400.00 |
| PROJECT SUPPORT SERVICES, INC.     | 1075 | 756812      | 350 | 0913 | \$1,100.00 |
| PROJECT SUPPORT SERVICES, INC.     | 1905 | 510785      | 350 | 0913 | \$2,698.99 |
| PROJECT SUPPORT SERVICES, INC.     | 1905 | 599359      | 350 | 0913 | \$2,800.00 |
| PROMPTER PEOPLE                    | 0421 | 763279      | 060 | 722E | \$3,032.72 |
| PRO-SCREEN, INC., SIGNS & GRAPHICS | 0030 | 763872      | 030 | 0172 | \$554.71   |
| PRUDENTIAL OVERALL SUPPLY          | 1910 | 763700      | 130 | 5310 | \$369.53   |
| PS PRODUCTIONS                     | 0755 | 762674      | 030 | 0176 | \$1,500.00 |
| R/G AWARD SYSTEMS                  | 0445 | 762770      | 030 | 0172 | \$3,500.00 |
| RAINFOCUS, LLC                     | 0710 | 764230      | 060 | 6387 | \$1,295.00 |
| REACT MEDICAL TRAINING, INC.       | 0765 | 764247      | 030 | 0192 | \$5,000.00 |
| READ NATURALLY                     | 0188 | 762886      | 030 | 7090 | \$580.00   |
| REALITYWORKS, INC.                 | 0710 | 762710      | 060 | 6387 | \$892.69   |
| REALLY GOOD STUFF, INC.            | 1796 | 762863      | 060 | 3010 | \$4,975.06 |
| REDWOOD HIGH                       | 0145 | 764092      | 030 | 7140 | \$200.00   |
| REDWOOD REGION SOUTHERN VALLEY     | 0055 | 764401      | 030 | 0125 | \$200.00   |
| REEDLEY HIGH SCHOOL                | 0421 | 763685      | 030 | 0172 | \$360.00   |

|                                    |      |            |     |      |            |
|------------------------------------|------|------------|-----|------|------------|
| REFRIGERATION SUPP. DIST.          | 0919 | 764429     | 060 | 8150 | \$4,088.07 |
| REFRIGERATION SUPP. DIST.          | 1910 | 762835     | 130 | 5310 | \$2,071.31 |
| REFRIGERATION SUPPLIES DISTRIBUTOR | 0919 | 761852     | 060 | 8150 | \$1,434.50 |
| REGENTS OF THE U.C. IRVINE         | 0700 | 763057     | 030 | 0606 | \$3,105.00 |
| REGISTRATIONS FOR YOU              | 0395 | 764422     | 060 | 722D | \$2,765.00 |
| RENAISSANCE LEARNING, INC.         | 0490 | 762983     | 030 | 7090 | \$6,397.50 |
| RENAISSANCE LEARNING, INC.         | 0530 | 762641     | 060 | 3010 | \$3,120.00 |
| RENAISSANCE LEARNING, INC.         | 0530 | 762645     | 060 | 3010 | \$5,160.00 |
| RICOH USA, INC.                    | 0015 | RL00008004 | 030 | 0110 | \$1,726.16 |
| RICOH USA, INC.                    | 0020 | RL00008006 | 030 | 7090 | \$7,235.48 |
| RICOH USA, INC.                    | 0030 | RL00008009 | 030 | 0115 | \$432.60   |
| RICOH USA, INC.                    | 0035 | RL00008505 | 030 | 7090 | \$627.22   |
| RICOH USA, INC.                    | 0035 | RL00008515 | 030 | 7099 | \$627.22   |
| RICOH USA, INC.                    | 0055 | RL00008509 | 030 | 0123 | \$627.22   |
| RICOH USA, INC.                    | 0055 | RL00008520 | 030 | 7091 | \$627.22   |
| RICOH USA, INC.                    | 0055 | RL00008525 | 030 | 0125 | \$675.40   |
| RICOH USA, INC.                    | 0075 | RL00008523 | 030 | 7090 | \$627.72   |
| RICOH USA, INC.                    | 0090 | RL00008264 | 030 | 7099 | \$3,094.08 |
| RICOH USA, INC.                    | 0105 | RL00008257 | 030 | 0115 | \$4,331.48 |
| RICOH USA, INC.                    | 0120 | RL00008033 | 030 | 7090 | \$625.04   |
| RICOH USA, INC.                    | 0140 | RL00008507 | 030 | 0110 | \$627.22   |
| RICOH USA, INC.                    | 0145 | RL00008521 | 030 | 7090 | \$512.70   |
| RICOH USA, INC.                    | 0145 | RL00008534 | 030 | 7090 | \$1,139.89 |
| RICOH USA, INC.                    | 0150 | RL00008251 | 030 | 0113 | \$6,322.72 |
| RICOH USA, INC.                    | 0160 | RL00008265 | 030 | 7090 | \$4,007.08 |
| RICOH USA, INC.                    | 0170 | RL00008500 | 030 | 7090 | \$1,563.36 |
| RICOH USA, INC.                    | 0175 | RL00008262 | 030 | 0113 | \$1,115.96 |
| RICOH USA, INC.                    | 0200 | RL00008249 | 030 | 7090 | \$1,181.24 |
| RICOH USA, INC.                    | 0208 | RL00008518 | 030 | 7090 | \$512.70   |
| RICOH USA, INC.                    | 0225 | RL00008268 | 030 | 7090 | \$6,985.58 |
| RICOH USA, INC.                    | 0225 | RL00008513 | 030 | 7090 | \$627.22   |
| RICOH USA, INC.                    | 0230 | RL00008506 | 030 | 0124 | \$8,765.95 |
| RICOH USA, INC.                    | 0237 | RL00008504 | 030 | 0133 | \$627.22   |
| RICOH USA, INC.                    | 0240 | RL00008510 | 030 | 0128 | \$3,136.10 |
| RICOH USA, INC.                    | 0241 | RL00008271 | 030 | 7090 | \$5,306.77 |
| RICOH USA, INC.                    | 0270 | RL00008270 | 030 | 7090 | \$3,094.09 |
| RICOH USA, INC.                    | 0330 | RL00008247 | 030 | 7090 | \$7,896.80 |
| RICOH USA, INC.                    | 0335 | RL00008259 | 030 | 0625 | \$389.28   |
| RICOH USA, INC.                    | 0335 | RL00008266 | 030 | 0125 | \$1,726.16 |
| RICOH USA, INC.                    | 0335 | RL00008503 | 030 | 0171 | \$1,583.25 |
| RICOH USA, INC.                    | 0335 | RL00008517 | 030 | 7090 | \$2,784.80 |
| RICOH USA, INC.                    | 0335 | RL00008535 | 060 | 722C | \$627.22   |
| RICOH USA, INC.                    | 0370 | RL00008248 | 030 | 7090 | \$5,359.51 |
| RICOH USA, INC.                    | 0370 | RL00008252 | 030 | 7090 | \$6,509.28 |
| RICOH USA, INC.                    | 0415 | RL00008261 | 030 | 7090 | \$3,094.08 |
| RICOH USA, INC.                    | 0423 | RL00008212 | 030 | 0115 | \$5,289.08 |
| RICOH USA, INC.                    | 0423 | RL00008212 | 030 | 7090 | \$1,500.00 |

|                 |      |            |     |      |            |
|-----------------|------|------------|-----|------|------------|
| RICOH USA, INC. | 0423 | RL00008213 | 030 | 0625 | \$1,475.65 |
| RICOH USA, INC. | 0423 | RL00008522 | 030 | 7090 | \$5,017.73 |
| RICOH USA, INC. | 0430 | RL00008201 | 030 | 0110 | \$1,700.00 |
| RICOH USA, INC. | 0430 | RL00008537 | 030 | 7090 | \$2,508.88 |
| RICOH USA, INC. | 0435 | RL00008203 | 030 | 7090 | \$2,024.04 |
| RICOH USA, INC. | 0435 | RL00008516 | 030 | 7090 | \$1,767.12 |
| RICOH USA, INC. | 0440 | RL00008210 | 030 | 0115 | \$2,691.40 |
| RICOH USA, INC. | 0450 | RL00008214 | 030 | 7090 | \$1,413.00 |
| RICOH USA, INC. | 0450 | RL00008215 | 030 | 7090 | \$9,367.89 |
| RICOH USA, INC. | 0455 | RL00008216 | 030 | 7090 | \$7,077.68 |
| RICOH USA, INC. | 0455 | RL00008255 | 030 | 7090 | \$389.28   |
| RICOH USA, INC. | 0460 | RL00008221 | 060 | 3010 | \$4,248.00 |
| RICOH USA, INC. | 0465 | RL00008226 | 030 | 7090 | \$1,375.36 |
| RICOH USA, INC. | 0465 | RL00008254 | 030 | 7090 | \$985.51   |
| RICOH USA, INC. | 0465 | RL00008254 | 030 | 7099 | \$4,276.13 |
| RICOH USA, INC. | 0470 | RL00008227 | 030 | 0110 | \$2,336.68 |
| RICOH USA, INC. | 0475 | RL00008231 | 030 | 0114 | \$600.00   |
| RICOH USA, INC. | 0480 | RL00008232 | 030 | 0171 | \$333.00   |
| RICOH USA, INC. | 0485 | RL00008234 | 030 | 7090 | \$7,061.52 |
| RICOH USA, INC. | 0485 | RL00008235 | 030 | 7090 | \$7,566.92 |
| RICOH USA, INC. | 0490 | RL00008236 | 030 | 7090 | \$1,667.88 |
| RICOH USA, INC. | 0490 | RL00008237 | 030 | 7090 | \$6,558.84 |
| RICOH USA, INC. | 0495 | RL00008238 | 030 | 7090 | \$6,976.74 |
| RICOH USA, INC. | 0495 | RL00008239 | 030 | 7090 | \$8,441.95 |
| RICOH USA, INC. | 0500 | RL00008244 | 030 | 7090 | \$2,558.56 |
| RICOH USA, INC. | 0505 | RL00008242 | 030 | 0115 | \$5,985.60 |
| RICOH USA, INC. | 0505 | RL00008243 | 030 | 0115 | \$1,106.20 |
| RICOH USA, INC. | 0550 | RL00008233 | 030 | 0110 | \$246.69   |
| RICOH USA, INC. | 0550 | RL00008233 | 030 | 7090 | \$5,875.14 |
| RICOH USA, INC. | 0552 | RL00008508 | 030 | 0625 | \$627.22   |
| RICOH USA, INC. | 0552 | RL00008524 | 030 | 0133 | \$627.22   |
| RICOH USA, INC. | 0553 | RL00008527 | 030 | 7099 | \$627.22   |
| RICOH USA, INC. | 0565 | RL00008240 | 030 | 7090 | \$7,500.00 |
| RICOH USA, INC. | 0565 | RL00008511 | 030 | 7099 | \$627.22   |
| RICOH USA, INC. | 0565 | RL00008512 | 030 | 7099 | \$408.92   |
| RICOH USA, INC. | 0567 | RL00008223 | 030 | 7090 | \$1,636.68 |
| RICOH USA, INC. | 0567 | RL00008224 | 030 | 7090 | \$6,366.16 |
| RICOH USA, INC. | 0580 | RL00008222 | 030 | 0110 | \$6,904.64 |
| RICOH USA, INC. | 0601 | RL00008502 | 030 | 0677 | \$933.28   |
| RICOH USA, INC. | 0700 | RL00008225 | 030 | 0168 | \$4,526.68 |
| RICOH USA, INC. | 0700 | RL00008501 | 060 | 3010 | \$1,510.56 |
| RICOH USA, INC. | 0701 | RL00008263 | 030 | 0606 | \$1,726.16 |
| RICOH USA, INC. | 0701 | RL00008287 | 060 | 3213 | \$2,001.12 |
| RICOH USA, INC. | 0702 | RL00008528 | 060 | 3010 | \$755.50   |
| RICOH USA, INC. | 0710 | RL00008260 | 030 | 0152 | \$3,094.08 |
| RICOH USA, INC. | 0755 | RL00008288 | 030 | 0176 | \$1,726.16 |
| RICOH USA, INC. | 0765 | RL00008258 | 060 | 9021 | \$4,029.32 |

|                                   |      |            |     |      |            |
|-----------------------------------|------|------------|-----|------|------------|
| RICOH USA, INC.                   | 0785 | RL00008196 | 060 | 6500 | \$1,459.48 |
| RICOH USA, INC.                   | 0795 | RL00008200 | 030 | 0663 | \$5,585.00 |
| RICOH USA, INC.                   | 0796 | RL00008519 | 030 | 0667 | \$627.22   |
| RICOH USA, INC.                   | 0852 | RL00008269 | 030 | 0602 | \$1,302.41 |
| RICOH USA, INC.                   | 0855 | RL00008253 | 030 | 0670 | \$3,165.08 |
| RICOH USA, INC.                   | 0880 | RL00008536 | 670 | 0841 | \$626.93   |
| RICOH USA, INC.                   | 0880 | RL00008536 | 690 | 0861 | \$512.95   |
| RICOH USA, INC.                   | 0885 | RL00008206 | 030 | 0140 | \$9,109.94 |
| RICOH USA, INC.                   | 0885 | RL00008208 | 030 | 0140 | \$4,788.00 |
| RICOH USA, INC.                   | 0886 | RL00008207 | 030 | 0140 | \$1,952.40 |
| RICOH USA, INC.                   | 0895 | RL00008005 | 030 | 0716 | \$3,985.48 |
| RICOH USA, INC.                   | 0895 | RL00008209 | 030 | 0716 | \$4,484.64 |
| RICOH USA, INC.                   | 0895 | RL00008230 | 060 | 6300 | \$382.40   |
| RICOH USA, INC.                   | 0895 | RL00008256 | 030 | 0716 | \$9,804.56 |
| RICOH USA, INC.                   | 0895 | RL00008272 | 030 | 0716 | \$6,885.60 |
| RICOH USA, INC.                   | 0897 | RL00008228 | 030 | 0716 | \$389.28   |
| RICOH USA, INC.                   | 0897 | RL00008229 | 030 | 0716 | \$5,766.62 |
| RICOH USA, INC.                   | 0919 | RL00008514 | 060 | 8150 | \$512.70   |
| RICOH USA, INC.                   | 0925 | RL00008218 | 030 | 7230 | \$2,213.70 |
| RICOH USA, INC.                   | 0925 | RL00008219 | 030 | 7230 | \$2,313.82 |
| RICOH USA, INC.                   | 0925 | RL00008220 | 030 | 7230 | \$8,618.17 |
| RICOH USA, INC.                   | 0925 | RL00008289 | 030 | 7230 | \$3,441.30 |
| RICOH USA, INC.                   | 0925 | RL00008289 | 030 | 7240 | \$1,725.82 |
| RICOH USA, INC.                   | 1910 | RL00008245 | 130 | 5310 | \$4,312.43 |
| RICOH USA, INC.                   | 0150 | 762659     | 060 | 3010 | \$41.00    |
| RICOH USA, INC.                   | 0480 | 763093     | 030 | 7090 | \$3,319.19 |
| RICOH USA, INC.                   | 0480 | 763093     | 030 | 7091 | \$3,319.20 |
| RICOH USA, INC.                   | 0796 | 763200     | 030 | 0667 | \$62.62    |
| RICOH USA, INC.                   | 0930 | 763690     | 030 | 0720 | \$535.91   |
| RIDDELL/ALL AMERICAN SPORTS CORP. | 0185 | 763190     | 030 | 0172 | \$813.84   |
| RIDDELL/ALL AMERICAN SPORTS CORP. | 0235 | 764498     | 030 | 0172 | \$4,351.02 |
| RIPPLE EFFECTS, INC.              | 0440 | 763348     | 060 | 3182 | \$7,400.00 |
| RIVERSIDE CO. OFFICE OF ED.       | 0701 | 763181     | 060 | 3213 | \$375.00   |
| RIVERSIDE CO. OFFICE OF ED.       | 0701 | 763865     | 060 | 3010 | \$1,940.00 |
| RIVERSIDE INSIGHTS                | 0755 | 763182     | 060 | 2600 | \$7,480.00 |
| RMC ENTERPRISES, INC.             | 1188 | 763089     | 350 | 0917 | \$8,700.00 |
| RMC ENTERPRISES, INC.             | 1188 | 763126     | 350 | 0917 | \$9,735.00 |
| ROCHESTER 100, INC.               | 0225 | 763469     | 030 | 7090 | \$910.14   |
| ROCHESTER 100, INC.               | 0490 | 762707     | 030 | 7090 | \$227.54   |
| ROCHESTER 100, INC.               | 0535 | 764237     | 030 | 0110 | \$858.04   |
| RODRIGUEZ, TINA                   | 0150 | 764076     | 030 | 0113 | \$80.50    |
| ROOSEVELT HIGH STUDENT BODY       | 0055 | 762855     | 030 | 0172 | \$270.00   |
| ROOSEVELT HIGH STUDENT BODY       | 0145 | 763675     | 030 | 0172 | \$350.00   |
| ROOSEVELT SCHOOL OF THE           | 0460 | 764034     | 030 | 0172 | \$80.00    |
| ROTARY CLUB OF FRESNO             | 0850 | 764289     | 030 | 0681 | \$465.00   |
| ROTARY STORYLAND                  | 0785 | 764238     | 060 | 3385 | \$100.00   |
| RUSH ADVERTISING                  | 0235 | 763715     | 030 | 0172 | \$4,996.87 |

|                               |      |        |     |      |            |
|-------------------------------|------|--------|-----|------|------------|
| RUSH ADVERTISING              | 0340 | 764296 | 030 | 0172 | \$2,500.00 |
| RUSH ADVERTISING              | 0421 | 764350 | 030 | 0125 | \$926.80   |
| RUSH ADVERTISING              | 1145 | 763016 | 030 | 0500 | \$8,650.00 |
| S & S WORLDWIDE               | 0100 | 763114 | 060 | 6010 | \$79.61    |
| S & S WORLDWIDE               | 0100 | 764358 | 060 | 6010 | \$119.50   |
| S & S WORLDWIDE               | 0330 | 763895 | 030 | 7090 | \$72.76    |
| S & S WORLDWIDE               | 0480 | 764527 | 060 | 6010 | \$2,986.65 |
| S & S WORLDWIDE               | 0567 | 764517 | 060 | 6010 | \$720.47   |
| S & S WORLDWIDE               | 0790 | 762907 | 060 | 2600 | \$1,394.84 |
| S & S WORLDWIDE               | 0790 | 764085 | 060 | 2600 | \$818.45   |
| SACRAMENTO STATE              | 0701 | 763862 | 060 | 5827 | \$775.00   |
| SALEH, WILLIAM B, CO.         | 1165 | 763610 | 030 | 0188 | \$3,286.00 |
| SALEM ENGINEERING GROUP, INC. | 0961 | 763132 | 030 | 0188 | \$3,795.00 |
| SAMCO FREEZER WEAR            | 1910 | 763220 | 130 | 5310 | \$1,036.69 |
| SAN DIEGO CO. OFFICE OF ED.   | 0852 | 764233 | 030 | 0679 | \$6,250.00 |
| SAN JOAQUIN IMPERIAL          | 0889 | 762995 | 030 | 0709 | \$843.61   |
| SAN JOAQUIN RIVER PARKWAY     | 0725 | 763222 | 030 | 0173 | \$1,320.00 |
| SANGER HIGH SCHOOL            | 0235 | 762796 | 030 | 0172 | \$200.00   |
| SANGER HIGH SCHOOL            | 0335 | 762972 | 030 | 0172 | \$110.00   |
| SANGER HIGH SCHOOL            | 0421 | 763956 | 030 | 0172 | \$350.00   |
| SANTA CRUZ CITY SCHOOLS       | 0145 | 762654 | 030 | 0172 | \$400.00   |
| SANTA CRUZ CITY SCHOOLS       | 0145 | 762657 | 030 | 0172 | \$300.00   |
| SAVVAS LEARNING COMPANY, LLC  | 0421 | 764508 | 030 | 0625 | \$441.99   |
| SAVVAS LEARNING COMPANY, LLC  | 0426 | 762618 | 060 | 3010 | \$90.86    |
| SAVVAS LEARNING COMPANY, LLC  | 0426 | 762618 | 060 | 3210 | \$771.39   |
| SAVVAS LEARNING COMPANY, LLC  | 0426 | 762618 | 060 | 3215 | \$267.83   |
| SAVVAS LEARNING COMPANY, LLC  | 0701 | 763160 | 060 | 3213 | \$880.00   |
| SAVVAS LEARNING COMPANY, LLC  | 0701 | 763162 | 060 | 3213 | \$755.75   |
| SCAMBRAY, DINA                | 0710 | 763216 | 030 | 0152 | \$66.56    |
| SCHOLASTIC BOOK CLUBS         | 0290 | 764571 | 030 | 0113 | \$300.00   |
| SCHOLASTIC BOOK FAIRS, INC.   | 0005 | 764080 | 030 | 0624 | \$100.00   |
| SCHOLASTIC BOOK FAIRS, INC.   | 0045 | 763681 | 030 | 0624 | \$100.00   |
| SCHOLASTIC BOOK FAIRS, INC.   | 0090 | 764259 | 080 | 8210 | \$5,341.43 |
| SCHOLASTIC BOOK FAIRS, INC.   | 0140 | 763426 | 080 | 8210 | \$4,915.97 |
| SCHOLASTIC BOOK FAIRS, INC.   | 0140 | 763429 | 080 | 8210 | \$4,837.50 |
| SCHOLASTIC BOOK FAIRS, INC.   | 0208 | 763571 | 080 | 8210 | \$2,326.00 |
| SCHOLASTIC BOOK FAIRS, INC.   | 0365 | 763302 | 030 | 0624 | \$5,161.00 |
| SCHOLASTIC BOOK FAIRS, INC.   | 0370 | 763312 | 030 | 0624 | \$6,028.00 |
| SCHOLASTIC BOOK FAIRS, INC.   | 0370 | 763830 | 030 | 0624 | \$5,472.88 |
| SCHOLASTIC BOOK FAIRS, INC.   | 0380 | 763716 | 030 | 0624 | \$100.00   |
| SCHOLASTIC BOOK FAIRS, INC.   | 0385 | 763582 | 080 | 8210 | \$3,483.51 |
| SCHOLASTIC BOOK FAIRS, INC.   | 0470 | 763241 | 030 | 0624 | \$5,332.30 |
| SCHOLASTIC BOOK FAIRS, INC.   | 0490 | 762619 | 080 | 8210 | \$4,774.83 |
| SCHOLASTIC, INC.              | 0015 | 763896 | 030 | 7091 | \$1,155.03 |
| SCHOLASTIC, INC.              | 0195 | 762899 | 030 | 7090 | \$1,166.33 |
| SCHOLASTIC, INC.              | 0791 | 753750 | 060 | 2600 | \$3,446.85 |
| SCHOLASTIC MAGAZINE           | 0170 | 762651 | 060 | 3010 | \$7,417.58 |

|                                 |      |             |     |      |            |
|---------------------------------|------|-------------|-----|------|------------|
| SCHOLASTIC MAGAZINE             | 0200 | 764587      | 030 | 7090 | \$2,161.19 |
| SCHOLASTIC MAGAZINE             | 0335 | 763641      | 030 | 0125 | \$109.89   |
| SCHOLASTIC MAGAZINE             | 0490 | 764256      | 030 | 7090 | \$1,963.50 |
| SCHOLASTIC MAGAZINE             | 0530 | 763828      | 060 | 3010 | \$3,561.66 |
| SCHOLASTIC MAGAZINE             | 0758 | 763357      | 060 | 4203 | \$156.59   |
| SCHOOL FACILITY CONSULTANTS     | 0905 | 762741      | 350 | 0912 | \$257.50   |
| SCHOOL FACILITY CONSULTANTS     | 0905 | 762741      | 350 | 0913 | \$1,896.25 |
| SCHOOL FACILITY CONSULTANTS     | 0905 | 762741      | 350 | 0916 | \$412.50   |
| SCHOOL FACILITY CONSULTANTS     | 0905 | 762741      | 400 | 0915 | \$1,126.25 |
| SCHOOL HEALTH CORPORATION       | 0455 | 762662      | 030 | 7090 | \$169.38   |
| SCHOOL HEALTH CORPORATION       | 0730 | 762221      | 030 | 0656 | \$225.54   |
| SCHOOL HEALTH CORPORATION       | 0895 | TA231022221 | 030 | 0112 | \$315.00   |
| SCHOOL HEALTH CORPORATION       | 0895 | TA231041111 | 030 | 0112 | \$315.00   |
| SCHOOL HEALTH CORPORATION       | 0895 | TA231051431 | 030 | 0112 | \$315.00   |
| SCHOOL HEALTH CORPORATION       | 0895 | TA231071156 | 030 | 0112 | \$315.00   |
| SCHOOL HEALTH CORPORATION       | 0895 | TA231071264 | 030 | 0112 | \$315.00   |
| SCHOOL HEALTH CORPORATION       | 0895 | TA231074540 | 030 | 0112 | \$315.00   |
| SCHOOL HEALTH CORPORATION       | 0895 | TA231074644 | 030 | 0112 | \$315.00   |
| SCHOOL HEALTH CORPORATION       | 0895 | TA231081670 | 030 | 0112 | \$315.00   |
| SCHOOL HEALTH CORPORATION       | 1891 | 762660      | 030 | 0716 | \$2,293.77 |
| SCHOOL HEALTH CORPORATION       | 1891 | 763384      | 030 | 0716 | \$949.90   |
| SCHOOL NEWSPAPERS ONLINE        | 0055 | 764007      | 030 | 0181 | \$475.00   |
| SCHOOL NURSE SUPPLY, INC.       | 0200 | 764462      | 030 | 0172 | \$416.87   |
| SCHOOL OUTFITTERS               | 0090 | 764469      | 080 | 8210 | \$3,074.26 |
| SCHOOL OUTFITTERS               | 0710 | 764573      | 030 | 0152 | \$4,554.74 |
| SCHOOL SERVICES OF CALIF., INC. | 0890 | 764616      | 030 | 0708 | \$1,925.00 |
| SCHOOL SPECIALTY                | 0785 | 762772      | 060 | 6500 | \$150.40   |
| SCHOOL SPECIALTY                | 0785 | 764364      | 060 | 6510 | \$387.62   |
| SCHOOL SPECIALTY, INC.          | 0140 | 762998      | 030 | 0171 | \$301.58   |
| SCHOOL SPECIALTY, LLC           | 0010 | 763822      | 030 | 0171 | \$300.00   |
| SCHOOL SPECIALTY, LLC           | 0200 | 763782      | 030 | 0172 | \$196.27   |
| SCHOOL SPECIALTY, LLC           | 0208 | 764450      | 060 | 6500 | \$200.00   |
| SCHOOL SPECIALTY, LLC           | 0230 | 762891      | 030 | 7091 | \$2,782.11 |
| SCHOOL SPECIALTY, LLC           | 0235 | 758274      | 030 | 0172 | \$300.00   |
| SCHOOL SPECIALTY, LLC           | 0270 | 764281      | 030 | 0113 | \$400.00   |
| SCHOOL SPECIALTY, LLC           | 0335 | 763104      | 030 | 0171 | \$1,000.00 |
| SCHOOL SPECIALTY, LLC           | 0340 | 764218      | 030 | 7090 | \$125.00   |
| SCHOOL SPECIALTY, LLC           | 0340 | 764220      | 030 | 7090 | \$125.00   |
| SCHOOL SPECIALTY, LLC           | 0340 | 764221      | 030 | 7090 | \$125.00   |
| SCHOOL SPECIALTY, LLC           | 0340 | 764222      | 030 | 7090 | \$250.00   |
| SCHOOL SPECIALTY, LLC           | 0340 | 764223      | 030 | 7090 | \$250.00   |
| SCHOOL SPECIALTY, LLC           | 0395 | 763467      | 030 | 7090 | \$946.39   |
| SCHOOL SPECIALTY, LLC           | 0417 | 763597      | 030 | 7090 | \$2,127.73 |
| SCHOOL SPECIALTY, LLC           | 0421 | 762787      | 030 | 7090 | \$1,503.33 |
| SCHOOL SPECIALTY, LLC           | 0421 | 764257      | 030 | 7090 | \$3,667.05 |
| SCHOOL SPECIALTY, LLC           | 0480 | 763223      | 060 | 6010 | \$5,308.00 |
| SCHOOL SPECIALTY, LLC           | 0480 | 763276      | 030 | 7090 | \$4,069.08 |

|  |      |         |     |      |            |
|--|------|---------|-----|------|------------|
| SCHOOL SPECIALTY, LLC                      | 0580 | 759607  | 030 | 7099 | \$2,000.00 |
| SCHOOL SPECIALTY, LLC                      | 0700 | 763632  | 060 | 3213 | \$3,078.27 |
| SCHOOL SPECIALTY, LLC                      | 0785 | 763653  | 060 | 3385 | \$86.14    |
| SCHOOL SPECIALTY, LLC                      | 1250 | 764056  | 350 | 0916 | \$2,428.09 |
| SCHOOL SPECIALTY, LLC                      | 1578 | 762997  | 350 | 0912 | \$9,885.19 |
| SCHOOL SPECIALTY, LLC                      | 1891 | 746668A | 030 | 0716 | \$551.85   |
| SCHOOL SPECIALTY, LLC                      | 1895 | 762718  | 030 | 0717 | \$2,598.24 |
| SCHOOLHOUSE EDUCATIONAL SERVICES, INC.     | 0770 | 763702  | 060 | 6500 | \$1,800.00 |
| SCHOOL'S IN, LLC                           | 0580 | 764011  | 030 | 7090 | \$2,595.03 |
| SCOUT ISLAND/FCOE                          | 0725 | 763224  | 060 | 3213 | \$6,150.00 |
| SDI INNOVATIONS, INC. DBA SCHOOL DATEBOOKS | 0135 | 763639  | 030 | 7090 | \$382.00   |
| SELMA HIGH SCHOOL                          | 0185 | 763648  | 030 | 0172 | \$765.00   |
| SHORT.CM, INC.                             | 0852 | 764101  | 030 | 0195 | \$750.00   |
| SHORT.CM, INC.                             | 0852 | 764101  | 030 | 0705 | \$750.00   |
| SIERRA DATA MGMT. & STORAGE                | 0880 | 764047  | 680 | 0851 | \$2,000.00 |
| SIERRA PACIFIC H.S.                        | 0145 | 763532  | 030 | 0172 | \$350.00   |
| SIERRA PACIFIC H.S.                        | 0145 | 763537  | 030 | 0172 | \$125.00   |
| SIERRA PACIFIC H.S.                        | 0145 | 764524  | 030 | 0172 | \$250.00   |
| SIERRA PACIFIC H.S.                        | 0335 | 763963  | 030 | 0172 | \$140.00   |
| SIERRA SEAL COATING                        | 1421 | 758940  | 350 | 0917 | \$2,000.00 |
| SIGLER WHOLESALE DISTIBUTORS               | 0919 | 762396  | 060 | 8150 | \$4,565.77 |
| SIGLER WHOLESALE DISTIBUTORS               | 0919 | 763920  | 060 | 8150 | \$1,347.62 |
| SNAP-ON INDUSTRIAL                         | 0710 | 762701  | 060 | 6388 | \$5,846.90 |
| SNOWIE SHAVED ICE OF FRESNO                | 0188 | 763569  | 030 | 7090 | \$250.00   |
| SOCCER EXPRESS                             | 0185 | 764507  | 030 | 0172 | \$2,370.77 |
| SOCCER EXPRESS                             | 0421 | 764084A | 030 | 0172 | \$633.85   |
| SOLARWINDS.NET                             | 0887 | 762757  | 030 | 0140 | \$2,382.93 |
| SOLUTION TREE, LLC                         | 0120 | 764236  | 030 | 7099 | \$2,836.00 |
| SOLUTION TREE, LLC                         | 0702 | 763178  | 060 | 9075 | \$6,201.68 |
| SONSRAY MACHINERY AG                       | 0919 | 763615  | 060 | 8150 | \$5,857.65 |
| SOUTH VALLEY WINTER ARTS ASSOCIATION       | 1400 | 763827  | 030 | 7394 | \$475.00   |
| SOUTHWEST SCHOOL SUPPLY                    | 1891 | 756548  | 030 | 0716 | \$60.26    |
| SOUTHWEST SCHOOL SUPPLY                    | 1891 | 763599  | 030 | 0716 | \$1,457.85 |
| SOUTHWEST SCHOOL SUPPLY                    | 1891 | 763882  | 030 | 0716 | \$6,067.60 |
| SOUTHWEST SCHOOL SUPPLY                    | 1891 | 763921  | 030 | 0716 | \$3,306.84 |
| SOUTHWEST SCHOOL SUPPLY                    | 1891 | 764286  | 030 | 0716 | \$800.92   |
| SOUTHWEST SCHOOL SUPPLY                    | 1891 | 764293  | 030 | 0716 | \$7,844.54 |
| SPECTRA/FRS MARKING DEVICES                | 1005 | 763899  | 350 | 0913 | \$191.78   |
| SPINITAR                                   | 0045 | 764357  | 030 | 0110 | \$411.62   |
| SPINITAR                                   | 0055 | 763562  | 030 | 7090 | \$363.35   |
| SPINITAR                                   | 0060 | 763776  | 030 | 0110 | \$363.57   |
| SPINITAR                                   | 0070 | 764366  | 030 | 7090 | \$857.11   |
| SPINITAR                                   | 0070 | 764415  | 030 | 7090 | \$645.06   |
| SPINITAR                                   | 0098 | 763772  | 030 | 7090 | \$7,608.31 |
| SPINITAR                                   | 0130 | 763831  | 030 | 0125 | \$2,865.71 |
| SPINITAR                                   | 0155 | 764411  | 030 | 0110 | \$3,434.50 |
| SPINITAR                                   | 0195 | 763478  | 030 | 7099 | \$1,533.46 |

|   |      |         |     |      |            |
|---|------|---------|-----|------|------------|
| SPINITAR                                  | 0225 | 764183  | 030 | 7090 | \$570.24   |
| SPINITAR                                  | 0421 | 764077  | 030 | 7090 | \$1,950.26 |
| SPINITAR                                  | 0485 | 762691  | 030 | 0110 | \$532.56   |
| SPINITAR                                  | 0495 | 764168  | 030 | 7090 | \$783.43   |
| SPINITAR                                  | 0510 | 763062  | 030 | 0110 | \$984.54   |
| SPINITAR                                  | 0510 | 763870  | 030 | 0110 | \$2,058.53 |
| SPINITAR                                  | 0550 | 762694  | 030 | 7091 | \$2,346.90 |
| SPINITAR                                  | 0565 | 762689  | 030 | 7090 | \$735.03   |
| SPINITAR                                  | 0790 | 763402  | 060 | 2600 | \$775.09   |
| SPORTS IMPORTS, INC.                      | 0395 | 764373  | 030 | 7090 | \$6,866.68 |
| ST. PAUL ARMENIAN CHURCH                  | 0701 | 764445  | 060 | 3213 | \$3,300.00 |
| STAGING UNLIMITED                         | 0421 | 762992  | 030 | 0125 | \$500.00   |
| STAR AUTISM SUPPORT, INC.                 | 0150 | 764362  | 030 | 7090 | \$4,107.12 |
| STAR AUTISM SUPPORT, INC.                 | 0370 | 763175  | 030 | 7090 | \$1,965.79 |
| STARBERST ENTERTAINMENT                   | 0440 | 763603  | 030 | 7090 | \$250.00   |
| STARFALL PUBLICATIONS                     | 0200 | 763825  | 060 | 6500 | \$70.00    |
| STARFALL PUBLICATIONS                     | 0310 | 762639  | 060 | 3010 | \$355.00   |
| STARFALL PUBLICATIONS                     | 0530 | 763154  | 060 | 3010 | \$355.00   |
| STATE ARCHITECT, DIVISION OF              | 1055 | 762990  | 350 | 0917 | \$4,260.00 |
| STATE ARCHITECT, DIVISION OF              | 1285 | 763788  | 350 | 0913 | \$5,477.50 |
| STATE ARCHITECT, DIVISION OF              | 1905 | 762987  | 350 | 0913 | \$500.00   |
| STATE CENTER COMMUNITY COLLEGE FOUNDATION | 0710 | 764088  | 030 | 0152 | \$400.00   |
| STEWART, ADELE                            | 0220 | 762663  | 030 | 0111 | \$198.10   |
| STRATEGIC MECHANICAL, INC.                | 0919 | 762383  | 060 | 8150 | \$7,780.00 |
| STRATEGIC MECHANICAL, INC.                | 0919 | 764241  | 060 | 8150 | \$5,225.00 |
| STUDIES WEEKLY, INC.                      | 0095 | 762688  | 030 | 7090 | \$1,388.96 |
| STUDIES WEEKLY, INC.                      | 0095 | 763708  | 030 | 7090 | \$472.60   |
| STUDIES WEEKLY, INC.                      | 0530 | 763742  | 030 | 7090 | \$829.52   |
| SUCCESSFULL INNOVATIONS, INC.             | 0796 | 762785  | 030 | 0667 | \$3,000.00 |
| SUNBELT RENTALS                           | 1250 | 749164A | 350 | 0916 | \$420.86   |
| SUNNYSIDE DANCEWEAR                       | 1400 | 762628  | 030 | 7394 | \$1,500.00 |
| SUNNYSIDE DONUTS                          | 0005 | 763954  | 030 | 7090 | \$300.00   |
| SUNNYSIDE DONUTS                          | 0265 | 763095  | 030 | 7090 | \$3,000.00 |
| SUNNYSIDE DONUTS                          | 0335 | 764480  | 030 | 7090 | \$400.00   |
| SUNNYSIDE DONUTS                          | 0421 | 762823  | 030 | 7090 | \$500.00   |
| SUNNYSIDE DONUTS                          | 0421 | 762940  | 030 | 7090 | \$650.00   |
| SUNNYSIDE DONUTS                          | 0550 | 763744  | 030 | 0110 | \$200.00   |
| SUNNYSIDE DONUTS                          | 0567 | 762858  | 030 | 7090 | \$500.00   |
| SUNNYSIDE HIGH ASB                        | 0055 | 762870  | 030 | 0172 | \$325.00   |
| SUNNYSIDE HIGH ASB                        | 0145 | 763678  | 030 | 0172 | \$500.00   |
| SUNNYSIDE TROPHY, INC.                    | 0710 | 763210  | 030 | 0152 | \$47.94    |
| SUNNYSIDE TROPHY, INC.                    | 0710 | 763414  | 060 | 6387 | \$500.00   |
| SUNSET LANDSCAPES, INC.                   | 1145 | 764102  | 350 | 0913 | \$4,151.00 |
| SUPERIOR TEXT, LLC                        | 0852 | 763471  | 030 | 0679 | \$671.34   |
| SUPERIOR TEXT, LLC                        | 0852 | 764556  | 030 | 0679 | \$458.86   |
| SURTEC SYSTEM, THE                        | 0897 | 763387  | 030 | 0716 | \$2,448.31 |
| SYSCO OF CENTRAL CALIFORNIA               | 1910 | 761914  | 130 | 5310 | \$222.93   |

|  |      |        |     |      |            |
|--|------|--------|-----|------|------------|
| SYSCO OF CENTRAL CALIFORNIA                | 1910 | 763756 | 130 | 5310 | \$1,372.00 |
| SYSCO OF CENTRAL CALIFORNIA                | 1910 | 763934 | 130 | 5310 | \$1,067.04 |
| SYSCO OF CENTRAL CALIFORNIA                | 1910 | 764176 | 130 | 5310 | \$7,500.00 |
| SYSCO OF CENTRAL CALIFORNIA                | 1910 | 764275 | 130 | 5310 | \$5,000.00 |
| SYSCO OF CENTRAL CALIFORNIA                | 1910 | 764299 | 130 | 5310 | \$3,000.00 |
| SYSCO OF CENTRAL CALIFORNIA                | 1910 | 764342 | 130 | 5310 | \$323.20   |
| TACOS MARQUITOS, INC.                      | 0090 | 764182 | 030 | 0110 | \$331.82   |
| TACOS MARQUITOS, INC.                      | 0188 | 763574 | 030 | 7090 | \$300.00   |
| TACOS MARQUITOS, INC.                      | 0470 | 764295 | 030 | 0111 | \$660.94   |
| TACOS MARQUITOS, INC.                      | 0725 | 762861 | 030 | 0173 | \$1,000.00 |
| TACOS MARQUITOS, INC.                      | 0725 | 763904 | 030 | 0172 | \$1,000.00 |
| TAKEDOWN SPORTSWEAR, INC.                  | 0335 | 764028 | 030 | 7090 | \$1,934.05 |
| TANGRAM                                    | 0790 | 763692 | 060 | 2600 | \$1,285.71 |
| TAYMARK DBA IT'S ELEMENTARY, DBA ANDERSONS | 0423 | 764145 | 030 | 0643 | \$3,440.06 |
| TAYMARK DBA IT'S ELEMENTARY, DBA ANDERSONS | 0423 | 764146 | 030 | 0643 | \$184.15   |
| TEACHER'S CURRICULUM INSTITUTE             | 0335 | 764083 | 030 | 7090 | \$825.00   |
| TEACHING STRATEGIES, LLC                   | 1748 | 762865 | 060 | 6300 | \$4,135.70 |
| TEACHING STRATEGIES, LLC                   | 1748 | 762868 | 060 | 6300 | \$4,135.70 |
| TEACHING STRATEGIES, LLC                   | 1748 | 762869 | 060 | 6300 | \$4,135.70 |
| TENAYA MIDDLE SCHOOL                       | 0060 | 763528 | 030 | 0172 | \$50.00    |
| TENNIS WAREHOUSE                           | 0055 | 763334 | 030 | 0172 | \$489.97   |
| TEOCALLI CULTURAL ACADEMY                  | 0725 | 763892 | 030 | 0173 | \$2,500.00 |
| TEXTBOOK WAREHOUSE, LLC                    | 0395 | 763763 | 030 | 7090 | \$3,922.27 |
| TEXTBOOK WAREHOUSE, LLC                    | 0395 | 763764 | 030 | 7090 | \$1,677.06 |
| TEXTBOOK WAREHOUSE, LLC                    | 0810 | 763994 | 030 | 0649 | \$5,043.96 |
| TEXTBOOK WAREHOUSE, LLC                    | 0810 | 764509 | 030 | 0640 | \$750.54   |
| TEXTBOOK WAREHOUSE, LLC                    | 1748 | 762910 | 060 | 6300 | \$1,509.53 |
| TFH (USA) LTD.                             | 0919 | 763468 | 060 | 8150 | \$771.96   |
| THE BASIX                                  | 0055 | 764118 | 030 | 7090 | \$4,230.54 |
| THE LAB GEAR                               | 0421 | 763195 | 030 | 0172 | \$1,327.29 |
| THE MOWERS EDGE                            | 1920 | 763473 | 030 | 0188 | \$6,760.82 |
| THE MOWERS EDGE                            | 1920 | 763479 | 030 | 0188 | \$7,280.90 |
| THE PAINTED TABLE                          | 0701 | 764368 | 030 | 0606 | \$8,000.00 |
| THE PATON GROUP                            | 0710 | 763651 | 060 | 6387 | \$3,600.00 |
| THE PIZZA PIT                              | 0435 | 763263 | 080 | 8210 | \$1,500.00 |
| THE PIZZA PIT                              | 0470 | 763951 | 080 | 8210 | \$500.00   |
| THE WATER CONNECTION, INC.                 | 0919 | 764287 | 060 | 8150 | \$1,395.00 |
| THE WRITE TOOLS, LLC                       | 0070 | 764530 | 030 | 7090 | \$6,550.00 |
| THEODORE RUDY KERBER, DBA ALLOUT GRAPHICS  | 0250 | 762917 | 030 | 7090 | \$1,796.77 |
| THEODORE RUDY KERBER, DBA ALLOUT GRAPHICS  | 0335 | 762967 | 030 | 7090 | \$5,000.00 |
| THERAPY SHOPPE, INC.                       | 0150 | 762901 | 060 | 6500 | \$246.07   |
| TIDMORE FLAGS                              | 1891 | 763635 | 030 | 0716 | \$1,381.46 |
| TIM R TRULL ELECTRIC, INC.                 | 1450 | 764105 | 350 | 0917 | \$1,450.00 |
| TIM R TRULL ELECTRIC, INC.                 | 1961 | 764542 | 350 | 0917 | \$6,480.00 |
| TIME FOR KIDS                              | 0295 | 764460 | 030 | 7099 | \$2,772.00 |
| TOP YOUTH SPEAKERS                         | 0030 | 763206 | 060 | 3010 | \$2,450.00 |
| TOP YOUTH SPEAKERS                         | 0445 | 763207 | 060 | 3010 | \$2,450.00 |

|                        |      |              |     |      |            |
|------------------------|------|--------------|-----|------|------------|
| TPT HOLDCO, LLC        | 0020 | 763909       | 060 | 3010 | \$570.99   |
| TRANE COMPANY          | 0919 | 761864       | 060 | 8150 | \$1,118.53 |
| TRANE COMPANY          | 0919 | 764418       | 060 | 8150 | \$3,628.12 |
| TROPICALE FOODS, INC.  | 0045 | 761422       | 030 | 7090 | \$2,500.00 |
| TROPICALE FOODS, INC.  | 0070 | 762935       | 030 | 7090 | \$2,500.00 |
| TRU-TRAILERS, INC.     | 0055 | 762915       | 030 | 0125 | \$1,627.97 |
| TUCS EQUIPMENT, INC.   | 1910 | 762973       | 130 | 5310 | \$5,100.00 |
| TYLER MITCHELL STRUCK  | 0395 | 762763       | 030 | 7090 | \$3,335.55 |
| U S ACADEMIC DECATHLON | 0230 | 763580       | 030 | 7090 | \$700.00   |
| U S ACADEMIC DECATHLON | 0725 | 762658       | 030 | 0173 | \$2,205.00 |
| UC DAVIS               | 0701 | 764035       | 060 | 5828 | \$350.00   |
| UC MERCED              | 0701 | 763173       | 060 | 5828 | \$200.00   |
| UC MERCED              | 0706 | 764440       | 060 | 7412 | \$2,693.75 |
| ULINE                  | 0090 | 764605       | 030 | 0172 | \$1,353.70 |
| ULINE                  | 0105 | 764304       | 030 | 7090 | \$259.68   |
| ULINE                  | 0200 | 764597       | 030 | 0172 | \$264.19   |
| ULINE                  | 0208 | 763321       | 030 | 7090 | \$2,547.20 |
| ULINE                  | 0455 | 764598       | 030 | 7090 | \$302.16   |
| ULINE                  | 0710 | 763917       | 060 | 6387 | \$4,208.12 |
| ULINE                  | 1400 | 763039       | 030 | 7394 | \$316.69   |
| ULINE                  | 1910 | 763605       | 130 | 5310 | \$1,804.21 |
| ULINE                  | 1910 | 764123       | 130 | 5310 | \$1,730.00 |
| UNIGLOBE TRAVEL        | 0012 | U01340048008 | 030 | 0134 | \$450.00   |
| UNIGLOBE TRAVEL        | 0030 | U70910075081 | 030 | 7091 | \$2,743.24 |
| UNIGLOBE TRAVEL        | 0090 | U70990048170 | 030 | 7099 | \$4,529.70 |
| UNIGLOBE TRAVEL        | 0170 | U70990048205 | 030 | 7099 | \$3,531.08 |
| UNIGLOBE TRAVEL        | 0185 | U70900048809 | 030 | 7090 | \$3,153.06 |
| UNIGLOBE TRAVEL        | 0227 | U56340048002 | 060 | 5634 | \$8,607.27 |
| UNIGLOBE TRAVEL        | 0700 | U06060048049 | 030 | 0606 | \$8,818.57 |
| UNIGLOBE TRAVEL        | 0700 | U30100075247 | 060 | 3010 | \$1,069.23 |
| UNIGLOBE TRAVEL        | 0701 | U32130048145 | 060 | 3213 | \$896.18   |
| UNIGLOBE TRAVEL        | 0701 | U58230048005 | 060 | 5823 | \$500.00   |
| UNIGLOBE TRAVEL        | 0701 | U58270048007 | 060 | 5827 | \$1,847.50 |
| UNIGLOBE TRAVEL        | 0706 | U01570048023 | 030 | 0157 | \$5,709.28 |
| UNIGLOBE TRAVEL        | 0706 | U74120048003 | 060 | 7412 | \$4,227.20 |
| UNIGLOBE TRAVEL        | 0710 | U01520048102 | 030 | 0152 | \$2,940.35 |
| UNIGLOBE TRAVEL        | 0710 | U01520048107 | 030 | 0152 | \$4,846.99 |
| UNIGLOBE TRAVEL        | 0710 | U01520048127 | 030 | 0152 | \$2,281.81 |
| UNIGLOBE TRAVEL        | 0727 | U01680048069 | 030 | 0168 | \$8,005.10 |
| UNIGLOBE TRAVEL        | 0755 | U01760048004 | 030 | 0176 | \$1,298.75 |
| UNIGLOBE TRAVEL        | 0795 | U30100075217 | 060 | 3010 | \$4,537.14 |
| UNIGLOBE TRAVEL        | 0795 | U31820048045 | 060 | 3182 | \$645.82   |
| UNIGLOBE TRAVEL        | 0796 | U06670048022 | 030 | 0667 | \$7,696.76 |
| UNIGLOBE TRAVEL        | 0796 | U06670048026 | 030 | 0667 | \$920.54   |
| UNIGLOBE TRAVEL        | 0810 | U30100075305 | 060 | 3010 | \$738.81   |
| UNIGLOBE TRAVEL        | 0811 | U01300043023 | 030 | 0130 | \$4,483.85 |
| UNIGLOBE TRAVEL        | 0850 | U63310048006 | 030 | 0680 | \$948.32   |

|                                   |      |              |     |      |            |
|-----------------------------------|------|--------------|-----|------|------------|
| UNIGLOBE TRAVEL                   | 0850 | U63310048007 | 060 | 6331 | \$1,975.00 |
| UNIGLOBE TRAVEL                   | 0852 | U06790048017 | 030 | 0679 | \$902.70   |
| UNIGLOBE TRAVEL                   | 0852 | U30100075282 | 060 | 3010 | \$1,789.91 |
| UNIGLOBE TRAVEL                   | 0855 | U06700048010 | 030 | 0670 | \$992.70   |
| UNIGLOBE TRAVEL                   | 0855 | U06700048011 | 030 | 0670 | \$820.13   |
| UNIGLOBE TRAVEL                   | 0925 | U72300048047 | 030 | 7230 | \$1,088.59 |
| UNIGLOBE TRAVEL                   | 1795 | U30100075254 | 060 | 3010 | \$2,494.10 |
| UNITED REFRIGERATION, INC.        | 0919 | 761863       | 060 | 8150 | \$1,356.41 |
| UNITED REFRIGERATION, INC.        | 0919 | 762395       | 060 | 8150 | \$2,708.75 |
| UNITED REFRIGERATION, INC.        | 0919 | 763698       | 060 | 8150 | \$1,742.49 |
| UNITED REFRIGERATION, INC.        | 0919 | 764435       | 060 | 8150 | \$4,485.69 |
| UNITED SITE SERVICE, INC.         | 1920 | 763741       | 680 | 0851 | \$8,500.00 |
| US AIR CONDITIONING               | 0919 | 762398       | 060 | 8150 | \$1,510.45 |
| VALENTINE COACHING AND CONSULTING | 0930 | 763652       | 030 | 0720 | \$5,100.00 |
| VALLARTA FOOD ENTERPRISES         | 0005 | 763988       | 030 | 7090 | \$300.00   |
| VALLARTA FOOD ENTERPRISES         | 0015 | 764388       | 030 | 7091 | \$300.00   |
| VALLARTA FOOD ENTERPRISES         | 0035 | 763543       | 030 | 7090 | \$50.00    |
| VALLARTA FOOD ENTERPRISES         | 0035 | 764151       | 030 | 7091 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0055 | 763547       | 030 | 0172 | \$250.00   |
| VALLARTA FOOD ENTERPRISES         | 0075 | 763411       | 030 | 7090 | \$400.00   |
| VALLARTA FOOD ENTERPRISES         | 0075 | 764600       | 030 | 7090 | \$400.00   |
| VALLARTA FOOD ENTERPRISES         | 0125 | 763088       | 030 | 0124 | \$50.00    |
| VALLARTA FOOD ENTERPRISES         | 0125 | 763551       | 030 | 0124 | \$300.00   |
| VALLARTA FOOD ENTERPRISES         | 0130 | 763554       | 030 | 7091 | \$1,000.00 |
| VALLARTA FOOD ENTERPRISES         | 0130 | 763757       | 030 | 0171 | \$800.00   |
| VALLARTA FOOD ENTERPRISES         | 0130 | 764160       | 030 | 7091 | \$150.00   |
| VALLARTA FOOD ENTERPRISES         | 0145 | 763555       | 030 | 7090 | \$500.00   |
| VALLARTA FOOD ENTERPRISES         | 0145 | 764396       | 030 | 7090 | \$500.00   |
| VALLARTA FOOD ENTERPRISES         | 0155 | 763533       | 030 | 7090 | \$750.00   |
| VALLARTA FOOD ENTERPRISES         | 0175 | 764149       | 030 | 7091 | \$250.00   |
| VALLARTA FOOD ENTERPRISES         | 0185 | 763545       | 030 | 0171 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0188 | 762926       | 030 | 7090 | \$350.00   |
| VALLARTA FOOD ENTERPRISES         | 0190 | 764140       | 030 | 7140 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0208 | 764152       | 030 | 7091 | \$400.00   |
| VALLARTA FOOD ENTERPRISES         | 0208 | 764244       | 030 | 7090 | \$300.00   |
| VALLARTA FOOD ENTERPRISES         | 0225 | 763733       | 030 | 7090 | \$500.00   |
| VALLARTA FOOD ENTERPRISES         | 0230 | 763812       | 030 | 0124 | \$500.00   |
| VALLARTA FOOD ENTERPRISES         | 0230 | 763998       | 030 | 0124 | \$500.00   |
| VALLARTA FOOD ENTERPRISES         | 0235 | 758714       | 030 | 0172 | \$500.00   |
| VALLARTA FOOD ENTERPRISES         | 0235 | 763761       | 030 | 0172 | \$300.00   |
| VALLARTA FOOD ENTERPRISES         | 0240 | 763563       | 030 | 7091 | \$750.00   |
| VALLARTA FOOD ENTERPRISES         | 0260 | 763564       | 030 | 7091 | \$200.00   |
| VALLARTA FOOD ENTERPRISES         | 0265 | 763085       | 030 | 7090 | \$1,500.00 |
| VALLARTA FOOD ENTERPRISES         | 0270 | 764264       | 030 | 0113 | \$200.00   |
| VALLARTA FOOD ENTERPRISES         | 0270 | 764265       | 030 | 0113 | \$200.00   |
| VALLARTA FOOD ENTERPRISES         | 0270 | 764267       | 030 | 0113 | \$300.00   |
| VALLARTA FOOD ENTERPRISES         | 0285 | 764394       | 030 | 7090 | \$100.00   |

|                           |      |        |     |      |          |
|---------------------------|------|--------|-----|------|----------|
| VALLARTA FOOD ENTERPRISES | 0305 | 762846 | 030 | 7090 | \$200.00 |
| VALLARTA FOOD ENTERPRISES | 0305 | 763557 | 030 | 7090 | \$400.00 |
| VALLARTA FOOD ENTERPRISES | 0305 | 764389 | 030 | 7090 | \$300.00 |
| VALLARTA FOOD ENTERPRISES | 0315 | 762825 | 030 | 7091 | \$500.00 |
| VALLARTA FOOD ENTERPRISES | 0335 | 763530 | 030 | 7090 | \$100.00 |
| VALLARTA FOOD ENTERPRISES | 0335 | 763962 | 030 | 7090 | \$500.00 |
| VALLARTA FOOD ENTERPRISES | 0335 | 764490 | 060 | 6385 | \$500.00 |
| VALLARTA FOOD ENTERPRISES | 0340 | 762668 | 030 | 7090 | \$150.00 |
| VALLARTA FOOD ENTERPRISES | 0340 | 762670 | 030 | 7090 | \$150.00 |
| VALLARTA FOOD ENTERPRISES | 0355 | 764277 | 030 | 0171 | \$150.00 |
| VALLARTA FOOD ENTERPRISES | 0355 | 764278 | 030 | 0172 | \$250.00 |
| VALLARTA FOOD ENTERPRISES | 0370 | 764196 | 030 | 7090 | \$600.00 |
| VALLARTA FOOD ENTERPRISES | 0395 | 763560 | 030 | 7140 | \$550.00 |
| VALLARTA FOOD ENTERPRISES | 0395 | 763754 | 030 | 7090 | \$250.00 |
| VALLARTA FOOD ENTERPRISES | 0415 | 762826 | 030 | 7090 | \$800.00 |
| VALLARTA FOOD ENTERPRISES | 0417 | 764147 | 030 | 7090 | \$75.00  |
| VALLARTA FOOD ENTERPRISES | 0421 | 763087 | 030 | 7090 | \$250.00 |
| VALLARTA FOOD ENTERPRISES | 0421 | 763556 | 030 | 0172 | \$400.00 |
| VALLARTA FOOD ENTERPRISES | 0423 | 763081 | 030 | 7090 | \$200.00 |
| VALLARTA FOOD ENTERPRISES | 0423 | 763082 | 030 | 7090 | \$200.00 |
| VALLARTA FOOD ENTERPRISES | 0423 | 763083 | 030 | 0114 | \$200.00 |
| VALLARTA FOOD ENTERPRISES | 0430 | 763903 | 030 | 7090 | \$300.00 |
| VALLARTA FOOD ENTERPRISES | 0430 | 764409 | 030 | 7090 | \$300.00 |
| VALLARTA FOOD ENTERPRISES | 0440 | 762850 | 030 | 0115 | \$300.00 |
| VALLARTA FOOD ENTERPRISES | 0440 | 764154 | 030 | 0115 | \$700.00 |
| VALLARTA FOOD ENTERPRISES | 0445 | 762824 | 030 | 7090 | \$500.00 |
| VALLARTA FOOD ENTERPRISES | 0450 | 764159 | 030 | 7090 | \$100.00 |
| VALLARTA FOOD ENTERPRISES | 0455 | 763534 | 030 | 7090 | \$500.00 |
| VALLARTA FOOD ENTERPRISES | 0470 | 763552 | 030 | 0110 | \$150.00 |
| VALLARTA FOOD ENTERPRISES | 0475 | 763987 | 030 | 7090 | \$250.00 |
| VALLARTA FOOD ENTERPRISES | 0495 | 762852 | 030 | 7090 | \$50.00  |
| VALLARTA FOOD ENTERPRISES | 0495 | 762853 | 030 | 7090 | \$50.00  |
| VALLARTA FOOD ENTERPRISES | 0495 | 762854 | 030 | 7090 | \$50.00  |
| VALLARTA FOOD ENTERPRISES | 0500 | 764158 | 030 | 7091 | \$200.00 |
| VALLARTA FOOD ENTERPRISES | 0505 | 763548 | 030 | 0171 | \$600.00 |
| VALLARTA FOOD ENTERPRISES | 0505 | 764387 | 030 | 7090 | \$600.00 |
| VALLARTA FOOD ENTERPRISES | 0510 | 763540 | 030 | 7090 | \$500.00 |
| VALLARTA FOOD ENTERPRISES | 0567 | 762847 | 030 | 7090 | \$200.00 |
| VALLARTA FOOD ENTERPRISES | 0617 | 763985 | 030 | 0500 | \$300.00 |
| VALLARTA FOOD ENTERPRISES | 0700 | 760483 | 030 | 0606 | \$200.00 |
| VALLARTA FOOD ENTERPRISES | 0700 | 763995 | 030 | 0144 | \$100.00 |
| VALLARTA FOOD ENTERPRISES | 0701 | 762843 | 030 | 0193 | \$500.00 |
| VALLARTA FOOD ENTERPRISES | 0701 | 762848 | 030 | 0193 | \$500.00 |
| VALLARTA FOOD ENTERPRISES | 0701 | 762849 | 030 | 0193 | \$500.00 |
| VALLARTA FOOD ENTERPRISES | 0710 | 763809 | 030 | 0152 | \$300.00 |
| VALLARTA FOOD ENTERPRISES | 0727 | 764261 | 030 | 0168 | \$600.00 |
| VALLARTA FOOD ENTERPRISES | 0765 | 763558 | 060 | 9021 | \$300.00 |

|                                   |      |        |     |      |            |
|-----------------------------------|------|--------|-----|------|------------|
| VALLARTA FOOD ENTERPRISES         | 0785 | 764258 | 060 | 6547 | \$200.00   |
| VALLARTA FOOD ENTERPRISES         | 0790 | 763565 | 060 | 2600 | \$250.00   |
| VALLARTA FOOD ENTERPRISES         | 0810 | 763546 | 030 | 0640 | \$150.00   |
| VALLARTA FOOD ENTERPRISES         | 0810 | 763978 | 030 | 0642 | \$500.00   |
| VALLARTA FOOD ENTERPRISES         | 0810 | 764398 | 030 | 0649 | \$600.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763413 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763415 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763418 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763419 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763505 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763506 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763507 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763508 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763509 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763511 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763512 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763513 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763514 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0852 | 763515 | 030 | 0315 | \$100.00   |
| VALLARTA FOOD ENTERPRISES         | 0895 | 763040 | 030 | 0716 | \$150.00   |
| VALLARTA FOOD ENTERPRISES         | 1185 | 762652 | 030 | 0500 | \$1,300.00 |
| VALLARTA FOOD ENTERPRISES         | 1235 | 763736 | 030 | 0500 | \$200.00   |
| VALLEY AQUATIC SUPPLY, LLC        | 0335 | 762480 | 030 | 0172 | \$13.94    |
| VALLEY DECORATING COMPANY         | 0421 | 764575 | 030 | 0172 | \$400.00   |
| VANG, SHERTAO                     | 0791 | 764253 | 060 | 2600 | \$12.60    |
| VARSITY SPIRIT FASHION & SUPPLIES | 0145 | 762726 | 030 | 7090 | \$411.13   |
| VERNIER SOFTWARE                  | 0335 | 764560 | 030 | 0125 | \$642.61   |
| VERNIER SOFTWARE                  | 0395 | 763310 | 030 | 0125 | \$624.94   |
| VIKING ENTERPRISES                | 1295 | 763115 | 350 | 0917 | \$2,499.00 |
| VIKING ENTERPRISES                | 1510 | 763125 | 350 | 0917 | \$2,499.00 |
| VINCENT COMMUNICATIONS, INC.      | 0010 | 763779 | 030 | 0115 | \$389.95   |
| VINCENT COMMUNICATIONS, INC.      | 0150 | 764207 | 030 | 7099 | \$272.97   |
| VINCENT COMMUNICATIONS, INC.      | 0208 | 762781 | 030 | 7090 | \$194.98   |
| VINCENT COMMUNICATIONS, INC.      | 0230 | 763119 | 030 | 7099 | \$389.95   |
| VINCENT COMMUNICATIONS, INC.      | 0325 | 764227 | 030 | 7090 | \$194.98   |
| VINCENT COMMUNICATIONS, INC.      | 0330 | 763008 | 030 | 0110 | \$233.97   |
| VINCENT COMMUNICATIONS, INC.      | 0485 | 763871 | 030 | 7099 | \$389.95   |
| VINCENT COMMUNICATIONS, INC.      | 1910 | 762666 | 130 | 5310 | \$1,000.00 |
| VIRTRU CORPORATION                | 0880 | 763121 | 670 | 0841 | \$831.60   |
| W.O.W. PRODUCTIONS                | 0145 | 763379 | 030 | 0125 | \$2,500.00 |
| WALSWORTH PUBLISHING COMPANY INC. | 0208 | 763802 | 080 | 8210 | \$630.00   |
| WARDS NATURAL SCIENCE, INC.       | 0055 | 763535 | 030 | 0125 | \$516.53   |
| WARDS NATURAL SCIENCE, INC.       | 0055 | 763536 | 030 | 0125 | \$2,163.74 |
| WARDS NATURAL SCIENCE, INC.       | 0335 | 764557 | 030 | 0125 | \$1,582.17 |
| WARDS NATURAL SCIENCE, INC.       | 0421 | 763448 | 030 | 7090 | \$2,361.90 |
| WASHINGTON UNION HIGH SCHOOL      | 0145 | 763676 | 030 | 0172 | \$425.00   |
| WASHINGTON UNION HIGH SCHOOL      | 0421 | 764531 | 030 | 0172 | \$425.00   |

|                                       |      |        |     |      |            |
|---------------------------------------|------|--------|-----|------|------------|
| WEBSYSTEMS, INC.                      | 0755 | 762748 | 030 | 0176 | \$1,200.00 |
| WENDT INDUSTRIES, INC.                | 1145 | 763602 | 350 | 0913 | \$1,931.58 |
| WENGER CORPORATION                    | 1145 | 759405 | 350 | 0917 | \$79.75    |
| WEPRINTIT                             | 0145 | 742383 | 030 | 0125 | \$11.00    |
| WEST MUSIC                            | 0727 | 763116 | 030 | 0168 | \$2,680.86 |
| WESTAIR GASES AND EQUIPMENT, INC.     | 0919 | 763614 | 060 | 8150 | \$5,027.24 |
| WEVIDEO, INC.                         | 0208 | 763226 | 030 | 0171 | \$423.66   |
| WHEELER'S WORKOUT WAREHOUSE           | 0240 | 763482 | 030 | 0128 | \$275.00   |
| WHEELLOCK, JULIE                      | 0787 | 763123 | 030 | 0146 | \$152.08   |
| WHITE PINE LUMBER                     | 1400 | 763392 | 030 | 7394 | \$1,500.00 |
| WHITIES PET SHOP                      | 0710 | 762626 | 060 | 6387 | \$5,000.00 |
| WHITIES PET SHOP                      | 0710 | 763097 | 060 | 6387 | \$3,200.00 |
| WILD WATER ADVENTURES                 | 0070 | 764494 | 080 | 8210 | \$720.13   |
| WILD WATER ADVENTURES                 | 0285 | 764132 | 080 | 8210 | \$1,230.55 |
| WILD WATER ADVENTURES                 | 0330 | 763869 | 080 | 8210 | \$1,078.71 |
| WILD WATER ADVENTURES                 | 0430 | 764096 | 080 | 8210 | \$3,640.00 |
| WILD WATER ADVENTURES                 | 0567 | 764133 | 080 | 8210 | \$950.00   |
| WOOLY LEARNING, INC., DBA SENOR WOOLY | 0417 | 763636 | 030 | 7091 | \$150.00   |
| WORKCOMP CENTRAL.COM, INC.            | 0880 | 764069 | 690 | 0861 | \$660.48   |
| WORLD FOOTBAG, INC.                   | 0421 | 763778 | 030 | 0125 | \$558.89   |
| YELLOW DOG SIGNS & GRAPHICS           | 0145 | 762723 | 030 | 0125 | \$455.07   |
| YELLOW DOG SIGNS & GRAPHICS           | 0235 | 758172 | 030 | 0172 | \$3,000.00 |
| YELLOW DOG SIGNS & GRAPHICS           | 0235 | 764041 | 030 | 7140 | \$115.00   |
| YOUNG PRODUCERS GROUP, INC.           | 0055 | 764491 | 030 | 7099 | \$2,500.00 |
| ZAHOUREK SYSTEMS, INC.                | 0335 | 764525 | 060 | 722C | \$8,452.46 |

# DEPARTMENT INDEX (Alpha)

| FUND       | UNIT        | DEPARTMENT  | ACTIVITY    | FUNCTION    | OBJECT      |
|------------|-------------|-------------|-------------|-------------|-------------|
| XXX<br>(3) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) |

| DEPT | DEPARTMENT NAME                                | DEPT | DEPARTMENT NAME                    |
|------|--|------|------------------------------------|
| 0976 | 2002A Refunding Measure A & K                  | 1045 | Birney Elementary                  |
| 0977 | 2004B Refunding Measure A & K                  | 0855 | Board Of Education                 |
| 0679 | 231 Grant-Adult Education                      | 1855 | Board Of Education                 |
| 0504 | 504 Coordinator                                | 0708 | Bookstore-Adult Education          |
| 0681 | ABE-Adult Education                            | 0055 | Bullard High School                |
| 0002 | Academy for Civil & Entrepreneurial Leadership | 1055 | Bullard High School                |
| 0005 | Addams Elementary                              | 0060 | Bullard Talent K-8                 |
| 1005 | Addams Elementary                              | 1060 | Bullard Talent K-8                 |
| 0553 | Addicott                                       | 0070 | Burroughs Elementary               |
| 1553 | Addicott                                       | 1070 | Burroughs Elementary               |
| 1950 | Addicott-Maintenance & Operations              | 0875 | Business Services Administration   |
| 0705 | Administration-Adult Education                 | 0075 | Calwa Elementary                   |
| 1705 | Administration-Adult Education                 | 1075 | Calwa Elementary                   |
| 0237 | Adult Transition Program on Fairmont           | 0230 | Cambridge                          |
| 1237 | Adult Transition Program on Fairmont           | 1230 | Cambridge                          |
| 0755 | African American Academic Acceleration (A4)    | 0726 | Campus Culture                     |
| 0010 | Ahwahnee Middle School                         | 0710 | Career / Vocational Education      |
| 1010 | Ahwahnee Middle School                         | 1710 | Career / Vocational Education      |
| 0619 | Alternative Education                          | 1709 | Caregiver Training-Adult Education |
| 1577 | Alternative Education Facility                 | 0851 | CART                               |
| 0015 | Anthony Elementary                             | 1851 | CART                               |
| 1015 | Anthony Elementary                             | 0503 | Carter C. Woodson Public Charter   |
| 0020 | Ayer Elementary                                | 0080 | Carver K-8                         |
| 1020 | Ayer Elementary                                | 1080 | Carver K-8                         |
| 0025 | Aynesworth Elementary                          | 0799 | Categorical Indirect               |
| 1025 | Aynesworth Elementary                          | 0089 | Ceasar Chavez                      |
| 0030 | Baird Middle                                   | 1089 | Ceasar Chavez                      |
| 1030 | Baird Middle                                   | 0090 | Centennial Elementary              |
| 0535 | Bakman Elementary                              | 1090 | Centennial Elementary              |
| 1535 | Bakman Elementary                              | 1914 | Central Processing Facility        |
| 0035 | Balderas Elementary                            | 0012 | Charter School                     |
| 1035 | Balderas Elementary                            | 1012 | Charter School                     |
| 0880 | Benefits & Risk Management                     | 0715 | Children's Centers                 |
| 0040 | Bethune Elementary                             | 0703 | Classified Development             |
| 1040 | Bethune Elementary                             | 0706 | College & Career Readiness         |
| 0045 | Birney Elementary                              | 0095 | Columbia Elementary                |
|      |  | 1095 | Columbia Elementary                |

## DEPARTMENT INDEX (Alpha)

| FUND       | UNIT        | DEPARTMENT  | ACTIVITY    | FUNCTION    | OBJECT      |
|------------|-------------|-------------|-------------|-------------|-------------|
| XXX<br>(3) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) |

| DEPT | DEPARTMENT NAME                         | DEPT | DEPARTMENT NAME                           |
|------|---|------|---|
| 0098 | Comm-Phoenix Elementary                 | 1140 | Eaton Elementary                          |
| 1098 | Comm-Phoenix Elementary                 | 0145 | Edison High School                        |
| 1796 | Community and Family Engagement Network | 1145 | Edison High School                        |
| 0711 | Community Education-Adult Education     | 1143 | Education Center Canteen                  |
| 0860 | Community Information                   | 1961 | Education Center-Maintenance & Operations |
| 1860 | Community Information                   | 0865 | Educational Assessment                    |
| 0100 | Computech                               | 1865 | Educational Assessment                    |
| 1100 | Computech                               | 0618 | Elementary Division Area EG               |
| 0105 | Cooper Middle School                    | 0616 | Elementary Division Area HL               |
| 1105 | Cooper Middle School                    | 0785 | Elementary-Special Education              |
| 0426 | Creative Alternatives                   | 1785 | Elementary-Special Education              |
| 0700 | Curriculum/Instruction                  | 0781 | Elementary-Speech Language Pathology      |
| 1700 | Curriculum/Instruction                  | 1781 | Elementary-Speech Language Pathology      |
| 0110 | Dailey Elementary                       | 0921 | Energy Management                         |
| 1110 | Dailey Elementary                       | 1921 | Energy Management                         |
| 0120 | Del Mar Elementary                      | 0758 | English Learner Services                  |
| 1120 | Del Mar Elementary                      | 1758 | English Learner Services                  |
| 0123 | Design Science High School              | 0924 | Environmental Services                    |
| 1123 | Design Science High School              | 1924 | Environmental Services                    |
| 0125 | Dewolf High School                      | 0852 | Equity & Access                           |
| 1125 | Dewolf High School                      | 0150 | Ericson Elementary                        |
| 0077 | Dewolf West                             | 1150 | Ericson Elementary                        |
| 0663 | District & School Accountability        | 0675 | ESL-Adult Education                       |
| 1798 | District Initiatives                    | 1675 | ESL-Adult Education                       |
| 0798 | District Initiatives                    | 0155 | Ewing Elementary                          |
| 0130 | Duncan Polytechnical                    | 1155 | Ewing Elementary                          |
| 1130 | Duncan Polytechnical                    | 0790 | Extended Learning                         |
| 0722 | E Street Services                       | 1790 | Extended Learning                         |
| 1722 | E Street Services                       | 0725 | Extracurricular & Co-curricular           |
| 0767 | Early Learning Center                   | 0905 | Facilities Management & Planning          |
| 1767 | Early Learning Center                   | 1905 | Facilities Management & Planning          |
| 0765 | Early Learning Department               | 0160 | Figarden Elementary                       |
| 1765 | Early Learning Department               | 1160 | Figarden Elementary                       |
| 0135 | Easterby Elementary                     | 0890 | Fiscal Services                           |
| 1135 | Easterby Elementary                     | 1890 | Fiscal Services                           |
| 0140 | Eaton Elementary                        | 0910 | Food Services                             |

## DEPARTMENT INDEX (Alpha)

| FUND       | UNIT        | DEPARTMENT  | ACTIVITY    | FUNCTION    | OBJECT      |
|------------|-------------|-------------|-------------|-------------|-------------|
| XXX<br>(3) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) |

| DEPT | DEPARTMENT NAME                   | DEPT | DEPARTMENT NAME                          |
|------|-----------------------------------|------|--|
| 1910 | Food Services                     | 1220 | Holland Elementary                       |
| 0165 | Forkner Elementary                | 0225 | Homan Elementary                         |
| 1165 | Forkner Elementary                | 1225 | Homan Elementary                         |
| 0170 | Fort Miller Middle                | 0227 | Homeless                                 |
| 1170 | Fort Miller Middle                | 0235 | Hoover High School                       |
| 0175 | Fremont Elementary                | 1235 | Hoover High School                       |
| 1175 | Fremont Elementary                | 0713 | HSS-Gain Excess Cost-Adult Education     |
| 0176 | Fresno Adventist                  | 0930 | Human Resources                          |
| 0181 | Fresno City College               | 1930 | Human Resources                          |
| 1181 | Fresno City College               | 0748 | IMS                                      |
| 0185 | Fresno High School                | 1748 | IMS                                      |
| 1185 | Fresno High School                | 0601 | Instructional Division - Academic Office |
| 0188 | Fulton                            | 1601 | Instructional Division - Academic Office |
| 1188 | Fulton                            | 0655 | Instructional Leadership                 |
| 0575 | Gaston B Rutherford Middle School | 1744 | Instructional Media                      |
| 1575 | Gaston B Rutherford Middle School | 0744 | Instructional Media                      |
| 0190 | GATE Office                       | 0250 | Jackson Elementary                       |
| 0674 | GED Testing-Adult Education       | 1250 | Jackson Elementary                       |
| 0682 | GED-Adult Education               | 0326 | JE Young Annex                           |
| 0200 | Gibson Elementary                 | 1326 | JE Young Annex                           |
| 1200 | Gibson Elementary                 | 0240 | JE Young Independent Study               |
| 0205 | Ginsburg                          | 1240 | JE Young Independent Study               |
| 1205 | Ginsburg                          | 0255 | Jefferson Elementary                     |
| 0893 | Grants Resources/Development      | 1255 | Jefferson Elementary                     |
| 0915 | Graphics Center                   | 0257 | Kepler Charter                           |
| 0510 | Greenberg Elementary              | 0260 | King Elementary                          |
| 1510 | Greenberg Elementary              | 1260 | King Elementary                          |
| 0208 | Hamilton                          | 0265 | Kings Canyon Middle School               |
| 1208 | Hamilton                          | 1265 | Kings Canyon Middle School               |
| 0730 | Health Services                   | 0270 | Kirk Elementary                          |
| 0210 | Heaton Elementary                 | 1270 | Kirk Elementary                          |
| 1210 | Heaton Elementary                 | 0285 | Kratt Elementary                         |
| 0215 | Hidalgo Elementary                | 1285 | Kratt Elementary                         |
| 1215 | Hidalgo Elementary                | 0935 | Labor Relations                          |
| 0660 | High School Administration        | 1935 | Labor Relations                          |
| 1655 | High School Division              | 0290 | Lane Elementary                          |
| 0220 | Holland Elementary                | 1290 | Lane Elementary                          |

## DEPARTMENT INDEX (Alpha)

| FUND       | UNIT        | DEPARTMENT  | ACTIVITY    | FUNCTION    | OBJECT      |
|------------|-------------|-------------|-------------|-------------|-------------|
| XXX<br>(3) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) |

| DEPT | DEPARTMENT NAME                  | DEPT | DEPARTMENT NAME                                 |
|------|----------------------------------|------|---|
| 0295 | Lawless Elementary               | 1900 | Operational Services                            |
| 1295 | Lawless Elementary               | 0361 | Our Lady Of Victory                             |
| 0702 | Leadership Development           | 0780 | PACE Program                                    |
| 0305 | Leavenworth Elementary           | 1912 | Packaging Center                                |
| 1305 | Leavenworth Elementary           | 0676 | Parent Education-Adult Education                |
| 1870 | Legal Services                   | 0796 | Parent University                               |
| 0310 | Lincoln Elementary               | 0889 | Payroll Department                              |
| 1310 | Lincoln Elementary               | 0127 | Phillip J Patino School of<br>Entrepreneuership |
| 0788 | Low Incidence-Special Education  | 1127 | Phillip J Patino School of<br>Entrepreneuership |
| 0315 | Lowell Elementary                | 0102 | Phoenix Secondary                               |
| 1315 | Lowell Elementary                | 1102 | Phoenix Secondary                               |
| 0896 | Mail Room                        | 0919 | Plant Maintenance                               |
| 0320 | Malloch Elementary               | 1919 | Plant Maintenance                               |
| 1320 | Malloch Elementary               | 0920 | Plant Maintenance & Operations                  |
| 0787 | Management-Special Education     | 1920 | Plant Maintenance & Operations                  |
| 1787 | Management-Special Education     | 0365 | Powers Elementary                               |
| 0195 | Manchester GATE Elementary       | 1365 | Powers Elementary                               |
| 1195 | Manchester GATE Elementary       | 0810 | Prevention & Intervention                       |
| 0325 | Mayfair Elementary               | 1810 | Prevention & Intervention                       |
| 1325 | Mayfair Elementary               | 1280 | Pride Intervention                              |
| 0330 | McCardle Elementary              | 0302 | Professional Learning                           |
| 1330 | McCardle Elementary              | 1302 | Professional Learning                           |
| 0335 | McLane High School               | 0770 | Psychological & Guidance                        |
| 1335 | McLane High School               | 0895 | Purchasing                                      |
| 0812 | Men's/Women's Alliance           | 1895 | Purchasing                                      |
| 0615 | Middle School                    | 0370 | Pyle Elementary                                 |
| 1615 | Middle School                    | 1370 | Pyle Elementary                                 |
| 0750 | Migrant                          | 0552 | Rata  |
| 0340 | Muir Elementary                  | 1552 | Rata  |
| 1340 | Muir Elementary                  | 1958 | Rata-Maintenance & Operations                   |
| 0727 | Music/Visual and Performing Arts | 0775 | Regional Occupation Program                     |
| 1578 | New Southeast Site               | 0712 | Restaurant-Adult Education                      |
| 0355 | Norseman Elementary              | 0811 | Restorative Justice                             |
| 1355 | Norseman Elementary              | 1811 | Restorative Justice                             |
| 0530 | Olmos Elementary                 | 0380 | Robinson Elementary                             |
| 1530 | Olmos Elementary                 | 1380 | Robinson Elementary                             |
| 0900 | Operational Services             |      |   |

## DEPARTMENT INDEX (Alpha)

| FUND       | UNIT        | DEPARTMENT  | ACTIVITY    | FUNCTION    | OBJECT      |
|------------|-------------|-------------|-------------|-------------|-------------|
| XXX<br>(3) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) |

| DEPT | DEPARTMENT NAME                     | DEPT | DEPARTMENT NAME                |
|------|-------------------------------------|------|--------------------------------|
| 0385 | Roeding Elementary                  | 1576 | Southeast High School          |
| 1385 | Roeding Elementary                  | 1437 | Southeast Intersession         |
| 0395 | Roosevelt High School               | 0661 | Special Projects               |
| 1395 | Roosevelt High School               | 0428 | St Anthony                     |
| 0400 | Roosevelt School of the Arts        | 0429 | St Helens                      |
| 1400 | Roosevelt School of the Arts        | 0422 | Starr Elementary               |
| 0410 | Rowell Elementary                   | 1422 | Starr Elementary               |
| 1410 | Rowell Elementary                   | 0795 | State & Federal Programs       |
| 0891 | Salaries & Benefits                 | 0430 | Storey Elementary              |
| 1891 | Salaries & Benefits                 | 1430 | Storey Elementary              |
| 0892 | Salaries & Benefits Supplemental    | 0805 | Student Records                |
| 1892 | Salaries & Benefits Supplemental    | 0421 | Sunnyside High School          |
| 0412 | San Joaquin                         | 1421 | Sunnyside High School          |
| 0415 | Scandinavian Middle School          | 0435 | Sunset Elementary              |
| 1415 | Scandinavian Middle School          | 1435 | Sunset Elementary              |
| 0617 | School Leadership                   | 0850 | Superintendent                 |
| 0970 | School Safety                       | 0840 | Support Services               |
| 1970 | School Safety                       | 0701 | Teacher Development            |
| 0853 | School Support Division             | 1701 | Teacher Development            |
| 0635 | Secondary Division                  | 0887 | Technology Learner Support     |
| 1635 | Secondary Division                  | 0886 | Technology Network Data Center |
| 0680 | Secondary-Adult Education           | 0885 | Technology Services            |
| 0786 | Secondary-Special Education         | 1885 | Technology Services            |
| 1786 | Secondary-Special Education         | 0440 | Tehipite Middle School         |
| 0782 | Secondary-Speech Language Pathology | 1440 | Tehipite Middle School         |
| 1782 | Secondary-Speech Language Pathology | 0923 | Telecommunications             |
| 0664 | Security Office                     | 1923 | Telecommunications             |
| 0417 | Sequoia Middle School               | 0445 | Tenaya Middle School           |
| 1417 | Sequoia Middle School               | 1445 | Tenaya Middle School           |
| 0797 | SES - Choice                        | 0423 | Terronez Middle School         |
| 0560 | Site M-Orange/Butler                | 1423 | Terronez Middle School         |
| 1560 | Site M-Orange/Butler                | 0450 | Thomas Elementary              |
| 1561 | Site Ventura/Tenth                  | 1450 | Thomas Elementary              |
| 0420 | Slater Elementary                   | 0455 | Tioga Middle School            |
| 1420 | Slater Elementary                   | 1455 | Tioga Middle School            |
| 0554 | Southeast Elementary                | 0794 | Transfers Office               |
| 1554 | Southeast Elementary                | 1984 | Transfers: Buyback Days        |

# DEPARTMENT INDEX (Alpha)

| FUND       | UNIT        | DEPARTMENT  | ACTIVITY    | FUNCTION    | OBJECT      |
|------------|-------------|-------------|-------------|-------------|-------------|
| XXX<br>(3) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) |

| DEPT | DEPARTMENT NAME                         | DEPT | DEPARTMENT NAME        |
|------|---|------|------------------------|
| 1986 | Transfers: Designated Health            | 0500 | Wolters Elementary     |
| 1987 | Transfers: EPA                          | 1500 | Wolters Elementary     |
| 1982 | Transfers: Lottery - Continuation       | 0565 | Yokomi Elementary      |
| 1980 | Transfers: Lottery - Elementary         | 1565 | Yokomi Elementary      |
| 1983 | Transfers: Lottery - JE Young           | 0505 | Yosemite Middle School |
| 1981 | Transfers: Lottery - Music              | 1505 | Yosemite Middle School |
| 1991 | Transfers: Preschool - 6105 to 0192     |      |                        |
| 1985 | Transfers: Professional Learning Column |      |                        |
| 1990 | Transfers: SPED - 3310 to 6500          |      |                        |
| 1989 | Transfers: SPED - Baseline Intervention |      |                        |
| 0925 | Transportation                          |      |                        |
| 0460 | Turner Elementary                       |      |                        |
| 1460 | Turner Elementary                       |      |                        |
| 0463 | Valley Arts and Science Academy         |      |                        |
| 0462 | Valley Preparatory Academy Charter      |      |                        |
| 0567 | Vang Pao Elementary                     |      |                        |
| 1567 | Vang Pao Elementary                     |      |                        |
| 0465 | Viking Elementary                       |      |                        |
| 1465 | Viking Elementary                       |      |                        |
| 0470 | Vinland Elementary                      |      |                        |
| 1470 | Vinland Elementary                      |      |                        |
| 0670 | Vocational Ed-Adult Education           |      |                        |
| 0897 | Warehouse                               |      |                        |
| 1897 | Warehouse                               |      |                        |
| 0475 | Wawona Middle School                    |      |                        |
| 1475 | Wawona Middle School                    |      |                        |
| 0480 | Webster Elementary                      |      |                        |
| 1480 | Webster Elementary                      |      |                        |
| 0881 | WellPath                                |      |                        |
| 0550 | Williams Elementary                     |      |                        |
| 1550 | Williams Elementary                     |      |                        |
| 0485 | Wilson Elementary                       |      |                        |
| 1485 | Wilson Elementary                       |      |                        |
| 0490 | Winchell Elementary                     |      |                        |
| 1490 | Winchell Elementary                     |      |                        |
| 0495 | Wishon Elementary                       |      |                        |
| 1495 | Wishon Elementary                       |      |                        |

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-22**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Ratify**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Ratify Purchase Orders from September 01, 2022 through September 30, 2022 – Supplemental Report**

**ITEM DESCRIPTION:** Included in the Board binders is information on purchase orders issued from September 01, 2022 through September 30, 2022. Purchase orders for \$10,000 or more are presented first, followed by purchase orders for less than \$10,000.

Two agenda items are presented to ratify purchase orders. The first item includes the Primary Report with all purchase orders issued during the reported dates with the exception of those that may present a potential conflict of interest for an individual Board member. All remaining purchase orders are in the Supplemental Report and presented as a second agenda item.

By segregating purchase orders in this manner, Board members with potential conflicts of interest can abstain from taking action on the Supplemental Report while still voting along with the rest of the Board on the Primary Report.

Please be advised that pursuant to Board Bylaw 9270, each individual Board member has a continuing duty to disclose and abstain from voting on any item where the potential for a conflict of interest exists.

**FINANCIAL SUMMARY:** Funding is noted on the attached pages.

**PREPARED BY:** Ann Loorz,  
Executive Director, Purchasing

**DIVISION:** Operational Services  
**PHONE NUMBER:** (559) 457-3134

**CABINET APPROVAL:** Paul Idsvoog,  
Chief Operations and Classified Labor  
Management Officer

**SUPERINTENDENT APPROVAL:**



---



---

**THE FOLLOWING PURCHASE ORDERS ARE FOR \$10,000 OR MORE**

**PURCHASE ORDERS DATED  
SEPTEMBER 01, 2022 TO SEPTEMBER 30, 2022  
RATIFICATION DATE DECEMBER 07, 2022**

| <b>VENDOR/AUTHORITY</b>               | <b>DEPT</b> | <b>PO NUMBER</b> | <b>FUND</b> | <b>UNIT</b> | <b>AMOUNT</b> |
|---------------------------------------|-------------|------------------|-------------|-------------|---------------|
| CA TEACHING FELLOWS FOUNDATION        | 0025        | 763014           | 030         | 7090        | \$20,053.00   |
| CA TEACHING FELLOWS FOUNDATION        | 0025        | 763014           | 030         | 7091        | \$31,575.00   |
| CA TEACHING FELLOWS FOUNDATION        | 0025        | 763014           | 030         | 7099        | \$4,486.40    |
| CA TEACHING FELLOWS FOUNDATION        | 0025        | 763014           | 060         | 3010        | \$30,372.00   |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |             |                  |             |             |               |
| CA TEACHING FELLOWS FOUNDATION        | 0145        | 763048           | 060         | 4124        | \$77,104.06   |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |             |                  |             |             |               |
| CA TEACHING FELLOWS FOUNDATION        | 0185        | 764045           | 060         | 4124        | \$77,104.06   |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |             |                  |             |             |               |
| CA TEACHING FELLOWS FOUNDATION        | 0285        | 763046           | 030         | 7099        | \$56,779.80   |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |             |                  |             |             |               |
| CA TEACHING FELLOWS FOUNDATION        | 0335        | 763049           | 060         | 4124        | \$58,644.00   |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |             |                  |             |             |               |
| CA TEACHING FELLOWS FOUNDATION        | 0395        | 763233           | 030         | 7099        | \$83,298.60   |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |             |                  |             |             |               |
| CA TEACHING FELLOWS FOUNDATION        | 0421        | 763050           | 060         | 4124        | \$77,104.06   |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |             |                  |             |             |               |
| CA TEACHING FELLOWS FOUNDATION        | 0790        | 763047           | 060         | 2600        | \$541,608.61  |
| BOE 06/15/22 B-44 (BUNDLED CONTRACTS) |             |                  |             |             |               |

**THE FOLLOWING PURCHASE ORDERS ARE UNDER \$10,000**

**PURCHASE ORDERS DATED  
SEPTEMBER 01, 2022 TO SEPTEMBER 30, 2022  
RATIFICATION DATE DECEMBER 07, 2022**

| <b>VENDOR/AUTHORITY</b>        | <b>DEPT</b> | <b>PO NUMBER</b> | <b>FUND</b> | <b>UNIT</b> | <b>AMOUNT</b> |
|--------------------------------|-------------|------------------|-------------|-------------|---------------|
| APPLE COMPUTER, INC.           | 0553        | 763255           | 060         | 3182        | \$2,623.73    |
| CA TEACHING FELLOWS FOUNDATION | 0725        | 763696           | 060         | 3213        | \$4,790.28    |
| CA TEACHING FELLOWS FOUNDATION | 0725        | 763697           | 060         | 3213        | \$4,407.81    |
| CALIF STATE UNIVERSITY FRESNO  | 1400        | 763861           | 030         | 7394        | \$400.00      |
| CALIFORNIA STATE UNIV. FRESNO  | 0429        | 764468           | 060         | 4035        | \$3,332.00    |
| CALIFORNIA STATE UNIVERSITY    | 0706        | 763218           | 030         | 0157        | \$1,425.00    |
| CALIFORNIA STATE UNIVERSITY    | 0706        | 764497           | 030         | 0157        | \$1,750.00    |
| CALIFORNIA STATE UNIVERSITY    | 0710        | 762911           | 060         | 6387        | \$975.00      |
| CSU, FRESNO ASSOCIATION, INC.  | 0421        | 762923           | 060         | 722E        | \$456.00      |
| CSUF FOUNDATION                | 0710        | 764617           | 030         | 0152        | \$2,950.00    |
| FRESNO COUNTY EOC              | 0812        | 760458           | 030         | 0137        | \$1,500.00    |
| FRESNO STATE UNIVERSITY        | 0421        | 764519           | 030         | 0125        | \$450.00      |
| FRESNO STATE UNIVERSITY        | 0701        | 763859           | 060         | 5827        | \$750.00      |
| FRESNO STATE UNIVERSITY        | 0860        | 762931           | 030         | 0694        | \$1,500.00    |

# DEPARTMENT INDEX (Alpha)

| FUND       | UNIT        | DEPARTMENT  | ACTIVITY    | FUNCTION    | OBJECT      |
|------------|-------------|-------------|-------------|-------------|-------------|
| XXX<br>(3) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) |

| DEPT | DEPARTMENT NAME                                | DEPT | DEPARTMENT NAME                    |
|------|--|------|------------------------------------|
| 0976 | 2002A Refunding Measure A & K                  | 1045 | Birney Elementary                  |
| 0977 | 2004B Refunding Measure A & K                  | 0855 | Board Of Education                 |
| 0679 | 231 Grant-Adult Education                      | 1855 | Board Of Education                 |
| 0504 | 504 Coordinator                                | 0708 | Bookstore-Adult Education          |
| 0681 | ABE-Adult Education                            | 0055 | Bullard High School                |
| 0002 | Academy for Civil & Entrepreneurial Leadership | 1055 | Bullard High School                |
| 0005 | Addams Elementary                              | 0060 | Bullard Talent K-8                 |
| 1005 | Addams Elementary                              | 1060 | Bullard Talent K-8                 |
| 0553 | Addicott                                       | 0070 | Burroughs Elementary               |
| 1553 | Addicott                                       | 1070 | Burroughs Elementary               |
| 1950 | Addicott-Maintenance & Operations              | 0875 | Business Services Administration   |
| 0705 | Administration-Adult Education                 | 0075 | Calwa Elementary                   |
| 1705 | Administration-Adult Education                 | 1075 | Calwa Elementary                   |
| 0237 | Adult Transition Program on Fairmont           | 0230 | Cambridge                          |
| 1237 | Adult Transition Program on Fairmont           | 1230 | Cambridge                          |
| 0755 | African American Academic Acceleration (A4)    | 0726 | Campus Culture                     |
| 0010 | Ahwahnee Middle School                         | 0710 | Career / Vocational Education      |
| 1010 | Ahwahnee Middle School                         | 1710 | Career / Vocational Education      |
| 0619 | Alternative Education                          | 1709 | Caregiver Training-Adult Education |
| 1577 | Alternative Education Facility                 | 0851 | CART                               |
| 0015 | Anthony Elementary                             | 1851 | CART                               |
| 1015 | Anthony Elementary                             | 0503 | Carter C. Woodson Public Charter   |
| 0020 | Ayer Elementary                                | 0080 | Carver K-8                         |
| 1020 | Ayer Elementary                                | 1080 | Carver K-8                         |
| 0025 | Aynesworth Elementary                          | 0799 | Categorical Indirect               |
| 1025 | Aynesworth Elementary                          | 0089 | Ceasar Chavez                      |
| 0030 | Baird Middle                                   | 1089 | Ceasar Chavez                      |
| 1030 | Baird Middle                                   | 0090 | Centennial Elementary              |
| 0535 | Bakman Elementary                              | 1090 | Centennial Elementary              |
| 1535 | Bakman Elementary                              | 1914 | Central Processing Facility        |
| 0035 | Balderas Elementary                            | 0012 | Charter School                     |
| 1035 | Balderas Elementary                            | 1012 | Charter School                     |
| 0880 | Benefits & Risk Management                     | 0715 | Children's Centers                 |
| 0040 | Bethune Elementary                             | 0703 | Classified Development             |
| 1040 | Bethune Elementary                             | 0706 | College & Career Readiness         |
| 0045 | Birney Elementary                              | 0095 | Columbia Elementary                |
|      |  | 1095 | Columbia Elementary                |

## DEPARTMENT INDEX (Alpha)

| FUND       | UNIT        | DEPARTMENT  | ACTIVITY    | FUNCTION    | OBJECT      |
|------------|-------------|-------------|-------------|-------------|-------------|
| XXX<br>(3) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) |

| DEPT | DEPARTMENT NAME                         | DEPT | DEPARTMENT NAME                           |
|------|---|------|---|
| 0098 | Comm-Phoenix Elementary                 | 1140 | Eaton Elementary                          |
| 1098 | Comm-Phoenix Elementary                 | 0145 | Edison High School                        |
| 1796 | Community and Family Engagement Network | 1145 | Edison High School                        |
| 0711 | Community Education-Adult Education     | 1143 | Education Center Canteen                  |
| 0860 | Community Information                   | 1961 | Education Center-Maintenance & Operations |
| 1860 | Community Information                   | 0865 | Educational Assessment                    |
| 0100 | Computech                               | 1865 | Educational Assessment                    |
| 1100 | Computech                               | 0618 | Elementary Division Area EG               |
| 0105 | Cooper Middle School                    | 0616 | Elementary Division Area HL               |
| 1105 | Cooper Middle School                    | 0785 | Elementary-Special Education              |
| 0426 | Creative Alternatives                   | 1785 | Elementary-Special Education              |
| 0700 | Curriculum/Instruction                  | 0781 | Elementary-Speech Language Pathology      |
| 1700 | Curriculum/Instruction                  | 1781 | Elementary-Speech Language Pathology      |
| 0110 | Dailey Elementary                       | 0921 | Energy Management                         |
| 1110 | Dailey Elementary                       | 1921 | Energy Management                         |
| 0120 | Del Mar Elementary                      | 0758 | English Learner Services                  |
| 1120 | Del Mar Elementary                      | 1758 | English Learner Services                  |
| 0123 | Design Science High School              | 0924 | Environmental Services                    |
| 1123 | Design Science High School              | 1924 | Environmental Services                    |
| 0125 | Dewolf High School                      | 0852 | Equity & Access                           |
| 1125 | Dewolf High School                      | 0150 | Ericson Elementary                        |
| 0077 | Dewolf West                             | 1150 | Ericson Elementary                        |
| 0663 | District & School Accountability        | 0675 | ESL-Adult Education                       |
| 1798 | District Initiatives                    | 1675 | ESL-Adult Education                       |
| 0798 | District Initiatives                    | 0155 | Ewing Elementary                          |
| 0130 | Duncan Polytechnical                    | 1155 | Ewing Elementary                          |
| 1130 | Duncan Polytechnical                    | 0790 | Extended Learning                         |
| 0722 | E Street Services                       | 1790 | Extended Learning                         |
| 1722 | E Street Services                       | 0725 | Extracurricular & Co-curricular           |
| 0767 | Early Learning Center                   | 0905 | Facilities Management & Planning          |
| 1767 | Early Learning Center                   | 1905 | Facilities Management & Planning          |
| 0765 | Early Learning Department               | 0160 | Figarden Elementary                       |
| 1765 | Early Learning Department               | 1160 | Figarden Elementary                       |
| 0135 | Easterby Elementary                     | 0890 | Fiscal Services                           |
| 1135 | Easterby Elementary                     | 1890 | Fiscal Services                           |
| 0140 | Eaton Elementary                        | 0910 | Food Services                             |

## DEPARTMENT INDEX (Alpha)

| FUND       | UNIT        | DEPARTMENT  | ACTIVITY    | FUNCTION    | OBJECT      |
|------------|-------------|-------------|-------------|-------------|-------------|
| XXX<br>(3) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) |

| DEPT | DEPARTMENT NAME                   | DEPT | DEPARTMENT NAME                          |
|------|-----------------------------------|------|--|
| 1910 | Food Services                     | 1220 | Holland Elementary                       |
| 0165 | Forkner Elementary                | 0225 | Homan Elementary                         |
| 1165 | Forkner Elementary                | 1225 | Homan Elementary                         |
| 0170 | Fort Miller Middle                | 0227 | Homeless                                 |
| 1170 | Fort Miller Middle                | 0235 | Hoover High School                       |
| 0175 | Fremont Elementary                | 1235 | Hoover High School                       |
| 1175 | Fremont Elementary                | 0713 | HSS-Gain Excess Cost-Adult Education     |
| 0176 | Fresno Adventist                  | 0930 | Human Resources                          |
| 0181 | Fresno City College               | 1930 | Human Resources                          |
| 1181 | Fresno City College               | 0748 | IMS                                      |
| 0185 | Fresno High School                | 1748 | IMS                                      |
| 1185 | Fresno High School                | 0601 | Instructional Division - Academic Office |
| 0188 | Fulton                            | 1601 | Instructional Division - Academic Office |
| 1188 | Fulton                            | 0655 | Instructional Leadership                 |
| 0575 | Gaston B Rutherford Middle School | 1744 | Instructional Media                      |
| 1575 | Gaston B Rutherford Middle School | 0744 | Instructional Media                      |
| 0190 | GATE Office                       | 0250 | Jackson Elementary                       |
| 0674 | GED Testing-Adult Education       | 1250 | Jackson Elementary                       |
| 0682 | GED-Adult Education               | 0326 | JE Young Annex                           |
| 0200 | Gibson Elementary                 | 1326 | JE Young Annex                           |
| 1200 | Gibson Elementary                 | 0240 | JE Young Independent Study               |
| 0205 | Ginsburg                          | 1240 | JE Young Independent Study               |
| 1205 | Ginsburg                          | 0255 | Jefferson Elementary                     |
| 0893 | Grants Resources/Development      | 1255 | Jefferson Elementary                     |
| 0915 | Graphics Center                   | 0257 | Kepler Charter                           |
| 0510 | Greenberg Elementary              | 0260 | King Elementary                          |
| 1510 | Greenberg Elementary              | 1260 | King Elementary                          |
| 0208 | Hamilton                          | 0265 | Kings Canyon Middle School               |
| 1208 | Hamilton                          | 1265 | Kings Canyon Middle School               |
| 0730 | Health Services                   | 0270 | Kirk Elementary                          |
| 0210 | Heaton Elementary                 | 1270 | Kirk Elementary                          |
| 1210 | Heaton Elementary                 | 0285 | Kratt Elementary                         |
| 0215 | Hidalgo Elementary                | 1285 | Kratt Elementary                         |
| 1215 | Hidalgo Elementary                | 0935 | Labor Relations                          |
| 0660 | High School Administration        | 1935 | Labor Relations                          |
| 1655 | High School Division              | 0290 | Lane Elementary                          |
| 0220 | Holland Elementary                | 1290 | Lane Elementary                          |

## DEPARTMENT INDEX (Alpha)

| FUND       | UNIT        | DEPARTMENT  | ACTIVITY    | FUNCTION    | OBJECT      |
|------------|-------------|-------------|-------------|-------------|-------------|
| XXX<br>(3) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) |

| DEPT | DEPARTMENT NAME                  | DEPT | DEPARTMENT NAME                                 |
|------|----------------------------------|------|---|
| 0295 | Lawless Elementary               | 1900 | Operational Services                            |
| 1295 | Lawless Elementary               | 0361 | Our Lady Of Victory                             |
| 0702 | Leadership Development           | 0780 | PACE Program                                    |
| 0305 | Leavenworth Elementary           | 1912 | Packaging Center                                |
| 1305 | Leavenworth Elementary           | 0676 | Parent Education-Adult Education                |
| 1870 | Legal Services                   | 0796 | Parent University                               |
| 0310 | Lincoln Elementary               | 0889 | Payroll Department                              |
| 1310 | Lincoln Elementary               | 0127 | Phillip J Patino School of<br>Entrepreneuership |
| 0788 | Low Incidence-Special Education  | 1127 | Phillip J Patino School of<br>Entrepreneuership |
| 0315 | Lowell Elementary                | 0102 | Phoenix Secondary                               |
| 1315 | Lowell Elementary                | 1102 | Phoenix Secondary                               |
| 0896 | Mail Room                        | 0919 | Plant Maintenance                               |
| 0320 | Malloch Elementary               | 1919 | Plant Maintenance                               |
| 1320 | Malloch Elementary               | 0920 | Plant Maintenance & Operations                  |
| 0787 | Management-Special Education     | 1920 | Plant Maintenance & Operations                  |
| 1787 | Management-Special Education     | 0365 | Powers Elementary                               |
| 0195 | Manchester GATE Elementary       | 1365 | Powers Elementary                               |
| 1195 | Manchester GATE Elementary       | 0810 | Prevention & Intervention                       |
| 0325 | Mayfair Elementary               | 1810 | Prevention & Intervention                       |
| 1325 | Mayfair Elementary               | 1280 | Pride Intervention                              |
| 0330 | McCardle Elementary              | 0302 | Professional Learning                           |
| 1330 | McCardle Elementary              | 1302 | Professional Learning                           |
| 0335 | McLane High School               | 0770 | Psychological & Guidance                        |
| 1335 | McLane High School               | 0895 | Purchasing                                      |
| 0812 | Men's/Women's Alliance           | 1895 | Purchasing                                      |
| 0615 | Middle School                    | 0370 | Pyle Elementary                                 |
| 1615 | Middle School                    | 1370 | Pyle Elementary                                 |
| 0750 | Migrant                          | 0552 | Rata  |
| 0340 | Muir Elementary                  | 1552 | Rata  |
| 1340 | Muir Elementary                  | 1958 | Rata-Maintenance & Operations                   |
| 0727 | Music/Visual and Performing Arts | 0775 | Regional Occupation Program                     |
| 1578 | New Southeast Site               | 0712 | Restaurant-Adult Education                      |
| 0355 | Norseman Elementary              | 0811 | Restorative Justice                             |
| 1355 | Norseman Elementary              | 1811 | Restorative Justice                             |
| 0530 | Olmos Elementary                 | 0380 | Robinson Elementary                             |
| 1530 | Olmos Elementary                 | 1380 | Robinson Elementary                             |
| 0900 | Operational Services             |      |   |

## DEPARTMENT INDEX (Alpha)

| FUND       | UNIT        | DEPARTMENT  | ACTIVITY    | FUNCTION    | OBJECT      |
|------------|-------------|-------------|-------------|-------------|-------------|
| XXX<br>(3) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) |

| DEPT | DEPARTMENT NAME                     | DEPT | DEPARTMENT NAME                |
|------|-------------------------------------|------|--------------------------------|
| 0385 | Roeding Elementary                  | 1576 | Southeast High School          |
| 1385 | Roeding Elementary                  | 1437 | Southeast Intersession         |
| 0395 | Roosevelt High School               | 0661 | Special Projects               |
| 1395 | Roosevelt High School               | 0428 | St Anthony                     |
| 0400 | Roosevelt School of the Arts        | 0429 | St Helens                      |
| 1400 | Roosevelt School of the Arts        | 0422 | Starr Elementary               |
| 0410 | Rowell Elementary                   | 1422 | Starr Elementary               |
| 1410 | Rowell Elementary                   | 0795 | State & Federal Programs       |
| 0891 | Salaries & Benefits                 | 0430 | Storey Elementary              |
| 1891 | Salaries & Benefits                 | 1430 | Storey Elementary              |
| 0892 | Salaries & Benefits Supplemental    | 0805 | Student Records                |
| 1892 | Salaries & Benefits Supplemental    | 0421 | Sunnyside High School          |
| 0412 | San Joaquin                         | 1421 | Sunnyside High School          |
| 0415 | Scandinavian Middle School          | 0435 | Sunset Elementary              |
| 1415 | Scandinavian Middle School          | 1435 | Sunset Elementary              |
| 0617 | School Leadership                   | 0850 | Superintendent                 |
| 0970 | School Safety                       | 0840 | Support Services               |
| 1970 | School Safety                       | 0701 | Teacher Development            |
| 0853 | School Support Division             | 1701 | Teacher Development            |
| 0635 | Secondary Division                  | 0887 | Technology Learner Support     |
| 1635 | Secondary Division                  | 0886 | Technology Network Data Center |
| 0680 | Secondary-Adult Education           | 0885 | Technology Services            |
| 0786 | Secondary-Special Education         | 1885 | Technology Services            |
| 1786 | Secondary-Special Education         | 0440 | Tehipite Middle School         |
| 0782 | Secondary-Speech Language Pathology | 1440 | Tehipite Middle School         |
| 1782 | Secondary-Speech Language Pathology | 0923 | Telecommunications             |
| 0664 | Security Office                     | 1923 | Telecommunications             |
| 0417 | Sequoia Middle School               | 0445 | Tenaya Middle School           |
| 1417 | Sequoia Middle School               | 1445 | Tenaya Middle School           |
| 0797 | SES - Choice                        | 0423 | Terronez Middle School         |
| 0560 | Site M-Orange/Butler                | 1423 | Terronez Middle School         |
| 1560 | Site M-Orange/Butler                | 0450 | Thomas Elementary              |
| 1561 | Site Ventura/Tenth                  | 1450 | Thomas Elementary              |
| 0420 | Slater Elementary                   | 0455 | Tioga Middle School            |
| 1420 | Slater Elementary                   | 1455 | Tioga Middle School            |
| 0554 | Southeast Elementary                | 0794 | Transfers Office               |
| 1554 | Southeast Elementary                | 1984 | Transfers: Buyback Days        |

# DEPARTMENT INDEX (Alpha)

| FUND       | UNIT        | DEPARTMENT  | ACTIVITY    | FUNCTION    | OBJECT      |
|------------|-------------|-------------|-------------|-------------|-------------|
| XXX<br>(3) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) | XXXX<br>(4) |

| DEPT | DEPARTMENT NAME                         | DEPT | DEPARTMENT NAME        |
|------|---|------|------------------------|
| 1986 | Transfers: Designated Health            | 0500 | Wolters Elementary     |
| 1987 | Transfers: EPA                          | 1500 | Wolters Elementary     |
| 1982 | Transfers: Lottery - Continuation       | 0565 | Yokomi Elementary      |
| 1980 | Transfers: Lottery - Elementary         | 1565 | Yokomi Elementary      |
| 1983 | Transfers: Lottery - JE Young           | 0505 | Yosemite Middle School |
| 1981 | Transfers: Lottery - Music              | 1505 | Yosemite Middle School |
| 1991 | Transfers: Preschool - 6105 to 0192     |      |                        |
| 1985 | Transfers: Professional Learning Column |      |                        |
| 1990 | Transfers: SPED - 3310 to 6500          |      |                        |
| 1989 | Transfers: SPED - Baseline Intervention |      |                        |
| 0925 | Transportation                          |      |                        |
| 0460 | Turner Elementary                       |      |                        |
| 1460 | Turner Elementary                       |      |                        |
| 0463 | Valley Arts and Science Academy         |      |                        |
| 0462 | Valley Preparatory Academy Charter      |      |                        |
| 0567 | Vang Pao Elementary                     |      |                        |
| 1567 | Vang Pao Elementary                     |      |                        |
| 0465 | Viking Elementary                       |      |                        |
| 1465 | Viking Elementary                       |      |                        |
| 0470 | Vinland Elementary                      |      |                        |
| 1470 | Vinland Elementary                      |      |                        |
| 0670 | Vocational Ed-Adult Education           |      |                        |
| 0897 | Warehouse                               |      |                        |
| 1897 | Warehouse                               |      |                        |
| 0475 | Wawona Middle School                    |      |                        |
| 1475 | Wawona Middle School                    |      |                        |
| 0480 | Webster Elementary                      |      |                        |
| 1480 | Webster Elementary                      |      |                        |
| 0881 | WellPath                                |      |                        |
| 0550 | Williams Elementary                     |      |                        |
| 1550 | Williams Elementary                     |      |                        |
| 0485 | Wilson Elementary                       |      |                        |
| 1485 | Wilson Elementary                       |      |                        |
| 0490 | Winchell Elementary                     |      |                        |
| 1490 | Winchell Elementary                     |      |                        |
| 0495 | Wishon Elementary                       |      |                        |
| 1495 | Wishon Elementary                       |      |                        |

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-23**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Ratify**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT:** The College Board Agreement- Advanced Placement

**ITEM DESCRIPTION:** Included in the Board binders is The College Board Service Agreement for Advance Placement exams. The AP exams will be furnished by The College Board in Spring of 2023. In Connection with College Board's administration of the 2023 AP Exams College Board will provide an on-line participation form for the e-signature to each of the district's schools, which authorizes each school to order and administer AP exams. College Board will make AP participation and performance data available for district's students enrolled in schools' participation under this agreement.

**FINANCIAL SUMMARY:** Sufficient funds in the amount of \$368,506 are available in the Equity and Access budget.

**PREPARED BY:** Andrew Scherrer  
Executive Director

**DIVISION:** Equity & Access  
**PHONE NUMBER:** (559) 457-3842

**CABINET APPROVAL:** Misty Her  
Deputy Superintendent

**SUPERINTENDENT APPROVAL:**



---



---



# Fresno Unified School District Contract Routing Form

Completed independent contract agreement must be attached

The College Board

250 Vesey Street, New York, NY 10281

**Vendor Name**

**Address**

212-713-8000

Andy Bride

**Phone Number**

**Vendor Contact**

**From:** 11/10/2022

**Through:** 6/30/2023

**Term (Duration)**

**FUSD Contract Administrator:**

Mony Ward

Equity & Access

457-3810

*Name*

*Site/ Dept*

*Telephone number*

**Budget (Fund-Unit-Dept.-Activity-Object)** 030-0315-0852-1110-3160-5110

**Annual Cost** 368506

(Contract will not be authorized to exceed this amount w/c

**Fingerprint Requirements:** All individuals providing services under this contract are in compliance with the requirements of the "Michelle Montoya" Act, as required therein.

Yes ☐

No ☒

## Scope of Work Summary:

The Advanced Placement exams will be furnished by The College Board in Spring of 2023. In Connection with College Board's administration of the 2023 AP Exams College Board will provide an on-line participation form for the e-signature to each of the District's schools, which authorizes each school to order and administer AP exams. College Board will make AP participation and performance data available for district's students enrolled in schools' participation under this agreement.

Please indicate where the work will be performed: Work to be performed on FUSD property

Date Item is to appear on **Board of Education Agenda:** 12/07/22 *(Contracts of \$15,000.00 or more)* Will this contract be submitted with Bundled Contracts? No

Reviewed & approved by **Cabinet Level Officer:**

Andrew Scherrer

11/03/22

*Signed*

*Date*

Reviewed & approved by **Exec. Dir., Risk Management, or Exec. Dir. of Purchasing:**

Ann Looz (Nov 8, 2022 11:04 PST)

*Signed*

*Date*

Please return signed contract to:

Dawn Psenner

Equity & Access

*Name*

*Department*



**COLLEGE BOARD'S  
COLLEGE READINESS AND SUCCESS AGREEMENT #: CB-00033653**

**THIS AGREEMENT**, including all appendices, exhibits, and schedules attached hereto (this "Agreement"), is as of this Agreement is fully executed November 10, 2022 ("Effective Date"), by and between Fresno Unified School District ("Client") and College Board ("College Board").

**WHEREAS**, College Board shall make available, and Client may order the following College Board exams, products, and services related to College Board's College Readiness and Success System.

**NOW, THEREFORE**, in consideration of the foregoing, the mutual covenants and undertakings contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties, intending to be legally bound, hereby agree to the following:

**1.0 Services.** College Board shall furnish Client with the exams, products, licenses, services and/or materials (collectively, "Services") in accordance with the applicable schedules, which outline the Services hereunder, attached hereto and incorporated herein by this reference ("Schedule"). If Client has additional orders after the Effective Date of this Agreement, and during the Term (as defined in Section 2.1), the parties agree such Services shall be added by an addendum signed by both parties.

**2.0 Term & Termination.**

**2.1 Term.** This Agreement shall be for a term beginning as of the Effective Date and, unless sooner terminated as provided herein, will expire on June 30, 2023 ("Initial Term"). Client may renew this Agreement in twelve (12) month increments ("Renewal Term"), upon notice to the College Board of its intent to renew within thirty (30) days prior to the expiration date of this Agreement. During any Renewal Term, this Agreement shall be subject to College Board's then-current fees and policies at the time of renewal. The Initial Term and each subsequent Renewal Term shall be collectively referred to as the "Term." If, during the Term, Client decides to change to the administration of a digital College Board assessment, College Board reserves the right to attach an additional schedule specific to such administration, containing operational policies and any additional terms and conditions.

**2.2 Termination.** If either party breaches any of the provisions of this Agreement (including but not limited to Client's failure to make any payment when due), either party shall have the right to give the other party written notice to cure such breach within thirty (30) days and, if such breach is not cured within a thirty (30) day period, either party shall have the right to terminate this Agreement, without waiver of any other remedy, whether legal or equitable; provided, however, if Client breaches the Representations and Warranties or Ownership of Intellectual Property, or both, then College Board shall have the right to terminate this Agreement immediately.

**2.2.1 Rights After Termination.** If any Schedule is terminated for any reason, all rights granted to Client hereunder with respect to the Services under that Schedule shall cease, and Client shall; (a) immediately cease all use of the applicable Services and purge any and all software, content, and materials from Client's computer systems, storage media and files, and all copies thereof, as applicable, and (b) promptly return or destroy, at College Board's direction, content and materials, and all copies thereof, and all other confidential information of College Board then in Client's possession or under Client's control. Upon termination of this Agreement, College Board shall terminate Client's access to any systems to which Client has access under this Agreement.

**2.2.2 Partial Payment Upon Termination.** Client will compensate College Board for all services, including any costs associated with the initial deployment of resources in preparation for providing the Services under this Agreement, through the effective date of any termination in accordance with invoices issued or to be issued by College Board.

**2.2.3 Availability of Services.** In addition to its other rights hereunder, College Board may cease making certain Services commercially available at any time by providing Client sixty (60) days written notice. In such event, College Board will cease furnishing such Services under this Agreement and this Agreement shall continue in full force and effect, except for provisions specifically affecting such Services. College Board will refund Client any fees paid for the unused portion of such Services.

**3.0 Fees and Payment.** Client shall pay those fees set forth in each Schedule for the Services furnished during the 2022-2023 implementation year. Unless otherwise indicated in a Schedule, payment terms are Net 30.

**4.0 Taxes.** Client agrees to pay any sales, use, value added or other taxes or import duties (other than College Board's corporate income taxes) based on, or due as a result of, any fees paid to College Board under this Agreement, unless Client is exempt from such taxes as the result of Client's corporate or government status and Client has furnished College Board with a valid tax exemption certificate.



## 5.0 Representations and Warranties.

**5.1 Authority.** Client represents and warrants that it is empowered under applicable state laws to enter into and perform this Agreement and it has caused this Agreement to be duly authorized, executed, and delivered.

**5.2 College Board Services Warranty.** College Board represents and warrants that it shall perform its obligations under this Agreement in a professional, workmanlike manner.

**5.3 College Board Disclaimer of Implied Warranties.** EXCEPT AS PROVIDED ABOVE, COLLEGE BOARD MAKES NO WARRANTIES WHATSOEVER AND PROVIDES THE SERVICES, AS APPLICABLE, ON AN “AS IS” AND “AS AVAILABLE” BASIS. COLLEGE BOARD HEREBY DISCLAIMS ALL OTHER WARRANTIES, WHETHER EXPRESS, IMPLIED, OR STATUTORY, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT OF THIRD PARTY RIGHTS. COLLEGE BOARD DOES NOT WARRANT THE OPERATION OF THE DELIVERABLES TO BE UNINTERRUPTED OR ERROR-FREE OR THAT ALL DEFICIENCIES OR ERRORS ARE CAPABLE OF BEING CORRECTED. FURTHERMORE, COLLEGE BOARD DOES NOT WARRANT OR MAKE ANY REPRESENTATIONS REGARDING THE USE OF THE SERVICES OR THE RESULTS OBTAINED THEREFROM OR THAT THE SERVICES WILL SATISFY CLIENT’S REQUIREMENTS.

**6.0 Limitation of Liability.** TO THE EXTENT PERMITTED BY LAW, AND NOTWITHSTANDING ANY OTHER PROVISION OF THIS AGREEMENT, THE TOTAL LIABILITY, IN THE AGGREGATE, OF COLLEGE BOARD AND ITS OFFICERS, TRUSTEES, PARTNERS, EMPLOYEES, AGENTS AND COLLEGE BOARD’S SUBCONTRACTORS AND CONSULTANTS, AND ANY OF THEM, TO CLIENT AND ANYONE CLAIMING BY, THROUGH OR UNDER CLIENT, FOR ANY AND ALL CLAIMS, LOSSES, COSTS, OR DAMAGES WHATSOEVER ARISING OUT OF, RESULTING FROM OR IN ANY WAY RELATED TO THIS AGREEMENT OR THE WORK PERFORMED BY COLLEGE BOARD PURSUANT TO THIS AGREEMENT FROM ANY CAUSE OR CAUSES, INCLUDED BUT NOT LIMITED TO THE NEGLIGENCE, PROFESSIONAL ERRORS OR OMISSIONS, STRICT LIABILITY OR BREACH OF CONTRACT OR WARRANTY EXPRESS OR IMPLIED OF COLLEGE BOARD OR COLLEGE BOARD’S OFFICERS, TRUSTEES, PARTNERS, EMPLOYEES, AGENTS, SUBCONTRACTORS OR CONSULTANTS OR ANY OF THEM, SHALL NOT EXCEED THE ACTUAL AMOUNT DUE TO COLLEGE BOARD UNDER THIS AGREEMENT.

IN NO EVENT SHALL EITHER PARTY, THEIR AFFILIATES OR THEIR SUBCONTRACTORS BE LIABLE FOR ANY SPECIAL, INCIDENTAL, INDIRECT, CONSEQUENTIAL, EXEMPLARY, OR PUNITIVE DAMAGES (INCLUDING, BUT NOT LIMITED TO, ANY DAMAGES FOR LOSS OF PROFITS OR SAVINGS, LOSS OF USE, BUSINESS INTERRUPTION OR THE LIKE), EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

**7.0 Indemnification.** To the extent permitted by law and notwithstanding any other provision of this Agreement, Client agrees to indemnify and hold harmless College Board from and against any and all liabilities, demands, claims, fines, penalties, damages, forfeitures, and suits, together with reasonable attorneys’ and witnesses’ fees and other costs and expenses of defense and settlement, which College Board may incur, become responsible for or pay out as a result of death or bodily injury or threat thereof to any person, destruction of or damage to any property, any violation of local state or federal laws, regulations, or orders, or any other damages claimed by third parties (collectively, “Damages”) provided, however, that Client shall not be obligated to indemnify College Board to the extent such Damages are caused directly by the negligence or willful misconduct of College Board.

**8.0 Ownership of Intellectual Property.** Client agrees and acknowledges that all intellectual property provided under or pertaining to this Agreement, including, but not limited to, any College Board publications, College Board website(s), CD-ROMs, videos, examinations, and all items contained therein, including all copies thereof, all data and score reports and any parts thereof, all copyrights, trademarks, trade secrets, patents, and other similar proprietary rights are the sole and exclusive property of College Board. Nothing in this Agreement should be interpreted to indicate that College Board is passing its proprietary rights in and to College Board Intellectual Property to the Client except as specifically provided under a particular Schedule.

## 9.0 Miscellaneous.

**9.1 Cooperation.** Client shall cooperate fully with College Board, its agents, consultants, and subcontractors and provide all assistance as reasonably necessary for College Board to furnish the Services as applicable, including but not limited to: (a) fulfilling its obligations under the applicable Schedule and (b) other assistance reasonably required by College Board to fulfill its obligations under this Agreement.

**9.2 Force Majeure.** Neither party shall be considered in default in the performance of its obligations under this Agreement to the extent that performance of its obligations is prevented or delayed in whole or in part by any cause beyond its reasonable control, whether foreseeable or not, including, without limitation, acts of God, acts or omissions of governmental authorities, strikes, lockouts or other industrial disturbances, acts of public enemies, terrorism, wars, blockades, riots, civil



disturbances, curtailment of transportation, Client's failure to cooperate as described in Section 9.1 (Cooperation), pandemics or epidemics including without limitation COVID-19 virus or new strains of the COVID-19 virus, floods, hurricanes, tornadoes, environmental or nuclear contamination, and any other similar acts, events, or omissions (each a "Force Majeure Event") that make it illegal, impracticable, inadvisable, unsafe, or impossible for a party to perform its obligations under this Agreement, provided that College Board shall have a duty to reasonably mitigate, or cause to be mitigated, any such disruptions (or parts thereof). College Board's obligation to furnish the Services shall be suspended (or reduced, as applicable) during the period and to the extent that provision of the Services is disrupted by the Force Majeure Event, without such suspension or disruption constituting a material breach of its obligations under this Agreement.

**9.3 Governing Law and Choice of Forum.** This Agreement shall be construed in accordance with the terms and conditions set forth in this Agreement and the law of the State of California without regard to choice or conflict of laws principles that would cause the application of any other laws. Any dispute or controversy arising out of or relating to this Agreement or otherwise shall be determined by a court of competent jurisdiction in California State (or the Federal Court otherwise having territorial jurisdiction over such County and subject matter jurisdiction over the dispute), and not elsewhere, subject only to the authority of the Court in question to order changes of venue; provided, however, that prior to the instigation of any such action (other than an action for equitable relief) a meeting shall be held at a mutually agreed upon location, attended by individuals with decision-making authority to attempt in good faith to negotiate a resolution of the dispute. If within forty-five (45) days after such meeting the parties have not succeeded in resolving the dispute, either party may proceed at law, or in equity, in a court of competent jurisdiction.

**9.4 Notices.** All notices or other communications hereunder shall be deemed to have been duly given and made if in writing and if served by personal delivery upon the party for whom it is intended on the day so delivered, if delivered by registered or certified mail, return receipt requested, or by courier service on the date of its receipt by the intended party (as indicated by the records of such of the U.S. Postal Service or the courier service), or if sent by e-mail, or if not a business day, the next succeeding business day, provided that the email sender retains confirmation of a "read-receipt" which acknowledges recipient's opening of such email, or if not available, promptly confirms by telephone confirmation thereof, to the person at the address set forth below, or such other address as may be designated in writing hereafter, in the same manner, by such person:

**To College Board:**

K-12 Contract Management

College Board  
250 Vesey Street  
New York, NY 10281  
Tel: (212) 713-8000

Contractsmanagement@collegeboard.org

**With a copy to**

Legal Department

College Board  
250 Vesey Street  
New York, NY 10281  
Tel: (212) 713-8000

Legalnotice@collegeboard.org

**To Client:**

Santino Danisi  
Chief Financial Officer  
Fresno Unified School District  
2309 Tulare Street  
Fresno, CA 93721-2287  
Tel: (559) 457-3000  
santino.danisi@fresnounified.org

**9.5 Publicity.** Each party agrees to promptly inform the other party of all media inquiries prior to responding thereto and to permit the other party to review and approve prior to release any press releases regarding the services provided for under this Agreement.

**9.6 Relationship of the Parties.** The relationship of the Client and College Board is that of independent contractors. Neither party nor their employees are partners, agents, employees, or joint ventures of the other party. Neither party shall have any authority to bind the other party to any obligation by contract or otherwise. College Board, its employees, and agents shall not be considered employees of the Client while performing these services and will not be entitled to fringe benefits normally accruing to employees of the Client. Client and College Board recognize and agree that College Board is an independent contractor.

If the Client is using federal funds to pay for all or a portion of the Services furnished by College Board under this Agreement, Client acknowledges and agrees that College Board shall not be categorized as a "subrecipient" receiving a federal award as defined by OMB Circular Subpart A.210(c) of Circular No. A-133. College Board shall be defined as a "vendor" that provides good and services within normal business operations, provides similar goods or services to other purchasers and operates in a competitive environment. Client acknowledges and agrees that the substance of the relationship with College Board is that of a vendor not a subrecipient.

**9.7 Third-Party Rights.** Nothing contained in this Agreement, express or implied, establishes or creates, or is intended or will be construed to establish or create any right in or remedy of, or any duty or obligation to, any third party.

**9.8 Survival.** It is agreed that certain obligations of the parties under this Agreement, which, by their nature would continue beyond the termination, cancellation, or expiration of this Agreement, shall survive termination, cancellation, or expiration of this Agreement, including without limitation, payment, ownership of intellectual property, representations and warranties, limitation of liability, confidential and proprietary information, indemnification, term and termination, and Section 9 (Miscellaneous) herein.



**9.9 Amendment; Waiver.** Any provision of this Agreement may be amended or waived if, and only if, such amendment or waiver is in writing and signed, in the case of an amendment, by the parties, or in the case of a waiver, by the party against whom the waiver is to be effective. No failure or delay by any party in exercising any right, power, or privilege hereunder shall operate as a waiver thereof nor shall any single or partial exercise thereof or the exercise of any other right, power, or privilege. Except as otherwise provided herein, the rights and remedies herein provided shall be cumulative and not exclusive of any rights or remedies provided by law.

**9.10 Severability.** The provisions of this Agreement shall be deemed severable, and the invalidity or unenforceability of any provision shall not affect the validity or enforceability of the other provisions hereof. If any provision of this Agreement, or the application thereof to any person or entity or any circumstance, is invalid or unenforceable, (a) a suitable and equitable provision shall be substituted therefor in order to carry out so far as may be valid and enforceable provision and (b) the remainder of this Agreement and the application of such provision to other persons, entities, or circumstances shall not be affected by such invalidity or unenforceability, nor shall such invalidity or unenforceability affect the validity or enforceability of such provision, or the application thereof, in any other jurisdiction.

**9.11 Order of Precedence.** In the event of conflict between the terms and conditions of any Schedule and this Agreement the terms and conditions of the Schedule shall prevail. The parties acknowledge and agree that each shall construe the terms, covenants, and conditions set forth in this Agreement, including each Schedule, as consistent with one another insofar as possible, so as to give effect to the fullest extent possible to each particular clause. Client shall remit any required Client-issued purchasing documents such as a contract or purchase order prior to the scheduled delivery of any Services to ensure prompt payment for Services received under this Agreement (“Client Purchase Order”). Notwithstanding anything to the contrary, the parties hereby acknowledge and agree that the Client Purchase Order shall be subject to the terms and conditions of this Agreement and this Agreement shall supersede any terms and conditions included in the Client Purchase Order; and further, Client understands that College Board is accepting the Client Purchase Order solely to effectuate payment but does not agree to accept any terms and conditions included in the Client Purchase Order. Client acknowledges and agrees that if Client required to provide a Client Purchase Order College Board may delay and/or withhold furnishing Services if Client fails to issue the Client Purchase Order for such Services, as applicable, prior to the scheduled delivery date for such Services.

**9.12 Headings.** Headings contained in this Agreement are for reference purposes only. They shall not affect in any way the meaning or interpretation of this Agreement.

**9.13 Integration, Execution and Delivery.** This Agreement includes the Schedules attached hereto and constitutes the agreement between College Board and Client and supersedes all prior written or oral understandings, bids, offers, negotiations, or communications of every kind concerning the subject matter of this Agreement, including any Client Purchase Order. No course of dealing between parties and no usage of trade shall be relevant to supplement any term used in this Agreement. Acceptance or acquiescence in a course of performance rendered under this Agreement shall not be relevant to determine the meaning of this Agreement and no waiver by a party of any right under this Agreement shall prejudice that party's exercise of that right in the future. This Agreement may be executed through signatures to any number of counterparts, each of which shall be deemed an original, which together will constitute one Agreement. Delivery of an executed counterpart of this Agreement by electronic transmission, including through DocuSign, shall be equally as effective as delivery of an original executed counterpart of this Agreement. Any party delivering an executed counterpart of this Agreement by electronic transmission also shall deliver an original executed counterpart of this Agreement (except if the parties are using DocuSign), but the failure to deliver an original executed counterpart shall not affect the validity, enforceability, and binding effect of this Agreement. The foregoing execution and delivery shall apply to this Agreement.



Contract # CB-00033653

**FRESNO UNIFIED SCHOOL DISTRICT**

**COLLEGE BOARD**

Signature

Santino Danisi  
Name

Chief Financial Officer  
Title

Date

DocuSigned by:  
*Trevor Packer*  
Signature

Signature ID: B677DF4CC...


Trevor Packer  
Name

SVP, AP and Instruction  
Title

10/28/2022

Date

Approved to Form:

  
Ann Loorz (Nov 8, 2022 11:04 PST)

Ann Loorz  
Executive Director  
Purchasing Department



**ADVANCED PLACEMENT SCHEDULE FOR DISTRICT CENTRAL BILLING  
FOR 2023 AP EXAMS**

**I. SCOPE OF WORK**

**A. AP Exam Administration.**

The Advanced Placement® Exams will be furnished by College Board in May of 2023 (“2023 AP® Exam”). In connection with College Board’s administration of the 2023 AP Exams: i) College Board and Fresno Unified School District (hereinafter “District”) will implement this district central billing arrangement for AP Exams and any additional fees incurred; ii) College Board will provide an online participation form (“AP Participation Form”) for e-signature to each of District’s schools, which authorizes each school to order and administer AP Exams; and iii) College Board will make AP participation and performance data (“AP Online Score Reports”) available for District’s students enrolled in schools participating under this Agreement.

**B. District Central Billing for AP Exams.**

College Board’s standard fee for each 2023 AP Exam is \$97.00 (ninety-seven dollars), except for AP Seminar Exams and AP Research Exams. College Board’s standard fee for each 2023 AP Seminar Exam and each 2023 AP Research Exam is \$145.00 (one hundred and forty-five dollars) per exam. The exam fee includes a \$9.00 (nine dollars) rebate per exam that schools can retain to offset exam administration costs. College Board provides a \$35.00 (thirty-five dollars) fee reduction per exam for eligible students with financial need (“College Board AP Exam fee reduction”).

District will pay for AP Exams for two categories of students:

1a) For each 2023 AP Exam, except AP Seminar Exams and AP Research Exams, taken by students who attend District’s schools and do not qualify for the College Board AP Exam fee reduction, the following will occur:

- i. District will pay \$88.00 (eighty-eight dollars) per exam to College Board; and
- ii. The student will pay \$9.00 (nine dollars) per exam to the school unless the applicable high school will forego its \$9.00 (nine dollars) rebate per exam.

1b) For each 2023 AP Seminar Exam and each 2023 AP Research Exam taken by students who attend District’s schools and do not qualify for the College Board AP Exam fee reduction, the following will occur:

- i. District will pay \$136.00 (one hundred and thirty-six dollars) per exam to College Board; and
- ii. The student will pay \$9.00 (nine dollars) per exam to the school unless the applicable school will forego its \$9.00 (nine dollars) rebate per exam.

2a) For each 2023 AP Exam, except AP Seminar Exams and AP Research Exams, taken by students who attend District’s schools, and who qualify for the College Board AP Exam fee reduction, as indicated by the applicable school’s AP coordinator, the following will occur:

- i. College Board will provide a \$35.00 (thirty-five dollars) fee reduction per exam; and
- ii. The applicable school will forego its \$9.00 (nine dollars) rebate per exam; and
- iii. District will pay \$53.00 (fifty-three dollars) per exam to College Board.
- iv. The student will pay \$0.00 (zero dollars) per exam.

2b) For each 2023 AP Seminar Exam and each AP Research Exam taken by students who attend District’s schools, and who qualify for the College Board AP Exam fee reduction, as indicated by the applicable school’s AP coordinator, the following will occur:

- i. College Board will provide a \$35.00 (thirty-five dollars) fee reduction per exam; and
- ii. The applicable school will forego its \$9.00 (nine dollars) rebate per exam; and
- iii. District will pay \$101.00 (one hundred and one dollars) per exam to College Board.



- iv. The student will pay \$0.00 (zero dollars) per exam.

District is required to designate a duly authorized official ("District Official") to request this district funding arrangement in College Board's "AP Registration and Ordering" system. Once the District Official sets up the District funding in AP Registration and Ordering, College Board will then bill the District centrally based on the number of AP Exams administered in each category as indicated.

### C. Additional Fees.

College Board will bill the District centrally for the following additional fees, if incurred:

- i. **Late Order Fee:** An additional fee of \$40 per exam (in addition to the base exam fee) will be applied to each exam ordered between November 16, 2022, and March 15, 2023, 11:59 pm ET. This fee will not apply to exams for courses that start after the November 15 final ordering deadline nor for exams for students who transfer to the District.
- ii. **Unused/canceled exam fee:** \$40 per exam for:
  - a. Exams canceled in the AP Registration and Ordering system after November 15, 2022, and by March 15, 2023.
  - b. Exams that are not taken and are indicated as unused in AP Registration and Ordering before the school's invoice is generated. (Invoices are generated after late testing ends.)
  - c. The original exam fee is removed from the invoice.
- iii. **Late-testing fee:** \$40 per exam (in addition to base exam fee) as applicable for alternate exams for late testing.
- iv. **Late Exam Return:** Twice the exam fee for each exam in shipments received after June 1, 2023.
- v. **AP Score Labels:** \$100 per set
  - a. Labels with students' AP scores can be ordered by schools and used to put on transcripts and other records.
- vi. **Free-Response Booklets:**
  - a. Schools can order their students' free-response booklets for a fee that is based on the number of booklets provided:
    - i. \$60: 1-20 booklets
    - \$120: 21-50 booklets
    - \$180: 51-100 booklets
    - \$300: More than 100 booklets

### D. Invoicing.

College Board will bill the District in June 2023 for the 2023 AP Exams and any additional fees incurred. District shall remit payment to the address on the invoice of the amount indicated within thirty (30) days upon receipt of such invoice.

## II. ADVANCED PLACEMENT TERMS AND CONDITIONS

**A. Ownership of Intellectual Property.** District acknowledges and agrees that the AP Online Score Reports and the AP Exam, and all items (questions) contained therein, including all copies thereof, all examination materials, and all data included but not limited to all individually identifiable information collected under this Agreement is at all times exclusively owned by College Board, who is the exclusive owner of all rights therein, in and to the AP Exam, including, without limitation, all copyrights, trademarks, trade secrets, patents, and other similar proprietary rights, and all renewals and extensions thereof. Nothing in this Agreement should be interpreted to indicate that College Board is passing its proprietary rights in and to the AP Exam to the District except for the license that has been granted.

**B. AP Online Score Reports.** When accessing the AP Online Score Reports, District shall comply with the terms of use of the online site. District may provide the AP Online Score Reports to the state or federal agency that has funded any of the exams furnished under this Agreement. District is prohibited from using the AP Online Score Reports and any data within the reports for any other purpose without the express written consent of College Board.



This unofficial price estimate is confidential. Its contents, including pricing and any terms, may not be shared with any third party. Any such dissemination shall make this proposal null and void.

Company College Board  
Address 250 Vesey Street  
New York, New York  
10281 United States

Created Date 8/8/2022  
Estimate # 0001

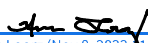
Prepared By Andy Bride  
Phone 213-219-3496  
Email abride@collegeboard.org

Contact Paul Erickson  
District Fresno USD  
Email Paul.Erickson@fresnounified.org

| Product   | Catalog Unit Price | Quantity | Total Price   |
|---|--------------------|----------|---------------|
| Advanced Placement Exam Fee                         | \$88.00            | 6142     | \$540,496.00  |
| Advanced Placement Fee- Reductions                  | -35.00             | 4914     | \$-171,990.00 |
| Fees for 2022-23 Academic Year (Informational Only) |                    |          |               |
| Late Order Fee                                      | \$40.00            |          |               |
| Unused/Cancelled Exam Fee                           | \$40.00            |          |               |
| Late Testing Fee                                    | \$40.00            |          |               |
| Total Price   |                    |          | \$368,506.00  |

\*Note: This is an unofficial cost estimate. The costs associated above are subject to change prior to the generation of a contract.

Approved as to form

  
Ann Looz (Nov 8, 2022 11:04 PST)

Executive Director, Purchasing

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM A-23a**

**AGENDA SECTION: A**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT:** Approve Vendor Contracts for Extended Learning Winter Camp Enrichment Services

**ITEM DESCRIPTION:** The Board approved Request for Qualifications (RFQ) 22-09, to provide a pool of qualified vendors to provide enrichment services outside of the regular school day. The RFQ establishes a list of prequalified vendors that may be used for enrichment services needed throughout the year particularly, for example, for summer and winter break programs. The Vendors listed below are from the prequalified list showing the contract amounts for the upcoming Winter Camps along with an attached matrix with service descriptions. Approval of the following Winter Camp Vendor contracts is recommended:

|   |           |
|---|-----------|
| Adventure Education Solutions (Sanger, CA)                          | \$193,285 |
| Assist Academy (Fresno, CA)   | \$190,190 |
| Break the Barriers, Inc. (Fresno, CA)                               | \$ 6,040  |
| Carrillo Aspiring Leaders Workshop (Kerman, CA)                     | \$158,625 |
| Fresno Discovery Center (Fresno, CA)                                | \$ 73,395 |
| Fresno Chaffee Zoo (Fresno, CA)                                     | \$ 47,240 |
| GrowthPoint Technologies, Inc. (Fresno, CA)                         | \$ 90,528 |
| HandsOn Central California (Fresno, CA)                             | \$ 38,110 |
| High Performance Academy (Clovis, CA)                               | \$207,891 |
| Impact Athletics, LLC. (Fresno, CA)                                 | \$ 33,327 |
| KLS Design Co. (Fresno, CA)   | \$ 30,015 |
| Moreno Institute (Fresno, CA)                                       | \$ 74,414 |
| San Joaquin River Parkway and Conservation Trust, Inc. (Fresno, CA) | \$ 40,191 |
| UnaMesa Association dba InPlay (Palo Alto, CA)                      | \$650,000 |

**FINANCIAL SUMMARY:** Sufficient Funds are available through the Expanding Learning Opportunities Grant.

**PREPARED BY:** Jeremy Ward,  
Assistant Superintendent

**DIVISION:** Instructional Services  
**PHONE NUMBER:** (559) 457-3731

**CABINET APPROVAL:** Dr. Natasha Baker,  
Chief Academic Officer

**SUPERINTENDENT APPROVAL:**





## Winter Camp Contracts 2022-2023

| Vendor  | Program Description   | Total Cost     |
|---|---|----------------|
| Adventure Education Solutions - Rock Climbing           | Experienced instructors provide fundamental skills training. Introduction day and three days of climbing gym instruction where students explore different climbing techniques and routes to improve climbing abilities. Two four-day sessions for grades 9-12 for 80 total students AES: Rock Climbing, Life Hacks, Pickleball and Skiing/Snowboarding = \$193,285.00   | \$20,654.00    |
| Adventure Education Solutions - Life Hacks/Adulting 101 | This camp presents students with a variety of tools, strategies, and techniques useful in a modern world. Topics range from following a basic budget, to making simple meals, doing a load of laundry, navigating the work force, changing the oil in your car, and having difficult conversations. Two four-day sessions for grades 7-12 for 80 total students AES: Rock Climbing, Life Hacks, Pickleball and Skiing/Snowboarding = \$193,285.00   | \$16,046.00    |
| Adventure Education Solutions - Pickleball              | This camp will introduce students to one of the fastest growing sport in the U.S. Students will learn the basic rules of pickleball along with body technique and body positioning. Student to instructor ratio is low, ensuring proper instruction. Two four-day sessions for grades 6-12 for 80 total students AES: Rock Climbing, Life Hacks, Pickleball and Skiing/Snowboarding = \$193,285.00  | \$17,767.00    |
| Adventure Education Solutions - Skiing/Snowboarding     | Students learn about thermal dynamics and how to properly dress for and be safe in winter environments. Students will take skiing or snowboard lessons at China Peak for three days. Upon completion of this camp students will be eligible to be selected as members of the FUSD high school downhill ski racing league in association with the FUSD outdoor sports leagues and will receive a discounted season pass A three day camp for grades 9-12 for 150 total students Total contract amount for AES: Rock Climbing, Life Hacks, Pickleball and Skiing/Snowboarding = \$193,285.00  | \$138,818.00   |
| Break the Barriers                                      | Students will participate in Archery, Taekwondo, and Parkour. They will also receive a T-shirt, participation award. One four-day session for grades 3-12 for 30 total students   | \$6,040.00     |
| Fresno Discovery Center                                 | Campers will explore precipitation and different states of matter, temperature and animal adaptations and New Year's traditions around the world. Campers will learn about different traditions and participate by constructing lanterns, masks, drums, and/or fireworks in a jar. Two four-day Sessions for grades 1-6 for 160 total students.   | \$73,395.30    |
| Fresno Chaffee Zoo                                      | Campers will learn how animals survive in the winter and how animals stay safe and warm around the world. There will be daily tours of the zoo, crafts, activities and games. Program includes daily Program Animal Presentation. Two four-day sessions for grades K-6 for 240 total students.  | \$47,240.00    |
| HandsOn Central California                              | HandsOn Central California will provide an all day winter camp that will consist of education, nutrition, recreation, and leadership development activities. Two four-day sessions for grades TK-6 for 160 total students   | \$38,110.00    |
| GrowthPoint Technnologies, Inc                          | <b>3D Printing:</b> Students will learn the fundamentals of 3D modeling using TinkerCAD. <b>Inventor's League:</b> Students will learn how to create custom wood, acrylic and leather projects from scratch using a 3D printer such as Glowforge. They will create and take home various projects. <b>Digital Illustrator:</b> Using Adobe Illustrator, Procreate and iPad Pro, students will learn different techniques to develop digital art in both 2D and 3D. <b>Retro Game Creator:</b> Students learn fundamentals of game development and game design using an 8-bit retro classic gameboy. Students will successfully create various retro style game projects that they can upload to a physical game console. Two four-day sessions for grades 4-8 for 160 students. | \$90,528.00    |
| KLSD  | KLSD Design Campers will create digital illustrations and vinyl stickers! Campers will also learn in depth skills in the fields of digital illustratin on an Ipad, entry level Graphic design, digitization, logo creation, color theory, and vinyl decorating on accessories. Two four-day sessions for grades 3-12 for 80 total students.   | \$30,015.00    |
| Impact Athletics  | <b>Basketball:</b> students will learn basketall fundamentals, including layups, passing drills, defense, shooting vertimax and play. <b>Visual Arts:</b> students will learn various mediums including painting, water colors and pastels. Two four-day sessions grades 4-8 for 80 total students.   | \$33,327.00    |
| San Joaquin River Parkway and Conservation Turst, Inc.  | River Camp is an environmental-education based camp program that focuses on leadership, teambuilding, the local environment and outdoor recreation activities. Students will participate in environmental education activities, a scavenger hunt, mystery trail, low ropes course, outdoor skills, and various arts and crafts. Two four-day sessions for grades 4-6 for 144 students.  | \$40,191.44    |
| UnaMesa Association dba InPlay                          | Winter Camps and Summer Camps text message registration system for Fresno Unified School District   | \$650,000.00   |
| Carillo Aspiring Leaders Workshop                       | STEAM Camp After School Program Rotations for 7 elementary sites for 80 students per site for 8 days. Grades K-8  | \$158,625.00   |
| ASSIST Academy  | Fitness and Nutrition Curriculum, character education, exercises and stretching, games/activities at 7 middle school sites for 190 students per site for eight days. Grades K-8   | \$190,190.00   |
| Moreno Institute  | Moreno Institue will provide after school programming for the Regional Arts and Music camps at 7 FUSD sites for 80 students per site for 8 days providing enrichment support via art and music activities, and providing small group instruction. Grades K-8  | \$74,414.00    |
| High Performance Academy, LLC                           | HPA will provide after school programming for 4 Regional Sports Camps for four hours a day for 8 days. Students will engage in physical and mental soccer actviities including agility, speed training, sport-specific fundamentals, stretching, resistance training, team building small sided games, and many more soccer related activities. Grades K-8 for 80 students per site.  | \$207,891.96   |
|   |   | \$1,567,810.26 |

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM B-24**

**AGENDA SECTION: B**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

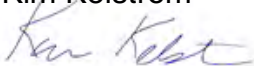
**TITLE AND SUBJECT: Approve the 2021/22 Audited Financial Statements Prepared by Crowe LLP**

**ITEM DESCRIPTION:** Included in the Board binders is the Annual Financial Audit Report as prepared by our external auditors, Crowe LLP. The audit report has been completed for submission to the State Department of Education. Each year the district is required to have its financial statements audited by an independent accounting firm. We are pleased to report that Fresno Unified School District has received an “Unmodified Opinion” for the 2021/22 Audit, which is the best opinion that can be issued.

The district’s Audit Committee is scheduled to meet to review the audit report on December 05, 2022. Comments from that meeting will be reported to the Board as appropriate. A representative from Crowe LLP will present the audit report to the Board.

**FINANCIAL SUMMARY:** There is no fiscal impact to the district.

**PREPARED BY:** Kim Kelstrom  
Executive Officer



**DIVISION:** Business and Financial Services  
**PHONE NUMBER:** (559) 457-6226

**CABINET APPROVAL:** Patrick Jensen  
Interim Chief Financial Officer



---

**SUPERINTENDENT APPROVAL:**



---



## Agenda Item B-24

Smart decisions. Lasting value.™

### **Fresno Unified School District Audit Results for the year ended June 30, 2022**

December 07, 2022



# Auditor's Responsibilities, Planned Scope, and Audit Timeline

---

- Express an opinion on the financial statements, federal and state compliance
- Risk of material misstatement
- Internal control evaluation
- Risk based audit approach



# New Accounting Standards

---

- **There were no new accounting standard with a material impact to the District's June 30, 2022 financial statements.**

# Corrected and Uncorrected Misstatements

---

- Corrected Misstatements:

- No corrected misstatements

- Uncorrected Misstatements:

1. Internal Service (Self-Insurance) Fund: A portion of the District's payroll is accounted for in the Internal Service Fund; therefore, a portion of the District's Net Pension Liability should also be allocated. However, the Internal Service Fund is combined with the Governmental Activities of the District; therefore, the Net Pension Liability District-wide is not understated.

# Other Required Communications

---

- There were no difficulties encountered with management
- There were no disagreements with management
- No consultation with other accountants
- No significant or adverse events require your attention in connection with the completion of the audit

# Audit Results

---

| Type of Opinion      | Results / Questioned Cost |
|----------------------|---------------------------|
| Financial Statements | Unmodified                |
| Federal Compliance   | Unmodified                |
| State Compliance     | Unmodified                |

# Financial Highlights

---

- Key Statistics:

- Total assets of the District at June 30, 2022: \$ 1.9 billion
- Total net position of the District at June 30, 2022: \$ (946.2 million)
  - Net Pension Liability at June 30, 2022: \$ (492.4 million)
  - Net OPEB Liability at June 30, 2022: \$ (987.3 million)
- Total change in net position for the District for the year ended June 30, 2022: \$ 191.1 million
- General Fund, Fund Balance at June 30, 2022: \$ 362.2 million
- In compliance with reserves recommended by the State of California
- Positive certification status with County Superintendent of Schools

# Audit Findings & Recommendations

---

- State Compliance – One finding related to Attendance reporting. A total calculated ADA error of .03 ADA was determined. There is no financial impact to the District as the error was less than .50 ADA.

# Conclusion

---

- The District's financial statements are presented fairly in all material respects
- No corrected misstatements identified through our audit
- No audit findings related to internal controls and federal compliance
- Management and staff at the District office and school sites were prepared and responded timely to our requests
- The District's audit report will be filed with the State Controller's Office before the December 15, 2022 reporting deadline.

"Crowe" is the brand name under which the member firms of Crowe Global operate and provide professional services, and those firms together form the Crowe Global network of independent audit, tax, and consulting firms. Crowe may be used to refer to individual firms, to several such firms, or to all firms within the Crowe Global network. The Crowe Horwath Global Risk Consulting entities, Crowe Healthcare Risk Consulting LLC, and our affiliate in Grand Cayman are subsidiaries of Crowe LLP. Crowe LLP is an Indiana limited liability partnership and the U.S member firm of Crowe Global. Services to clients are provided by the individual member firms of Crowe Global, but Crowe Global itself is a Swiss entity that does not provide services to clients. Each member firm is a separate legal entity responsible only for its own acts and omissions and not those of any other Crowe Global network firm or other party. Visit [www.crowe.com/disclosure](http://www.crowe.com/disclosure) for more information about Crowe LLP, its subsidiaries, and Crowe Global.

The information in this document is not – and is not intended to be – audit, tax, accounting, advisory, risk, performance, consulting, business, financial, investment, legal, or other professional advice. Some firm services may not be available to attest clients. The information is general in nature, based on existing authorities, and is subject to change. The information is not a substitute for professional advice or services, and you should consult a qualified professional adviser before taking any action based on the information. Crowe is not responsible for any loss incurred by any person who relies on the information discussed in this document. © 2018 Crowe LLP.

**FRESNO UNIFIED SCHOOL DISTRICT**

**FINANCIAL STATEMENTS**

June 30, 2022

FRESNO UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
For the year ended June 30, 2022  
(Continued)

CONTENTS

|  |    |
|--|----|
| INDEPENDENT AUDITOR'S REPORT .....   | 1  |
| CHIEF FINANCIAL OFFICER'S REPORT.....  | 4  |
| MANAGEMENT'S DISCUSSION AND ANALYSIS .....   | 5  |
| BASIC FINANCIAL STATEMENTS:  |    |
| GOVERNMENT-WIDE FINANCIAL STATEMENTS:  |    |
| STATEMENT OF NET POSITION .....  | 24 |
| STATEMENT OF ACTIVITIES.....   | 25 |
| FUND FINANCIAL STATEMENTS:   |    |
| BALANCE SHEET - GOVERNMENTAL FUNDS .....   | 26 |
| RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE<br>SHEET TO THE STATEMENT OF NET POSITION .....   | 27 |
| STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN<br>FUND BALANCES - GOVERNMENTAL FUNDS.....   | 28 |
| RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES<br>AND CHANGE IN FUND BALANCES - GOVERNMENTAL<br>FUNDS - TO THE STATEMENT OF ACTIVITIES..... | 29 |
| STATEMENT OF NET POSITION - PROPRIETARY FUND - SELF-INSURANCE<br>FUND - GOVERNMENTAL ACTIVITIES .....  | 31 |
| STATEMENT OF CHANGE IN NET POSITION - PROPRIETARY FUND -<br>SELF-INSURANCE FUND - GOVERNMENTAL ACTIVITIES .....  | 32 |
| STATEMENT OF CASH FLOWS - PROPRIETARY FUND –<br>SELF-INSURANCE FUND - GOVERNMENTAL ACTIVITIES .....  | 33 |
| NOTES TO FINANCIAL STATEMENTS .....  | 34 |

FRESNO UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
For the year ended June 30, 2022  
(Continued)

CONTENTS

REQUIRED SUPPLEMENTARY INFORMATION:

|   |    |
|---|----|
| GENERAL FUND BUDGETARY COMPARISON SCHEDULE .....  | 77 |
| SCHEDULE OF CHANGES IN THE DISTRICT'S NET OTHER<br>POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY ..... | 78 |
| SCHEDULE OF MONEY-WEIGHTED RATE OF RETURN OF OPEB<br>PLAN INVESTMENTS.....                        | 79 |
| SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF<br>THE NET PENSION LIABILITY.....               | 80 |
| SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS.....   | 82 |
| NOTE TO REQUIRED SUPPLEMENTARY INFORMATION .....  | 84 |

SUPPLEMENTARY INFORMATION:

|  |    |
|--|----|
| COMBINING BALANCE SHEET – ALL NON-MAJOR FUNDS .....  | 86 |
| COMBINING STATEMENT OF REVENUES, EXPENDITURES AND<br>CHANGE IN FUND BALANCES – ALL NON-MAJOR FUNDS ..... | 87 |
| ORGANIZATION - UNAUDITED .....   | 88 |
| SCHEDULE OF AVERAGE DAILY ATTENDANCE.....  | 89 |
| SCHEDULE OF INSTRUCTIONAL TIME .....   | 90 |
| SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS .....   | 91 |
| RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT WITH<br>AUDITED FINANCIAL STATEMENTS.....            | 94 |
| SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS – UNAUDITED.....   | 95 |
| SCHEDULE OF CHARTER SCHOOLS.....   | 96 |
| NOTES TO SUPPLEMENTARY INFORMATION .....   | 97 |

FRESNO UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
For the year ended June 30, 2022

CONTENTS

|  |     |
|--|-----|
| INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH<br>STATE LAWS AND REGULATIONS.....   | 99  |
| INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER<br>FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS<br>BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN<br>ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i> ..... | 102 |
| INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH<br>MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL<br>OVER COMPLIANCE; REQUIRED BY THE UNIFORM GUIDANCE.....   | 104 |
| FINDINGS AND RECOMMENDATIONS:  |     |
| SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS.....   | 107 |
| STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS.....   | 111 |

## INDEPENDENT AUDITOR'S REPORT

Audit Committee and Board of Education  
Fresno Unified School District  
Fresno, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fresno Unified School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Fresno Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Fresno Unified School District, as of June 30, 2022, 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Fresno Unified School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

---

(Continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Fresno Unified School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Fresno Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Fresno Unified School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 23 and the General Fund Budgetary Comparison Schedule, the Schedule of Changes in the District's Net Other Postemployment Benefits (OPEB) Liability, the Schedule of Money-Weighted Return of OPEB Plan Investments, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of the District's Contributions on pages 77 to 83 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

---

(Continued)

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Fresno Unified School District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited," was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The 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, that information is fairly stated in all material respects in relation to the financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2022 on our consideration of Fresno 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 Fresno 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 Fresno Unified School District's internal control over financial reporting and compliance.

  
Crowe LLP

Sacramento, California  
November 28, 2022



## BOARD OF EDUCATION

Elizabeth Jonasson Rosas, President  
Genoveva Islas, Clerk  
Claudia Cazares  
Valerie F. Davis  
Andy Levine  
Major Terry Slatik USMC (Retired)  
Keshia Thomas

## SUPERINTENDENT

Robert G. Nelson, Ed.D.

December 07, 2022

Board of Trustees  
Fresno Unified School District  
Fresno, California 93721

Dear Trustees:

I am pleased to present the financial statements for the Fresno Unified School District (the District) for the fiscal year ended June 30, 2022, with the Independent Auditors' Reports on those financial statements and the Federal and State Compliance audits. These financial statements have been prepared in conformance with the principles and standards for financial reporting set forth by the Governmental Accounting Standards Board (GASB), and confirm that the District is fiscally sound as defined by the State Controller's Office, with a General Fund balance of \$362,183,263.

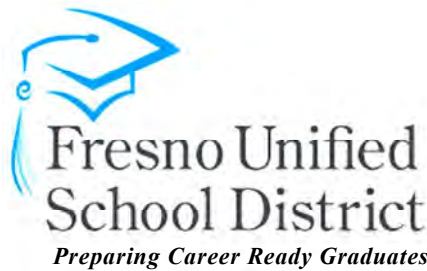
The California Education Code requires the governing board provide for an annual audit made by certified public accountants licensed by the State Board of Accountancy. The licensed firm of Crowe LLP rendered the attached auditors' reports. I believe that the data, as presented, is accurate in all material respects, that it is a fair presentation of the financial position and the results of the District's operations, and that the audit satisfies the requirements of the Education Code.

The District has prepared its financial statements since 2001 using the financial reporting requirements as prescribed by Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments (GASB No. 34). GASB No. 34 requires that Management provide a narrative introduction, overview, and analysis to accompany the Basic Financial Statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

The financial statements for the year ended June 30, 2022 present the District's sound financial condition and, along with the MD&A as well as the included note disclosures, provide the reader with an understanding of the District's financial affairs.

Respectfully Submitted,

Patrick Jensen  
Interim Chief Financial Officer



This section of Fresno Unified School District's annual financial report presents a discussion and analysis of the District's financial performance during the fiscal year ending June 30, 2022. Readers are encouraged to consider the information presented in conjunction with the District's financial statements. This discussion and analysis provides a comparison between fiscal year 2021/22 and 2020/21.

### **ABOUT FRESNO UNIFIED SCHOOL DISTRICT**

Located in the heart of the Central Valley, Fresno Unified School District serves more than 69,500 students Pre-K to 12th grade and 2,100 preschool students, with an additional 4,000 adult learners served through Fresno Adult School. Through high quality instruction, district programs, services and resources, the District is focused on building college and career ready graduates among its 66 elementary schools, 14 middle schools, 10 high schools, 6 alternative schools, 3 special education schools and one adult school. In addition, the district provides oversight and evaluation to 10 neighborhood charter schools.

### ***FINANCIAL HIGHLIGHTS***

- The primary governmental fund has a net position deficit in governmental activities totaling \$946.2 million at June 30, 2022.
- The total net position of the District increased by \$191.1 million during fiscal year 2021/22. This is mainly due to a reduction in the post-retirement benefits liability, and net pension liabilities offset by an increase in the County School Facilities Fund for State funded construction projects.
- The fund balance of the District's governmental funds decreased by \$133.0 million resulting in an ending fund balance of \$604.9 million. This was mainly due to the spending of one-time recovery funds and the redemption of the 2016 and 2019 Crossover Refundings.
- At the end of the 2021/22 fiscal year, the balance in the District's Unrestricted General Fund increased by \$85.1 million resulting in an ending fund balance of \$284.6 million. The changes were mainly due to an increase in state and Local Control Funding Formula revenue.
- Governmental Accounting Standards Board (GASB) Statement No. 68 recognizes the District's portion of the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) pension liabilities, deferred inflows, deferred outflows, and pension expenses at June 30, 2022. The District is recognizing a net increase of \$79 million in the net position as a result of the changes in the net position liability related to deferred outflows and inflows of resources.
- The District's long-term obligations decreased by \$746.7 million to \$2.3 billion mainly due to decreases in the following areas: General Obligation Bonds totaling \$182.4 million, net OPEB liability of \$62.9 million, and net pension liabilities of \$501 million.

## Management's Discussion and Analysis

### June 30, 2022

---

- GASB Statement No. 31 requires government agencies to record the fair value of investments held by governmental external investment pools to record any unrealized gains/losses to revenue. The Fresno County investment pool reported unrealized losses of (3.93%) as of June 30, 2022. As a result, the district recognized a decrease in the fair value adjustments to cash in county treasury which resulted in a lower ending fund balance to the impacted funds after the Unaudited Actuals were presented on September 14, 2022 by \$25.4 million.
- GASB Statement No. 75 requires an actuarial valuation of the District's Retiree Health Benefits Plan and full recognition of the total net Other Post Employment Benefit (OPEB) liability. The total OPEB liability of \$1.05 billion, as of June 30, 2022, is offset with the 2021/22 net assets in the District's Irrevocable Trust for OPEB liabilities of \$63.9 million. The net OPEB liability at the end of 2021/22 is \$987.3 million. In addition, the District transfers \$3.5 million into an irrevocable trust from the General and Self Insurance Funds on an annual basis.
- The District maintained a positive financial position for 2021/22 as reflected by Moody's credit rating of Aa3 issued in August 2022. In its report to potential investors, Moody's Investor Services noted "the district's growing central valley economy, relative stable enrollment trend and healthy finances, with solid reserves and considerable alternate liquidity outside of the general fund that could be used for operations. The district's finances also benefit from prudent management, with conservative budgeting practices and an adopted reserve policy, and significant supplemental and concentration grant funding received under the Local Control Funding Formula due to its high share of unduplicated students." The rating report highlights that "the district's finances also benefit from prudent management, conservative budget practices and an adopted reserve policy".

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

Management's Discussion and Analysis presents an introduction to the District's basic financial statements. Comparison to the prior year's activity is provided in this document. The basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

#### Government-wide Financial Statements

The *Government-wide Financial Statements* are designed to provide the reader of the District's Annual Financial Report, a broad overview of the financial activities in a manner similar to a private sector business. The government-wide financial statements include the *Statement of Net Position* and the *Statement of Activities*.

- The *Statement of Net Position* presents information about the District's assets and liabilities. The difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as net position. Over time, changes in net position may serve as a useful indicator whether the financial position of the District is improving or deteriorating.
- The *Statement of Activities* presents information showing how the net position of the District changed during the current fiscal year. Changes in net position are recorded in the statement of activities when the underlying event occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement even though the resulting cash flow may be recorded in a future period.

## Management's Discussion and Analysis

### June 30, 2022

---

The *Government-wide Financial Statements* consolidate governmental and internal service activities that are supported from taxes and intergovernmental revenues. The District's *Government-wide Financial Statements* include the following types of funds: General, Special Revenue, Capital Project, Debt Service, and Internal Service Funds.

We exclude these activities from the District's *Government-wide Financial Statements* because the District cannot use these assets to finance its operations.

#### Fund Financial Statements

*Fund Financial Statements* are designed to demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific objectives. *Fund Financial Statements* for the District include governmental funds and proprietary funds.

Governmental funds account for essentially the same information reported in the governmental activities of the *Government-wide Financial Statements*. However, unlike the *Government-wide Financial Statements*, the *Governmental Fund Financial Statements* focus on near-term financial resources and fund balances. Such information may be useful in evaluating the financing requirements in the near term.

Since the governmental funds and the governmental activities report information use the same functions, it is useful to compare the information presented. Because the focus of each report differs, reconciliation is provided on the fund financial statements to assist the reader in comparing the near-term requirements with the long-term needs.

The District maintains 12 different governmental funds. As of June 30, 2022, the major funds are the General Fund, Building Fund, County School Facilities Fund, and the Bond Interest and Redemption Fund. They are presented separately in the *Fund Financial Statements* with the remaining governmental funds combined into a single aggregated presentation labeled *All Non-Major Funds*. Individual fund information for the non-major funds is presented in the Supplementary Information section.

The District adopts an annual appropriated budget for each of the governmental funds. A budgetary comparison schedule for the General Fund is included in the *Fund Financial Statements* to demonstrate compliance with the adopted budget.

The District maintains one type of proprietary fund which is the Self Insurance Fund.

The *Fund Financial Statements* of the proprietary fund provide the same information as the *Government-wide Financial Statements*, only in more detail. The Internal Service Fund is used to accumulate and allocate costs internally among the governmental functions.

Individual internal service fund information is presented in the *Fund Financial Statements* as the Statement of Fund Net Position, Statement of Revenues, Expenses, and Changes in Fund Net Position, and Statement of Cash Flows – Proprietary Fund. These statements consolidate the District's Internal Service Funds including the Property and Liability Fund, Workers' Compensation Fund, Health Fund, and the Defined Benefits Fund.

# Management's Discussion and Analysis

## June 30, 2022

---

### Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

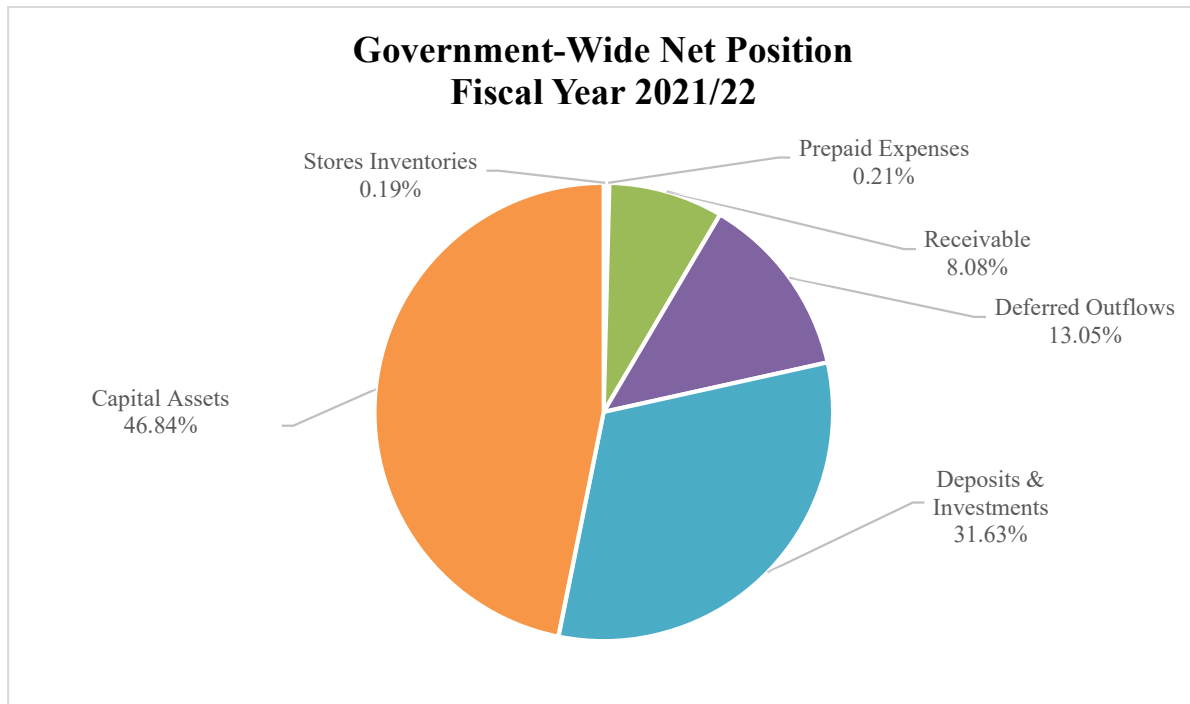
### Other Information

In addition to the basic financial statements and accompanying notes, this report also contains other supplemental information concerning the District's non-major governmental funds.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

### Statement of Net Position

|                          | Governmental<br>Activities |                   |          |
|--------------------------|----------------------------|-------------------|----------|
|                          | 2022                       | 2021              | Change   |
| Current and other Assets | \$886,054,953              | \$1,084,765,261   | (18.32%) |
| Capital Assets           | 1,034,445,066              | 971,026,570       | 6.53%    |
| Total Assets             | 1,920,500,019              | 2,055,791,831     | (7.04%)  |
| Deferred Outflows        | 288,305,492                | 322,901,689       | (10.71%) |
| Current Liabilities      | 214,854,312                | 289,829,772       | (25.87%) |
| Long-term Liabilities    | 2,343,010,766              | 3,089,663,080     | (24.17%) |
| Total Liabilities        | \$2,557,865,078            | \$3,379,492,852   | (24.31%) |
| Deferred Inflows         | 597,095,232                | 136,490,108       | 337.46%  |
| Net invested in          |                            |                   |          |
| Capital Assets           | 347,143,590                | 399,496,265       | (13.10%) |
| Restricted               | 268,865,840                | 459,729,697       | (41.52%) |
| Unrestricted             | (1,562,164,229)            | (1,996,515,402)   | 21.76%   |
| Total Net Position       | (\$946,154,799)            | (\$1,137,289,440) | 16.81%   |



*Government-wide Net Position*

The assets of the District are classified as follows: cash, investments, receivables, prepaid expenses, stores inventory, and capital assets. Current and other assets are available to provide resources for the near-term operations of the District. The majority of the current assets are the result of State apportionment and property tax resources.

Capital assets are used in the operations of the District. These assets include land, land improvements, buildings, equipment, and work-in-process.

Current and long-term liabilities are classified based on anticipated liquidation either in the near-term or in the future. Current liabilities include accounts payable, unearned revenue, and self-insurance claims liabilities. The liquidation of current liabilities is anticipated to be either from current available resources, current assets or new resources that became available during the 2021/22 fiscal year. Long-term liabilities such as general obligation bonds and compensated absences will be liquidated from resources that will become available after the 2021/22 fiscal year.

The liabilities and deferred inflows of the primary governmental activities exceed the assets and deferred outflows by \$946 million. Total net position of the primary governmental activities does not include internal balances. Internal balances are interfund payables and receivables within the governmental activities. The amounts reported in the accounts are eliminated to avoid the “gross up” effect on the assets and liabilities.

A net investment of \$1.03 billion in land, land improvements, buildings, equipment, and work-in-process, represents 54% of the District’s total assets. The District serves 69,500 public school students including transitional kindergarten through 12th grade. In addition, the District participates in the State preschool program in which 2,100 students are enrolled. The table and chart above summarize the District’s *Government-wide Net Position*.

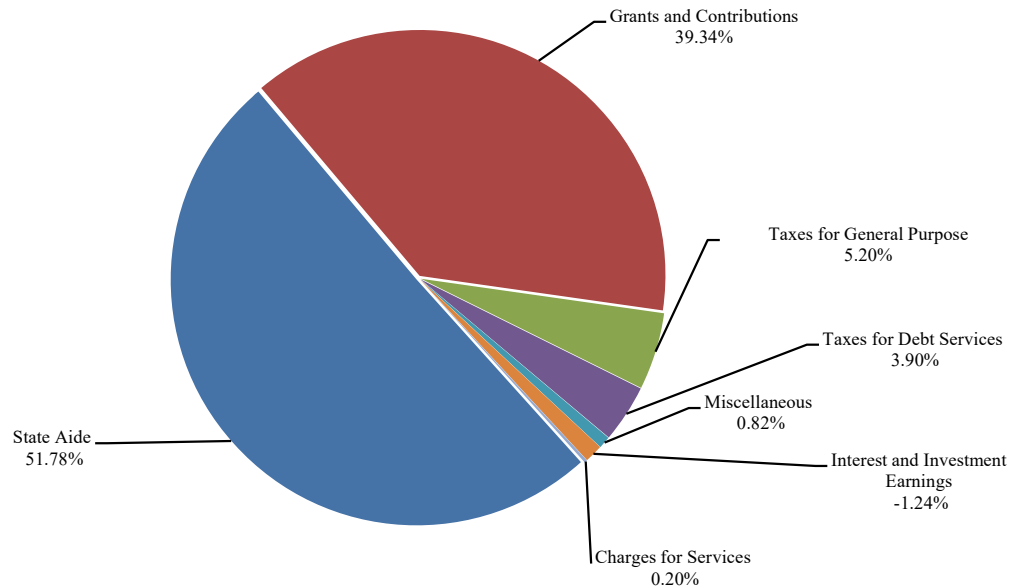
# Management's Discussion and Analysis

## June 30, 2022

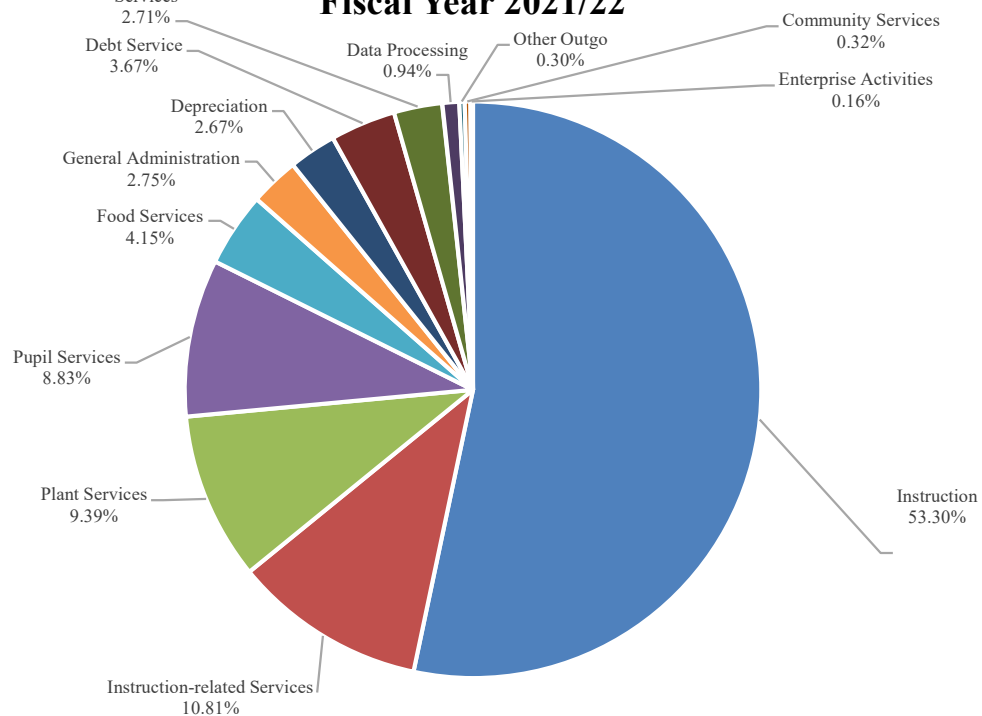
### Statement of Activities

|  | Governmental<br>Activities |                 |           |
|--|----------------------------|-----------------|-----------|
|  | 2022                       | 2021            | Change    |
| Program Revenues                       |                            |                 |           |
| Charges for Services                   | \$3,023,514                | \$1,382,148     | 118.75%   |
| Operating Grants &<br>Contributions    | 596,370,001                | 395,553,198     | 50.77%    |
| General Revenues                       |                            |                 |           |
| Taxes and Subventions                  | 137,933,892                | 134,675,699     | 2.42%     |
| Federal and State Aid,<br>Unrestricted | 784,758,511                | 721,734,074     | 8.73%     |
| Interest and Investment<br>Earnings    | (18,778,276)               | 5,649,900       | (432.36%) |
| Other General Revenues                 | 12,464,809                 | 9,833,800       | 26.75%    |
| Capital Grants &<br>Contributions      | -                          | 11,626,265      | (100.00%) |
| Total Revenues                         | \$1,515,772,451            | \$1,280,455,084 | 18.38%    |
| Expenses                               |                            |                 |           |
| Instruction                            | \$706,229,125              | \$692,914,006   | 1.92%     |
| Instructional Related                  | 143,193,503                | 146,430,481     | (2.21%)   |
| Student Support Services               | 171,930,004                | 147,379,438     | 16.66%    |
| General Administrative                 | 48,882,847                 | 51,670,044      | (5.39%)   |
| Maintenance and Operations             | 124,316,608                | 119,007,402     | 4.46%     |
| Depreciation                           | 35,341,062                 | 33,957,505      | 4.07%     |
| Other                                  | 94,744,661                 | 80,104,984      | 18.28%    |
| Total Expenses                         | \$1,324,637,810            | \$1,271,463,860 | 4.18%     |
| Change in Net Position                 | \$191,134,641              | \$8,991,224     | 2,025.79% |

**Government-wide Revenue**  
**Fiscal Year 2021/22**



**Government-wide Expenses**  
**Fiscal Year 2021/22**



## Management's Discussion and Analysis

### June 30, 2022

---

#### Financial Analysis of the District's Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

The General Fund is the chief operating fund of the District. Student enrollment decreased by 185 students during the fiscal year. The funded average daily attendance (ADA) for fiscal year 2021/22 remained status quo from the 2019/20 fiscal year.

The Bond Interest and Redemption Fund has adequate resources accumulated to make the principal and interest payments.

Governmental activities – Capital Project Funds for the District provide the same type of information presented in the government-wide financial statements but in greater detail. The following highlights significant activity in the District's Capital Project Funds for fiscal year 2021/22:

- The County School Facilities Fund spent \$91.1 million on projects Measure X – \$39.5 million, Measure M – \$35.1 million, and savings from state facility projects totaling \$16.5 million
- The County School Facilities Fund's major projects and activities included the following:
  - Construction and Maintenance major projects and activities totaling \$64.3 million:
    - Juan Herrera \$15.0 million
    - Edison High \$11.6 million
    - Farber Campus \$8.2 million
    - Duncan Polytechnical \$7.3 million
    - Columbia Elementary \$5.1 million
    - Addams Elementary \$4.7 million
    - Bullard High \$4.3 million
    - Ewing Elementary \$2.7 million
    - Fresno High \$2.3 million
    - Sunnyside High \$1.6 million
    - Leavenworth Elementary \$0.7 million
    - 21 other sites totaling \$0.8 million
  - Modernization Projects included the following sites totaling \$26.8 million:
    - Farber Campus \$5.3 million
    - Jackson Elementary \$3.9 million
    - Hoover High \$2.9 million
    - Scandinavian Middle \$0.9 million
    - Ahwahnee Middle \$0.8 million
    - Tioga Middle \$0.6 million
    - Centennial Elementary \$0.6 million
    - Wishon Elementary \$0.6 million
    - Addams Elementary \$0.5 million
    - Webster Elementary \$0.4 million
    - 94 other sites totaling \$10.3 million

## Management's Discussion and Analysis

### June 30, 2022

---

The Cafeteria Fund's key elements that highlight the activities in the 2021/22 fiscal year are as follows:

- Over 13,603 breakfasts, 3,177 snacks, 43,107 lunches, and 5,920 suppers per day were served, equating to 11.8 million meals annually which is an increase of 2.6 million meals overall from the prior year due to students returning to campus for the full-year.
- The District received a grant for 60 elementary school sites to participate in the Fresh Fruit and Vegetable Program, making the District the largest grant recipient from the California Department of Education.
- The District continues to participate in the National School Lunch and School Breakfast Programs under the Community Eligibility Provision (CEP), which allows all students at every site to receive a healthy breakfast, lunch, and snack every day.
- The District received the California Department of Food And Agriculture's 2021 Farm to School Incubator Grant to implement nutrition education across the district and procure minimally processed organic food items.
- Meals are served at 107 locations, utilizing 431 full and part-time employees. The volume of meals served has enabled the program to operate on Federal and State reimbursement without additional contribution from the Unrestricted General Fund.

#### General Fund Budgetary Highlights

The General Fund budget is composed of the unrestricted and restricted fund budgets. Restricted funds are grants or entitlements that have specified rules on how the funds can be spent. Unrestricted funds may be used as determined by the Board of Education. Education Code 41011 requires unified districts to spend at least 55% towards classroom compensation. In 2021/22, Fresno Unified spent 56.38% towards classroom compensation.

Over the course of the year, the District revised the annual operating budget six times. These budget amendments are authorized per Education Code 42601 and fall into the following categories:

- Changes made to recognize revenue anticipated/received from sources outside the District
- Changes made to recognize expenses

The District is required to present year-end projections at two different intervals (December and March).

The District, as a general rule, requires restricted budgets to stay within their State and/or Federal allocation. The major exceptions include Special Education, Ongoing & Major Maintenance Account and Medi-Cal. In addition to the State and/or Federal allocation, the District contributes Unrestricted General Fund resources to these programs.

## Management's Discussion and Analysis

### June 30, 2022

---

#### Unrestricted Ending Balance

The adopted unrestricted ending balance for 2021/22 was projected to be \$222 million. The actual 2021/22 ending balance is \$285 million, a gain of \$63 million, mainly due to the following:

#### 2020/21 Ending Fund Balance Impacts

- Actual General Fund expenditures in 2020/21 were lower than the adopted budget by \$16 million mainly due to:
  - Lower than anticipated expenditures in salaries
  - School site and department expenditures lower than anticipated
  - Additional revenue due to increased Unduplicated Pupil Percentage (UPP)
  - Additional one-time lottery, interest income, and Medi-Cal Administrative Activity (MAA) revenue

#### 2021/22 Impacts

- An increase in Local Control Funding Formula (LCFF) revenue of \$33 million due to an increase in Concentration Grant Funding from 50% of base grant to 65% of base grant
- An increase in Federal, State, and local income of \$5 million mainly due to one-time MAA revenue, interest income, and lottery funding allocated after the State adopted the budget
- Total expenditures and contributions decreased by \$21 million was recognized due to the following changes:
  - Salaries were lower than anticipated by \$9 million
  - School site/department expenditures were lower than anticipated by \$13 million
  - Increased cost to provide an ongoing 1% increase to Adopted raise \$5 million
  - Decreased State Unemployment insurance rate \$3 million
- A decrease in fair value adjustment to cash in county treasury totaling \$12 million

## Management's Discussion and Analysis

### June 30, 2022

---

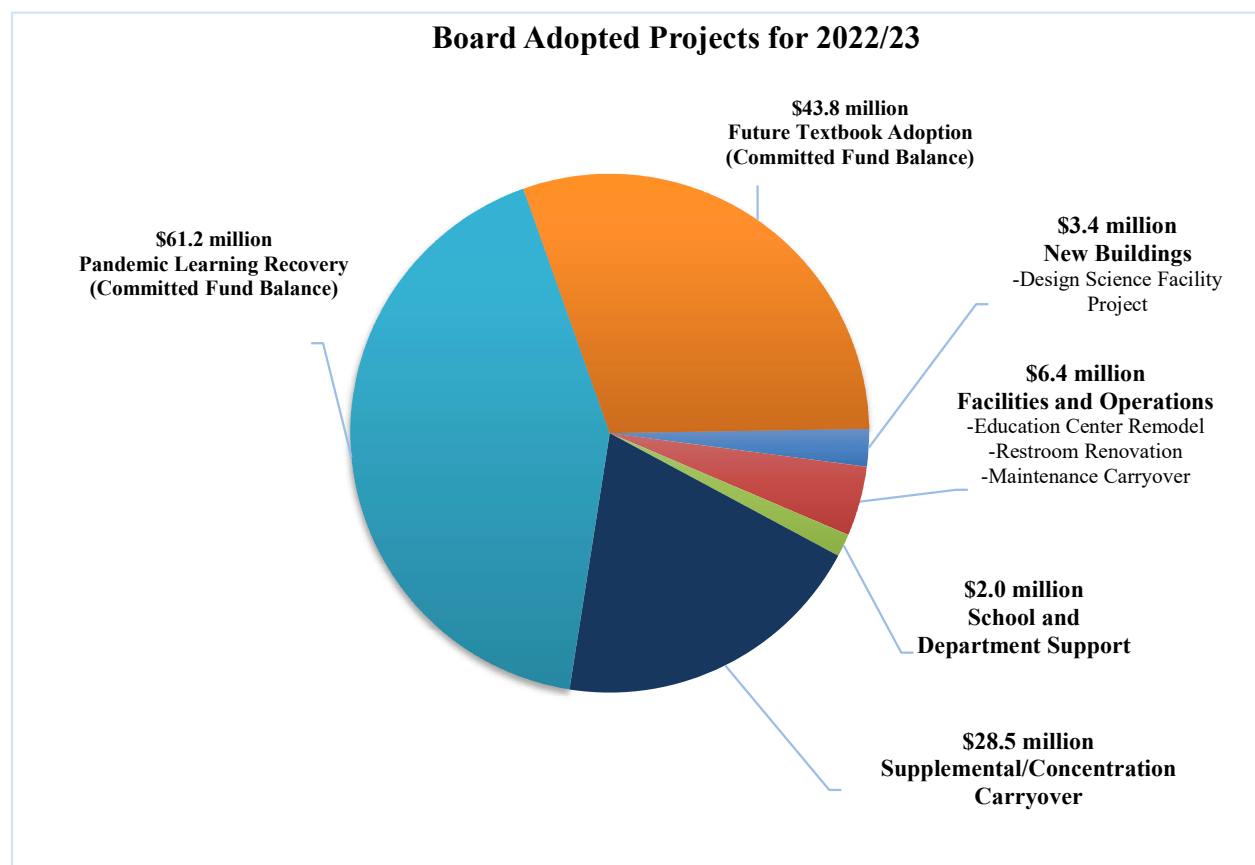
The Board designated funds in the 2022/23 budget in the amount of \$145.3 million for future projects as follows:

#### Committed Fund Balance:

|                            |                |
|----------------------------|----------------|
| Future Textbook Adoptions  | \$43.8 million |
| Pandemic Learning Recovery | \$61.2 million |

#### Assigned Fund Balance:

|                                      |                |
|--------------------------------------|----------------|
| Supplemental/Concentration Carryover | \$28.5 million |
| Facilities and Operations            | \$6.4 million  |
| New Buildings                        | \$3.4 million  |
| School and Department Support        | \$2.0 million  |



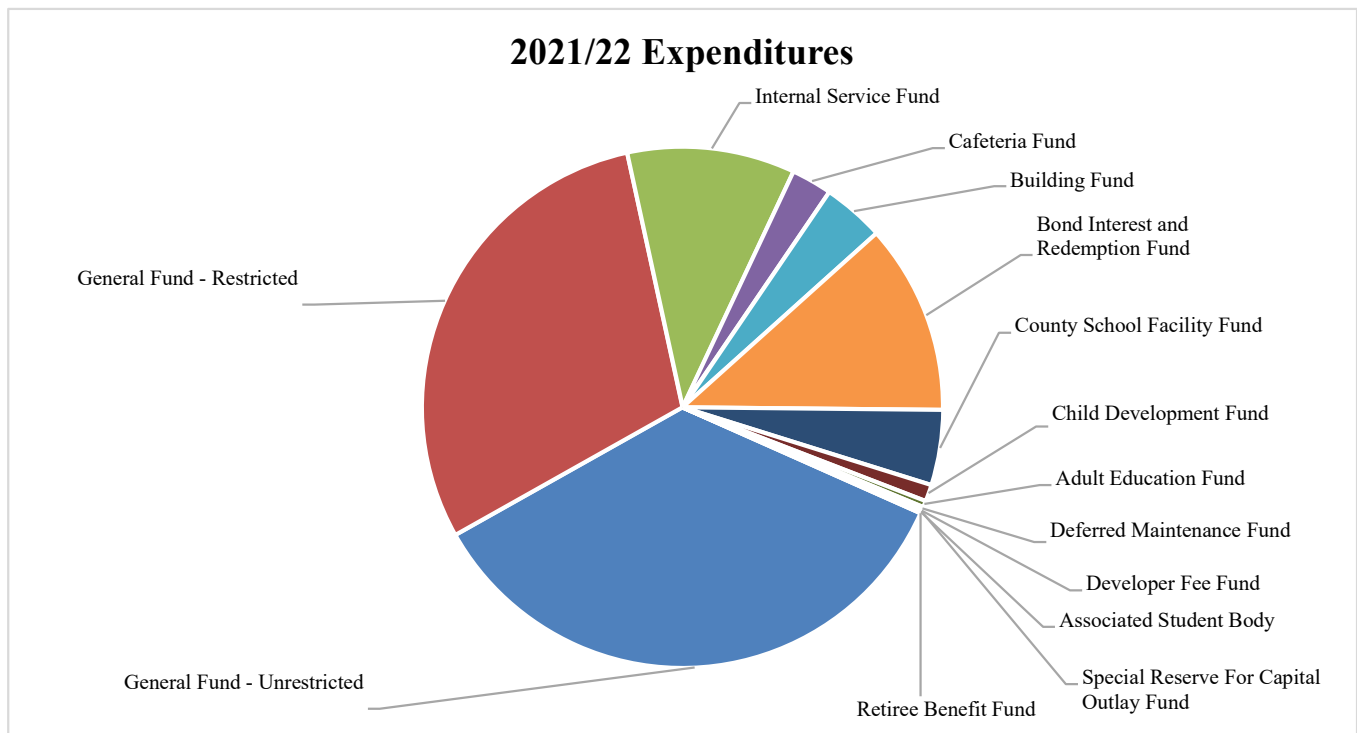
## Management's Discussion and Analysis

### June 30, 2022

Total expenditures for 2021/22 were \$2.0 billion, representing an increase from 2020/21 of \$419 million as listed below (in millions):

| Expenditures                            | 2021/22<br>Unaudited<br>Actuals<br>Expense | 2020/21<br>Unaudited<br>Actuals<br>Expense | Difference     | Change      |
|---|--|--|----------------|-------------|
| General Fund – Unrestricted             | \$687.5                                    | \$663.8                                    | \$23.7         | 3.57%       |
| General Fund – Restricted               | 581.1                                      | 406.5                                      | 174.6          | 42.95%      |
| Bond Interest and Redemption Fund       | 230.6                                      | 54.90                                      | 175.7          | 320.04%     |
| Internal Service Fund                   | 203.5                                      | 183.8                                      | 19.7           | 10.72%      |
| County School Facility Fund             | 91.1                                       | 81.6                                       | 9.5            | 11.64%      |
| Building Fund                           | 74.9                                       | 70.4                                       | 4.5            | 6.39%       |
| Cafeteria Fund                          | 49.3                                       | 37.4                                       | 11.9           | 31.82%      |
| Child Development Fund                  | 20.3                                       | 18.7                                       | 1.6            | 8.56%       |
| Adult Education Fund                    | 7.7  | 7.5  | 0.2            | 2.67%       |
| Deferred Maintenance Fund               | 4.1  | 6.8  | (2.7)          | (39.71%)    |
| Associated Student Body Fund            | 2.2  | 0.9  | 1.3            | 144.44%     |
| Developer Fee Fund                      | 1.2  | 2.6  | (1.4)          | (53.85%)    |
| Special Reserve for Capital Outlay Fund | 0.5  | 0.2  | 0.3            | 150.00%     |
| Retiree Benefit Fund <sup>(A)</sup>     | 0.1  | -  | 0.1            | - %         |
| <b>Total</b>                            | <b>\$1,954.1</b>                           | <b>\$1,535.1</b>                           | <b>\$419.0</b> | <b>5.7%</b> |

(A) The Retiree Benefit Fund is not included in the District's financial statements. The funds in the California Employers' Benefit Retiree Trust (CEBRT) are held in trust and will be administered by the CalPERS as an agent multiple-employer plan. The District's contributions to the irrevocable trust are included in the CEBRT, which is included in the CalPERS Comprehensive Annual Financial Report (CAFR).



## Management's Discussion and Analysis

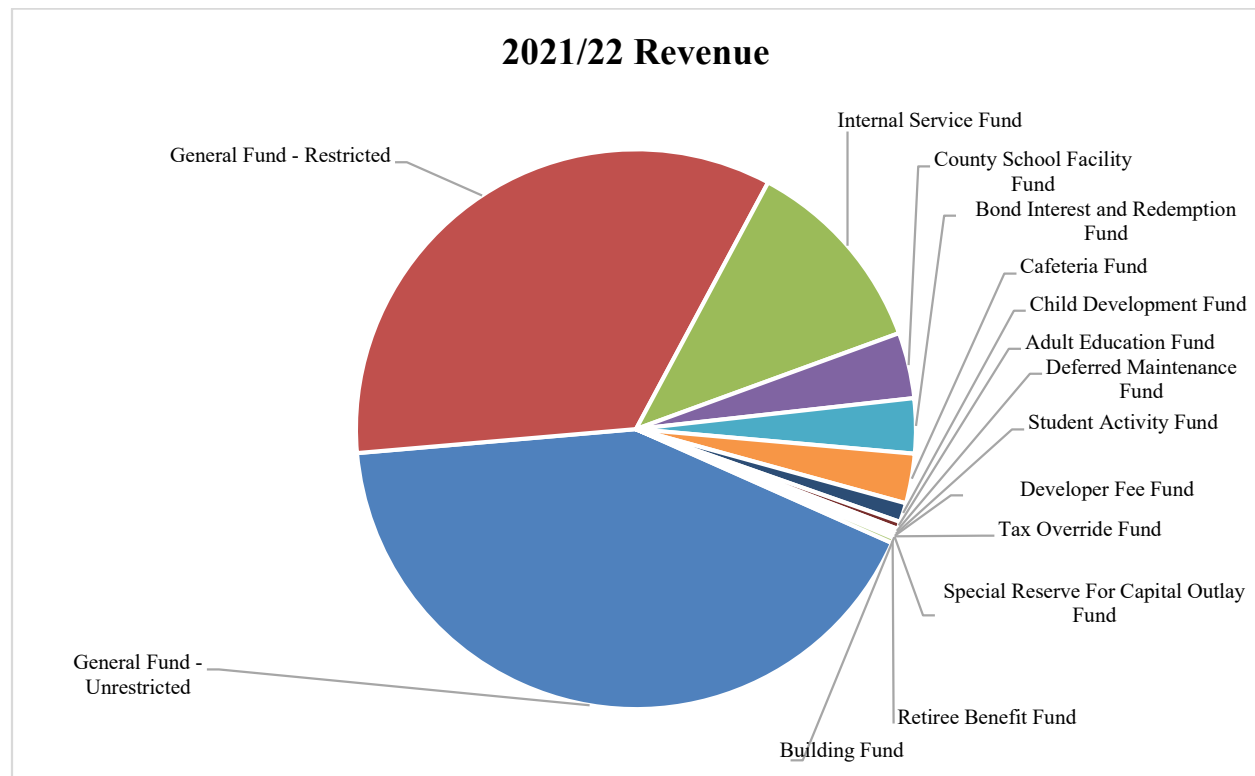
### June 30, 2022

Total revenue for 2021/22 was \$1.8 billion, representing an increase from 2020/21 of \$69.0 million as listed below (in millions):

| Revenue                             | 2021/22<br>Unaudited<br>Actuals<br>Revenue <sup>(B)</sup> | 2020/21<br>Unaudited<br>Actuals<br>Revenue | Difference | Change   |
|-------------------------------------|---|--|------------|----------|
| General Fund – Unrestricted         | \$772.6   | \$715.4                                    | \$57.2     | 8.0%     |
| General Fund – Restricted           | 628.9   | 431.8                                      | 197.1      | 45.6%    |
| Internal Service Fund               | 213.6   | 209.4                                      | 4.2        | 2.0%     |
| County School Facility Fund         | 70.0  | 74.9                                       | (4.9)      | (6.5%)   |
| Bond Interest and Redemption Fund   | 58.3  | 69.2                                       | (10.9)     | (15.8%)  |
| Cafeteria Fund                      | 53.1  | 32.8                                       | 20.3       | 61.9%    |
| Child Development Fund              | 20.3  | 19.4                                       | 0.9        | 4.6%     |
| Adult Education Fund                | 7.9   | 7.7  | 0.2        | 2.6%     |
| Deferred Maintenance Fund           | 4.1   | 6.8  | (2.7)      | (39.7%)  |
| Associated Student Body             | 2.6   | 0.5  | 2.1        | 420.0%   |
| Developer Fee Fund                  | 1.6   | 1.0  | 0.6        | 60.0%    |
| Special Reserve for Capital Outlay  | (0.1)   | 0.1  | 0.0        | 0.0%     |
| Building Fund                       | (1.9)   | 172.9                                      | (174.8)    | (101.1%) |
| Retiree Benefit Fund <sup>(A)</sup> | (5.5)   | 14.6                                       | (20.1)     | (137.7%) |
| Total                               | \$1,825.5   | \$1,756.5                                  | \$69.0     | 3.9%     |

<sup>(A)</sup> The Retiree Benefit Fund is not included in the District's financial statements. The funds in the CEBRT are held in trust and will be administered by the CalPERS as an agent multiple-employer plan. The District's contributions to the irrevocable trust are included in the CEBRT, which is included in the CalPERS Comprehensive Annual Financial Report (CAFR).

<sup>(B)</sup> Unaudited Actuals have been adjusted to reflect the GASB 31 Fair Value adjustment.



## Management's Discussion and Analysis

### June 30, 2022

#### Summary of Capital Assets

##### **Governmental Activities, Capital Assets**

|  | <b>2022</b>            | <b>2021</b>          | <b>Change</b>       | <b>Change</b> |
|--|------------------------|----------------------|---------------------|---------------|
| Land   | 66,411,797             | 66,411,797           | -                   | - %           |
| Work-in-process                                | 223,076,943            | 174,137,609          | 48,939,334          | 28.10%        |
| Land improvements                              | 119,617,401            | 108,837,432          | 10,779,969          | 9.90%         |
| Buildings                                      | 1,121,888,371          | 1,086,427,714        | 35,460,657          | 3.26%         |
| Equipment                                      | 44,598,346             | 42,044,028           | 2,554,318           | 6.08%         |
| Capital Assets, cost                           | 1,575,592,858          | 1,477,858,580        | 97,734,278          | 6.61%         |
| Accumulated Depreciation                       | (541,147,792)          | (506,832,010)        | (34,295,155)        | 6.77%         |
| Governmental Activities<br>Capital Assets, net | <u>\$1,034,445,066</u> | <u>\$971,026,570</u> | <u>\$63,439,123</u> | <u>6.53%</u>  |

The District's investment in Capital Assets for its governmental activities as of June 30, 2022 was \$1.03 billion (net of accumulated depreciation).

Capital Assets include land, land improvements, buildings, equipment, and work-in-progress. Capital Assets continued to grow in the governmental activities as District-wide construction continued due to utilization of Measure M and Measure X funds.

#### Summary of Long-Term Liabilities

|                                | <b>2022</b>            | <b>2021</b>            | <b>Change</b>          | <b>Change</b>   |
|--------------------------------|------------------------|------------------------|------------------------|-----------------|
| <b>Governmental Activities</b> |                        |                        |                        |                 |
| General Obligation Bonds       | \$797,372,603          | \$916,667,292          | (\$119,294,689)        | (13.01%)        |
| Accreted Interest              | 25,531,944             | 90,937,175             | (65,405,231)           | (71.92%)        |
| Unamortized Premium            | 35,303,862             | 32,995,790             | 2,308,072              | 7.00%           |
| Other Postemployment Benefits  | 987,304,445            | 1,050,247,712          | (62,943,267)           | (5.99%)         |
| Compensated Absences           | 5,065,912              | 5,290,111              | (224,199)              | (4.24%)         |
| Net Pension Liability          | 492,432,000            | 993,525,000            | (501,093,000)          | (50.44%)        |
| Total                          | <u>\$2,343,010,766</u> | <u>\$3,089,663,080</u> | <u>\$(746,652,314)</u> | <u>(24.17%)</u> |

As of June 30, 2022, the District had a total outstanding bonded debt of \$797 million backed by the full faith and credit of the District.

Total long-term debt for the District decreased by \$747 million. The change in the long-term debt was due mainly to decreases for General Obligation Bonds of \$119 million, net pension liabilities of \$501 million, accreted interest of \$65 million, and net OPEB liability of \$63 million.

State statutes limit the amount of general obligation debt that the District may issue. At the end of the current fiscal year, the legal debt limit was 3.05%.

# Management's Discussion and Analysis

## June 30, 2022

---

### Economic Factors and Budgets and Rates for 2022/23

The annual process to develop the District's budget begins in the fall with an update to the Board of Education and stakeholders regarding the District's Local Control and Accountability Plan (LCAP) actions and investment areas. For 2021/22, the LCAP process was modified due to school closures and a Learning Continuity Plan was required instead. The following January the Governor proposes the State budget. Since most of the District's revenue comes from the State, the District carefully derives assumptions from the Governor's proposal, guidance from the Fresno County Superintendent of Schools, and enrollment projections. The 2022/23 Proposed Budget includes recommendations that continue to balance the Board of Education's investments in extensive student programs, competitive employee compensation, and prudent fiscal responsibility.

On June 15, 2022, the Board of Education approved an Adopted Budget for fiscal year 2022/23. The Adopted Budget included an 8.58% unrestricted reserve.

- The major State assumptions are:
  - Statutory cost-of-living adjustment of 5.33%
    - Subsequently, the Adopted State Budget increased the COLA to 13.26%
  - The cash flow projected a positive balance of \$121.9 million on June 30, 2023
  - Educational Protection Account continues, as required by Proposition 30 (November 2012), which represents 19% (\$174 million) of the Local Control Funding Formula (LCFF)
  - The District is projected to be funded on the prior year ADA
  - LCFF Supplemental and Concentration funding of \$249 million
    - Subsequently, the Adopted State Budget increased the funding to \$265 million
- The local assumptions are as follows:
  - The Elementary School Aligned Instructional System: Designated sites, instructional aides including kindergarten aides, police chaplains to increase safety, custodial, clerical supports, administrative support, and health care professionals including a registered nurse, licensed vocational nurse or health assistant
  - The Middle School Aligned Instructional System: Transition teachers and campus culture support, safety investments include campus assistants, custodial support, clerical support, administrative support, and health care professionals including a registered nurse and licensed vocational nurse or health assistant
  - The High School Aligned Instructional System: Professional learning, librarian, student engagement, campus culture assistant and athletic director support, safety investments include school resource officer, probation officer and campus assistants, custodial support including PE custodians, pool custodians and auditorium custodians, clerical supports including a library technician, administrative support, and health care professionals including a registered nurse and licensed vocational nurse on a daily basis
  - School Site Allocations: Investments for instructional classroom support, after-school activities/athletics, equipment and coaching contracts, as well as supplies for libraries.
  - Additional supports to school sites with Unduplicated Pupil Percentage (UPP) of 55% or more for social emotional, special education, academic supports and school climate, attendance support and family engagement, safety, and site technology support.
  - Communications: Increase media supervisor offset with reductions to contracts
  - Parent University: Shifted part-time child welfare attendance specialist to College and Career Readiness
  - Board of Education: One-time supports for November board election
  - Human Resources: Increase two human resource specialists
  - Information Technology: Increase investments to better support core infrastructure and cybersecurity and 1:1 devices: in addition, one time savings of district computers purchased with grant funds
  - Transportation: Increase in the First Student annual contract, GPS annual license and additional manager II. One time supports for a bus wash system and GPS bus system
  - Leadership Development: Addition of principal on special assignment

## Management's Discussion and Analysis

### June 30, 2022

---

- Instructional Division: Addition of budget technician offset by reductions of contacts and supplies
- Curriculum and Instruction: Addition of customer service representative and one budget technician offset by reductions in contracts and supplies.
- Textbook Adoption: K-6 Science and grades 7-12 World Language textbook adoption
- Translation Services: Add supports for new department including a manager I, three material translators, supplemental supports, supplies and contracts.
- Department of Prevention and Intervention: Addition of one counselor offset by reductions in contracts and supplies, ten additional clinical social workers and peer mentoring expansion offset with restructure within department
- Student Engagement: Increase a teacher on special assignment
- Visual and Performing Arts: Addition of two music teachers to expand program to kindergarten
- Emergency Response: Increase of manager II and increases for travel and supplies
- Health Services: Increase a manager, a nurse for Herrera Health Center and increases for supplies and contracts
- Plant Maintenance: Addition of mobile maintenance crew including one-time support for trailer and equipment
- Plant Operations: Addition of nine grounds maintenance workers, two plant supervisors and ground maintenance contract increases. Additional custodial staff to align with square footage parameters, increases for utilizes and one-time support for equipment and feminine hygiene dispensers
- African American Academic Acceleration: Addition of budget technician II and program manager I
- Engagement and External Partnerships: Addition of one manager I, increase in supplies, contracts and travel
- Early Learning: Addition of a program technician, a behavior intervention specialist, two teachers and 3.5 FTE paraprofessional to support preschool for Herrera Elementary
- Special Education: Addition of six co-teachers, one workability technician, and 18.75 FTE teachers and paraeducators to align with staffing parameters and one-time supplies for new psychologists and regional instructional managers
- Career Technical Education: Addition of four teachers on special assignment and one project manager for internship program. Aviation program planning to be offset with supplies and contracts and shifting staff to Expanded Learning Opportunities Grant (ELOP)
- College and Career Readiness: Additional support for Historical Black College dual enrollment, shift of child welfare and attendance specialist from parent university
- After School Programs: Expansion of after school programs utilizing ELOP. Expansion includes ten coordinators, a budget technician II, two project managers, a program manager, secretary II and collaborative partnership with community-based organizations
- Intersession: Expansion to intersession programs utilizing ELOP. Addition of a budget technician II, two project managers, summer camp contracts, collaborative partnerships with Community Based Organizations and increased supplies
- 3% salary increase based on contingency language
  - Subsequently, the Adopted State Budget adjusted the salary increase to 6% based on the contingency language
- One-time allocations using recovery funds include:
  - eLearn Academy – additional supports programed to address unfinished learning:
  - Allocate additional sections to expand credit recovery at the comprehensive high schools
  - Parent University: support for upgrading technology
  - Human Resources: add fingerprint machine
  - Information Technology: Add interactive panels for all elementary classrooms, phase II of connectivity infrastructure, school wi-fi expansion, data center security and resiliency, network, and student device support
  - Purchasing: Supports for cafeteria and outdoor table replacements

# Management's Discussion and Analysis

## June 30, 2022

- Leadership Development: Support for five teachers on special assignment for vice principal institute to develop a pipeline into the district, administrative, coaches, a leadership tracking system, principal pipeline supports, supervisor academy resources and an internal credentialing consultant
- Alternative Education: Support for credit attainment
- Curriculum and Instruction: supports for professional learning, digital lessons and licenses, Tier 2 intervention materials, Teaching Fellows contract and one teacher on special assignment for Science Adoption
- Teacher Development: Supports for aspiring teacher pipeline, teacher leadership, two teachers on special assignment and continued support of one manager II and one teacher on special assignment
- Library Services: Supports for student backpacks
- English Learner Services: Supports for Interact Fellow Services, Orchid Translation Services, English language instructional support, peer mentoring services, expansion of Rosetta Stone, Hmong consultant services and Tiger Bytes custom applications
- Department of Prevention and Intervention: Supports include one guidance learning advisor, behavior support manager, two behavioral intervention specialists, targeted professional learning, contracted mental health and behavioral support, two child welfare and attendance specialist II's, four clinical social workers, 2.5 FTE restorative practice counselors, a manager III and office assistant
- Student Engagement: Support for Leadership Academy stipends, writing workshops for African American Student Leadership Academy contracts, 8<sup>th</sup> grade camps and summer athletic bridge academy
- Visual and Performing Arts: Supports for instrument filters and choir masks, art supplies, Teacher Artist Residency, and instrument replacements
- Health Services: Contracts for nurses to support the wellness hubs
- Facilities Planning and Management: Additional supports for social and emotional confidential space, libraries for Cambridge and DeWolf, science lab for DeWolf and five CNG busses
- Nutrition Services: Replacement and upgrade of meal preparation equipment
- Plant Maintenance: Supports to complete HVAC upgrades for Phase I and begin Phase II
- African American Academic Acceleration: Supports include one program manager, one project manager and teacher supplemental contracts
- Early Learning: Supports include program opportunities for community outreach, professional learning, and summer school expansion
- Special Education: Support for registered behavioral technician contract, Wonderwork's goal book and paraeducator contract
- College and Career Readiness: Supports include employability skills contract
- After School Programs: Supports include expansion of after school to all secondary sites
- Multi-Year Items:
  - Future Textbook Adoptions: Commit for other subject areas to be identified in future years
  - Pandemic Learning Recovery in 2022/23 and 2023/24 to support a phased-in and balanced approach
  - STRS and PERS increased employer rates:

| Year    | STRS Employer Rate | PERS Employer Rate | Annual Increase/Decrease to District Contribution | Annual District Contribution |
|---------|--------------------|--------------------|---|------------------------------|
| 2022/23 | 19.10%             | 25.37%             | \$11.6 million                                    | \$196.8 million              |
| 2023/24 | 19.10%             | 25.20%             | (\$0.2 million)                                   | \$196.6 million              |
| 2024/25 | 19.10%             | 24.60%             | (\$0.7 million)                                   | \$195.9 million              |

## Management's Discussion and Analysis

### June 30, 2022

---

- Unemployment Rate – Remains at 0.5% in 2022/23. In 2023/24, the rate is anticipated at 0.20% which equates to a decrease of \$2.0 million
- An Unrestricted General Fund contribution of \$1.5 million and a \$2.0 million contribution from the Health Fund to the OPEB irrevocable trust for all years
- Benefit Rates:
  - Increase the Health rate in accordance with the current employee bargaining agreements by \$1,430 to \$21,684 per employee for 2022/23. For each active eligible employee, the contribution to the Health Fund is estimated to increase by \$738 in 2023/24, and an additional \$501 in 2024/25, equating to \$5.0 million and \$3.4 million accordingly
    - Subsequently, the state budget was enacted on June 30, 2022, which increased the health rate in accordance with the current employee bargaining agreements by an additional \$1,269 to \$22,953 per employee.
  - Workers' Compensation maintains the Liability Insurance rates to fund the reserve level at 90% for 2022/23

#### Employee Benefits

The District provides post-employment health benefits to all District employees (employed before July 1, 2005) and their dependents, with a minimum of 16 years of service who retire at a minimum of 57½ years of age. For employees hired on or after July 1, 2005, the District provides five years of post-employment medical benefits to District employees and their dependents, with a minimum of 25 years of service who retire at least 60 years of age. GASB 74 and GASB 75, are governmental accounting standards that direct how State and local governments will account for these benefits.

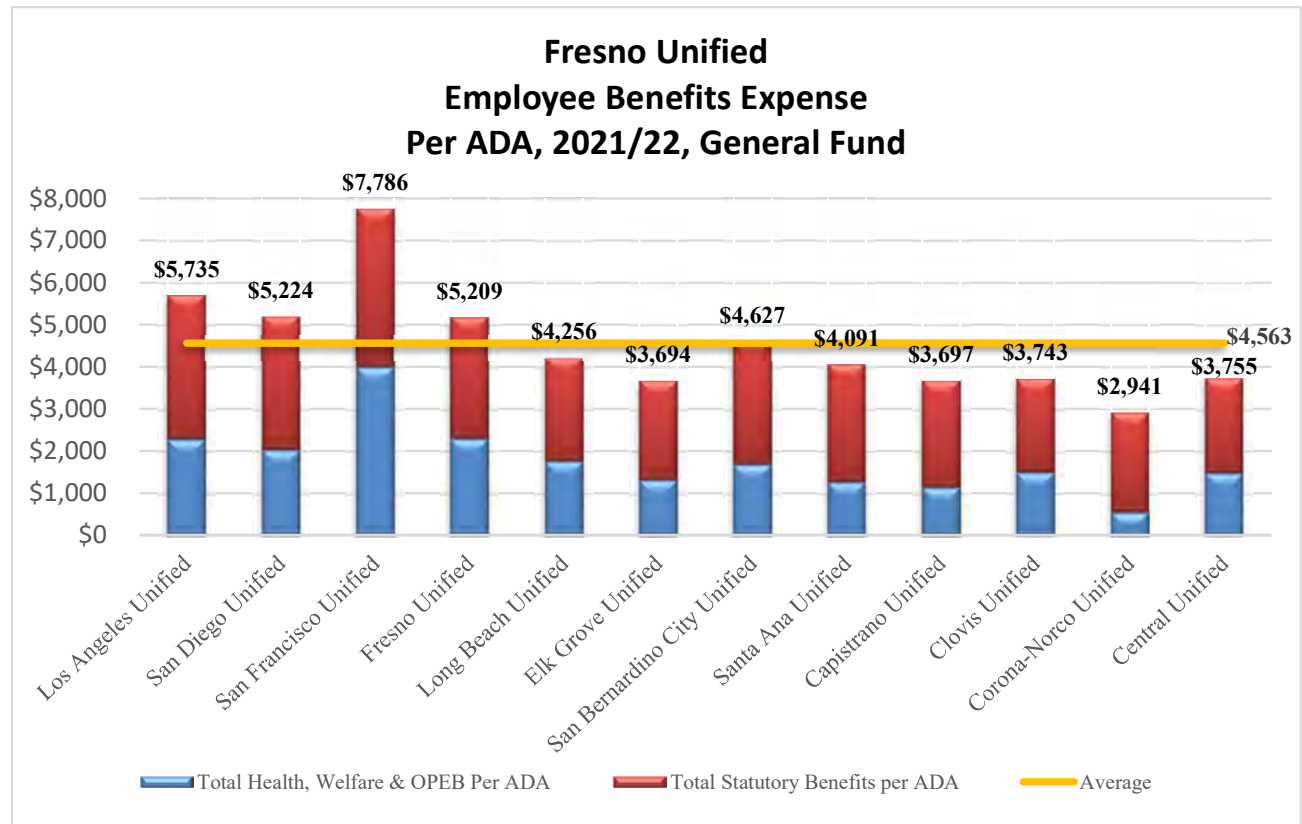
The District's most recent actuarial study calculated the total gross liability for post-employment benefits to be \$1.05 billion in October 2022 which is a decrease of \$68.49 million since October 2021. The District established an irrevocable trust in 2013/14. The Trust Fund decreased by \$5.54 million and at the end of 2021/22 had an ending fund balance of \$63.88 million. In 2022/23, the District plans to transfer \$3.5 million to the OPEB irrevocable trust. At June 30, 2022, the total net OPEB liability was \$987 million.

Included in total employee statutory benefits are the District's contributions to CalPERS and CalSTRS on behalf of employees' pensions. The employer contribution rates for CalSTRS and CalPERS began to increase in 2014/15 from rates of 8.25% and 11.44% respectively. CalSTRS rates are currently legislated to increase through 2023/24 to 19.1% and CalPERS projects rate increases through 2025/26 to 23.7%.

Fresno Unified ranks fourth in spending for total employee benefits per ADA when compared to the largest ten districts in the State and two of the largest local districts. The District outspends the average by \$646/ADA. If the District spent at the State average of \$4,563/ADA, annual savings generated equates to \$43 million. Furthermore, the District's total benefits per ADA expense for 2021/22 increased by \$687 over 2020/21.

# Management's Discussion and Analysis

## June 30, 2022



Source: 2021/22 Unaudited Actual Standardized Account Code Structure  
 Health and Welfare: Unaudited Actual Expenditure by Object, Health and Welfare Benefits (3401/3402); OPEB (3701, 3702, 3751, 3752); Divided by 2021/22 P-2 Funded ADA

### Net Pension Liability

The District contributes to CalSTRS and CalPERS on behalf of employees. GASB 68 is a governmental accounting standard that directs how state and local governments will account for these pensions. GASB 68 requires all employers to recognize the long-term pension liability on their financial statements. The District has made the statutory contribution and does not make any investment decisions on the fund, as these plans are governmental controlled plans.

### Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the resources it receives. If you have questions about this report or need additional financial information, contact the Office of the Chief Financial Officer, Office of Business and Financial Services at (559) 457-6226.

## **BASIC FINANCIAL STATEMENTS**

FRESNO UNIFIED SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
June 30, 2022

|   | <u>Governmental<br/>Activities</u> |
|---|------------------------------------|
| <b>ASSETS</b>   |                                    |
| Cash and cash equivalents (Note 2)                                      | \$ 640,237,682                     |
| Investments (Note 2)  | 58,397,281                         |
| Receivables   | 178,450,268                        |
| Prepaid expenses  | 4,748,949                          |
| Stores inventory  | 4,220,773                          |
| Non-depreciable capital assets (Note 4)                                 | 289,488,740                        |
| Depreciable capital assets, net of<br>accumulated depreciation (Note 4) | <u>744,956,326</u>                 |
| Total assets  | <u>1,920,500,019</u>               |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                   |                                    |
| Deferred outflows of resources - pensions (Notes 8 and 9)               | 202,958,549                        |
| Deferred outflows of resources - loss from refunding of debt            | 13,078,369                         |
| Deferred outflows of resources - OPEB (Note 10)                         | <u>72,268,574</u>                  |
| Total deferred outflows   | <u>288,305,492</u>                 |
| <b>LIABILITIES</b>  |                                    |
| Accounts payable and other current liabilities                          | 141,898,086                        |
| Unearned revenue  | 14,126,628                         |
| Self-insurance claims liability (Note 5)                                | 58,829,598                         |
| Long-term liabilities (Note 6):   |                                    |
| Due within one year   | 35,755,144                         |
| Due after one year  | <u>2,307,255,622</u>               |
| Total liabilities   | <u>2,557,865,078</u>               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                    |                                    |
| Deferred inflows of resources - pensions (Notes 8 and 9)                | 415,436,000                        |
| Deferred inflows of resources - OPEB (Note 10)                          | <u>181,659,232</u>                 |
| Total deferred inflows  | <u>597,095,232</u>                 |
| <b>NET POSITION</b>   |                                    |
| Net investment in capital assets  | 347,143,590                        |
| Restricted:   |                                    |
| Legally restricted programs   | 99,786,789                         |
| Capital projects  | 36,066,689                         |
| Debt service  | 56,581,579                         |
| Self insurance  | 76,430,783                         |
| Unrestricted  | <u>(1,562,164,229)</u>             |
| Total net position  | <u>\$ (946,154,799)</u>            |

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2022

|   |                         | Program Revenues           |  |  | Net (Expenses)<br>Revenues and<br>Changes in<br>Net Position |
|---|-------------------------|----------------------------|--|--|--|
|   | Expenses                | Charges<br>for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                                   |
| Governmental activities:                                  |                         |                            |  |  |  |
| Instruction   | \$ 706,229,125          | \$ 2,322,172               | \$ 355,027,445                           | \$ -                                   | \$ (348,879,508)   |
| Instruction-related services:                             |                         |                            |  |  |  |
| Supervision of instruction                                | 64,561,238              | 86,204                     | 40,646,732                               | -                                      | (23,828,302)   |
| Instructional library and technology                      | 14,383,271              | -                          | 9,367,431                                | -                                      | (5,015,840)  |
| School site administration                                | 64,248,994              | 22,687                     | 8,299,224                                | -                                      | (55,927,083)   |
| Pupil services:   |                         |                            |  |  |  |
| Home-to-school transportation                             | 18,897,174              | -                          | 1,606,673                                | -                                      | (17,290,501)   |
| Food services   | 54,972,493              | 72,904                     | 58,297,616                               | -                                      | 3,398,027  |
| All other pupil services                                  | 98,060,337              | 326,731                    | 48,239,559                               | -                                      | (49,494,047)   |
| General administration:                                   |                         |                            |  |  |  |
| Data processing   | 12,441,178              | -                          | 3,423,887                                | -                                      | (9,017,291)  |
| All other general administration                          | 36,441,669              | 12,608                     | 20,591,011                               | -                                      | (15,838,050)   |
| Plant services  | 124,316,608             | 55,439                     | 36,310,636                               | -                                      | (87,950,533)   |
| Ancillary services  | 35,917,240              | -                          | 9,730,604                                | -                                      | (26,186,636)   |
| Community services  | 4,236,246               | 912                        | 2,690,877                                | -                                      | (1,544,457)  |
| Enterprise activities                                     | 2,062,949               | 2,316                      | 571,312                                  | -                                      | (1,489,321)  |
| Interest on long-term liabilities                         | 48,616,488              | -                          | -  | -                                      | (48,616,488)   |
| Other outgo   | 3,911,738               | 121,541                    | 1,566,994                                | -                                      | (2,223,203)  |
| Depreciation (unallocated) (Note 4)                       | 35,341,062              | -                          | -  | -                                      | (35,341,062)   |
| Total governmental activities                             | <u>\$ 1,324,637,810</u> | <u>\$ 3,023,514</u>        | <u>\$ 596,370,001</u>                    | <u>\$ -</u>                            | <u>(725,244,295)</u>   |
| General revenues:   |                         |                            |  |  |  |
| Taxes and subventions:                                    |                         |                            |  |  |  |
| Taxes levied for general purposes                         |                         |                            |  |  | 78,887,151   |
| Taxes levied for debt service                             |                         |                            |  |  | 59,046,741   |
| Federal and state aid not restricted to specific purposes |                         |                            |  |  | 784,758,511  |
| Interest and investment earnings (loss)                   |                         |                            |  |  | (18,778,276)   |
| Miscellaneous   |                         |                            |  |  | 12,464,809   |
| Total general revenues                                    |                         |                            |  |  | <u>916,378,936</u>   |
| Change in net position                                    |                         |                            |  |  | <u>191,134,641</u>   |
| Net Position, July 1, 2021                                |                         |                            |  |  | <u>(1,137,289,440)</u>                                       |
| Net position, June 30, 2022                               |                         |                            |  |  | <u>\$ (946,154,799)</u>                                      |

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2022

|                                      | General<br>Fund             | Building<br>Fund            | County<br>School<br>Facilities<br>Fund | Bond<br>Interest and<br>Redemption<br>Fund | All<br>Non-Major<br>Funds   | Total<br>Governmental<br>Funds |
|--------------------------------------|-----------------------------|-----------------------------|--|--|-----------------------------|--------------------------------|
| <b>ASSETS</b>                        |                             |                             |  |  |                             |                                |
| Cash and cash equivalents:           |                             |                             |  |  |                             |                                |
| Cash in County                       |                             |                             |  |  |                             |                                |
| Treasury                             | \$ 294,358,133              | \$ 107,343,187              | \$ 12,613,474                          | \$ 57,598,143                              | \$ 13,574,799               | \$ 485,487,736                 |
| Cash in revolving fund               | 70,050                      | -                           | -                                      | -  | 550                         | 70,600                         |
| Cash on hand and in banks            | 14,211,899                  | -                           | -                                      | -  | 5,694,552                   | 19,906,451                     |
| Collections awaiting deposit         | -                           | -                           | -                                      | -  | 10,118                      | 10,118                         |
| Investments                          | -                           | -                           | -                                      | 58,397,281                                 | -                           | 58,397,281                     |
| Receivables                          | 159,883,302                 | 377,510                     | 74,876                                 | 177,143                                    | 17,473,238                  | 177,986,069                    |
| Prepaid expenditures                 | 1,812,091                   | -                           | -                                      | -  | -                           | 1,812,091                      |
| Due from other funds                 | 16,964,423                  | 111,787                     | 41,299,107                             | -  | 8,382,088                   | 66,757,405                     |
| Stores inventory                     | 2,670,901                   | -                           | -                                      | -  | 1,549,872                   | 4,220,773                      |
|                                      | <u>                    </u> | <u>                    </u> | <u>                    </u>            | <u>                    </u>                | <u>                    </u> | <u>                    </u>    |
| Total assets                         | \$ 489,970,799              | \$ 107,832,484              | \$ 53,987,457                          | \$ 116,172,567                             | \$ 46,685,217               | \$ 814,648,524                 |
|                                      | <u>                    </u> | <u>                    </u> | <u>                    </u>            | <u>                    </u>                | <u>                    </u> | <u>                    </u>    |
| <b>LIABILITIES AND FUND BALANCES</b> |                             |                             |  |  |                             |                                |
| Liabilities:                         |                             |                             |  |  |                             |                                |
| Accounts payable                     | \$ 104,961,514              | \$ 9,918                    | \$ 18,776,273                          | \$ -                                       | \$ 4,502,918                | \$ 128,250,623                 |
| Unearned revenue                     | 10,437,103                  | -                           | -                                      | -  | 3,689,525                   | 14,126,628                     |
| Due to other funds                   | 12,388,919                  | 39,528,721                  | 3,596,818                              | -  | 11,839,053                  | 67,353,511                     |
|                                      | <u>                    </u> | <u>                    </u> | <u>                    </u>            | <u>                    </u>                | <u>                    </u> | <u>                    </u>    |
| Total liabilities                    | 127,787,536                 | 39,538,639                  | 22,373,091                             | -  | 20,031,496                  | 209,730,762                    |
|                                      | <u>                    </u> | <u>                    </u> | <u>                    </u>            | <u>                    </u>                | <u>                    </u> | <u>                    </u>    |
| Fund balances:                       |                             |                             |  |  |                             |                                |
| Nonspendable                         | 4,553,042                   | -                           | -                                      | -  | 1,550,422                   | 6,103,464                      |
| Restricted                           | 77,545,930                  | 68,293,845                  | 31,614,366                             | 116,172,567                                | 25,103,299                  | 318,730,007                    |
| Committed                            | 105,000,000                 | -                           | -                                      | -  | -                           | 105,000,000                    |
| Assigned                             | 40,342,500                  | -                           | -                                      | -  | -                           | 40,342,500                     |
| Unassigned                           | 134,741,791                 | -                           | -                                      | -  | -                           | 134,741,791                    |
|                                      | <u>                    </u> | <u>                    </u> | <u>                    </u>            | <u>                    </u>                | <u>                    </u> | <u>                    </u>    |
| Total fund balances                  | 362,183,263                 | 68,293,845                  | 31,614,366                             | 116,172,567                                | 26,653,721                  | 604,917,762                    |
|                                      | <u>                    </u> | <u>                    </u> | <u>                    </u>            | <u>                    </u>                | <u>                    </u> | <u>                    </u>    |
| Total liabilities and fund balances  | \$ 489,970,799              | \$ 107,832,484              | \$ 53,987,457                          | \$ 116,172,567                             | \$ 46,685,217               | \$ 814,648,524                 |
|                                      | <u>                    </u> | <u>                    </u> | <u>                    </u>            | <u>                    </u>                | <u>                    </u> | <u>                    </u>    |

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
June 30, 2022

---

|  |    |             |
|--|----|-------------|
| Total fund balances - Governmental Funds | \$ | 604,917,762 |
|--|----|-------------|

Amounts reported for governmental activities in the statement of net position are different because:

|   |  |               |
|---|--|---------------|
| Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$1,575,592,858 and the accumulated depreciation is \$541,147,792 (Note 4). |  | 1,034,445,066 |
|---|--|---------------|

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at June 30, 2022 consisted of (Note 6):

|                                       |                  |                 |
|---------------------------------------|------------------|-----------------|
| General Obligation Bonds              | \$ (797,372,603) |                 |
| Unamortized premiums                  | (35,303,862)     |                 |
| Accreted interest                     | (25,531,944)     |                 |
| Net OPEB liability (Note 10)          | (987,304,445)    |                 |
| Net pension liability (Notes 8 and 9) | (492,432,000)    |                 |
| Compensated absences                  | (5,065,912)      |                 |
|                                       |                  | (2,343,010,766) |

|  |  |            |
|--|--|------------|
| Internal service funds are included in the government-wide financial statements. |  | 76,430,783 |
|--|--|------------|

|   |  |            |
|---|--|------------|
| Losses on refundings of debt are categorized as deferred outflows and are amortized over the shorter life of the refunded or refunding of the debt. |  | 13,078,369 |
|---|--|------------|

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

|  |                |               |
|--|----------------|---------------|
| Deferred outflows of resources - pensions (Note 8 and 9) | \$ 202,958,549 |               |
| Deferred outflows of resources - OPEB (Note 10)          | 72,268,574     |               |
| Deferred inflows of resources - pensions (Notes 8 and 9) | (415,436,000)  |               |
| Deferred inflows of resources - OPEB (Note 10)           | (181,659,232)  |               |
|  |                | (321,868,109) |

|   |  |              |
|---|--|--------------|
| Unmatured interest on long-term liabilities is recognized in the period incurred. |  | (10,147,904) |
|---|--|--------------|

|  |    |               |
|--|----|---------------|
| Total net position - governmental activities | \$ | (946,154,799) |
|--|----|---------------|

---

See accompanying notes to financial statements.

**FRESNO UNIFIED SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN**  
**FUND BALANCES – GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2022**

|   | General<br>Fund | Building<br>Fund | County<br>School<br>Facilities<br>Fund | Bond<br>Interest and<br>Redemption<br>Fund | All<br>Non-Major<br>Funds | Total<br>Governmental<br>Funds |
|---|-----------------|------------------|--|--|---------------------------|--------------------------------|
| <b>Revenues:</b>  |                 |                  |  |  |                           |                                |
| Local Control Funding Formula (LCFF):                     |                 |                  |  |  |                           |                                |
| State apportionment                                       | \$ 772,606,124  | \$ -             | \$ -                                   | \$ -                                       | \$ -                      | \$ 772,606,124                 |
| Local sources   | 74,866,688      | -                | -                                      | -  | -                         | 74,866,688                     |
| Total LCFF  | 847,472,812     | -                | -                                      | -  | -                         | 847,472,812                    |
| Federal sources   | 293,017,805     | -                | -                                      | -  | 52,157,118                | 345,174,923                    |
| Other state sources                                       | 230,100,895     | -                | -                                      | 446,242                                    | 27,575,422                | 258,122,559                    |
| Other local sources                                       | 26,841,771      | (2,440,138)      | (206,789)                              | 57,870,591                                 | 5,696,453                 | 87,761,888                     |
| Total revenues  | 1,397,433,283   | (2,440,138)      | (206,789)                              | 58,316,833                                 | 85,428,993                | 1,538,532,182                  |
| <b>Expenditures:</b>                                      |                 |                  |  |  |                           |                                |
| Current:  |                 |                  |  |  |                           |                                |
| Certificated salaries                                     | 521,092,621     | -                | -                                      | -  | 9,727,167                 | 530,819,788                    |
| Classified salaries                                       | 164,336,138     | -                | 1,330,634                              | -  | 18,716,394                | 184,383,166                    |
| Employee benefits   | 350,007,759     | -                | 685,499                                | -  | 21,435,396                | 372,128,654                    |
| Books and supplies  | 96,734,612      | -                | 1,007,622                              | -  | 25,529,881                | 123,272,115                    |
| Contract services and operating expenditures              | 126,917,589     | 637,653          | 11,031,797                             | -  | 6,382,006                 | 144,969,045                    |
| Other outgo   | 3,911,738       | -                | -                                      | -  | -                         | 3,911,738                      |
| Capital outlay  | 3,694,894       | -                | 77,040,799                             | -  | 1,258,678                 | 81,994,371                     |
| Debt service:   |                 |                  |  |  |                           |                                |
| Principal retirement                                      | -               | -                | -                                      | 207,812,063                                | -                         | 207,812,063                    |
| Interest  | -               | -                | -                                      | 22,805,698                                 | -                         | 22,805,698                     |
| Total expenditures  | 1,266,695,351   | 637,653          | 91,096,351                             | 230,617,761                                | 83,049,522                | 1,672,096,638                  |
| Excess (deficiency) of revenues over (under) expenditures | 130,737,932     | (3,077,791)      | (91,303,140)                           | (172,300,928)                              | 2,379,471                 | (133,564,456)                  |
| <b>Other financing sources (uses):</b>                    |                 |                  |  |  |                           |                                |
| Transfers in  | 6,345,693       | -                | 70,197,058                             | -  | 4,093,398                 | 80,636,149                     |
| Transfers out   | (4,093,398)     | (74,290,456)     | -                                      | -  | (2,252,295)               | (80,636,149)                   |
| Proceeds from the sale of bonds                           | -               | 100,650,000      | -                                      | -  | -                         | 100,650,000                    |
| Debt issuance premiums                                    | -               | 4,148,662        | -                                      | -  | -                         | 4,148,662                      |
| Deposit to refunding escrow                               | -               | (104,260,812)    | -                                      | -  | -                         | (104,260,812)                  |
| Total other financing sources (uses)                      | 2,252,295       | (73,752,606)     | 70,197,058                             | -  | 1,841,103                 | 537,850                        |
| Net change in fund balances                               | 132,990,227     | (76,830,397)     | (21,106,082)                           | (172,300,928)                              | 4,220,574                 | (133,026,606)                  |
| Fund balances, July 1, 2021                               | 229,193,036     | 145,124,242      | 52,720,448                             | 288,473,495                                | 22,433,147                | 737,944,368                    |
| Fund balances, June 30, 2022                              | \$ 362,183,263  | \$ 68,293,845    | \$ 31,614,366                          | \$ 116,172,567                             | \$ 26,653,721             | \$ 604,917,762                 |

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES – GOVERNMENTAL FUNDS –  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2022

---

|  |                  |
|--|------------------|
| Net change in fund balances - Total Governmental Funds   | \$ (133,026,606) |
| Amounts reported for governmental activities in the statement of activities are different because:   |                  |
| Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).   | \$ 98,759,558    |
| Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).  | (35,341,062)     |
| In the governmental funds, proceeds from the issuance of debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt. | (100,650,000)    |
| In the governmental funds, debt issued at a premium is recognized as an other financing source. In the government-wide statements debt issued at a premium is amortized as interest over the life of the debt (Note 6).  | (2,308,072)      |
| Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 6).  | 219,944,689      |
| Accreted interest is an expense that is not recorded in the governmental funds (Note 6).   | 65,405,231       |
| Interest on long-term liabilities is recognized in the period it is incurred, in governmental funds it is only recognized when it is due.  | (725,310)        |
| Activities of the internal service fund are reported with governmental activities.   | 10,017,068       |
| Losses on refundings of debt are categorized as deferred outflows and are amortized over the shortened life of the refunded or refunding of the debt.  | 3,878,827        |
| In the governmental funds, OPEB is recognized when employers contributions are made. In the government-wide statements, other post-employment benefits are recognized on the accrual basis (Note 6 and 10).  | (14,293,930)     |

---

(Continued).

FRESNO UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES – GOVERNMENTAL FUNDS –  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2022

---

In the government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual -basis pension costs and actual employer contributions was (Note 8 and 9).

\$ 79,250,049

In the statement of activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 6).

224,199    \$ 324,161,247

Change in net position of governmental activities

\$ 191,134,641

---

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT  
STATEMENT OF NET POSITION – PROPRIETARY FUND  
SELF-INSURANCE FUND – GOVERNMENTAL ACTIVITIES  
June 30, 2022

---

**ASSETS**

Current assets:

Cash and investments (Note 2):

|                               |                  |
|-------------------------------|------------------|
| Cash in County Treasury       | \$ 134,762,677   |
| Cash on hand and in banks     | 100              |
| Receivables                   | 464,199          |
| Due from other funds (Note 3) | 3,823,848        |
| Prepaid expenditures          | <u>2,936,858</u> |

|                      |                    |
|----------------------|--------------------|
| Total current assets | <u>141,987,682</u> |
|----------------------|--------------------|

**LIABILITIES**

Current liabilities:

|  |                   |
|--|-------------------|
| Accounts payable                         | 3,499,559         |
| Due to other funds (Note 3)              | 3,227,742         |
| Self-insurance claims liability (Note 5) | <u>58,829,598</u> |

|                           |                   |
|---------------------------|-------------------|
| Total current liabilities | <u>65,556,899</u> |
|---------------------------|-------------------|

**NET POSITION**

|                           |                      |
|---------------------------|----------------------|
| Net position - restricted | <u>\$ 76,430,783</u> |
|---------------------------|----------------------|

---

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT  
STATEMENT OF CHANGE IN NET POSITION – PROPRIETARY FUND  
SELF-INSURANCE FUND – GOVERNMENTAL ACTIVITIES  
For the year ended June 30, 2022

---

Operating revenues:

|                         |                |
|-------------------------|----------------|
| Self insurance premiums | \$ 217,494,221 |
|-------------------------|----------------|

Operating expenses:

|                     |                    |
|---------------------|--------------------|
| Classified salaries | 1,759,332          |
| Employee benefits   | 976,295            |
| Books and supplies  | 4,909              |
| Contract services   | <u>198,797,233</u> |

|                          |                    |
|--------------------------|--------------------|
| Total operating expenses | <u>201,537,769</u> |
|--------------------------|--------------------|

|                  |                   |
|------------------|-------------------|
| Operating income | <u>15,956,452</u> |
|------------------|-------------------|

Non-operating revenues (expense):

|   |                    |
|---|--------------------|
| Interest income   | 1,573,443          |
| Net decrease in fair value of Cash in County Treasury               | (5,512,827)        |
| Contribution to California Employers' Retiree Benefit Trust (CERBT) | <u>(2,000,000)</u> |

|  |             |
|--|-------------|
| Total non-operating (expense) revenues | (5,939,384) |
|--|-------------|

|                        |            |
|------------------------|------------|
| Change in net position | 10,017,068 |
|------------------------|------------|

|                            |                   |
|----------------------------|-------------------|
| Net position, July 1, 2021 | <u>66,413,715</u> |
|----------------------------|-------------------|

|                             |                             |
|-----------------------------|-----------------------------|
| Net position, June 30, 2022 | <u><u>\$ 76,430,783</u></u> |
|-----------------------------|-----------------------------|

---

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS – PROPRIETARY FUND  
SELF-INSURANCE FUND – GOVERNMENTAL ACTIVITIES  
For the year ended June 30, 2022

---

|  |                              |
|--|------------------------------|
| Cash flows from operating activities:  |                              |
| Cash received from self-insurance premiums   | \$ 202,976,721               |
| Cash received from user charges  | 11,159,080                   |
| Cash paid for employee benefits  | (196,900,685)                |
| Cash paid for salaries   | (2,735,627)                  |
| Cash paid for other expenses   | <u>(4,909)</u>               |
| Net cash provided by operating activities  | <u>14,494,580</u>            |
| Cash flows from noncapital financing activities:   |                              |
| Contribution to CERBT  | <u>(2,000,000)</u>           |
| Cash flows from investing activities:  |                              |
| Change in Cash in County Treasury value  | (5,512,827)                  |
| Interest income received   | <u>1,817,194</u>             |
| Net cash used in investing activities  | <u>(3,695,633)</u>           |
| Increase in cash and investments   | 8,798,947                    |
| Cash and investments, July 1, 2021   | <u>125,963,830</u>           |
| Cash and investments, June 30, 2022  | <u><u>\$ 134,762,777</u></u> |
| Reconciliation of operating income to net cash<br>provided by operating activities:        |                              |
| Operating income   | \$ <u>15,956,452</u>         |
| Adjustments to reconcile operating income to net cash<br>provided by operating activities: |                              |
| Increase in:   |                              |
| Amount due from other funds  | (3,358,420)                  |
| Prepaid expenditures   | (73,674)                     |
| Increase (decrease) in:  |                              |
| Accounts payable   | (3,346,714)                  |
| Amount due to other funds  | 2,521,172                    |
| Unpaid claims and claim adjustment expenses  | <u>2,795,764</u>             |
| Total adjustments  | <u>(1,461,872)</u>           |
| Net cash provided by operating activities  | <u><u>\$ 14,494,580</u></u>  |

---

See accompanying notes to financial statements.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fresno Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity: The Board of Education is the level of government which has governance responsibilities over all activities related to public school education in Fresno Unified School District. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

The District receives funding from local, state and federal government sources and must comply with all the requirements of these funding source entities.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the District's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the District's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Cod. Sec. N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

Allocation of indirect expenses: The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense and interest on general long-term liabilities are considered indirect expenses and are reported separately on the Statement of Activities.

Basis of Presentation - Fund Accounting: The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**A - Major Funds**

**1 - *General Fund:***

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

**2 - *Building Fund:***

The Building Fund is a capital project funds used to account for resources used for the acquisition of capital facilities by the District.

**3 - *County School Facilities Fund:***

The County School Facilities Fund is a capital project funds used to account for resources used for the acquisition of construction of major capital facilities and equipment, and primarily includes funds received from fees levied on developers or other agencies as a condition of approving a development project.

**4 - *Bond Interest and Redemption Fund:***

The Bond Interest and Redemption Fund is a debt service fund used to account for resources used for the payment of general long-term liabilities principal, interest and related costs.

**B - Other Funds**

**1 - *Special Revenue Funds:***

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes the Student Activity, Adult Education, Child Development, Cafeteria, and Deferred Maintenance Funds.

**2 - *Capital Project Funds:***

The Capital Project Funds are used to account for resources used for the acquisition of capital facilities by the District. This includes the Capital Facilities and Special Reserve for Capital Outlay Projects Funds.

**3 - *Self Insurance Fund:***

The Self-Insurance Fund is an internal service fund which is used to account for the District's property and liability claims, workers' compensation claims, and health benefits to current and retired employees, including medical, vision, dental and long-term sick leave. Included in the Self-Insurance Fund's nonoperating activities are contributions to fund the irrevocable OPEB trust fund and interest income.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Accrual: Governmental activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

Receivables: Receivables are made up principally of amounts due from the State of California for the Local Control Funding Formula and categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2022.

Stores Inventory: Stores inventory in the General, Student Activity and Cafeteria Funds consists mainly of consumable supplies and instructional materials held for future use and are valued at average cost. Inventories are recorded as expenditures at the time individual inventory items are transferred from the warehouse to schools and offices.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$15,000 or more, or an original cost of \$5,000 or more when purchased with Federal resources, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 2 - 50 years depending on asset types.

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Deferred Outflows/Inflows of Resources: In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized a deferred loss on refunding reported, which is in the statement of net position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shortened life of the refunded or refunding debt. Additionally, the District has recognized deferred outflows of resources related to the recognition of the pension and OPEB liabilities reported, which are in the Statement of Net Position.

In addition to liabilities, the Statement of Net Position will sometimes report 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(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized deferred inflows of resources related to the recognition of the pension and OPEB liabilities reported, which are in the Statement of Net Position.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Certain investments are reported at fair value. The following is a summary of pension amounts in the aggregate:

|                                | <u>STRP</u>           | <u>PERF B</u>         | <u>Total</u>          |
|--------------------------------|-----------------------|-----------------------|-----------------------|
| Deferred outflows of resources | <u>\$ 156,150,027</u> | <u>\$ 46,808,522</u>  | <u>\$ 202,958,549</u> |
| Deferred inflows of resources  | <u>\$ 339,283,000</u> | <u>\$ 76,153,000</u>  | <u>\$ 415,436,000</u> |
| Net pension liability          | <u>\$ 295,209,000</u> | <u>\$ 197,223,000</u> | <u>\$ 492,432,000</u> |
| Pension expense                | <u>\$ 46,864,002</u>  | <u>\$ 26,268,243</u>  | <u>\$ 73,132,245</u>  |

Compensated Absences: Compensated absences benefits are recorded as a liability of the District. The liability of \$5,065,912 is for the earned but unused benefits.

Accumulated Sick Leave: Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the District since cash payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that sick leave is taken.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

---

(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Net Position: Net position is displayed in three components:

1. *Net Investment in Capital Assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. *Restricted Net Position* - Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for debt service represents the portion of net position available for the retirement of debt. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for self-insurance represents the portion of net position restricted for the District's property and liability claims, workers' compensation claims and health benefits to current and retired employees. It is the District's policy to use restricted net position first when allowable expenditures are incurred.
3. *Unrestricted Net Position* – All other net position that do not meet the definitions of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, Fund Balance Reporting and Governmental Fund Type Definitions (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

**A - Nonspendable Fund Balance:**

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, prepaid expenditures and stores inventory.

**B - Restricted Fund Balance:**

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide and proprietary fund statements.

**C - Committed Fund Balance:**

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D - Assigned Fund Balance:**

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel within the District to assign fund balances. At June 30, 2022, the District had assigned a portion of the fund balance for the General Fund.

**E - Unassigned Fund Balance:**

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

**Fund Balance Policy:** The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. On July 30, 2008, the Board approved Board Policy 3100 establishing levels for the general fund reserve for economic uncertainties of five percent to ten percent of total expenditures.

**Property Taxes:** Secured property taxes are attached as an enforceable lien on property as of January 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Fresno bills and collects taxes for the District. Tax revenues are recognized by the District when received.

**Encumbrances:** Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

**Eliminations and Reclassifications:** In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

**Estimates:** The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Accordingly, actual results may differ from those estimates.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 2 - CASH AND INVESTMENTS**

District cash and investments at June 30, 2022 consisted of the following:

|                               | Governmental Activities |                       |                       |
|-------------------------------|-------------------------|-----------------------|-----------------------|
|                               | Governmental<br>Funds   | Proprietary<br>Fund   | Total                 |
| Pooled Funds:                 |                         |                       |                       |
| Cash in County Treasury       | \$ 485,487,736          | \$ 134,762,677        | \$ 620,250,413        |
| Deposits:                     |                         |                       |                       |
| Cash on hand and in banks     | 19,906,451              | 100                   | 19,906,551            |
| Cash in revolving fund        | 70,600                  | -                     | 70,600                |
| Collections awaiting deposit  | 10,118                  | -                     | 10,118                |
| Total deposits                | 19,987,169              | 100                   | 19,987,269            |
| Investments                   | 58,397,281              | -                     | 58,397,281            |
| Total cash and<br>investments | <u>\$ 563,872,186</u>   | <u>\$ 134,762,777</u> | <u>\$ 698,634,963</u> |

**Pooled Funds:** In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest-bearing Fresno County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment pool is reported in the 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.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the Fresno County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2022, the Fresno County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

**Deposits - Custodial Credit Risk:** The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2022, the carrying amount of the District's accounts was \$19,712,625 and the bank balances were \$19,689,841. The total uninsured bank balance at June 30, 2022 was \$18,422,314.

Cash balances held in credit unions are insured by the National Credit Union Association. At June 30, 2022, the carrying amount of the District's accounts was \$274,644 and the credit union balances were \$274,644. The total uninsured credit union balance at June 30, 2022 was \$24,644.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 2 - CASH AND INVESTMENTS (Continued)**

Investments: In October 2016, the District issued crossover refunding bonds and the bond proceeds were deposited into an irrevocable escrow fund to be funded, invested and held. Amounts held in the escrow fund will be applied to (a) pay respective interest due on the 2016 Refunding Bonds to and including the crossover dates, and (b) on the crossover date, pay the redemption price of the refunded prior bonds. The amounts Investments at June 30, 2022 are reported at fair value and consisted of the following:

|                      | <u>Rating</u> | <u>2022</u>          |
|----------------------|---------------|----------------------|
| Investments:         |               |                      |
| U.S. Treasury Notes  | Aaa           | \$ 57,939,088        |
| Money Market account | N/A           | <u>458,193</u>       |
| Total investments    |               | <u>\$ 58,397,281</u> |

Investment security ratings reported as of June 30, 2022 are defined by Moody's.

The following presents information about the District's assets measured at fair value on a recurring basis as of June 30, 2022, and indicates the fair value hierarchy of the valuation techniques utilized by the District to determine such fair value based on the hierarchy:

*Level 1* – Quoted market prices or identical instruments traded in active exchange markets.

*Level 2* – Significant other observable inputs such as quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable or can be corroborated by observable market data.

*Level 3* – Significant unobservable inputs that reflect a reporting entity's own assumptions about the methods that market participants would use in pricing an asset or liability.

The District is required or permitted to record the following assets at fair value on a recurring basis:

|                      | <u>2022</u>          |                |                      |                |
|----------------------|----------------------|----------------|----------------------|----------------|
| <u>Description</u>   | <u>Fair Value</u>    | <u>Level 1</u> | <u>Level 2</u>       | <u>Level 3</u> |
| U.S. Treasury Notes  | \$ 57,939,088        | \$ -           | \$ 57,939,088        | \$ -           |
| Money Market account | <u>458,193</u>       | <u>-</u>       | <u>458,193</u>       | <u>-</u>       |
|                      | <u>\$ 58,397,281</u> | <u>\$ -</u>    | <u>\$ 58,397,281</u> | <u>\$ -</u>    |

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 2 - CASH AND INVESTMENTS (Continued)**

The District's investments are generally classified in Level 2 of the fair value hierarchy because they are valued using broker or dealer quotations, or alternative pricing sources with reasonable level of price transparency. The types of investments valued based on observable inputs includes U.S. Treasury Notes and Foreign Issues are classified within level 2 of the fair value hierarchy.

The District had no non-recurring assets and no liabilities at June 30, 2022 which were required to be disclosed using the fair value hierarchy.

Investment Interest Rate Risk: The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Maturities of investments held at June 30, 2022 consist of the following:

|                         | Maturity             |                               |  |  |
|-------------------------|----------------------|-------------------------------|--|--|
|                         | <u>Fair Value</u>    | <u>Less Than<br/>One Year</u> | <u>One Year<br/>through<br/>Five Years</u> | <u>Six Years<br/>through<br/>Ten Years</u> |
| Investments securities: |                      |                               |  |  |
| U.S. Treasury Notes     | \$ 57,939,088        | \$ 450,825                    | \$ 57,488,263                              | \$ -                                       |
| Money Market account    | <u>458,193</u>       | <u>458,193</u>                | <u>-</u>                                   | <u>-</u>                                   |
| Total                   | <u>\$ 58,397,281</u> | <u>\$ 909,018</u>             | <u>\$ 57,488,263</u>                       | <u>\$ -</u>                                |

Investment Credit Risk: The District's investment policy limits investment choices to obligations of the United States Treasury, sweep accounts and trustee banks and guaranteed investment contracts. At June 30, 2022, all investments represented U.S. Treasury Notes and Foreign Issue Notes which were issued, registered and held by the Escrow Agent.

Concentration of Investment Credit Risk: At June 30, 2022, the District had \$57,939,088 in U.S. Treasury Notes which represented more than five percent of the District's total investments.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 3 - INTERFUND TRANSACTIONS**

Interfund Activity: Transactions between funds of the District are recorded as interfund transfers. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2022 were as follows:

|   | <u>Interfund<br/>Receivables</u> | <u>Interfund<br/>Payables</u> |
|---|----------------------------------|-------------------------------|
| <u>Governmental Activities</u>              |                                  |                               |
| Major Funds:                                |                                  |                               |
| General                                     | \$ 16,964,423                    | \$ 12,388,919                 |
| Building                                    | 111,787                          | 39,528,721                    |
| County School Facilities                    | 41,299,107                       | 3,596,818                     |
| Non-Major Funds:                            |                                  |                               |
| Student Activities                          | 4,002                            | 27,913                        |
| Adult Education                             | 286,130                          | 2,242,241                     |
| Child Development                           | 1,930,355                        | 3,914,166                     |
| Cafeteria                                   | 4,591,412                        | 5,252,420                     |
| Deferred Maintenance                        | 93,644                           | 400                           |
| Capital Facilities                          | -                                | 75,755                        |
| Special Reserve for Capital Outlay Projects | 1,476,545                        | 326,158                       |
| Proprietary Fund:                           |                                  |                               |
| Self-Insurance                              | <u>3,823,848</u>                 | <u>3,227,742</u>              |
| Total                                       | <u>\$ 70,581,253</u>             | <u>\$ 70,581,253</u>          |

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 3 - INTERFUND TRANSACTIONS** (Continued)

Transfers: Transfers consists of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfers for the 2021-22 fiscal year were as follows:

|   |                      |
|---|----------------------|
| Transfer from the Building Fund to the County School Facilities Fund to contribute the local share by project.                      | \$ 70,197,058        |
| Transfer from the General Fund to the Deferred Maintenance Fund for the State Deferred Allocation, as received in the General Fund. | 4,093,398            |
| Transfer from the Building Fund to the General Fund to contribute to Routine Restricted Maintenance.                                | 4,093,398            |
| Transfer from the Cafeteria Fund to the General Fund for indirect costs.  | 1,179,104            |
| Transfer from the Child Development Fund to the General Fund for indirect costs.  | 801,123              |
| Transfer from the Adult Education Fund to the General Fund for indirect costs.  | 223,844              |
| Transfer from the Capital Facilities Fund to the General Fund for indirect costs.   | <u>48,224</u>        |
|   | <u>\$ 80,636,149</u> |

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 4 - CAPITAL ASSETS**

A schedule of changes in capital assets for the year ended June 30, 2022 is shown below:

|   | Balance<br>July 1,<br><u>2021</u> | Transfers<br>and<br><u>Additions</u> | Transfers<br>and<br><u>Deletions</u> | Balance<br>June 30,<br><u>2022</u> |
|---|-----------------------------------|--------------------------------------|--------------------------------------|------------------------------------|
| <u>Governmental Activities</u>              |                                   |                                      |                                      |                                    |
| Non-depreciable:                            |                                   |                                      |                                      |                                    |
| Land  | \$ 66,411,797                     | \$ -                                 | \$ -                                 | \$ 66,411,797                      |
| Work-in-process                             | 174,137,609                       | 96,205,240                           | 47,265,906                           | 223,076,943                        |
| Depreciable:                                |                                   |                                      |                                      |                                    |
| Land improvements                           | 108,837,432                       | 10,779,969                           | -                                    | 119,617,401                        |
| Buildings                                   | 1,086,427,714                     | 36,485,937                           | 1,025,280                            | 1,121,888,371                      |
| Equipment                                   | <u>42,044,028</u>                 | <u>2,554,318</u>                     | <u>-</u>                             | <u>44,598,346</u>                  |
| Totals, at cost                             | <u>1,477,858,580</u>              | <u>146,025,464</u>                   | <u>48,291,186</u>                    | <u>1,575,592,858</u>               |
| Less accumulated depreciation:              |                                   |                                      |                                      |                                    |
| Land improvements                           | (58,005,268)                      | (5,003,627)                          | -                                    | (63,008,895)                       |
| Buildings                                   | (417,815,719)                     | (28,024,360)                         | (1,025,280)                          | (444,814,799)                      |
| Equipment                                   | <u>(31,011,023)</u>               | <u>(2,313,075)</u>                   | <u>-</u>                             | <u>(33,324,098)</u>                |
| Total accumulated depreciation              | <u>(506,832,010)</u>              | <u>(35,341,062)</u>                  | <u>(1,025,280)</u>                   | <u>(541,147,792)</u>               |
| Governmental activities capital assets, net | <u>\$ 971,026,570</u>             | <u>\$ 110,684,402</u>                | <u>\$ 47,265,906</u>                 | <u>\$ 1,034,445,066</u>            |

Depreciation expense was charged to governmental activities for the year end June 30, 2022 as follows:

|                          |                      |
|--------------------------|----------------------|
| Governmental activities: |                      |
| Unallocated              | <u>\$ 35,341,062</u> |

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 5 - SELF-INSURANCE**

The District has established a self-insurance fund to account for the risk of loss for property and liability, workers' compensation, and employee health benefits. For the year ended June 30, 2022, the District was self-insured up to \$2,000,000 for each workers' compensation claim, \$250,000 for each property claim, and \$1,000,000 for each liability claim. The District purchased commercial excess insurance for claims above the self-insured retention.

The property and liability claims liability of \$3,301,006 is based on an actuarial projected estimate at June 30, 2022, discounted at .25%. The workers' compensation claims liability of \$32,301,272 is based on an actuarial projected estimate at June 30, 2022, discounted at 1.0%. The health claims liability of \$23,227,320 is based on an actuarial projected estimate at June 30, 2022, discounted at 3.0% - 6.0%. The liability for all programs includes a component for unallocated loss adjustment expenses. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years. Changes in the claims liability for the years ended June 30, 2022 and 2021 were as follows:

|                                   | <u>Property<br/>and<br/>Liability</u> | <u>Workers'<br/>Compen-<br/>sation</u> | <u>Health</u>        | <u>Total</u>         |
|-----------------------------------|---------------------------------------|--|----------------------|----------------------|
| Claims liability at June 30, 2020 | \$ 1,909,709                          | \$ 37,648,954                          | \$ 20,736,434        | \$ 60,295,097        |
| Incurred claims                   | 5,525,302                             | (8,289,097)                            | 173,403,488          | 170,639,693          |
| Paid claims                       | <u>(4,291,196)</u>                    | <u>1,641,841</u>                       | <u>(172,251,601)</u> | <u>(174,900,956)</u> |
| Claims liability at June 30, 2021 | <u>3,143,815</u>                      | <u>31,001,698</u>                      | <u>21,888,321</u>    | <u>56,033,834</u>    |
| Incurred claims                   | 5,259,210                             | 8,348,030                              | 183,750,812          | 197,358,052          |
| Paid claims                       | <u>(5,102,019)</u>                    | <u>(7,048,456)</u>                     | <u>(182,411,813)</u> | <u>(194,562,288)</u> |
| Claims liability at June 30, 2022 | <u>\$ 3,301,006</u>                   | <u>\$ 32,301,272</u>                   | <u>\$ 23,227,320</u> | <u>\$ 58,829,598</u> |

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 6 - LONG-TERM LIABILITIES**

General Obligation Bonds

| <u>Series</u>                      | <u>Interest<br/>Rate %</u> | <u>Date of<br/>Issuance</u> | <u>Maturity<br/>Date</u> | <u>Original<br/>Issuance</u> | <u>Outstanding<br/>July 1, 2021</u> | <u>Issued<br/>Current Year</u> | <u>Redeemed<br/>Current Year</u> | <u>Outstanding<br/>June 30, 2022</u> |
|------------------------------------|----------------------------|-----------------------------|--------------------------|------------------------------|-------------------------------------|--------------------------------|----------------------------------|--------------------------------------|
| 1999 Series C                      | 4.5 - 5.125%               | 1999                        | 2023                     | \$ 40,640,000                | \$ 3,895,000                        | \$ -                           | \$ 3,075,000                     | \$ 820,000                           |
| 2002 Series A                      | 2.25 - 6.0%                | 2002                        | 2027                     | 65,485,000                   | 22,910,000                          | -                              | 4,580,000                        | 18,330,000                           |
| 2004 GO Refunding 1995 Series B    | 1.70 - 5.25%               | 2004                        | 2028                     | 58,040,000                   | 20,170,000                          | -                              | 3,275,000                        | 16,895,000                           |
| 2001 Series F                      | 5.48%                      | 2009                        | 2026                     | 29,429,022                   | 12,706,059                          | -                              | 2,276,840                        | 10,429,219                           |
| 2010 GO Refunding                  | 2.0 - 4.0%                 | 2010                        | 2023                     | 12,040,000                   | 2,485,000                           | -                              | 1,420,000                        | 1,065,000                            |
| 2010 Measure Q Series A            | 4.726 - 5.876%             | 2011                        | 2022                     | 29,561,373                   | 28,861,373                          | -                              | 28,861,373                       | -                                    |
| 2001 Measure K Series G            | 5.39 - 11.814%             | 2011                        | 2023                     | 55,570,915                   | 55,570,915                          | -                              | 55,295,909                       | 275,006                              |
| 2010 Measure Q Series B            | 2.0 - 5.25%                | 2011                        | 2022                     | 50,434,849                   | 38,894,849                          | -                              | 38,894,849                       | -                                    |
| 2012 GO Refunding Series A         | 1.0 - 4.5%                 | 2012                        | 2023                     | 39,895,000                   | 3,465,000                           | -                              | 1,690,000                        | 1,775,000                            |
| 2012 GO Refunding Series B         | 0.805 - 4.5%               | 2012                        | 2022                     | 32,390,000                   | 2,330,000                           | -                              | 2,330,000                        | -                                    |
| 2010 Measure Q Series C            | 2% - 5.5%                  | 2012                        | 2047                     | 54,997,540                   | 45,105,385                          | -                              | -                                | 45,105,385                           |
| 2015 GO Refunding                  | 2.0% - 5.0%                | 2015                        | 2031                     | 14,555,000                   | 11,135,000                          | -                              | 685,000                          | 10,450,000                           |
| 2010 Series E Current Interest     | 2.0% - 5.0%                | 2015                        | 2041                     | 49,565,000                   | 41,215,000                          | -                              | 26,390,000                       | 14,825,000                           |
| 2010 Series E Capital Appreciation | 2.0% - 5.0%                | 2015                        | 2028                     | 5,433,095                    | 5,433,095                           | -                              | 2,633,389                        | 2,799,706                            |
| 2016 GO Refunding Series A         | 3.13% - 3.6%               | 2016                        | 2042                     | 60,480,000                   | 60,480,000                          | -                              | -                                | 60,480,000                           |
| 2010 Measure Q Series F            | 2.0% - 4.0%                | 2016                        | 2042                     | 30,010,000                   | 25,890,000                          | -                              | -                                | 25,890,000                           |
| 2016 GO Refunding Series B         | 4.0% - 5.0%                | 2016                        | 2047                     | 59,590,988                   | 59,590,988                          | -                              | -                                | 59,590,988                           |
| 2016 Series A Current Interest     | 2.0% - 5.0%                | 2018                        | 2044                     | 38,500,000                   | 32,050,000                          | -                              | 19,230,000                       | 12,820,000                           |
| 2016 Series A Capital Appreciation | 2.0% - 5.0%                | 2018                        | 2032                     | 21,496,623                   | 21,496,623                          | -                              | 11,597,329                       | 9,899,294                            |
| 2019 GO Refunding                  | 2.317 - 3.756%             | 2019                        | 2042                     | 103,738,005                  | 103,738,005                         | -                              | -                                | 103,738,005                          |
| 2016 Measure X Series B            | 3.0 - 4.0%                 | 2019                        | 2044                     | 75,000,000                   | 56,630,000                          | -                              | 2,790,000                        | 53,840,000                           |
| 2016 Measure X Series C            | 2.5 - 4.0%                 | 2021                        | 2044                     | 45,000,000                   | 45,000,000                          | -                              | 8,705,000                        | 36,295,000                           |
| 2016 Measure X Series D            | 2.0 - 3.0%                 | 2021                        | 2037                     | 45,000,000                   | 45,000,000                          | -                              | -                                | 45,000,000                           |
| 2020 Measure M Series A            | 3.0 - 4.0%                 | 2021                        | 2056                     | 80,000,000                   | 80,000,000                          | -                              | 5,225,000                        | 74,775,000                           |
| 2020 GO Refunding                  | 0.237 - 3.013%             | 2021                        | 2048                     | 92,615,000                   | 92,615,000                          | -                              | 990,000                          | 91,625,000                           |
| 2022 GO Refunding Series A         | 4.0%                       | 2022                        | 2030                     | 30,290,000                   | -                                   | 30,290,000                     | -                                | 30,290,000                           |
| 2022 GO Refunding Series B         | 0.538 - 3.197%             | 2022                        | 2046                     | 70,360,000                   | -                                   | 70,360,000                     | -                                | 70,360,000                           |
|                                    |                            |                             |                          | <u>\$ 1,290,117,410</u>      | <u>\$ 916,667,292</u>               | <u>\$ 100,650,000</u>          | <u>\$ 219,944,689</u>            | <u>\$ 797,372,603</u>                |

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 6 - LONG-TERM LIABILITIES (Continued)**

The annual payments required to amortize the 1999, Series C, General Obligation Bonds outstanding as of June 30, 2022, are as follows:

| <u>Year Ending<br/>June 30,</u> | <u>Principal</u>  | <u>Interest</u>  | <u>Total</u>      |
|---------------------------------|-------------------|------------------|-------------------|
| 2023                            | <u>\$ 820,000</u> | <u>\$ 24,190</u> | <u>\$ 844,190</u> |

The annual payments required to amortize the 2002, Series A, General Obligation Bonds outstanding as of June 30, 2022, are as follows:

| <u>Year Ending<br/>June 30,</u> | <u>Principal</u>     | <u>Interest</u>     | <u>Total</u>         |
|---------------------------------|----------------------|---------------------|----------------------|
| 2023                            | \$ 4,880,000         | \$ 1,087,800        | \$ 5,967,800         |
| 2024                            | 5,180,000            | 794,400             | 5,974,400            |
| 2025                            | 5,500,000            | 483,000             | 5,983,000            |
| 2026                            | 2,550,000            | 152,400             | 2,702,400            |
| 2027                            | <u>220,000</u>       | <u>6,600</u>        | <u>226,600</u>       |
|                                 | <u>\$ 18,330,000</u> | <u>\$ 2,524,200</u> | <u>\$ 20,854,200</u> |

The annual payments required to amortize the 2004 Refunding, Series 95B, General Obligation Bonds outstanding as of June 30, 2022, are as follows:

| <u>Year Ending<br/>June 30,</u> | <u>Principal</u>     | <u>Interest</u>     | <u>Total</u>         |
|---------------------------------|----------------------|---------------------|----------------------|
| 2023                            | \$ 3,425,000         | \$ 871,426          | \$ 4,296,426         |
| 2024                            | 3,585,000            | 699,301             | 4,284,301            |
| 2025                            | 3,815,000            | 510,037             | 4,325,037            |
| 2026                            | 3,985,000            | 309,487             | 4,294,487            |
| 2027                            | 1,925,000            | 99,224              | 2,024,224            |
| 2028                            | <u>160,000</u>       | <u>4,200</u>        | <u>164,200</u>       |
|                                 | <u>\$ 16,895,000</u> | <u>\$ 2,493,675</u> | <u>\$ 19,388,675</u> |

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 6 - LONG-TERM LIABILITIES (Continued)**

In December 2009, the District issued Qualified School Construction Bonds (QSCB) through the Central Valley Support Services Joint Powers Agency (CVSS) with proceeds of \$41,397,820. Also in December 2009, the District issued 2001, Series F, General Obligation Bonds with proceeds of \$29,429,022. The proceeds from Series F were sold to CVSS for the purpose of completing the District's obligation to repay the outstanding QSCB balance. The District incurred \$720,142 in expenses related to the cost of issuance of the QSCB and Series F. The remaining proceeds from the QSCB totaling \$11,248,656 was deposited in the District Building Fund for use on District construction projects approved under Measure K.

| Year Ending<br><u>June 30,</u> | <u>Principal</u>     | <u>Interest</u>     | <u>Total</u>         |
|--------------------------------|----------------------|---------------------|----------------------|
| 2023                           | \$ 2,400,086         | \$ 505,943          | \$ 2,906,029         |
| 2024                           | 2,530,083            | 370,807             | 2,900,890            |
| 2025                           | 2,667,218            | 228,350             | 2,895,568            |
| 2026                           | <u>2,831,832</u>     | <u>77,621</u>       | <u>2,909,453</u>     |
|                                | <u>\$ 10,429,219</u> | <u>\$ 1,182,721</u> | <u>\$ 11,611,940</u> |

In October 2010, the District issued 2010 General Obligation Refunding Bonds totaling \$12,040,000. The proceeds of the 2010 General Obligation Refunding Bonds were used to refund portions of the 2001, Series D, General Obligation Bonds. The District also received a total premium of \$789,371 which will be amortized over 20 years. The annual payments required to amortize the 2010 General Obligation Refunding Bonds payable, outstanding as of June 30, 2022, are as follows:

| Year Ending<br><u>June 30,</u> | <u>Principal</u>    | <u>Interest</u>  | <u>Total</u>        |
|--------------------------------|---------------------|------------------|---------------------|
| 2023                           | <u>\$ 1,065,000</u> | <u>\$ 21,300</u> | <u>\$ 1,086,300</u> |

The annual payments required to amortize the 2001 Series G, Capital Appreciation General Obligation Bonds payable, outstanding as of June 30, 2022, are as follows:

| Year Ending<br><u>June 30,</u> | <u>Principal</u>  | <u>Interest</u>   | <u>Total</u>      |
|--------------------------------|-------------------|-------------------|-------------------|
| 2023                           | <u>\$ 275,006</u> | <u>\$ 674,994</u> | <u>\$ 950,000</u> |

The annual payments required to amortize the 2012 Refunding General Obligation Bonds, Series A, outstanding as of June 30, 2022, are as follows:

| Year Ending<br><u>June 30,</u> | <u>Principal</u>    | <u>Interest</u>  | <u>Total</u>        |
|--------------------------------|---------------------|------------------|---------------------|
| 2023                           | <u>\$ 1,775,000</u> | <u>\$ 39,938</u> | <u>\$ 1,814,938</u> |

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 6 - LONG-TERM LIABILITIES (Continued)**

The annual payments required to amortize the 2010 Measure Q, Series C, outstanding as of June 30, 2022, are as follows:

| Year Ending<br><u>June 30,</u> | <u>Principal</u>     | <u>Interest</u>       | <u>Total</u>          |
|--------------------------------|----------------------|-----------------------|-----------------------|
| 2023                           | \$ -                 | \$ 1,707,200          | \$ 1,707,200          |
| 2024                           | -                    | 1,707,200             | 1,707,200             |
| 2025                           | -                    | 1,707,200             | 1,707,200             |
| 2026                           | -                    | 1,707,200             | 1,707,200             |
| 2027                           | -                    | 1,707,200             | 1,707,200             |
| 2028-2032                      | 1,596,752            | 11,639,248            | 13,236,000            |
| 2033-2037                      | 3,800,876            | 19,255,123            | 23,055,999            |
| 2038-2042                      | 3,399,393            | 23,896,607            | 27,296,000            |
| 2043-2047                      | <u>36,308,364</u>    | <u>41,923,304</u>     | <u>78,231,668</u>     |
|                                | <u>\$ 45,105,385</u> | <u>\$ 105,250,282</u> | <u>\$ 150,355,667</u> |

The annual payments required to amortize the 2015 Refunding General Obligation Bonds, outstanding as of June 30, 2022, are as follows:

| Year Ending<br><u>June 30,</u> | <u>Principal</u>     | <u>Interest</u>     | <u>Total</u>         |
|--------------------------------|----------------------|---------------------|----------------------|
| 2023                           | \$ 735,000           | \$ 320,525          | \$ 1,055,525         |
| 2024                           | 765,000              | 293,544             | 1,058,544            |
| 2025                           | 2,370,000            | 255,313             | 2,625,313            |
| 2026                           | 765,000              | 210,388             | 975,388              |
| 2027                           | 650,000              | 185,338             | 835,338              |
| 2028-2031                      | <u>5,165,000</u>     | <u>409,106</u>      | <u>5,574,106</u>     |
|                                | <u>\$ 10,450,000</u> | <u>\$ 1,674,214</u> | <u>\$ 12,124,214</u> |

The annual payments required to amortize the 2010 Series E, Current Interest General Obligation Bonds payable, outstanding as of June 30, 2022, are as follows:

| Year Ending<br><u>June 30,</u> | <u>Principal</u>     | <u>Interest</u>     | <u>Total</u>         |
|--------------------------------|----------------------|---------------------|----------------------|
| 2023                           | \$ -                 | \$ 578,306          | \$ 578,306           |
| 2024                           | -                    | 578,306             | 578,306              |
| 2025                           | -                    | 578,306             | 578,306              |
| 2026                           | -                    | 578,306             | 578,306              |
| 2027                           | -                    | 578,306             | 578,306              |
| 2028-2032                      | -                    | 2,891,531           | 2,891,531            |
| 2033-2037                      | 6,260,000            | 2,356,797           | 8,616,797            |
| 2038-2041                      | <u>8,565,000</u>     | <u>783,700</u>      | <u>9,348,700</u>     |
|                                | <u>\$ 14,825,000</u> | <u>\$ 8,923,558</u> | <u>\$ 23,748,558</u> |

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 6 - LONG-TERM LIABILITIES (Continued)**

The annual payments required to amortize the 2010 Series E, Capital Appreciation General Obligation Bonds payable, outstanding as of June 30, 2022, are as follows:

| Year Ending<br><u>June 30,</u> | <u>Principal</u>    | <u>Interest</u>     | <u>Total</u>        |
|--------------------------------|---------------------|---------------------|---------------------|
| 2025                           | \$ 675,063          | \$ 219,937          | \$ 895,000          |
| 2026                           | 662,569             | 267,431             | 930,000             |
| 2027                           | 732,894             | 357,106             | 1,090,000           |
| 2028                           | 729,180             | 420,820             | 1,150,000           |
|                                | <u>\$ 2,799,706</u> | <u>\$ 1,265,294</u> | <u>\$ 4,065,000</u> |

In October 2016, the District issued the 2016 Refunding General Obligation Bonds, Series B in the amount of \$59,590,988. Proceeds from the Crossover Refunding will be applied for the purpose of advance refunding, on a crossover basis, certain maturities of the District's Election of 2010, Series C General Obligation Bonds. At the crossover date, August 1, 2023, the proceeds from the Series B Refunding General Obligation Bonds will be used to repay the refunded maturities, at which time they will be considered defeased.

The annual payments required to amortize the 2016 Refunding General Obligation Bonds, Series A, outstanding as of June 30, 2022, are as follows:

| Year Ending<br><u>June 30,</u> | <u>Principal</u>     | <u>Interest</u>      | <u>Total</u>         |
|--------------------------------|----------------------|----------------------|----------------------|
| 2023                           | \$ -                 | \$ 2,475,850         | \$ 2,475,850         |
| 2024                           | -                    | 2,475,850            | 2,475,850            |
| 2025                           | -                    | 2,475,850            | 2,475,850            |
| 2026                           | -                    | 2,475,850            | 2,475,850            |
| 2027                           | -                    | 2,475,850            | 2,475,850            |
| 2028-2032                      | 5,665,000            | 12,105,625           | 17,770,625           |
| 2033-2037                      | 21,175,000           | 9,015,900            | 30,190,900           |
| 2038-2042                      | 33,640,000           | 3,594,400            | 37,234,400           |
|                                | <u>\$ 60,480,000</u> | <u>\$ 37,095,175</u> | <u>\$ 97,575,175</u> |

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 6 - LONG-TERM LIABILITIES (Continued)**

The annual payments required to amortize the 2010 Election of 2010, Series F, outstanding as of June 30, 2022 are as follows:

| Year Ending<br>June 30, | <u>Principal</u>     | <u>Interest</u>      | <u>Total</u>         |
|-------------------------|----------------------|----------------------|----------------------|
| 2023                    | \$ -                 | \$ 840,050           | \$ 840,050           |
| 2024                    | -                    | 840,050              | 840,050              |
| 2025                    | -                    | 840,050              | 840,050              |
| 2026                    | -                    | 840,050              | 840,050              |
| 2027                    | -                    | 840,050              | 840,050              |
| 2028-2032               | 3,295,000            | 4,088,500            | 7,383,500            |
| 2033-2037               | 9,425,000            | 2,800,275            | 12,225,275           |
| 2038-2042               | <u>13,170,000</u>    | <u>1,058,250</u>     | <u>14,228,250</u>    |
|                         | <u>\$ 25,890,000</u> | <u>\$ 12,147,275</u> | <u>\$ 38,037,275</u> |

The annual payments required to amortize the 2016 Refunding General Obligation Bonds, Series B, outstanding as of June 30, 2022, are as follows:

| Year Ending<br>June 30, | <u>Principal</u>     | <u>Interest</u>      | <u>Total</u>          |
|-------------------------|----------------------|----------------------|-----------------------|
| 2023                    | \$ -                 | \$ 1,649,600         | \$ 1,649,600          |
| 2024                    | -                    | 1,649,600            | 1,649,600             |
| 2025                    | -                    | 1,649,600            | 1,649,600             |
| 2026                    | -                    | 1,649,600            | 1,649,600             |
| 2027                    | -                    | 1,649,600            | 1,649,600             |
| 2028-2032               | 975,143              | 8,802,857            | 9,778,000             |
| 2033-2037               | 3,586,816            | 11,256,184           | 14,843,000            |
| 2038-2042               | 4,813,857            | 14,249,143           | 19,063,000            |
| 2043-2047               | <u>50,215,172</u>    | <u>19,817,827</u>    | <u>70,032,999</u>     |
|                         | <u>\$ 59,590,988</u> | <u>\$ 62,374,011</u> | <u>\$ 121,964,999</u> |

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 6 - LONG-TERM LIABILITIES** (Continued)

The annual payments required to amortize the 2016 Series A, Current Interest General Obligation Bonds payable, outstanding as of June 30, 2022, are as follows:

| Year Ending<br>June 30, | Principal            | Interest             | Total                |
|-------------------------|----------------------|----------------------|----------------------|
| 2023                    | \$ -                 | \$ 512,800           | \$ 512,800           |
| 2024                    | -                    | 512,800              | 512,800              |
| 2025                    | -                    | 512,800              | 512,800              |
| 2026                    | -                    | 512,800              | 512,800              |
| 2027                    | -                    | 512,800              | 512,800              |
| 2028-2032               | -                    | 2,564,000            | 2,564,000            |
| 2033-2037               | -                    | 2,564,000            | 2,564,000            |
| 2038-2042               | -                    | 2,564,000            | 2,564,000            |
| 2043-2044               | 12,820,000           | 522,400              | 13,342,400           |
|                         | <u>\$ 12,820,000</u> | <u>\$ 10,778,400</u> | <u>\$ 23,598,400</u> |

The annual payments required to amortize the 2016 Series A, Capital Appreciation General Obligation Bonds payable, outstanding as of June 30, 2022, are as follows:

| Year Ending<br>June 30, | Principal    | Interest     | Total         |
|-------------------------|--------------|--------------|---------------|
| 2028-2032               | \$ 9,899,294 | \$ 4,850,706 | \$ 14,750,000 |

The annual payments required to amortize the 2019 General Obligation Refunding Bonds payable, outstanding as of June 30, 2022, are as follows:

| Year Ending<br>June 30, | Principal             | Interest             | Total                 |
|-------------------------|-----------------------|----------------------|-----------------------|
| 2024                    | \$ 599,980            | \$ 55,020            | \$ 655,000            |
| 2025                    | 802,445               | 102,555              | 905,000               |
| 2026                    | 1,034,613             | 170,387              | 1,205,000             |
| 2027                    | 3,260,694             | 664,306              | 3,925,000             |
| 2028-2032               | 27,211,796            | 10,296,719           | 37,508,515            |
| 2033-2037               | 36,015,870            | 25,167,240           | 61,183,110            |
| 2038-2042               | 34,812,607            | 38,028,678           | 72,841,285            |
|                         | <u>\$ 103,738,005</u> | <u>\$ 74,484,905</u> | <u>\$ 178,222,910</u> |

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 6 - LONG-TERM LIABILITIES (Continued)**

The annual payments required to amortize the 2016 Series B General Obligation Bonds payable, outstanding as of June 30, 2022, are as follows:

| Year Ending<br><u>June 30,</u> | <u>Principal</u>     | <u>Interest</u>      | <u>Total</u>         |
|--------------------------------|----------------------|----------------------|----------------------|
| 2023                           | \$ -                 | \$ 1,959,350         | \$ 1,959,350         |
| 2024                           | -                    | 1,959,350            | 1,959,350            |
| 2025                           | -                    | 1,959,350            | 1,959,350            |
| 2026                           | -                    | 1,959,350            | 1,959,350            |
| 2027                           | -                    | 1,959,350            | 1,959,350            |
| 2028-2032                      | 9,015,000            | 8,962,650            | 17,977,650           |
| 2033-2037                      | 13,890,000           | 6,693,750            | 20,583,750           |
| 2038-2042                      | 20,710,000           | 3,359,350            | 24,069,350           |
| 2043-2044                      | <u>10,225,000</u>    | <u>311,175</u>       | <u>10,536,175</u>    |
|                                | <u>\$ 53,840,000</u> | <u>\$ 29,123,675</u> | <u>\$ 82,963,675</u> |

The annual payments required to amortize the 2016 Series C General Obligation Bonds payable, outstanding as of June 30, 2022, are as follows:

| Year Ending<br><u>June 30,</u> | <u>Principal</u>     | <u>Interest</u>      | <u>Total</u>         |
|--------------------------------|----------------------|----------------------|----------------------|
| 2023                           | \$ -                 | \$ 1,172,000         | \$ 1,172,000         |
| 2024                           | -                    | 1,172,000            | 1,172,000            |
| 2025                           | -                    | 1,172,000            | 1,172,000            |
| 2026                           | -                    | 1,172,000            | 1,172,000            |
| 2027                           | 1,775,000            | 1,136,500            | 2,911,500            |
| 2028-2032                      | 6,065,000            | 4,941,700            | 11,006,700           |
| 2033-2037                      | 9,150,000            | 3,472,275            | 12,622,275           |
| 2038-2042                      | 13,055,000           | 1,745,900            | 14,800,900           |
| 2043-2044                      | <u>6,250,000</u>     | <u>157,500</u>       | <u>6,407,500</u>     |
|                                | <u>\$ 36,295,000</u> | <u>\$ 16,141,875</u> | <u>\$ 52,436,875</u> |

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 6 - LONG-TERM LIABILITIES (Continued)**

The annual payments required to amortize the 2016 Series D General Obligation Bonds payable, outstanding as of June 30, 2022, are as follows:

| Year Ending<br>June 30, | <u>Principal</u>     | <u>Interest</u>     | <u>Total</u>         |
|-------------------------|----------------------|---------------------|----------------------|
| 2023                    | \$ 3,380,000         | \$ 1,024,450        | \$ 4,404,450         |
| 2024                    | 5,130,000            | 956,850             | 6,086,850            |
| 2025                    | 3,435,000            | 854,250             | 4,289,250            |
| 2026                    | 2,810,000            | 785,550             | 3,595,550            |
| 2027                    | 3,530,000            | 729,350             | 4,259,350            |
| 2028-2032               | 11,565,000           | 2,855,750           | 14,420,750           |
| 2033-2037               | 15,150,000           | 1,387,900           | 16,537,900           |
|                         | <u>\$ 45,000,000</u> | <u>\$ 8,594,100</u> | <u>\$ 53,594,100</u> |

The annual payments required to amortize the 2020 Series A General Obligation Bonds payable, outstanding as of June 30, 2022, are as follows:

| Year Ending<br>June 30, | <u>Principal</u>     | <u>Interest</u>      | <u>Total</u>          |
|-------------------------|----------------------|----------------------|-----------------------|
| 2023                    | \$ 9,035,000         | \$ 2,527,575         | \$ 11,562,575         |
| 2024                    | 1,800,000            | 2,166,175            | 3,966,175             |
| 2025                    | -                    | 2,094,175            | 2,094,175             |
| 2026                    | -                    | 2,094,175            | 2,094,175             |
| 2027                    | -                    | 2,094,175            | 2,094,175             |
| 2028-2032               | 1,075,000            | 10,451,275           | 11,526,275            |
| 2033-2037               | 4,615,000            | 9,934,675            | 14,549,675            |
| 2038-2042               | 8,115,000            | 8,748,275            | 16,863,275            |
| 2043-2047               | 12,775,000           | 6,773,275            | 19,548,275            |
| 2048-2052               | 18,145,000           | 4,521,475            | 22,666,475            |
| 2053-2056               | 19,215,000           | 1,485,150            | 20,700,150            |
|                         | <u>\$ 74,775,000</u> | <u>\$ 52,890,400</u> | <u>\$ 127,665,400</u> |

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 6 - LONG-TERM LIABILITIES (Continued)**

The annual payments required to amortize the 2020 Refunding General Obligation Bonds payable, outstanding as of June 30, 2022, are as follows:

| Year Ending<br>June 30, | <u>Principal</u>     | <u>Interest</u>      | <u>Total</u>          |
|-------------------------|----------------------|----------------------|-----------------------|
| 2023                    | \$ 415,000           | \$ 2,157,317         | \$ 2,572,317          |
| 2024                    | 3,775,000            | 2,147,794            | 5,922,794             |
| 2025                    | 2,215,000            | 2,131,111            | 4,346,111             |
| 2026                    | 3,875,000            | 2,106,311            | 5,981,311             |
| 2027                    | 3,890,000            | 2,066,873            | 5,956,873             |
| 2028-2032               | 13,335,000           | 9,666,074            | 23,001,074            |
| 2033-2037               | 10,745,000           | 8,600,012            | 19,345,012            |
| 2038-2042               | 13,595,000           | 6,908,487            | 20,503,487            |
| 2043-2047               | 17,935,000           | 4,706,984            | 22,641,984            |
| 2048                    | <u>21,845,000</u>    | <u>329,095</u>       | <u>22,174,095</u>     |
|                         | <u>\$ 91,625,000</u> | <u>\$ 40,820,058</u> | <u>\$ 132,445,058</u> |

In December 2021, the District issued the 2021 Refunding General Obligation Bonds, Series A (2021 Refunding - Series A), totaling \$30,290,000. The proceeds from the 2021 Refunding - Series A were issued for the purpose of refunding all remaining maturities of the Election of 2010, Series A General Obligation Bonds. As of June 30, 2022, all refunded Election of 2010, Series A GO Bonds have been fully repaid and no amounts remaining outstanding. As a result of the refunding, the District in effect reduced its aggregate debt service payments by \$754,866 and obtained an economic gain of \$686,354.

The annual payments required to amortize the 2021 Refunding General Obligation Bonds, Series A, outstanding as of June 30, 2022, are as follows:

| Year Ending<br>June 30, | <u>Principal</u>     | <u>Interest</u>     | <u>Total</u>         |
|-------------------------|----------------------|---------------------|----------------------|
| 2023                    | \$ 4,390,000         | \$ 1,123,800        | \$ 5,513,800         |
| 2024                    | 2,840,000            | 979,200             | 3,819,200            |
| 2025                    | 2,870,000            | 865,000             | 3,735,000            |
| 2026                    | 3,370,000            | 740,200             | 4,110,200            |
| 2027                    | 3,645,000            | 599,900             | 4,244,900            |
| 2028-2030               | <u>13,175,000</u>    | <u>807,100</u>      | <u>13,982,100</u>    |
|                         | <u>\$ 30,290,000</u> | <u>\$ 5,115,200</u> | <u>\$ 35,405,200</u> |

In December 2021, the District also issued the 2021 Refunding General Obligation Bonds, Series B (2021 Refunding - Series B), totaling \$70,360,000. The proceeds from the 2021 Refunding - Series B were issued for the purpose of refunding certain maturities of the Election of 2016, Series A General Obligation Bonds and certain maturities of the Election of 2010, Series E General Obligation Bonds. As of June 30, 2022, \$58,470,718 of the refunded Election of 2016, Series A and Election of 2010, Series E GO Bonds remain outstanding but are considered defeased and no longer reported as liabilities of the District.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 6 - LONG-TERM LIABILITIES** (Continued)

As a result of the refunding, the District in effect reduced its aggregate debt service payments by \$5,275,839 and obtained an economic gain of \$3,065,871.

The annual payments required to amortize the 2021 Refunding General Obligation Bonds, Series B, outstanding as of June 30, 2022, are as follows:

| Year Ending<br>June 30, | Principal            | Interest             | Total                 |
|-------------------------|----------------------|----------------------|-----------------------|
| 2023                    | \$ 655,000           | \$ 2,126,607         | \$ 2,781,607          |
| 2024                    | -                    | 2,124,845            | 2,124,845             |
| 2025                    | -                    | 2,124,845            | 2,124,845             |
| 2026                    | -                    | 2,124,845            | 2,124,845             |
| 2027                    | -                    | 2,124,845            | 2,124,845             |
| 2028-2032               | 3,610,000            | 10,446,629           | 14,056,629            |
| 2033-2037               | 18,225,000           | 9,049,458            | 27,274,458            |
| 2038-2042               | 28,035,000           | 5,712,000            | 33,747,000            |
| 2043-2046               | 19,835,000           | 1,303,817            | 21,138,817            |
|                         | <u>\$ 70,360,000</u> | <u>\$ 37,137,891</u> | <u>\$ 107,497,891</u> |

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2022 is shown below:

|  | Balance at<br>July 1, 2021 | Additions             | Deletions             | Balance at<br>June 30, 2022 | Amounts<br>Due Within<br>One Year |
|--|----------------------------|-----------------------|-----------------------|-----------------------------|-----------------------------------|
| <u>Governmental Activities</u>           |                            |                       |                       |                             |                                   |
| <u>Debt:</u>                             |                            |                       |                       |                             |                                   |
| General Obligation Bonds                 | \$ 916,667,292             | \$ 100,650,000        | \$ 219,944,689        | \$ 797,372,603              | \$ 33,250,092                     |
| Unamortized premiums                     | 32,995,790                 | 4,148,662             | 1,840,590             | 35,303,862                  | 1,881,467                         |
| Accreted interest                        | 90,937,175                 | 12,536,843            | 77,942,074            | 25,531,944                  | 623,585                           |
| <u>Other long-term liabilities:</u>      |                            |                       |                       |                             |                                   |
| Net OPEB liability (Note 10)             | 1,050,247,712              | -                     | 62,943,267            | 987,304,445                 | -                                 |
| Net pension liability<br>(Notes 8 and 9) | 993,525,000                | -                     | 501,093,000           | 492,432,000                 | -                                 |
| Compensated absences                     | 5,290,111                  | -                     | 224,199               | 5,065,912                   | -                                 |
| Totals                                   | <u>\$ 3,089,663,080</u>    | <u>\$ 117,335,505</u> | <u>\$ 863,987,819</u> | <u>\$ 2,343,010,766</u>     | <u>\$ 35,755,144</u>              |

Payments on the General Obligation Bonds are made from the Bond Interest Redemption Fund. Payments for compensated absences, net OPEB liability, and net pension liability are made from the fund for which the related employee worked.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 7 - FUND BALANCES**

Fund balances, by category, at June 30, 2022 consisted of the following:

|                          | General<br><u>Fund</u> | Building<br><u>Fund</u> | County<br>School<br>Facilities<br><u>Fund</u> | Bond<br>Interest and<br>Redemption<br><u>Fund</u> | All<br>Non-Major<br><u>Funds</u> | <u>Total</u>          |
|--------------------------|------------------------|-------------------------|---|---|----------------------------------|-----------------------|
| Nonspendable:            |                        |                         |   |   |                                  |                       |
| Revolving cash fund      | \$ 70,050              | \$ -                    | \$ -  | \$ -  | \$ 550                           | \$ 70,600             |
| Prepaid expenditures     | 1,812,091              | -                       | -   | -   | -                                | 1,812,091             |
| Stores inventory         | <u>2,670,901</u>       | <u>-</u>                | <u>-</u>                                      | <u>-</u>  | <u>1,549,872</u>                 | <u>4,220,773</u>      |
| Subtotal                 |                        |                         |   |   |                                  |                       |
| nonspendable             | <u>4,553,042</u>       | <u>-</u>                | <u>-</u>                                      | <u>-</u>  | <u>1,550,422</u>                 | <u>6,103,464</u>      |
| Restricted:              |                        |                         |   |   |                                  |                       |
| Legally restricted:      |                        |                         |   |   |                                  |                       |
| Grants                   | 77,545,930             | -                       | -   | -   | -                                | 77,545,930            |
| Student activities       | -                      | -                       | -   | -   | 2,335,151                        | 2,335,151             |
| Adult ed programs        | -                      | -                       | -   | -   | 1,973,677                        | 1,973,677             |
| Child development        | -                      | -                       | -   | -   | 665,144                          | 665,144               |
| Cafeteria operations     | -                      | -                       | -   | -   | 15,677,004                       | 15,677,004            |
| Capital projects         | -                      | 68,293,845              | 31,614,366                                    | -   | 4,452,323                        | 104,360,534           |
| Debt service             | <u>-</u>               | <u>-</u>                | <u>-</u>                                      | <u>116,172,567</u>                                | <u>-</u>                         | <u>116,172,567</u>    |
| Subtotal restricted      | <u>77,545,930</u>      | <u>68,293,845</u>       | <u>31,614,366</u>                             | <u>116,172,567</u>                                | <u>25,103,299</u>                | <u>318,730,007</u>    |
| Committed:               |                        |                         |   |   |                                  |                       |
| Pandemic                 |                        |                         |   |   |                                  |                       |
| learning recovery        | 61,200,000             | -                       | -   | -   | -                                | 61,200,000            |
| Textbook Adoption        | <u>43,800,000</u>      | <u>-</u>                | <u>-</u>                                      | <u>-</u>  | <u>-</u>                         | <u>43,800,000</u>     |
| Subtotal assigned        | <u>105,000,000</u>     | <u>-</u>                | <u>-</u>                                      | <u>-</u>  | <u>-</u>                         | <u>105,000,000</u>    |
| Assigned:                |                        |                         |   |   |                                  |                       |
| Supplemental and         |                        |                         |   |   |                                  |                       |
| concentration carryover  | 28,547,900             | -                       | -   | -   | -                                | 28,547,900            |
| Education center remodel | 4,984,425              | -                       | -   | -   | -                                | 4,984,425             |
| School site carryover    | 2,062,500              | -                       | -   | -   | -                                | 2,062,500             |
| Design Science facility  | 3,406,675              | -                       | -   | -   | -                                | 3,406,675             |
| Middle school restroom   |                        |                         |   |   |                                  |                       |
| renovation               | 1,120,000              | -                       | -   | -   | -                                | 1,120,000             |
| Maintenance carryover    | <u>221,000</u>         | <u>-</u>                | <u>-</u>                                      | <u>-</u>  | <u>-</u>                         | <u>221,000</u>        |
| Subtotal assigned        | <u>40,342,500</u>      | <u>-</u>                | <u>-</u>                                      | <u>-</u>  | <u>-</u>                         | <u>40,342,500</u>     |
| Unassigned:              |                        |                         |   |   |                                  |                       |
| Designated for economic  |                        |                         |   |   |                                  |                       |
| uncertainty              | <u>134,741,791</u>     | <u>-</u>                | <u>-</u>                                      | <u>-</u>  | <u>-</u>                         | <u>134,741,791</u>    |
| Total fund balances      | <u>\$ 362,183,263</u>  | <u>\$ 68,293,845</u>    | <u>\$ 31,614,366</u>                          | <u>\$ 116,172,567</u>                             | <u>\$ 26,653,721</u>             | <u>\$ 604,917,762</u> |

(Continued)

## NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN

### *General Information about the State Teachers' Retirement Plan*

**Plan Description:** Teaching-certified employees of the District are provided with pensions through the State Teachers' Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com/comprehensive-annual-financial-report>.

**Benefits Provided:** The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit (DB) Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

#### *CalSTRS 2% at 60*

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, up to the 2.4 percent maximum.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a fulltime basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

#### *CalSTRS 2% at 62*

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months of credited service.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Current contribution rates were established by California Assembly Bill 1469 (CalSTRS Funding Plan), which was passed into law in June 2014, and various subsequent legislation.

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by fiscal year 2046. California Senate Bill 90 and California Assembly Bill 84 (collectively the "Special Legislation"), were signed into law in June 2019 and June 2020, respectively, and provided supplemental contributions to the DB Program along with supplemental contribution rate relief to employers through fiscal year 2021–22.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan, SB 90 and AB 84, are as follows:

*Members* - Under CalSTRS 2% at 60, the member contribution rate was 10.250 percent of applicable member earnings for fiscal year 2021-2022.

Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2021-2022. According to current law, the contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1 percent since the last time the member contribution rate was set. Based on the June 30, 2020, valuation adopted by the board in June 2021, the increase in normal cost was less than 1 percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2021.

*Employers* – 16.920 percent of applicable member earnings. This rate reflects the original employer contribution rate of 19.10 percent resulting from the CalSTRS Funding Plan, and subsequently reduced for the 2.18 percent to be paid on behalf of employers pursuant to SB 90 and the Special Legislation.

Beginning in fiscal year 2021–22, the CalSTRS Funding Plan authorizes the board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In June 2021, the CalSTRS board voted to keep the employer supplemental contribution rate the same for fiscal year 2021–22; it remained at 10.85% effective July 1, 2021.

Through the Special Legislation approved in June 2019 and June 2020, the State made supplemental contributions of approximately \$2.2 billion to CalSTRS on behalf of employers to supplant the amounts submitted by employers for fiscal years 2019–20 through 2021–22. Specifically, employers will remit 1.03%, 2.95% and 2.18% less than is required by the CalSTRS Funding Plan for fiscal years 2019–20, 2020–21 and 2021–22, respectively.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

The CalSTRS employer contribution rates effective for fiscal year 2021-2022 through fiscal year 2046-47 are summarized in the table below:

| <u>Effective Date</u>         | <u>Base Rate</u> | <u>Supplemental Rate Per CalSTRS Funding Plan</u> | <u>Rate Adjustment Per Special Legislation</u> | <u>Total</u> |
|-------------------------------|------------------|---|--|--------------|
| July 1, 2021                  | 8.250%           | 10.850%   | (2.180%)                                       | 16.920%      |
| July 1, 2022 to June 30, 2046 | 8.250%           | (1)   | N/A  | (1)          |
| July 1, 2046                  | 8.250%           | Increase from AB 1469 rate ends in 2046-47        |  |              |

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.250% total and no lower than 8.250%.

The District contributed \$85,774,027 to the plan for the fiscal year ended June 30, 2022.

**State** – 10.828 percent of the members' calculated based on creditable compensation from two fiscal years prior.

The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state's share of the CalSTRS unfunded actuarial obligation by 2046. In June 2021, the board approved an increase of 0.5% for fiscal year 2021–22, which will increase the state supplemental contribution rate to 6.311% effective July 1, 2021.

Special legislation appropriated supplemental state contributions to reduce the state's portion of the unfunded actuarial obligation of the DB Program in fiscal years 2019-20 through 2022-23. These contributions are funded from future excess General Fund revenues, pursuant to the requirements of California Proposition 2, Rainy-Day Budget Stabilization Fund Act, which passed in 2014. Accordingly, the contribution amounts are subject to change each year based on the availability of funding. For fiscal year 2020–21, CalSTRS received \$297.0 million in supplemental state contributions from Proposition 2 funds. Of this total, approximately \$170.0 million is designated to cover forgone contributions due to the suspension of the 0.5% increase to the state supplemental contribution rate in fiscal year 2020–21. The remaining \$127.0 million is designated to reduce the state's share of CalSTRS' unfunded actuarial obligation.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

The CalSTRS state contribution rates effective for fiscal year 2021-2022 and beyond are summarized in the table below.

| <u>Effective Date</u>          | <u>Base Rate</u> | <u>Supplemental Rate Per CalSTRS Funding Plan</u> | <u>SBMA Funding<sup>(1)</sup></u> | <u>Total</u> |
|--------------------------------|------------------|---|-----------------------------------|--------------|
| July 01, 2021                  | 2.017%           | 6.311%  | 2.50%                             | 10.828%      |
| July 01, 2022 to June 30, 2046 | 2.017%           | (2)   | 2.50%                             | (2)          |
| July 01, 2046                  | 2.017%           | (3)   | 2.50%                             | (3)          |

- (1) The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code section 22954.
- (2) The board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
- (3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

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

At June 30, 2022, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

|   |                       |
|---|-----------------------|
| District's proportionate share of the net pension liability                           | \$ 295,209,000        |
| State's proportionate share of the net pension liability associated with the District | <u>175,644,000</u>    |
| Total   | <u>\$ 470,853,000</u> |

The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2021, the District's proportion was 0.649 percent, which was a decrease of 0.072 percent from its proportion measured as of June 30, 2020.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

For the year ended June 30, 2022, the District recognized pension expense of \$46,864,002 and revenue of \$49,200,745 for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|--|-----------------------------------|----------------------------------|
| Difference between expected and actual experience  | \$ 740,000                        | \$ 31,416,000                    |
| Changes of assumptions   | 41,828,000                        | -                                |
| Net differences between projected and<br>actual earnings on investments  | -                                 | 233,518,000                      |
| Changes in proportion and differences between District<br>contributions and proportionate share of contributions | 27,808,000                        | 74,349,000                       |
| Contributions made subsequent to measurement date  | <u>85,774,027</u>                 | <u>-</u>                         |
| Total  | <u>\$ 156,150,027</u>             | <u>\$ 339,283,000</u>            |

\$85,774,027 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Years Ending<br><u>June 30,</u> |                 |
|---------------------------------|-----------------|
| 2023                            | \$ (54,203,250) |
| 2024                            | \$ (46,491,250) |
| 2025                            | \$ (63,128,250) |
| 2026                            | \$ (78,571,584) |
| 2027                            | \$ (14,378,833) |
| 2028                            | \$ (12,133,833) |

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2021 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

|                                   |   |
|-----------------------------------|---|
| Valuation Date                    | June 30, 2020   |
| Experience Study                  | July 1, 2015 through June 30, 2018  |
| Actuarial Cost Method             | Entry age normal  |
| Investment Rate of Return         | 7.10%   |
| Consumer Price Inflation          | 2.75%   |
| Wage Growth                       | 3.50%   |
| Post-retirement Benefit Increases | 2.00% simple for DB, maintain 85%<br>Purchasing power level for DB, not<br>applicable for DBS/CBB |

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent, which was unchanged from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the 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 the total pension liability.

Mortality: 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-2019) table, issued by the Society of Actuaries.

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 investment staff and investment consultants as inputs to the process.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

| <u>Asset Class</u>         | <u>Assumed Asset Allocation</u> | <u>Long-Term* Expected Real Rate of Return</u> |
|----------------------------|---------------------------------|--|
| Public Equity              | 42%                             | 4.8%   |
| Real Estate Assets         | 15                              | 3.6  |
| Private Equity             | 13                              | 6.3  |
| Fixed Income               | 12                              | 1.3  |
| Risk Mitigating Strategies | 10                              | 1.8  |
| Inflation Sensitive        | 6                               | 3.3  |
| Cash / Liquidity           | 2                               | (0.4)  |

\* 20-year geometric average

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

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

|   | <u>1% Decrease<br/>(6.10%)</u> | <u>Current Discount<br/>Rate (7.10%)</u> | <u>1% Increase<br/>(8.10%)</u> |
|---|--------------------------------|--|--------------------------------|
| District's proportionate share of the net pension liability | <u>\$ 600,941,000</u>          | <u>\$ 295,209,000</u>                    | <u>\$ 41,458,000</u>           |

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

**NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B**

*General Information about the Public Employer's Retirement Fund B*

Plan Description: The schools' cost-sharing multiple-employer defined benefit pension plan Public Employer's Retirement Fund B (PERF B) is administered by the California Public Employees' Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

(Continued)

**NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

The Plan was established to provide retirement, death and disability benefits to non-teaching and non-certified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at:

<https://www.calpers.ca.gov/docs/forms-publications/acfr-2021.pdf>

Benefits Provided: The benefits for the defined benefit plans are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when districts first join PERF B, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2022 were as follows:

*Members* - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2021-2022.

*Employers* - The employer contribution rate was 22.91 percent of applicable member earnings.

The District contributed \$34,631,522 to the plan for the fiscal year ended June 30, 2022.

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

At June 30, 2021, the District reported a liability of \$197,223,000 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The District’s proportion of the net pension liability was based on the District’s share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2021 the District’s proportion was 0.970 percent, which was an increase of 0.008 percent from its proportion measured as of June 30, 2021.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

For the year ended June 30, 2022, the District recognized pension expense of \$26,268,243. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Difference between expected and actual experience   | \$ 5,888,000                      | \$ 465,000                       |
| Changes of assumptions  | -                                 | -                                |
| Net differences between projected and<br>actual earnings on investments   | -                                 | 75,688,000                       |
| Changes in proportion and differences between<br>District contributions and proportionate share<br>of contributions | 6,289,000                         | -                                |
| Contributions made subsequent to measurement date   | <u>34,631,522</u>                 | <u>-</u>                         |
| Total   | <u>\$ 46,808,522</u>              | <u>\$ 76,153,000</u>             |

\$34,631,522 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Years Ending<br><u>June 30,</u> |                 |
|---------------------------------|-----------------|
| 2023                            | \$ (10,595,833) |
| 2024                            | \$ (14,534,833) |
| 2025                            | \$ (17,795,334) |
| 2026                            | \$ (21,050,000) |

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2021 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

**Actuarial Methods and Assumptions:** The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

|                                   |  |
|-----------------------------------|--|
| Valuation Date                    | June 30, 2020  |
| Experience Study                  | June 30, 1997 through June 30, 2015  |
| Actuarial Cost Method             | Entry age normal   |
| Investment Rate of Return         | 7.15%  |
| Consumer Price Inflation          | 2.50%  |
| Wage Growth                       | Varies by entry age and service  |
| Post-retirement Benefit Increases | Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.50% thereafter |

The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90% of Scale MP 2016. For more details on this table, please refer to the 2017 experience study report.

All other actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

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

| <u>Asset Class</u> | <u>Long-Term*<br/>Assumed Asset<br/>Allocation</u> | <u>Expected Real<br/>Rate of Return<br/>Years 1-10 <sup>(1)</sup></u> | <u>Expected Real<br/>Rate of Return<br/>Years 11+<sup>(2)</sup></u> |
|--------------------|--|---|---|
| Global Equity      | 50%  | 4.80%   | 5.98%   |
| Fixed Income       | 28   | 1.00  | 2.62  |
| Inflation Assets   | -  | 0.77  | 1.81  |
| Private Equity     | 8  | 6.30  | 7.23  |
| Real Estate Assets | 13   | 3.75  | 4.93  |
| Liquidity          | 1  | -   | (0.92)  |

\* 10-year geometric average

(1) An expected inflation rate of 2.00% used for this period

(2) An expected inflation rate of 2.92% used for this period

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

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.

(Continued)

**NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

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 and forecasted information for all the funds’ asset classes, expected compound (geometric) returns were calculated over the short term (first 10 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 .

**Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:**

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

|  | 1%<br>Decrease<br><u>(6.15%)</u> | Current<br>Discount<br>Rate <u>(7.15%)</u> | 1%<br>Increase<br><u>(8.15%)</u> |
|--|----------------------------------|--|----------------------------------|
| District’s proportionate share of the<br>net pension liability | \$ 332,545,000                   | \$ 197,223,000                             | \$ 84,876,000                    |

**Pension Plan Fiduciary Net Position:** Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

**NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS**

*General Information about the Other Postemployment Benefits (OPEB) Plan*

**Plan Description:** In addition to the pension benefits described in Notes 8 and 9, the District provides postemployment health care benefits to eligible employees and their dependents under a single employer defined benefit OPEB plan. The plan does not issue separate financial statements.

The District established an irrevocable trust under the California Employer’s Retiree Benefit Trust Program (CERBT) to prefund the costs of other postemployment benefits. The funds in the CERBT are held in trust and will be administered by the California Public Employees’ Retirement System (CalPERS) as an agent multiple-employer plan. Benefit provisions are established and may be amended by District labor agreements which are approved by the Board of Education. The District’s contributions to the irrevocable trust is included in the CERBT, which is included in the CalPERS ACFR. Copies of the CalPERS’ ACFR may be obtained from the CalPERS Executive Office – 400 P Street – Sacramento, CA 95814.

The CERBT fund, which is an Internal Revenue Code (IRC) Section 115 Trust, is set up for the purpose of (i) receiving employer contributions to prefund health and other post-employment benefits for retirees and their beneficiaries, (ii) invest contributed amounts and income therein, and (iii) disburse contributed amounts and income therein, if any, to pay for costs of administration of the fund and to pay for health care costs or other post-employment benefits in accordance with the terms of the District’s OPEB plan.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Benefits Provided: District employees hired before July 1, 2005, who retire after attaining age 57.5 and completing a requisite period of service, may receive District-paid medical and prescription drug coverage for life (with continuation to the surviving spouse, if any), and subject to retiree contributions shown in the table below. The requisite service is 10 years if hired before January 1, 1982 (July 1, 1982 for Classified), 16 years if hired between January 1, 1982 and July 1, 1994 (but 10 years if rehired with a pre-1982 original date of hire), and 16 years for those hired or re-hired after July 1, 1994 (but before July 1, 2005).

District employees hired on or after July 1, 2005, who retire after attaining age 60 and completing at least 25 years of service, receive District-paid coverage for the earlier of 5 years or until age 65. These benefits are also subject to retiree contributions, described below.

The District began collecting retiree contributions in July 2006. Retiree contributions will be charged only to individuals retiring after August 31, 2006.

The schedule for determining a retiree's monthly contributions (including Health Assessment Fees of \$10, where applicable) is shown in the following table:

| Retiree Age  | Retiree | Spouse<br><65 | Spouse<br>65-74 | Spouse<br>75+ | Child     | Family |
|--------------|---------|---------------|-----------------|---------------|-----------|--------|
| Under 65     | \$170   | \$60          | \$60            | \$60          | \$15      | \$70   |
| Ages 65 - 74 | \$10    | \$10          | \$10            | \$-           | \$10 each | N/A    |
| Ages 75 +    | \$-     | \$10          | \$10            | \$-           | 10        | N/A    |

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2022:

|  | Number of<br>Participants |
|--|---------------------------|
| Inactive Plan members, covered spouses, or<br>beneficiaries currently receiving benefits | 5,513                     |
| Active employees   | 7,775                     |
|  | <u>13,288</u>             |

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the Governing Board. Contributions to the Plan from the District were \$32,704,642 for the year ended June 30, 2022. District contributions to the Trust are voluntary. Employees are not required to contribute to the OPEB plan.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

OPEB Plan Investments: The plan discount rate of 6.0% was determined using the following asset allocation and assumed rate of return:

| <u>Asset Class</u>                         | <u>Long-Term*<br/>Assumed Asset<br/>Allocation</u> | <u>Expected<br/>Real Rate<br/>of Return</u> |
|--|--|---|
| Global Equity                              | 40.0%  | 5.5%  |
| Fixed Income                               | 43.0   | 1.5   |
| Treasury Inflation-Protected<br>Securities | 5.0  | 1.2   |
| Real Estate                                | 8.0  | 3.7   |
| Commodities                                | 4.0  | 0.6   |

\*Geometric average

Rolling periods of time for all asset classes in combination we used to appropriately reflect correlation between asset classes. This means that the average returns for any asset class do not necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. Additionally, the historic 30 year real rates of return for each asset class along with the assumed long-term inflation assumption was used to set the discount rate. The investment return was offset by assumed investment expenses of 25 basis points. It was further assumed that contributions to the plan would be sufficient to fully fund the obligation over a period not to exceed 30 years.

|  |         |
|--|---------|
| Money-weighted rate of return on OPEB plan investments | -12.65% |
|--|---------|

The money-weighted rate of return expresses investment performance, net of OPEB plan investment expenses, adjusted for the changing amounts actually invested.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Actuarial Assumptions: The District's net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2021. Standard actuarial update procedures were used to determine the liability between the valuation and measurement dates.

|  |  |
|--|--|
| Valuation Date                               | July 1, 2021   |
| Pre-Retirement Mortality Rate                | RP 2019 Employee Mortality Table, without projection   |
| Post-Retirement Mortality Rate               | RP 2019 Health Annuitant Mortality Table, without projection   |
| Discount Rate                                | 6.0%. Based on the long-term expected rate of return   |
| Investment Rate of Return                    | 6.0%   |
| Retirement Rate                              | CalPERS (2019) and CalSTRS (2018) experience studies.  |
| Healthcare cost trend rate                   | 5.60% for 2022, 5.40% for 2023, 5.20% for 2024 through 2069, 4.00% for 2070 and later years.           |
| Salary Increases                             | 3.0% per year  |
| Termination Rate                             | CalPERS (2019) and CalSTRS (2018) experience studies.  |
| Percent of Retirees with Spouses             | Future Retirees <65: 67%<br>Future Retirees >65: 50%   |
| Percent of Retirees with Eligible Dependents | Future Retirees: In proportion to current retirees<br>Current Retirees: Actual dependent data was used |
| Funding Method                               | Entry Age Cost Method  |

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Changes in the Net OPEB Liability:

|  | Total OPEB<br>Liability<br>(a) | Total Fiduciary<br>Net Position<br>(b) | Net OPEB<br>Liability<br>(a) - (b) |
|--|--------------------------------|--|------------------------------------|
| Balance at June 30, 2021                             | \$ 1,119,672,637               | \$ 69,424,925                          | \$ 1,050,247,712                   |
| Changes for the year:                                |                                |  |                                    |
| Service cost   | 16,808,552                     | -                                      | 16,808,552                         |
| Interest   | 60,440,115                     | -                                      | 60,440,115                         |
| Difference between expected<br>and actual experience | 20,924,804                     | -                                      | 20,924,804                         |
| Changes in assumptions                               | (133,956,614)                  | -                                      | (133,956,614)                      |
| Employer contributions                               | -                              | 36,204,642                             | (36,204,642)                       |
| Net investment income                                | -                              | (8,985,231)                            | 8,985,231                          |
| Administrative expense                               | -                              | (59,287)                               | 59,287                             |
| Benefit payments                                     | (32,704,642)                   | (32,704,642)                           | -                                  |
| Net change   | (68,487,785)                   | (5,544,518)                            | (62,943,267)                       |
| Balance at June 30, 2022                             | \$ 1,051,184,852               | \$ 63,880,407                          | \$ 987,304,445                     |

Fiduciary Net Position as a % of the Total OPEB Liability, at June 30, 2022: 6.08%

The changes in assumptions at the June 30, 2022 measurement include an update to the Pre-retirement and Postretirement mortality rates for the most recent available experience studies issued by the CalSTRS and CalPERS retirement plans. In addition, the healthcare cost trend rate was updated from a decreasing range of 5.90% to 5.00% at the June 30, 2021 measurement date, to a decreasing range of 5.60% to 4.00% at the June 30, 2022 measurement date.

Sensitivity of the Net OPEB Liability to Assumptions: The following presents the net OPEB liability calculated using the discount rate of 6.0 percent. The schedule also shows what the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (5.0 percent) and 1 percent higher (7.0 percent):

|                    | Discount<br>Rate<br>1% Lower<br>(5.0%) | Valuation<br>Discount<br>Rate<br>(6.0%) | Discount<br>Rate<br>1% Higher<br>(7.0%) |
|--------------------|--|---|---|
| Net OPEB liability | \$ 1,138,969,274                       | \$ 987,304,445                          | \$ 863,581,987                          |

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

The following table presents the net OPEB liability calculated using the health care cost trend rate of 5.6-4.0 percent. The schedule also shows what the net OPEB liability would be if it were calculated using a health care cost trend rate that is 1 percent lower (4.6-3.0 percent) and 1 percent higher (6.6-5.0 percent):

|                    | Health Care<br>Trend Rate 1%<br>Lower (4.6 - 3.0%) | Valuation Health<br>Care Trend<br>Rate (5.6 - 4.0%) | Health Care<br>Trend Rate 1%<br>Higher (6.6 - 5.0%) |
|--------------------|--|---|---|
| Net OPEB liability | <u>\$ 846,205,835</u>                              | <u>\$ 987,304,445</u>                               | <u>\$ 1,162,646,465</u>                             |

*OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB*

For the year ended June 30, 2022, the District recognized OPEB expense of \$50,498,572. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Difference between expected and actual experience                       | \$ 61,485,722                     | \$ -                             |
| Change in assumptions   | -                                 | 176,941,326                      |
| Net differences between projected and actual earnings<br>on investments | <u>10,782,852</u>                 | <u>4,717,906</u>                 |
| Total   | <u>\$ 72,268,574</u>              | <u>\$ 181,659,232</u>            |

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

| Years Ending<br>June 30, |                 |
|--------------------------|-----------------|
| 2023                     | \$ (22,486,791) |
| 2024                     | \$ (22,375,072) |
| 2025                     | \$ (22,441,451) |
| 2026                     | \$ (17,361,634) |
| 2027                     | \$ (17,661,220) |
| 2028                     | \$ (7,064,490)  |

Deferred outflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period. Deferred outflows related to differences between expected and actual experience are netted and amortized over a closed 6.4-year period.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

---

**NOTE 11 - JOINT POWERS AGREEMENT**

The District is a member with other school districts of a Joint Powers Authority, Central Valley Support Services (CVSS), to provide support services to educational agencies in the Central Valley of California. CVSS is governed by a board consisting of one district representative selected by each member district's superintendent, one member of the operations staff of each member district and the Treasurer of CVSS. The CVSS Board controls the operations of CVSS, independent of any influence by the member districts beyond their representation on the Board. The following is a summary of financial information of CVSS as of June 30, 2021 (the most recent information available):

|                                |               |
|--------------------------------|---------------|
| Total assets                   | \$ 72,550,001 |
| Deferred outflows of resources | \$ 25,778,396 |
| Total liabilities              | \$ 85,734,456 |
| Net position                   | \$ 12,593,941 |
| Total revenues                 | \$ 10,404,992 |
| Total expenses                 | \$ 5,850,606  |

The relationship between Fresno Unified School District and the Joint Powers Authority is such that it is not a component unit of the District for financial reporting purposes.

**NOTE 12 - CONTINGENCIES**

Contingent Liabilities: The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District. Also, the District has received federal and state funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

Construction Commitments: As of June 30, 2022, the District had approximately \$66.3 million in outstanding commitments on construction contracts.

---

(Continued)

**NOTE 13 - FINANCIAL RESPONSIBILITY**

The District has maintained a commitment to strategic guiding principles anchored in providing extensive student programs, competitive employee compensation, and prudent fiscal responsibility. These principles and approach to budget development have enabled the district to maintain a positive financial position. Recently, through use of one-time state and federal resources, the District has complimented these principles with addressing unfinished learning and responding to the impacts of the pandemic.

In 2005/06, lifetime health benefits were limited to reduce the post-retirement liability and the district formed the Joint Health Management Board (JHMB), consisting of district and labor partners with the primary objective of maintaining a positive reserve in the Health Fund while retaining affordable health care.

The District continues to maintain a positive reserve in the current and future years as shown in the 2021/22 adopted budget and a commitment to equity-based resource allocation as intended with implementation of the Local Control Funding Formula. The District has maintained a positive financial position since 2006/07 as reflected by Moody's continued affirmation of the District's credit rating of Aa3 since 2010 during a time when other agencies have been lowered.

The District continues to monitor and budget for the current and future years to ensure financial stability and conservatively evaluate reserves to mitigate the effects of the prolonged state economic crisis.

**NOTE 14 – SUBSEQUENT EVENT**

On August 30, 2022 the District issued Election of 2020 Series B General Obligation Bonds (2020 Series B Bonds), totaling \$125,000,000. The 2020 Series B Bonds were issued to finance the repair, upgrade, acquisition, construction and/or equipping of various District properties. The 2020 Series B Bonds bear interest at rates ranging from 4.0% to 5.0% and are scheduled to mature through August 1, 2055.

## **REQUIRED SUPPLEMENTARY INFORMATION**

FRESNO UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For the year ended June 30, 2022

|                                 | <u>Budget</u>         |                       |                       | <u>Over/<br/>(Under)<br/>Budget</u> |
|---------------------------------|-----------------------|-----------------------|-----------------------|-------------------------------------|
|                                 | <u>Original</u>       | <u>Final</u>          | <u>Actual</u>         |                                     |
| Revenues:                       |                       |                       |                       |                                     |
| Local Control Funding           |                       |                       |                       |                                     |
| Formula (LCFF):                 |                       |                       |                       |                                     |
| State apportionment             | \$ 746,617,810        | \$ 771,893,429        | \$ 772,606,124        | \$ 712,695                          |
| Local sources                   | <u>67,613,886</u>     | <u>74,797,627</u>     | <u>74,866,688</u>     | <u>69,061</u>                       |
| Total LCFF                      | <u>814,231,696</u>    | <u>846,691,056</u>    | <u>847,472,812</u>    | <u>781,756</u>                      |
| Federal sources                 | 209,856,651           | 342,133,840           | 293,017,805           | (49,116,035)                        |
| Other state sources             | 187,187,967           | 219,545,218           | 230,100,895           | 10,555,677                          |
| Other local sources             | <u>18,328,074</u>     | <u>39,946,568</u>     | <u>26,841,771</u>     | <u>(13,104,797)</u>                 |
| Total revenues                  | <u>1,229,604,388</u>  | <u>1,448,316,682</u>  | <u>1,397,433,283</u>  | <u>(50,883,399)</u>                 |
| Expenditures:                   |                       |                       |                       |                                     |
| Current:                        |                       |                       |                       |                                     |
| Certificated salaries           | 493,099,101           | 578,144,578           | 521,092,621           | (57,051,957)                        |
| Classified salaries             | 153,062,064           | 165,035,800           | 164,336,138           | (699,662)                           |
| Employee benefits               | 344,307,261           | 351,243,179           | 350,007,759           | (1,235,420)                         |
| Books and supplies              | 67,666,687            | 118,359,131           | 96,734,612            | (21,624,519)                        |
| Contract services and           |                       |                       |                       |                                     |
| operating expenditures          | 128,537,800           | 170,987,348           | 126,917,589           | (44,069,759)                        |
| Other outgo                     | 182,727               | 4,211,619             | 3,911,738             | (299,881)                           |
| Capital outlay                  | <u>8,011,642</u>      | <u>11,958,642</u>     | <u>3,694,894</u>      | <u>(8,263,748)</u>                  |
| Total expenditures              | <u>1,194,867,282</u>  | <u>1,399,940,297</u>  | <u>1,266,695,351</u>  | <u>(133,244,946)</u>                |
| Excess of revenues              |                       |                       |                       |                                     |
| over expenditures               | <u>34,737,106</u>     | <u>48,376,385</u>     | <u>130,737,932</u>    | <u>82,361,547</u>                   |
| Other financing (uses) sources: |                       |                       |                       |                                     |
| Transfers in                    | 7,385,329             | 8,938,443             | 6,345,693             | (2,592,750)                         |
| Transfers out                   | <u>(8,856,409)</u>    | <u>(8,856,409)</u>    | <u>(4,093,398)</u>    | <u>4,763,011</u>                    |
| Total other financing           |                       |                       |                       |                                     |
| (uses) sources                  | <u>(1,471,080)</u>    | <u>82,034</u>         | <u>2,252,295</u>      | <u>2,170,261</u>                    |
| Net change in fund balance      | 33,266,026            | 48,458,419            | 132,990,227           | 84,531,808                          |
| Fund balance, July 1, 2021      | <u>229,193,036</u>    | <u>229,193,036</u>    | <u>229,193,036</u>    | <u>-</u>                            |
| Fund balance, June 30, 2022     | <u>\$ 262,459,062</u> | <u>\$ 277,651,455</u> | <u>\$ 362,183,263</u> | <u>\$ 84,531,808</u>                |

See accompanying notes to required supplementary information.

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF CHANGES IN THE DISTRICT'S NET  
OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY  
For the year ended June 30, 2022

|   | Last 10 fiscal years |                  |                  |                  |                  |
|---|----------------------|------------------|------------------|------------------|------------------|
|   | 2018                 | 2019             | 2020             | 2021             | 2022             |
| Total OPEB liability  |                      |                  |                  |                  |                  |
| Service cost  | \$ 19,392,480        | \$ 19,974,255    | \$ 16,341,671    | \$ 16,831,921    | \$ 16,808,552    |
| Interest  | 57,806,121           | 60,369,696       | 61,778,007       | 64,400,035       | 60,440,115       |
| Difference between expected and actual experience                       | -                    | -                | 82,504,316       | -                | 20,924,804       |
| Changes in assumptions  | -                    | -                | (120,311,404)    | -                | (133,956,614)    |
| Benefit payments  | (32,459,314)         | (36,544,893)     | (34,234,823)     | (35,604,029)     | (32,704,642)     |
| Net change in total OPEB liability                                      | 44,739,287           | 43,799,058       | 6,077,767        | 45,627,927       | (68,487,785)     |
| Total OPEB liability, beginning of year                                 | 979,428,598          | 1,024,167,885    | 1,067,966,943    | 1,074,044,710    | 1,119,672,637    |
| Total OPEB liability, end of year (a)                                   | \$ 1,024,167,885     | \$ 1,067,966,943 | \$ 1,074,044,710 | \$ 1,119,672,637 | \$ 1,051,184,852 |
| Plan fiduciary net position   |                      |                  |                  |                  |                  |
| Employer contributions  | \$ 35,959,314        | \$ 40,044,893    | \$ 37,734,823    | \$ 39,104,029    | \$ 36,204,642    |
| Expected investment return (loss)                                       | 2,250,968            | 3,172,151        | 2,685,784        | 11,123,667       | (8,985,231)      |
| Administrative expense  | (33,150)             | (37,143)         | (43,345)         | (52,833)         | (59,287)         |
| Benefits payment  | (32,459,314)         | (36,544,893)     | (34,234,823)     | (35,604,029)     | (32,704,642)     |
| Change in plan fiduciary net position                                   | 5,717,818            | 6,635,008        | 6,142,439        | 14,570,834       | (5,544,518)      |
| Fiduciary trust net position, beginning of year                         | 36,358,826           | 42,076,644       | 48,711,652       | 54,854,091       | 69,424,925       |
| Fiduciary trust net position, end of year (b)                           | \$ 42,076,644        | \$ 48,711,652    | \$ 54,854,091    | \$ 69,424,925    | \$ 63,880,407    |
| Net OPEB liability, ending (a) - (b)                                    | \$ 982,091,241       | \$ 1,019,255,291 | \$ 1,019,190,619 | \$ 1,050,247,712 | \$ 987,304,445   |
| Covered employee payroll  | \$ 550,120,072       | \$ 568,497,726   | \$ 595,678,953   | \$ 620,124,968   | \$ 714,683,611   |
| Plan fiduciary net position as a percentage of the total OPEB liability | 4.11%                | 4.56%            | 5.11%            | 6.20%            | 6.08%            |
| Net OPEB liability as a percentage of covered-employee payroll          | 178.52%              | 179.29%          | 171.10%          | 169.36%          | 138.15%          |

*This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively.*

See accompanying notes to required supplementary information.

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF MONEY-WEIGHTED RATE  
OF RETURN OF OPEB PLAN INVESTMENTS  
For the year ended June 30, 2022

---

|   | Last 10 Fiscal Years |             |             |             |             |
|---|----------------------|-------------|-------------|-------------|-------------|
|   | <u>2018</u>          | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
| Money-weighted rate of<br>return on OPEB plan investments | 6.01%                | 6.98%       | 5.37%       | 19.65%      | -12.65%     |

*This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively.*

---

See accompanying notes to required supplementary information.

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
For the year ended June 30, 2022

|  | State Teachers' Retirement Plan<br>Last 10 Fiscal Years |                       |                       |                       |                         |                         |                         |                       |
|--|---|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|-----------------------|
|  | <u>2015</u>   | <u>2016</u>           | <u>2017</u>           | <u>2018</u>           | <u>2019</u>             | <u>2020</u>             | <u>2021</u>             | <u>2022</u>           |
| District's proportion of the net pension liability   | 0.666%  | 0.696%                | 0.679%                | 0.664%                | 0.723%                  | 0.740%                  | 0.721%                  | 0.649%                |
| District's proportionate share of the net pension liability  | \$ 389,455,000  | \$ 468,883,000        | \$ 549,121,000        | \$ 613,982,000        | \$ 664,860,000          | \$ 668,050,000          | \$ 698,344,000          | \$ 295,209,000        |
| State's proportionate share of the net pension liability associated with the District              | <u>235,171,000</u>                                      | <u>247,987,000</u>    | <u>312,634,000</u>    | <u>363,228,000</u>    | <u>380,665,000</u>      | <u>364,468,000</u>      | <u>381,640,000</u>      | <u>175,644,000</u>    |
| Total net pension liability  | <u>\$ 624,626,000</u>                                   | <u>\$ 716,870,000</u> | <u>\$ 861,755,000</u> | <u>\$ 977,210,000</u> | <u>\$ 1,045,525,000</u> | <u>\$ 1,032,518,000</u> | <u>\$ 1,079,984,000</u> | <u>\$ 470,853,000</u> |
| District's covered payroll   | \$ 296,840,000  | \$ 323,258,000        | \$ 338,357,000        | \$ 351,408,000        | \$ 380,363,000          | \$ 402,574,000          | \$ 389,097,000          | \$ 365,132,000        |
| District's proportionate share of the net pension liability as a percentage of its covered payroll | 131.20%   | 145.05%               | 162.29%               | 174.72%               | 174.80%                 | 165.95%                 | 179.48%                 | 80.85%                |
| Plan fiduciary net position as a percentage of the total pension liability                         | 76.52%  | 74.02%                | 70.04%                | 69.46%                | 70.99%                  | 72.56%                  | 71.82%                  | 87.21%                |

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

All years prior to 2015 are not available.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
For the year ended June 30, 2022

---

|  | Public Employer's Retirement Fund B<br>Last 10 Fiscal Years |                |                |                |                |                |                |                |
|--|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|  | <u>2015</u>   | <u>2016</u>    | <u>2017</u>    | <u>2018</u>    | <u>2019</u>    | <u>2020</u>    | <u>2021</u>    | <u>2022</u>    |
| District's proportion of the net pension liability   | 0.845%  | 0.905%         | 0.919%         | 0.873%         | 0.907%         | 0.941%         | 0.962%         | 0.970%         |
| District's proportionate share of the net pension liability  | \$ 95,928,000   | \$ 133,463,000 | \$ 181,422,000 | \$ 208,394,000 | \$ 241,867,000 | \$ 274,153,000 | \$ 295,181,000 | \$ 197,223,000 |
| District's covered payroll   | \$ 88,704,000   | \$ 100,241,000 | \$ 110,204,000 | \$ 111,303,000 | \$ 123,132,000 | \$ 130,845,000 | \$ 138,577,000 | \$ 139,687,000 |
| District's proportionate share of the net pension liability as a percentage of its covered payroll | 108.14%   | 133.14%        | 164.62%        | 187.23%        | 196.43%        | 209.53%        | 213.01%        | 141.19%        |
| Plan fiduciary net position as a percentage of the total pension liability                         | 83.38%  | 74.02%         | 73.89%         | 71.87%         | 70.85%         | 70.05%         | 70.00%         | 80.97%         |

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

All years prior to 2015 are not available.

---

See accompanying notes to required supplementary information.

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS  
For the year ended June 30, 2022

| State Teachers' Retirement Plan<br>Last 10 Fiscal Years                    |                     |                     |                     |                     |                     |                       |                       |                       |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|
|  | <u>2015</u>         | <u>2016</u>         | <u>2017</u>         | <u>2018</u>         | <u>2019</u>         | <u>2020</u>           | <u>2021</u>           | <u>2022</u>           |
| Contractually required contribution  | \$ 28,705,329       | \$ 36,305,716       | \$ 44,207,146       | \$ 54,886,374       | \$ 65,539,064       | \$ 71,921,290         | \$ 69,740,257         | \$ 85,774,027         |
| Contributions in relation to<br>the contractually<br>required contribution | <u>(28,705,329)</u> | <u>(36,305,716)</u> | <u>(44,207,146)</u> | <u>(54,886,374)</u> | <u>(65,539,064)</u> | <u>(71,921,290)</u>   | <u>(69,740,257)</u>   | <u>(85,774,027)</u>   |
| Contribution deficiency (excess)   | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ -</u>           |
| District's covered payroll   | \$ 323,258,000      | \$ 338,357,000      | \$ 351,408,000      | \$ 380,363,000      | \$ 402,574,000      | \$ 389,097,000        | \$ 365,132,000        | \$ 449,079,000        |
| Contributions as a percentage of<br>covered payroll                        | 8.88%               | 10.73%              | 12.58%              | 14.43%              | 16.28%              | 17.10% <sup>(1)</sup> | 16.15% <sup>(2)</sup> | 16.92% <sup>(3)</sup> |

<sup>(1)</sup> This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of employers pursuant to SB 90.

<sup>(2)</sup> This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90.

<sup>(3)</sup> This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB 90.

All years prior to 2015 are not available.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS  
For the year ended June 30, 2022

|  | Public Employer's Retirement Fund B<br>Last 10 Fiscal Years |                     |                     |                     |                     |                     |                     |                     |
|--|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | <u>2015</u>   | <u>2016</u>         | <u>2017</u>         | <u>2018</u>         | <u>2019</u>         | <u>2020</u>         | <u>2021</u>         | <u>2022</u>         |
| Contractually required contribution  | \$ 11,799,345   | \$ 13,055,815       | \$ 15,457,728       | \$ 19,123,632       | \$ 23,633,158       | \$ 27,391,892       | \$ 28,915,243       | \$ 34,631,522       |
| Contributions in relation to<br>the contractually<br>required contribution | <u>(11,799,345)</u>   | <u>(13,055,815)</u> | <u>(15,457,728)</u> | <u>(19,123,632)</u> | <u>(23,633,158)</u> | <u>(27,391,892)</u> | <u>(28,915,243)</u> | <u>(34,631,522)</u> |
| Contribution deficiency (excess)   | <u>\$ -</u>   | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         |
| District's covered payroll   | \$ 100,241,000  | \$ 110,204,000      | \$ 111,303,000      | \$ 123,132,000      | \$ 130,845,000      | \$ 138,577,000      | \$ 139,687,000      | \$ 151,163,000      |
| Contributions as a percentage of<br>covered payroll                        | 11.77%  | 11.85%              | 13.89%              | 15.53%              | 18.06%              | 19.72%              | 20.70%              | 22.91%              |

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

FRESNO UNIFIED SCHOOL DISTRICT  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
For the year ended June 30, 2022

---

**NOTE 1 - PURPOSE OF SCHEDULES**

A - 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 States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

B - Schedule of Changes in Net Other Postemployment Benefits (OPEB) Liability:

The Schedule of Changes in Net OPEB liability is presented to illustrate the elements of the District's Net OPEB liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

C - Schedule of Money-Weighted Rate of Return of OPEB Plan Investments:

The Schedule of Money-Weighted Rate of Return of OPEB Plan Investments presents the weighted average rate of return for the District's OPEB Plan investments.

D - Schedule of the District's Proportionate Share of the Net Pension Liability:

The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

E - Schedule of District Contributions:

The Schedule of District Contributions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

F - Changes of Benefit Terms:

There are no changes in benefit terms reported in the Required Supplementary Information.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
For the year ended June 30, 2022

---

**G - Changes of Assumptions:**

The healthcare cost trend rate for the total OPEB liability was 5.0% for all age groups in the June 30, 2019 measurement. In the June 30, 2020 and 2021 measurement, the healthcare cost trend rate included a decreasing range beginning with 5.9% to an ultimate rate of 5.0%. In the June 30, 2022 measurement, healthcare cost trend rate included a decreasing range beginning with 5.6% to an ultimate rate of 4.0%.

In the June 30, 2019, 2020 and 2021 measurement for the total OPEB liability, mortality, retirement, and termination rates were based on the 2010 CalSTRS experience study and 2014 CalPERS experience study, as applicable for the District's employee groups. In the June 30, 2022 measurement for the total OPEB liability, mortality, retirement, and termination rates were based on the 2018 CalSTRS experience study and 2019 CalPERS experience study, as applicable for the District's employee groups.

The discount rates used for the Public Employer's Retirement Fund B (PERF B) was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15, 7.15 and 7.15 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019 and 2020 actuarial reports, respectively.

The following are the assumptions for State Teachers' Retirement Plan:

| <u>Assumptions</u>        | <u>Measurement Period</u> |                           |                          |                           |                           |                           |                           |
|---------------------------|---------------------------|---------------------------|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
|                           | As of<br>June 30,<br>2021 | As of<br>June 30,<br>2020 | As of<br>June 30<br>2019 | As of<br>June 30,<br>2018 | As of<br>June 30,<br>2017 | As of<br>June 30,<br>2016 | As of<br>June 30,<br>2015 |
| Consumer price inflation  | 2.75%                     | 2.75%                     | 2.75%                    | 2.75%                     | 2.75%                     | 3.00%                     | 3.00%                     |
| Investment rate of return | 7.10%                     | 7.10%                     | 7.10%                    | 7.10%                     | 7.10%                     | 7.60%                     | 7.60%                     |
| Wage growth               | 3.50%                     | 3.50%                     | 3.50%                    | 3.50%                     | 3.50%                     | 3.75%                     | 3.75%                     |

## **SUPPLEMENTARY INFORMATION**

FRESNO UNIFIED SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
ALL NON-MAJOR FUNDS  
June 30, 2022

|                                      | Student<br>Activity<br>Fund | Adult<br>Education<br>Fund | Child<br>Develop-<br>ment<br>Fund | Cafeteria<br>Fund    | Deferred<br>Maintenance<br>Fund | Capital<br>Facilities<br>Fund | Special<br>Reserve for<br>Capital Outlay<br>Projects<br>Fund | Total                |
|--------------------------------------|-----------------------------|----------------------------|-----------------------------------|----------------------|---------------------------------|-------------------------------|--|----------------------|
| <b>ASSETS</b>                        |                             |                            |                                   |                      |                                 |                               |  |                      |
| Cash in County Treasury              | \$ 657,640                  | \$ 964,628                 | \$ 6,051,487                      | \$ 2,329,429         | \$ 95,838                       | \$ 1,505,586                  | \$ 1,970,191   | \$ 13,574,799        |
| Cash on hand and in banks            | 1,751,947                   | 809                        | -                                 | 3,941,796            | -                               | -                             | -  | 5,694,552            |
| Cash in revolving fund               | -                           | 550                        | -                                 | -                    | -                               | -                             | -  | 550                  |
| Collections awaiting deposit         | -                           | -                          | -                                 | -                    | -                               | 10,118                        | -  | 10,118               |
| Receivables                          | 2,348                       | 3,051,888                  | 767,305                           | 13,640,308           | 458                             | 4,145                         | 6,786  | 17,473,238           |
| Due from other funds                 | 4,002                       | 286,130                    | 1,930,355                         | 4,591,412            | 93,644                          | -                             | 1,476,545  | 8,382,088            |
| Stores inventory                     | 93,294                      | -                          | -                                 | 1,456,578            | -                               | -                             | -  | 1,549,872            |
| Total assets                         | <u>\$ 2,509,231</u>         | <u>\$ 4,304,005</u>        | <u>\$ 8,749,147</u>               | <u>\$ 25,959,523</u> | <u>\$ 189,940</u>               | <u>\$ 1,519,849</u>           | <u>\$ 3,453,522</u>  | <u>\$ 46,685,217</u> |
| <b>LIABILITIES AND FUND BALANCES</b> |                             |                            |                                   |                      |                                 |                               |  |                      |
| Liabilities:                         |                             |                            |                                   |                      |                                 |                               |  |                      |
| Accounts payable                     | \$ 52,873                   | \$ 87,537                  | \$ 495,364                        | \$ 3,558,469         | \$ 189,540                      | \$ 82,878                     | \$ 36,257  | \$ 4,502,918         |
| Unearned revenue                     | -                           | -                          | 3,674,473                         | 15,052               | -                               | -                             | -  | 3,689,525            |
| Due to other funds                   | 27,913                      | 2,242,241                  | 3,914,166                         | 5,252,420            | 400                             | 75,755                        | 326,158  | 11,839,053           |
| Total liabilities                    | <u>80,786</u>               | <u>2,329,778</u>           | <u>8,084,003</u>                  | <u>8,825,941</u>     | <u>189,940</u>                  | <u>158,633</u>                | <u>362,415</u>   | <u>20,031,496</u>    |
| Fund balances:                       |                             |                            |                                   |                      |                                 |                               |  |                      |
| Nonspendable                         | 93,294                      | 550                        | -                                 | 1,456,578            | -                               | -                             | -  | 1,550,422            |
| Restricted                           | 2,335,151                   | 1,973,677                  | 665,144                           | 15,677,004           | -                               | 1,361,216                     | 3,091,107  | 25,103,299           |
| Total fund balance                   | <u>2,428,445</u>            | <u>1,974,227</u>           | <u>665,144</u>                    | <u>17,133,582</u>    | <u>-</u>                        | <u>1,361,216</u>              | <u>3,091,107</u>   | <u>26,653,721</u>    |
| Total liabilities and fund balances  | <u>\$ 2,509,231</u>         | <u>\$ 4,304,005</u>        | <u>\$ 8,749,147</u>               | <u>\$ 25,959,523</u> | <u>\$ 189,940</u>               | <u>\$ 1,519,849</u>           | <u>\$ 3,453,522</u>  | <u>\$ 46,685,217</u> |

FRESNO UNIFIED SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES  
ALL NON-MAJOR FUNDS  
For the year ended June 30, 2022

|   | Student<br>Activity<br>Fund | Adult<br>Education<br>Fund | Child<br>Develop-<br>ment<br>Fund | Cafeteria<br>Fund    | Deferred<br>Maintenance<br>Fund | Capital<br>Facilities<br>Fund | Special<br>Reserve for<br>Capital Outlay<br>Projects<br>Fund | Total                |
|---|-----------------------------|----------------------------|-----------------------------------|----------------------|---------------------------------|-------------------------------|--|----------------------|
| Revenues:   |                             |                            |                                   |                      |                                 |                               |  |                      |
| Federal sources   | \$ -                        | \$ 1,343,084               | \$ 1,185,020                      | \$ 49,629,014        | \$ -                            | \$ -                          | \$ -   | \$ 52,157,118        |
| Other state sources   | -                           | 6,158,210                  | 18,879,129                        | 2,538,083            | -                               | -                             | -  | 27,575,422           |
| Other local sources   | <u>2,616,912</u>            | <u>428,866</u>             | <u>244,141</u>                    | <u>888,906</u>       | <u>2,845</u>                    | <u>1,560,383</u>              | <u>(45,600)</u>  | <u>5,696,453</u>     |
| Total revenues  | <u>2,616,912</u>            | <u>7,930,160</u>           | <u>20,308,290</u>                 | <u>53,056,003</u>    | <u>2,845</u>                    | <u>1,560,383</u>              | <u>(45,600)</u>  | <u>85,428,993</u>    |
| Expenditures:   |                             |                            |                                   |                      |                                 |                               |  |                      |
| Current:  |                             |                            |                                   |                      |                                 |                               |  |                      |
| Certificated salaries   | -                           | 2,766,108                  | 6,961,059                         | -                    | -                               | -                             | -  | 9,727,167            |
| Classified salaries   | -                           | 1,440,931                  | 3,770,386                         | 13,336,502           | -                               | 15,668                        | 152,907  | 18,716,394           |
| Employee benefits   | -                           | 2,246,669                  | 7,812,649                         | 11,263,778           | -                               | 8,735                         | 103,565  | 21,435,396           |
| Books and supplies  | 2,214,151                   | 183,231                    | 733,690                           | 22,269,733           | 110,279                         | 18,797                        | -  | 25,529,881           |
| Contract services and<br>operating expenditures                 | 21,201                      | 840,673                    | 267,634                           | 1,138,158            | 3,985,964                       | 87,702                        | 40,674   | 6,382,006            |
| Capital outlay  | -                           | -                          | -                                 | 100,000              | -                               | 984,038                       | 174,640  | 1,258,678            |
| Total expenditures  | <u>2,235,352</u>            | <u>7,477,612</u>           | <u>19,545,418</u>                 | <u>48,108,171</u>    | <u>4,096,243</u>                | <u>1,114,940</u>              | <u>471,786</u>   | <u>83,049,522</u>    |
| Excess (deficiency)<br>of revenues over<br>(under) expenditures | <u>381,560</u>              | <u>452,548</u>             | <u>762,872</u>                    | <u>4,947,832</u>     | <u>(4,093,398)</u>              | <u>445,443</u>                | <u>(517,386)</u>   | <u>2,379,471</u>     |
| Other financing (uses) sources:                                 |                             |                            |                                   |                      |                                 |                               |  |                      |
| Transfers in  | -                           | -                          | -                                 | -                    | 4,093,398                       | -                             | -  | 4,093,398            |
| Transfers out   | -                           | (223,844)                  | (801,123)                         | (1,179,104)          | -                               | (48,224)                      | -  | (2,252,295)          |
| Total other financing<br>(uses) sources                         | -                           | <u>(223,844)</u>           | <u>(801,123)</u>                  | <u>(1,179,104)</u>   | <u>4,093,398</u>                | <u>(48,224)</u>               | -  | <u>1,841,103</u>     |
| Net change in fund balances                                     | 381,560                     | 228,704                    | (38,251)                          | 3,768,728            | -                               | 397,219                       | (517,386)  | 4,220,574            |
| Fund balance, July 1, 2021                                      | <u>2,046,885</u>            | <u>1,745,523</u>           | <u>703,395</u>                    | <u>13,364,854</u>    | -                               | <u>963,997</u>                | <u>3,608,493</u>   | <u>22,433,147</u>    |
| Fund balance, June 30, 2022                                     | <u>\$ 2,428,445</u>         | <u>\$ 1,974,227</u>        | <u>\$ 665,144</u>                 | <u>\$ 17,133,582</u> | <u>\$ -</u>                     | <u>\$ 1,361,216</u>           | <u>\$ 3,091,107</u>  | <u>\$ 26,653,721</u> |

FRESNO UNIFIED SCHOOL DISTRICT  
ORGANIZATION  
June 30, 2022

---

Fresno Unified School District, a political subdivision of the State of California, was established on July 1, 1948. The District serves grades preschool through twelve and operates sixty-six elementary, fourteen middle, ten comprehensive high schools, five alternative schools, one independent study school, and two community day schools. All of the District's schools are located in Fresno County. The District is comprised of approximately 99 square miles. There were no changes to the District's boundaries during the current year.

The Board of Education at June 30, 2022 was comprised of the following members:

| <u>Name</u>                       | <u>Office</u> | <u>Term Expires</u> |
|-----------------------------------|---------------|---------------------|
| Elizabeth Jonasson Rosas          | President     | 2024                |
| Veva Islas                        | Clerk         | 2022                |
| Valerie F. Davis                  | Member        | 2022                |
| Keshia Thomas                     | Member        | 2022                |
| Claudia Cazares                   | Member        | 2024                |
| Andy Levine                       | Member        | 2024                |
| Major Terry Slatik USMC (Retired) | Member        | 2022                |

The Superintendent's Executive Staff at June 30, 2022 was comprised of the following:

Robert G. Nelson, Ed.D.  
Superintendent

|   |   |   |  |
|---|---|---|--|
| Santino Danisi <sup>(1)</sup><br>Chief Financial Officer<br>Business and Financial Services | Misty Her<br>Deputy Superintendent<br>Office of Superintendent        | Kim Mecum <sup>(2)</sup><br>Chief Academic Officer<br>School Leadership         | David Chavez<br>Chief of Human Resources/<br>Labor Relations     |
| Tami Lundberg<br>Chief Technology Officer<br>Information Technology                         | Lindsay Sanders <sup>(3)</sup><br>Chief of Equity and Access          | Karin Temple <sup>(4)</sup><br>Chief Operations Officer<br>Operational Services | Ambra O'Connor<br>Chief of Staff                                 |
| Wendy McCulley<br>Chief Engagement and External<br>Officer                                  | Nikki Henry<br>Chief Information Officer<br>Communications Office     | Paul Idsvoog<br>Chief Operations Officer<br>Operational Services                | Kali Isom-Moore<br>Inst. Superintendent<br>School Leadership     |
| Ed Gomes<br>Inst. Superintendent<br>School Leadership                                       | Carlos Castillo<br>Inst. Superintendent<br>Curriculum and Instruction | Sandra Toscano<br>Assistant Superintendent<br>English Learner Service           | Bryan Wells<br>Assistant Superintendent<br>Student Engagement    |
| Brian Beck <sup>(5)</sup><br>Assistant Superintendent<br>Instructional Services             | Tangee Pinheiro<br>Inst. Superintendent<br>Special Education          | Alex Belanger<br>Assistant Superintendent/<br>Chief Executive                   | Paul Idsvoog<br>Chief Operations Officer<br>Operational Services |
| Jeremy Ward<br>Assistant Superintendent<br>College Career Readiness                         | Marie Williams<br>Inst. Superintendent<br>School Leadership           | Brian Wall<br>Inst. Superintendent/<br>School Leadership                        |  |

The Administrative Services Leadership staff at June 30, 2022 was comprised of the following:

|  |   |   |
|--|---|---|
| Kim Kelstrom<br>Executive Officer<br>Fiscal Services       | Tammy Townsend<br>Executive Officer<br>State & Federal Programs | Andrew De La Torre<br>Executive Director<br>Risk Management |
| Steven Shubin<br>Executive Officer<br>Payroll and Benefits | Kaleb Neufeld<br>Director, Accounting<br>Fiscal Services        |   |

<sup>(1)</sup> Mr. Danisi left the District effective November 30, 2022. Mr. Patrick Jensen started as Interim CFO effective December 1, 2022.

<sup>(2)</sup> Ms. Mecum left the District effective August 30, 2022 and was replaced by Ms. Natasha Baker.

<sup>(3)</sup> Ms. Sanders left the District effective July 15, 2022. The position is currently vacant while the department undergoes a reorganization.

<sup>(4)</sup> Ms. Temple left the District effective June 30, 2022 and was replaced by Mr. Paul Idsvoog.

<sup>(5)</sup> Mr. Beck left the District effective June 30, 2022. The position is currently vacant.

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AVERAGE DAILY ATTENDANCE  
June 30, 2022

---

|   | Second Period<br><u>Report</u> | Revised*<br>Second Period<br><u>Report</u> | Annual<br><u>Report</u> |
|---|--------------------------------|--|-------------------------|
| Certificate #:                          | FE67FEBF                       | 28720F80                                   | 1FF34F9A                |
| Elementary:                             |                                |  |                         |
| Transitional Kindergarten through Third | 18,764                         | 18,899                                     | 19,071                  |
| Fourth through Sixth                    | 14,338                         | 14,402                                     | 14,499                  |
| Seventh and Eighth                      | <u>8,966</u>                   | <u>8,986</u>                               | <u>8,932</u>            |
| Subtotal Elementary                     | <u>42,068</u>                  | <u>42,287</u>                              | <u>42,502</u>           |
| Secondary:                              |                                |  |                         |
| Ninth through Twelfth                   | <u>16,676</u>                  | <u>16,716</u>                              | <u>16,460</u>           |
| Subtotal Secondary                      | <u>16,676</u>                  | <u>16,716</u>                              | <u>16,460</u>           |
| District Total                          | <u><u>58,744</u></u>           | <u><u>59,003</u></u>                       | <u><u>58,961</u></u>    |

\* The District's Second Period Report was revised based on an internal review of records.

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF INSTRUCTIONAL TIME  
For the year ended June 30, 2022

---

| <u>Grade Level</u> | <u>Statutory<br/>Minutes<br/>Require-<br/>ment</u> | <u>2021-2022<br/>Actual<br/>Minutes</u> | <u>Number<br/>of Days<br/>Traditional<br/>Calendar</u> | <u>Status</u> |
|--------------------|--|---|--|---------------|
| Kindergarten       | 36,000   | 49,755                                  | 180  | In Compliance |
| Grade 1            | 50,400   | 57,705                                  | 180  | In Compliance |
| Grade 2            | 50,400   | 57,705                                  | 180  | In Compliance |
| Grade 3            | 50,400   | 57,705                                  | 180  | In Compliance |
| Grade 4            | 54,000   | 57,705                                  | 180  | In Compliance |
| Grade 5            | 54,000   | 57,705                                  | 180  | In Compliance |
| Grade 6            | 54,000   | 57,705                                  | 180  | In Compliance |
| Grade 7            | 54,000   | 64,314                                  | 180  | In Compliance |
| Grade 8            | 54,000   | 64,314                                  | 180  | In Compliance |
| Grade 9            | 64,800   | 66,990                                  | 180  | In Compliance |
| Grade 10           | 64,800   | 66,990                                  | 180  | In Compliance |
| Grade 11           | 64,800   | 66,990                                  | 180  | In Compliance |
| Grade 12           | 64,800   | 66,990                                  | 180  | In Compliance |

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2022

| Assistance<br>Listing<br>Number                      | Federal Grantor/Pass-Through<br>Grantor/Program or Cluster Title                           | Pass-<br>Through<br>Entity<br>Identifying<br>Number | Federal<br>Expend-<br>itures |
|--|--|---|------------------------------|
| <u>U.S. Department of Education - Passed through</u> |  |   |                              |
| <u>California Department of Education</u>            |  |   |                              |
|  | Special Education Cluster:   |   |                              |
| 84.027   | COVID-19: Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance                          | 15638   | \$ 44,938                    |
| 84.027   | Special Ed: IDEA Basic Local Assistance Entitlement, Part B,<br>Sec. 611 (Formerly 94-142) | 13379   | 12,944,399                   |
| 84.027   | Special Ed: IDEA Local Assistance, Part B, Sec 611, Private<br>School ISPs                 | 10115   | 5,242                        |
| 84.027   | Special Ed: IDEA Local Assistance, Part B, Sec 611, Early<br>Intervening Services          | 10119   | 1,702,987                    |
| 84.173   | Special Ed: IDEA Part B, Sec 619, Preschool Grants Early<br>Intervening Services           | 10131   | 52,781                       |
| 84.173   | Special Ed: IDEA Preschool Grants, Part B, Sec 619 Age (3-5)                               | 13430   | 299,091                      |
| 84.027A  | Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619                              | 13839   | 12,889                       |
| 84.027A  | Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611                            | 15197   | 792,003                      |
| 84.027A  | Special Ed: Alternate Dispute Resolution, Part B, Sec 611                                  | 13007   | 103,043                      |
| 84.173A  | Special Ed: IDEA Preschool Staff Development, Part B, Sec. 619                             | 13431   | 2,266                        |
|  | Subtotal Special Education Cluster   |   | 15,959,639                   |
|  | Migrant Ed Programs:   |   |                              |
| 84.011   | NCLB: Title I, Part C, Migrant Ed (Regular and Summer Program)                             | 14326   | 498,020                      |
| 84.011   | ESEA: Title I, Migrant Ed Summer Program   | 10005   | 163,541                      |
| 84.011   | ESEA (ESSA): Title I, Part C, Migrant Education (MESRP)                                    | 10144   | 6,431                        |
|  | Subtotal Migrant Ed Programs   |   | 667,992                      |
|  | Title III Programs   |   |                              |
| 84.365   | ESEA: Title III, English Learner Student Program   | 14346   | 1,364,933                    |
| 84.365   | ESEA: Title III, Immigrant Student Program   | 15146   | 26,056                       |
|  | Subtotal Title III Programs  |   | 1,390,989                    |
|  | Adult Education Programs:  |   |                              |
| 84.002   | Adult Education: ESL/ESL-Citizenship   | 14508   | 473,062                      |
| 84.002   | Adult Education: Adult Secondary Education   | 13978   | 377,886                      |
| 84.002A  | Adult Education: English Literacy and Civics Education                                     | 14109   | 223,916                      |
| 84.002   | Citizenship and Integration Direct Services Grant Program                                  | N/A   | 147,456                      |
|  | Subtotal Adult Education Programs  |   | 1,222,320                    |
|  | Title I Programs:  |   |                              |
| 84.010   | ESEA: Title I, Part A Basic Grants, Low Income<br>and Neglected                            | 14329   | 55,499,978                   |
| 84.010   | ESSA: Comprehensive Support & Improvement (CSI)  | 15438   | 2,755,802                    |
|  | Subtotal Title I Programs  |   | 58,255,780                   |

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2022

| Assistance<br>Listing<br>Number   | Federal Grantor/Pass-Through<br>Grantor/Program or Cluster Title                                      | Pass-<br>Through<br>Entity<br>Identifying<br>Number | Federal<br>Expend-<br>itures |
|---|---|---|------------------------------|
| <u>U.S. Department of Education - Passed through California Department<br/>of Education (Continued)</u> |   |   |                              |
| 84.048  | Strengthening Career and Technical Education for the 21st<br>Century (Perkins V): Secondary, Sec. 131 | 14894   | \$ 1,231,863                 |
| 84.048  | Strengthening Career and Technical Education for the 21st<br>Century (Perkins V): Secondary, Sec. 132 | 14893   | <u>120,764</u>               |
|   | Subtotal Carl D. Perkins Career and Tech<br>Education Programs  |   | <u>1,352,627</u>             |
|   | Teacher Quality Programs:   |   |                              |
| 84.336  | Teacher Quality Partnership Program   | N/A   | 2,193                        |
| 84.336S   | National Teacher Quality Partnership Program  | N/A   | 1,347,820                    |
| 84.336S   | Fresno Pacific Teacher Quality Partnership Program  | N/A   | <u>1,170,882</u>             |
|   | Subtotal Teacher Quality Programs   |   | <u>2,520,895</u>             |
|   | COVID-19: Education Stabilization Fund (ESF) Programs:  |   |                              |
| 84.425D   | COVID-19: Elementary and Secondary School<br>Emergency Relief (ESSER I) Fund                          | 15536   | 37,229,028                   |
| 84.425  | COVID-19: Elementary and Secondary School<br>Emergency Relief II (ESSER II) Fund                      | 15547   | 87,621,518                   |
| 84.425  | COVID-19: Elementary and Secondary School<br>Emergency Relief III (ESSER III) Fund                    | 15559   | 6,323,516                    |
| 84.425U   | COVID-19: Elementary and Secondary School<br>Emergency Relief III (ESSER III) Fund: Learning Loss     | 10155   | 41,344,985                   |
| 84.425C   | COVID-19: Governor's Emergency Education Relief (GEER)<br>Fund: Learning Loss Mitigation              | 15517   | 3,945,739                    |
| 84.425  | COVID-19: Expanded Learning Opportunities (ELO)<br>Grant ESSER II State Reserve                       | 15618   | 8,034,347                    |
| 84.425  | COVID-19: Expanded Learning Opportunities (ELO) Grant GEER II   | 15619   | 1,843,955                    |
| 84.425  | COVID-19: Expanded Learning Opportunities (ELO) Grant: ESSER III<br>State Reserve, Emergency Needs    | 15620   | 5,237,462                    |
| 84.425  | COVID-19: Expanded Learning Opportunities (ELO) Grant: ESSER III<br>State Reserve, Learning Loss      | 15621   | 9,028,483                    |
| 84.425  | COVID-19: American Rescue Plan-Homeless Children<br>and Youth (ARP - Homeless I)                      | 15564   | <u>60,647</u>                |
|   | Subtotal COVID-19: ESF Programs   |   | <u>200,669,680</u>           |

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2022

| Assistance<br>Listing<br>Number   | Federal Grantor/Pass-Through<br>Grantor/Program or Cluster Title  | Pass-<br>Through<br>Entity<br>Identifying<br>Number | Federal<br>Expend-<br>itures |
|---|---|---|------------------------------|
| <u>U.S. Department of Education - Passed through California Department<br/>of Education (Continued)</u>     |   |   |                              |
| 84.060A   | Indian Education  | 10011   | \$ 65,492                    |
| 84.181  | Special Ed: IDEA Early Intervention Grants, Part C  | 23761   | 95,874                       |
| 84.196  | ESEA (ESSA): Education for Homeless Children and Youth,<br>Subtitle VII-B McKinney                      | 14332   | 97,400                       |
| 84.287  | NCLB: Title IV, Part B, 21st Century Community Learning<br>Centers Program                              | 14349   | 951,745                      |
| 84.350  | Transition to Teaching  | N/A   | 716,825                      |
| 84.367  | ESEA: Title II, Improving Teacher Quality Local Grants  | 14341   | 10,382,945                   |
| 84.423  | Supporting Effective Educator Development (SEED) Program  | N/A   | <u>10,686</u>                |
| Total U.S. Department of Education  |   |   | <u>294,360,889</u>           |
| <u>U.S. Department of Health and Human Services - Passed through<br/>California Department of Education</u> |   |   |                              |
| CCDF Cluster:   |   |   |                              |
| 93.596  | Child Development: Federal General and State Preschool  | 13609   | 414,020                      |
| 93.575  | COVID-19: Child Development: Coronavirus Response and Relief<br>Supplemental Appropriations (CRRSA) Act | 15555   | <u>561,699</u>               |
| Subtotal CCDF Cluster   |   |   | <u>975,719</u>               |
| Total U.S. Department of Health and Human Services  |   |   | <u>975,719</u>               |
| <u>U.S. Department of Agriculture - Passed through California Department<br/>of Education</u>               |   |   |                              |
| 10.555  | Child Nutrition: School Programs (NSL Sec. 11)  | 13524   | 41,252,249                   |
| 10.582  | Child Nutrition: Fresh Fruit & Vegetable Program  | 14968   | <u>1,084,932</u>             |
| Subtotal Child Nutrition Cluster  |   |   | <u>42,337,181</u>            |
| 10.558  | Child Nutrition: Child and Adult Care Food Program (CACFP) Claims                                       | 13529   | 4,351,911                    |
| 10.649  | Pandemic EBT Local Administrative Grant - Food Distribution Cluster                                     | 15644   | <u>5,814</u>                 |
| Total U.S. Department of Agriculture  |   |   | <u>46,694,906</u>            |
| Total Federal Programs  |   |   | <u>\$ 342,031,514</u>        |

FRESNO UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
For the year ended June 30, 2022

| Governmental Funds   |                            |                              |  |  |   |
|--|----------------------------|------------------------------|--|--|---|
|  | General<br>Fund            | Building<br>Fund             | County<br>School<br>Facilities<br>Fund | Bond<br>Interest and<br>Redemption<br>Fund | Student<br>Activity<br>Fund                               |
| June 30, 2022 Unaudited Actual Financial Reporting Ending Fund Balance                               | \$ 374,224,769             | \$ 72,685,005                | \$ 32,130,354                          | \$ 118,528,773                             | \$ 2,455,348  |
| Management proposed entry to record GASB 31 Fair Market Value adjustment to Cash in County Treasury. | <u>(12,041,506)</u>        | <u>(4,391,160)</u>           | <u>(515,988)</u>                       | <u>(2,356,206)</u>                         | <u>(26,903)</u>   |
| June 30, 2022 Audited Financial Statements Ending Fund Balance                                       | <u>\$ 362,183,263</u>      | <u>\$ 68,293,845</u>         | <u>\$ 31,614,366</u>                   | <u>\$ 116,172,567</u>                      | <u>\$ 2,428,445</u>                                       |
|  | Adult<br>Education<br>Fund | Child<br>Development<br>Fund | Cafeteria<br>Fund                      | Capital<br>Facilities<br>Fund              | Special Reserve<br>for Capital<br>Outlay Projects<br>Fund |
| June 30, 2022 Unaudited Actual Financial Reporting Ending Fund Balance                               | \$ 2,013,688               | \$ 912,696                   | \$ 17,228,874                          | \$ 1,422,806                               | \$ 3,171,702  |
| Management proposed entry to record GASB 31 Fair Market Value adjustment to Cash in County Treasury. | <u>(39,461)</u>            | <u>(247,552)</u>             | <u>(95,292)</u>                        | <u>(61,590)</u>                            | <u>(80,595)</u>   |
| June 30, 2022 Audited Financial Statements Ending Fund Balance                                       | <u>\$ 1,974,227</u>        | <u>\$ 665,144</u>            | <u>\$ 17,133,582</u>                   | <u>\$ 1,361,216</u>                        | <u>\$ 3,091,107</u>                                       |
| Proprietary Fund   |                            |                              |  |  |   |
|  | Self-Insurance Fund        |                              |  |  |   |
| June 30, 2022 Unaudited Actual Financial Reporting Ending Net Position                               | \$ 81,943,610              |                              |  |  |   |
| Management proposed entry to record GASB 31 Fair Market Value adjustment to Cash in County Treasury. | <u>(5,512,827)</u>         |                              |  |  |   |
| June 30, 2022 Audited Financial Statements Ending Net Position                                       | <u>\$ 76,430,783</u>       |                              |  |  |   |

There were no additional adjustments proposed to any funds of the District.

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
For the year ended June 30, 2022  
(UNAUDITED)

|   | (Adopted<br>Budget)<br>2023 | 2022             | 2021             | 2020             |
|---|-----------------------------|------------------|------------------|------------------|
| <u>General Fund</u>                                 |                             |                  |                  |                  |
| Revenues and other<br>financing sources             | \$ 1,531,567,753            | \$ 1,403,778,976 | \$ 1,149,565,914 | \$ 1,021,065,105 |
| Expenditures  | 1,550,377,011               | 1,266,695,351    | 1,057,747,424    | 1,018,273,499    |
| Other uses and transfers out                        | 7,356,409                   | 4,093,398        | 14,808,419       | 6,859,750        |
| Total outgo   | 1,557,733,420               | 1,270,788,749    | 1,072,555,843    | 1,025,133,249    |
| Change in fund balance                              | \$ (26,165,667)             | \$ 132,990,227   | \$ 77,010,071    | \$ (4,068,144)   |
| Ending fund balance                                 | \$ 336,017,596              | \$ 362,183,263   | \$ 229,193,036   | \$ 152,182,965   |
| Available reserves                                  | \$ 129,998,729              | \$ 134,741,791   | \$ 113,741,043   | \$ 102,475,777   |
| Designated for economic<br>uncertainties            | \$ 129,998,729              | \$ 134,741,791   | \$ 113,741,043   | \$ 102,475,777   |
| Undesignated fund balance                           | \$ -                        | \$ -             | \$ -             | \$ -             |
| Available reserves as percentages<br>of total outgo | 8.35%                       | 10.60%           | 10.60%           | 10.00%           |
| <u>All Funds</u>                                    |                             |                  |                  |                  |
| Total long-term liabilities                         | \$ 2,432,255,622            | \$ 2,343,010,766 | \$ 3,089,663,080 | \$ 2,830,179,998 |
| Average daily attendance at P-2                     | 63,943                      | 59,003           | 66,904           | 66,904           |

The fund balance of the General Fund has increased by \$205,932,154 over the past three years. The fiscal year 2022-2023 budget projects a deficit of \$26,165,667. For a district this size, the State of California recommends available reserves of at least 2% of total General Fund expenditures, transfers out, and other uses be maintained. For the year ended June 30, 2022, the District has met this requirement.

The District has incurred operating surpluses in two of the past three years, but anticipates an operating deficit in fiscal year 2022-2023.

Total long-term liabilities have decreased by \$487,169,232 over the past two years, as shown in Note 6 to the basic financial statements.

Average daily attendance has decreased 7,901 over the past two years. An increase of 4,940 ADA is projected for the 2022-2023 fiscal year.

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF CHARTER SCHOOLS  
For the year ended June 30, 2022

---

| <u>Charter Schools Chartered by District</u> | <u>Charter #</u> | <u>Included in District<br/>Financial Statements, or<br/>Separate report</u> |
|--|------------------|--|
| Aspen Meadow Public Charter School           | 1792             | Separate Report  |
| Carter G. Woodson Public Charter             | 0378             | Separate Report  |
| Morris E. Dailey Elementary Charter School   | 1172             | Separate Report  |
| Sierra Charter School                        | 0898             | Separate Report  |
| School of Unlimited Learning                 | 0149             | Separate Report  |
| University High School                       | 0890             | Separate Report  |
| Aspen Valley Prep Academy                    | 0662             | Separate Report  |
| Endeavor Charter School                      | 2099             | Separate Report  |
| The Golden Charter Academy                   | 2113             | Separate Report  |
| Aspen Ridge Public School                    | 2115             | Separate Report  |

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION  
For the year ended June 30, 2022

---

**NOTE 1- PURPOSE OF SCHEDULES**

**A - Schedule of Average Daily Attendance:**

Average daily attendance 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.

**B - Schedule of Instructional Time:**

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. 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 46201 through 46206.

**C - Schedule of Expenditure of Federal Awards:**

The Schedule of Expenditure of Federal Awards includes the federal award activity of Fresno Unified School District, and is presented on the 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). Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. As a sub-recipient of the State of California the District is using the approved indirect cost rate provided by the California Department of Education rather than the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditure of Federal Awards:

| <u>Description</u>  | <u>AL Number</u> | <u>Amount</u>         |
|---|------------------|-----------------------|
| Total Federal revenues, Statement of Revenues,<br>Expenditures and Change in Fund Balances  |                  | \$ 345,174,923        |
| Add:  |                  |                       |
| COVID-19: Child Development: Coronavirus Response and<br>Relief Supplemental Appropriations (CRRSA) act funds<br>expended from prior year awards. | 93.575           | 561,699               |
| Child Nutrition: CACFP Claims not yet reimbursed.   | 10.558           | 192,342               |
| Less:   |                  |                       |
| COVID-19: SNAP Emergency Operational Costs funds<br>received in advance of incurred expenditures.   | 10.555           | (2,509,914)           |
| COVID-19: Child Development: ARP Preschool Program<br>one-time stipend received but not expended.   | 93.575           | (771,000)             |
| COVID-19: CACFP Emergency Operational Costs funds<br>received in advance of incurred expenditures.  | 10.558           | (616,536)             |
| Total Schedule of Expenditure of Federal Awards   |                  | <u>\$ 342,031,514</u> |

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION  
For the year ended June 30, 2022

---

**NOTE 1- PURPOSE OF SCHEDULES (Continued)**

D - Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements:

This schedule provides the information necessary to reconcile the fund balances of all funds and the total long-term liabilities as reported on the Unaudited Actual Financial Report to the audited financial statements.

E - Schedule of Financial Trends and Analysis – Unaudited:

This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2022-2023 fiscal year, as required by the State Controller's Office. The information in this schedule has been derived from audited information.

F - Schedule of Charter Schools:

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

**NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM**

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Section 22714 and 44929. For the fiscal year ended June 30, 2022, the District did not adopt such a program.

INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Audit Committee  
Fresno Unified School District  
Fresno, California

**Report on Compliance with State Laws and Regulations**

***Opinion on Compliance with State Laws and Regulations***

We have audited Fresno Unified School District's (District) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide) applicable to the state laws and regulations listed below for the year ended June 30, 2022.

| <u>Description</u>                                       | <u>Procedures Performed</u> |
|--|-----------------------------|
| Attendance   | Yes                         |
| Teacher Certification and Misassignments                 | Yes                         |
| Kindergarten Continuance                                 | Yes                         |
| Independent Study  | Yes                         |
| Continuation Education                                   | Yes                         |
| Instructional Time                                       | Yes                         |
| Instructional Materials                                  | Yes                         |
| Ratio of Administrative Employees to Teachers            | Yes                         |
| Classroom Teacher Salaries                               | Yes                         |
| Early Retirement Incentive                               | N/A, see reasoning          |
| Gann Limit Calculation                                   | Yes                         |
| School Accountability Report Card                        | Yes                         |
| Juvenile Court Schools                                   | N/A, see reasoning          |
| Middle or Early College High Schools                     | Yes                         |
| K-3 Grade Span Adjustment                                | Yes                         |
| Transportation Maintenance of Effort                     | Yes                         |
| Apprenticeship: Related and Supplemental Instruction     | N/A, see reasoning          |
| Comprehensive School Safety Plan                         | Yes                         |
| District of Choice                                       | N/A, see reasoning          |
| California Clean Energy Jobs Act                         | Yes                         |
| After/Before School Education and Safety Program         | Yes                         |
| Proper Expenditure of Education Protection Account Funds | Yes                         |
| Unduplicated Local Control Funding Formula Pupil Counts  | Yes                         |
| Local Control and Accountability Plan                    | Yes                         |
| Independent Study – Course-Based                         | N/A, see reasoning          |
| Immunizations  | N/A, see reasoning          |
| Educator Effectiveness                                   | Yes                         |
| Expanded Learning Opportunities Grant (ELO-G)            | Yes                         |
| Career Technical Education Incentive Grant               | Yes                         |
| In Person Instruction Grant                              | Yes                         |

(Continued)

|   |                    |
|---|--------------------|
| Attendance - charter schools  | N/A, see reasoning |
| Mode of Instruction - charter schools   | N/A, see reasoning |
| Nonclassroom-Based Instruction/Independent Study - charter schools            | N/A, see reasoning |
| Determination of Funding for Nonclassroom-Based Instruction - charter schools | N/A, see reasoning |
| Annual Instructional Minutes-Classroom Based – charter schools                | N/A, see reasoning |
| Charter School Facility Grant Program   | N/A, see reasoning |

We did not perform any procedures related to Early Retirement Incentive program because the District did not offer an Early Retirement Incentive in the current audit year.

We did not perform any procedures related to Juvenile Court Schools because the District is not a County Office of Education and therefore does not operate any Juvenile Court Schools.

We did not perform any procedures related to Apprenticeship: Related and Supplemental Instruction because the District does not operate an applicable program in the current audit year.

We did not perform any procedures related to District of Choice because the District does not operate as a District of Choice per the California Department of Education in the current audit year.

We did not perform any procedures related to Independent Study - Course-Based because the District did not report any Average Daily Attendance for this program in the current audit year.

We did not perform any procedures related to Immunizations program, because all schools within the District submitted timely immunization assessment reports to the California Department of Public Health.

We did not perform any procedures related to Charter Schools because the District did not include any charter schools in this report.

In our opinion, except for the noncompliance described in the Basis of Qualified Opinion paragraph, Fresno Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2022.

### ***Basis for Qualified Opinion on Compliance with State Laws and Regulations***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

As described in Finding 2022-001 in the accompanying Schedule of Audit Findings and Questioned Costs, Fresno Unified School District did not comply with the requirements regarding Attendance. Compliance with such requirements is necessary, in our opinion, for Fresno Unified School District to comply with the requirements applicable to the state laws and regulations referred to above.

### ***Other Matter***

Fresno Unified School District's response to the noncompliance finding identified in our audit is included in the accompanying Schedule of Audit Findings and Questioned Costs. Fresno Unified School District's response was not subjected to the auditing procedures applied in the audit of State Compliance and, accordingly, we express no opinion on it.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's government programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Purpose of this Report***

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Crowe LLP

Sacramento, California  
November 28, 2022

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*

Audit Committee  
Fresno Unified School District  
Fresno, 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 Fresno Unified School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Fresno Unified School District's basic financial statements, and have issued our report thereon dated November 28, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Fresno Unified School District's internal control over financial reporting (internal control) as a basis for designing 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 Fresno Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Fresno Unified School District's internal control.

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

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

---

(Continued)

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fresno 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

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

  
Crowe LLP

Sacramento, California  
November 28, 2022

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

Audit Committee  
Fresno Unified School District  
Fresno, California

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

***Opinion on Each Major Federal Program***

We have audited Fresno Unified School District's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Fresno Unified School District's major federal programs for the year ended June 30, 2022. Fresno 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.

In our opinion, Fresno Unified School District complied, in all material respects, with the 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, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Fresno Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Fresno Unified School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Fresno Unified School District's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Fresno Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Fresno Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Fresno Unified School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Fresno Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Fresno Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

---

(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

  
Crowe LLP

Sacramento, California  
November 28, 2022

## **FINDINGS AND RECOMMENDATIONS**

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year ended June 30, 2022

---

SECTION I - SUMMARY OF AUDITOR'S RESULTS

**FINANCIAL STATEMENTS**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

|  |           |                       |
|--|-----------|-----------------------|
| Material weakness(es) identified?  | _____ Yes | _____ X No            |
| Significant deficiency(ies) identified not considered to be material weakness(es)? | _____ Yes | _____ X None reported |

Noncompliance material to financial statements noted?

|           |            |
|-----------|------------|
| _____ Yes | _____ X No |
|-----------|------------|

**FEDERAL AWARDS**

Internal control over major programs:

|  |           |                       |
|--|-----------|-----------------------|
| Material weakness(es) identified?  | _____ Yes | _____ X No            |
| Significant deficiency(ies) identified not considered to be material weakness(es)? | _____ Yes | _____ X None reported |

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

|           |            |
|-----------|------------|
| _____ Yes | _____ X No |
|-----------|------------|

Identification of major programs:

| <u>AL Number(s)</u>               | <u>Name of Federal Program or Cluster</u>                       |
|-----------------------------------|---|
| 84.010                            | Title I Programs  |
| 84.425, 84.425C, 84.425D, 84.425U | COVID-19: ESF Programs  |
| 84.367                            | ESEA: Title II, Improving Teacher Quality Local Grants          |
| 10.558                            | Child Nutrition: CCFP Claims, Centers and Family Day Care Homes |

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee?

|             |          |
|-------------|----------|
| _____ X Yes | _____ No |
|-------------|----------|

**STATE AWARDS**

Type of auditors' report issued on compliance for state programs: Qualified

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year ended June 30, 2022

---

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year ended June 30, 2022

---

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

---

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year ended June 30, 2022

---

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2022-001 STATE COMPLIANCE - ATTENDANCE REPORTING (10000)**

Criteria

Attendance Accounting and Reporting in California Public Schools, Title 5, CCR, Section 401 and 421 (b) and Education Code Section 44809 - Each LEA must develop and maintain accurate and adequate records to support the attendance reported to the State.

Condition

A cumulative total of four students were improperly claimed for apportionment at Rowell Elementary School, Susan B. Anthony Elementary School, and Edison Computech Middle School, for a total overstatement of one day each, resulting in an calculated overstatement 0.01 ADA for each student.

Context

We performed the audit procedures enumerated in the State of California 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting and identified the finding described above.

Effect

The effect of this finding is an overstatement of 0.03 ADA. Cause The errors were the result of clerical errors in accounting for attendance.

Fiscal Impact

The error is below 0.50 ADA, therefore there is no fiscal impact.

Recommendation

The District should enforce established internal controls over attendance accounting and reporting, to ensure accurate accounting for attendance.

Views of Responsible Officials and Planned Corrective Actions

The District has revised and resubmitted the Period Two Report of Attendance. The District will provide ongoing training on attendance reporting to all clerical staff and administrators.

**STATUS OF PRIOR YEAR  
FINDINGS AND RECOMMENDATIONS**

FRESNO UNIFIED SCHOOL DISTRICT  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
Year ended June 30, 2022

---

No matters were reported.

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM B-25**

**AGENDA SECTION: B**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

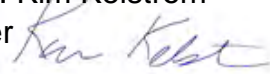
**TITLE AND SUBJECT:** Discuss and Approve the 2022/23 First Interim Financial Report

**ITEM DESCRIPTION:** California school districts are required to approve interim financial reports twice each fiscal year. Fresno Unified School District's 2022/23 First Interim Financial Report is presented for approval and reflects a positive certification of the district's financial condition. The report is based on the October 31, 2022 year-to-date revenue and expenditures as required by state law.

The Superintendent recommends approval of the First Interim Financial Report.

**FINANCIAL SUMMARY:** A positive certification reflects that the district's projected reserve for 2022/23 at \$145.6 million exceeds the minimum required reserve for economic uncertainties (2%). Additionally, projections indicate a positive cash balance for the current year and two subsequent years. The support material reflects a multi-year projected budget for the Unrestricted General Fund and utilizes the State assumptions developed by the California County Superintendents Educational Services Association.

**PREPARED BY:** Kim Kelstrom  
Executive Officer



**DIVISION:** Business and Financial Services  
**PHONE NUMBER:** (559) 457-6226

**CABINET APPROVAL:** Patrick Jensen  
Interim Chief Financial Officer



**SUPERINTENDENT APPROVAL:**





Fresno Unified  
School District

Agenda Item **B-25**



# First Interim Financial Report 2022/23

December 07, 2022

# Overview

## Summary:

- *Budget to actual report based on year-to-date results*
- *Positive Certification of the district's financial condition*

## Items to Review:

- Financial Reporting Timelines
- First Interim 2022/23 – Certification
- First Interim 2022/23 – Current Year Revenues and Expenses
- Multi-Year Projection Assumptions for 2023/24 and 2024/25

# Financial Reporting Timelines

## State Financial Reports

- ❑ Adopted Budget – June 30
- ❑ First Interim – December 15
- ❑ Second Interim – March 15
- ❑ Unaudited Actuals – September 15
- ❑ Independent Audit – December 15

## Local Financial Reports

- ❑ First Budget Revision – typically by October 15
  - Recognize actual beginning balances and carryover
- ❑ Other Budget Revisions as necessary
  - Usually follows Interim Reports

# First Interim 2022/23 – Certification

## Submitting a Positive Certification for First Interim 2022/23

The district is able to meet its financial obligations for this year and two subsequent years and will have a positive cash balance

# First Interim 2022/23 – Current Year Revenues

## ☐ Local Control Funding Formula (LCFF)

- Budget Revision No. 1 and 2 recognized an increase – \$ 54.9 million

## ☐ Local Income

- STRS Contribution Refunds – \$2.4 million

# First Interim 2022/23 – Current Year Expenses

## ☐ Captured savings where appropriate

- Salaries and Benefits – \$7.0 million
- Supplies, Services, Capital Outlay – \$4.2 million
- Utilities and Fuel – (\$2.6 million)
- Indirect Costs – (\$2.7 million)

## ☐ Salary Contingency per Collective Bargaining Agreement

- 6% ongoing salary increase and one-time 0.5% increase

## ☐ Board Approved One-Time Expenditures Assigned Funds

- Education Center Remodel – \$2.4 million
- Design Science Facility – \$0.9 million
- Financial Software Upgrade – \$0.9 million
- Restroom Renovation – \$0.7 million
- Education Building – \$8.0 million

## ☐ Board Approved Committed Funds

- Future Textbook Adoption – \$29.8 million
- Pandemic Learning and Recovery – \$122.4 million

# Multi-Year Projections

## □ Multi-Year Assumptions

- LCFF
  - 2023/24 – 5.38% COLA
  - 2024/25 – 4.02% COLA
- Increase contribution to STRS and PERS per statute
  - 2023/24 – (\$0.2 million)
  - 2024/25 – (\$0.7 million)
- Health and Welfare
  - 2023/24 – \$6.4 million
  - 2024/25 – \$4.5 million
- Workers' Compensation rate at 90% through 2024/25

# Projected Employer Pension Increases



- 2013/14 – 8.25%
- 2014/15 – 8.88%
- 2015/16 – 10.73%
- 2016/17 – 12.58%
- 2017/18 – 14.43%
- 2018/19 – 16.28%
- 2019/20 – 17.10%
- 2020/21 – 16.15%
- 2021/22 – 16.92%
- **2022/23 – 19.10%**
- 2023/24 – 19.10%
- 2024/25 – 19.10%
- 2025/26 – 19.10%



- 2013/14 – 11.442%
- 2014/15 – 11.771%
- 2015/16 – 11.847%
- 2016/17 – 13.888%
- 2017/18 – 15.531%
- 2018/19 – 18.062%
- 2019/20 – 19.721%
- 2020/21 – 20.700%
- 2021/22 – 22.910%
- **2022/23 – 25.370%**
- 2023/24 – 25.200%\*
- 2024/25 – 24.600%\*
- 2025/26 – 23.700%\*

*\*Estimated rates provided by CalPERS*

# Multi-Year Projections (in millions)

|   | <u>Projected<br/>2022/23</u> | <u>Projected<br/>2023/24</u> | <u>Projected<br/>2024/25</u> |
|---|------------------------------|------------------------------|------------------------------|
| <b>Ongoing Funds:</b>                         |                              |                              |                              |
| Revenues                                      | \$989.54                     | \$1,027.98                   | \$1,053.73                   |
| Expenses, Sources/Uses                        | \$966.86                     | \$1,018.76                   | \$1,060.04                   |
| <i>Ongoing Net Change in Fund Balance</i>     | \$22.68                      | \$9.22                       | (\$6.31)                     |
| <b>One-Time Funds:</b>                        |                              |                              |                              |
| One-Time Revenues                             | \$1.00                       | \$0.00                       | \$0.00                       |
| One-Time Expenses                             | \$55.22                      | \$15.90                      | \$10.80                      |
| One-Time State and Federal Recovery Funds     | \$220.00                     | \$243.00                     | \$0.00                       |
| One-Time State and Federal Recovery Expenses  | \$165.80                     | \$243.00                     | \$0.00                       |
| <i>One-Time Net Change in Fund Balance</i>    | (\$0.02)                     | (\$15.90)                    | (\$10.80)                    |
| <b>Total Unrestricted General Fund:</b>       |                              |                              |                              |
| Beginning Balance                             | \$284.63                     | \$307.29                     | \$300.61                     |
| Ending Balance                                | <b>\$307.29</b>              | <b>\$300.61</b>              | <b>\$283.50</b>              |
| Cash, Inventory, Prepaid Assets               | \$4.53                       | \$4.33                       | \$4.33                       |
| Committed for Future Textbook Adoption        | \$29.80                      | \$8.00                       | \$0.00                       |
| Committed Pandemic Learning and Recovery      | \$122.40                     | \$122.40                     | \$122.40                     |
| Reserve for One-Time Expenses and Carryover   | \$4.92                       | \$0.00                       | \$0.00                       |
| <b>Net Unrestricted General Fund Balance:</b> | <b>\$145.64</b>              | <b>\$155.08</b>              | <b>\$148.77</b>              |
| <i>Change in Reserve</i>                      | (\$0.93)                     | \$9.24                       | (\$6.31)                     |
| <b>Reserve level</b>                          | <b>9.26%</b>                 | <b>9.37%</b>                 | <b>9.65%</b>                 |

# First Interim 2022/23 – Summary

- ❑ Captured savings from current year expenditures
- ❑ Revised Multi-Year Projections
- ❑ **Resulting “Positive Certification”**
- ❑ **Staff Recommends Approval of the 2022/23 First Interim Financial Report**

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: December 07, 2022

**AGENDA ITEM C-26**

**AGENDA SECTION: C**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Receive**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Receive Constituent Services Quarterly Reporting**

**ITEM DESCRIPTION:** Included in the Board binders is the Constituent Services Quarterly Reporting for Constituent Services activities for the time period of August 01, 2022 through October 31, 2022. Also included is the Quarterly Reporting for the Valenzuela/Williams Uniform Complaint Procedures from August 01, 2022 through October 31, 2022 in accordance with Education Code § 35186.

**FINANCIAL SUMMARY:** There is no fiscal impact to the district at this time.

**PREPARED BY:** Teresa Plascencia,  
Executive Director

**DIVISION:** Constituent Services  
**PHONE NUMBER:** (559) 457-3736

**CABINET APPROVAL:** Ambra O'Connor,  
Chief of Staff

**SUPERINTENDENT APPROVAL:**



**BOARD OF EDUCATION**

Elizabeth Jonasson Rosas, President  
Genoveva Islas, Clerk  
Claudia Cazares  
Valerie F. Davis  
Andy Levine  
Major Terry Slatik USMC (Retired)  
Keshia Thomas

**SUPERINTENDENT**

Robert G. Nelson, Ed.D.

## Constituent Services Quarterly Report

For the Period Between August 1, 2022 and October 31, 2022

| Type of Complaint                   | Filed | Pending | # Time Intensive | Average Number of Days to Close |
|-------------------------------------|-------|---------|------------------|---------------------------------|
| Personnel Complaints                | 47    | 28      | 24               | 13.4                            |
| Uniform Complaint Procedures (UCP)  | 1     | 1       | 1                | 0                               |
| Williams Uniform Complaints         | 0     | 0       | 0                | 0                               |
| Requests for Information or Service | 960   | 2       | 21               | 2.5                             |
| Other Complaints                    | 31    | 2       | 2                | 1.2                             |
| Public Records Act Request          | 41    | 4       | 25               | 4.8                             |
| <b>TOTAL</b>                        | 1080  | 37      | 73               | 5.5                             |

# Quarterly Report on Williams Uniform Complaints

[Education Code § 35186]

District: Fresno Unified School District

Person completing this form: Teresa Plascencia

Title: Executive Director of Constituent Services

Quarterly Report Submission Date: ☐ April 2022  
(check one) ☐ July 2022  
☒ October 2022  
☐ January 2023

Date for information to be reported publicly at governing board meeting: December 7, 2022

Please check the box that applies:

- ☒ No complaints were filed with any school in the district during the quarter indicated above.
- ☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

| General Subject Area                  | Total # of Complaints | # Resolved | # Unresolved |
|---------------------------------------|-----------------------|------------|--------------|
| Textbooks and Instructional Materials | 0                     | 0          | 0            |
| Teacher Vacancy or Misassignment      | 0                     | 0          | 0            |
| Facilities Conditions                 | 0                     | 0          | 0            |
| TOTALS                                | 0                     | 0          | 0            |

Robert G. Nelson, Ed.D.  
Print Name of District Superintendent

\_\_\_\_\_  
Signature of District Superintendent

\_\_\_\_\_  
Date