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BOARD COMMUNICATIONS – MARCH 08, 2024

TO: Members of the Board of Education
FROM: Superintendent, Robert G. Nelson, Ed.D.

SUPERINTENDENT – Robert G. Nelson, Ed.D.

S-1 Robert G. Nelson Superintendent Calendar Highlights

BUSINESS AND FINANCIAL SERVICES – Patrick Jensen, Chief Financial Officer

BFS-1 Kim Kelstrom School Services Weekly Update Reports for March 01, 2024
BFS-2 Kim Kelstrom Charter School 2022/23 Audit Reports
BFS-3 Kim Kelstrom Every Student Succeeds Act Per-Pupil Expenditure Reporting
BFS-4 Kim Kelstrom Joint Health Management Board Financial Updates

Fresno Unified School District
Board Communication

BC Number S-1

From the Office of the Superintendent
To the Members of the Board of Education
Prepared by: Robert G. Nelson, Superintendent
Cabinet Approval:

Date: March 08, 2024

Phone Number: 457-3884

Regarding: Superintendent Calendar Highlights

The purpose of this communication is to inform the Board of notable calendar items:

- Spoke at the Early Learning Buyback Day
- Met with Executive Cabinet
- Guest Lecture for the Administrative Leadership Cohort
- Celebrated Read Across America at Bullard Talent

Approved by Superintendent
Robert G. Nelson Ed.D. _____



Date: 03/08/24

Fresno Unified School District
Board Communication

BC Number BFS-1

From the Office of the Superintendent
To the Members of the Board of Education

Prepared by: Kim Kelstrom, Chief Executive

Cabinet Approval:



Date: March 08, 2024

Phone Number: 457-3907

Regarding: School Services Weekly Update Reports for March 01, 2024

The purpose of this board communication is to provide the Board a copy of School Services of California's (SSC) Weekly Updates. Each week SSC provides an update and commentary on different educational fiscal issues. In addition, they include different articles related to education issues. The SSC Weekly Updates for March 01, 2024 are attached and include the following articles:

- 2023-24 First Principal Apportionment Certified – February 22, 2024
- California Republicans Say New Recall Effort Against Gavin Newsom is Different This Time – February 27, 2024
- Teachers Alone Can't Address the Literacy Crisis – February 27, 2024

If you have any questions pertaining to the information in this communication, or require additional information, please contact Kim Kelstrom at 457-3907.

Approved by Superintendent
Robert G. Nelson Ed.D.



Date: 03/08/24



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DATE: March 1, 2024

TO: Robert G. Nelson
Superintendent

AT: Fresno Unified School District

FROM: Your SSC Governmental Relations Team

RE: *SSC's Sacramento Weekly Update*

Education Budget Subcommittees Hold First Hearing on K-12 Proposals

Both the Assembly Budget Subcommittee No. 3 on Education Finance, chaired by Assemblymember David Alvarez (D-San Diego), and the Senate Budget Subcommittee No. 1 on Education, chaired by Senator John Laird (D-Santa Cruz), met for the first time this week to discuss the K-12 proposals in Governor Gavin Newsom's 2024-25 State Budget was released on January 10, 2024.

This is the first of many hearings that the subcommittees will hold this spring to vet the Governor's State Budget proposal, but it is clear from these initial hearings that the number one issue is going to be how lawmakers address the \$8 billion downward revision of the Proposition 98 minimum guarantee for the 2022-23 fiscal year.

Rather than having the \$8 billion returned to the state, Governor Newsom is proposing no changes to the cash disbursements that have already been distributed for 2022-23. Instead, the Administration is proposing to recognize the 2022-23 General Fund budgetary costs of the overpayment to K-12 and community college agencies relative to the revised estimate of the 2022-23 minimum guarantee of \$98.3 billion (from \$107.4 billion) in increments of \$1.6 billion annually for five years, beginning with the 2025-26 fiscal year. This proposal would effectively allow K-14 education to keep all of their 2022-23 funding by backfilling the \$8 billion with non-Proposition 98 General Fund dollars from future fiscal years, while at the same time revising the 2022-23 minimum guarantee downward.

In last week's *Sacramento Update*, we wrote that the Legislative Analyst's Office (LAO), the Legislature's nonpartisan policy and fiscal advisor, is recommending rejecting the Governor's proposal and instead using Proposition 98 reserve withdrawals to address the shortfall in 2022-23.

During the two hearings, the LAO went into specifics about the alternative approach that the Legislature could take to balance the education budget across 2022-23, 2023-24, and 2024-25, which included the following:

- Rejecting all of the new spending in the Governor’s State Budget proposal
- Rescinding the \$4.5 billion in unallocated grants that the state has yet to disburse
- Making temporary reductions to selected programs in the Expanded Learning Opportunities Program (ELO-P) and the Special Education Early Intervention Grant, with the idea that local educational agencies (LEAs) could continue to operate the underlying activities with unspent carryover funding
- Exploring changes to ongoing programs (ELO-P, State Preschool, nutrition, transportation, and transitional kindergarten) to generate additional cost savings
- Reducing the Targeted Instructional Improvement Block Grants, minimum state aid, and Economic Recovery Targets add-ons

During the Assembly hearing, both the LAO and the Department of Finance agreed that pulling the 2022-23 funding that has already been distributed to K-14 education and has already been expended is not practical. This seems to be a consensus among lawmakers as well, meaning the Legislature, if it elects not to use the Governor’s approach, will need to find an alternative way of protecting K-14 education agencies while addressing the underlying budget problem.

It is clear from the hearings that the two subcommittees have legal concerns over the Governor’s proposal and how it would affect the state General Fund, specifically the non-Proposition 98 General Fund, in future years. While the subcommittee members were adamant that they did not want to sweep unallocated grant funding to fix the budget issue, they did seem to indicate that it might be a more palatable solution in order to avoid cuts to programs in the future.

However, at this point, there is no clear indication of how the Legislature will look to solve the \$8 billion issue, and we won’t get their solution until after the Governor releases his May Revision.

Leilani Aguinaldo

2023-24 First Principal Apportionment Certified

By Dave Heckler and Matt Phillips, CPA
School Services of California Inc.'s *Fiscal Report*
February 22, 2024

On Tuesday, February 20, 2024, the California Department of Education (CDE) certified the 2023-24 First Principal Apportionment (P-1).

The P-1 certification includes several new funding streams added into the Principal Apportionment payments:

- Proposition 28: Arts and Music in Schools
- Equity Multiplier
- Adjustments to the county office of education (COE) Local Control Funding Formula (LCFF) to use of greater current-year, prior-year, or average of three prior years' average daily attendance (ADA) for current-year funded ADA, as well as other changes

The P-1 certification also reflects the application of the 8.22% statutory cost-of-living-adjustment (COLA) to calculate the 2023-24 LCFF funding rates. This includes three add-ons to the LCFF that now receive the benefit of the COLA:

- Home-to-School Transportation
- Small School District Bus Replacement Program
- Transitional Kindergarten Add-On Rate

Home-to-School Transportation Reimbursement (HTSTR), which began in 2022-23, provides school districts and COEs additional funding based on the prior year's eligible transportation expenses and the prior year's LCFF add-on amounts for the two transportation funding programs. Given the timing of the 2023-24 P-1, allocations for HTSTR are based on the eligible expenditures using 2021-22 Standardized Account Code Structure (SACS) Unaudited Actuals. The allocations for 2023-24 will be updated with the Second Principal Apportionment in June, following the release of the 2022-23 SACS Unaudited Actuals financial data.

Rates for the Proposition 28: Arts and Music in Schools program were effectively unchanged from the preliminary estimates provided in November. Since funding is based on prior-year enrollment, newly operational charters will not have a current-year allocation. Schools that were opened in 2022-23 but closed for the 2023-24 school year will also not have an allocation for the current school year.

2023-24 represents the first year of funding for the LCFF Equity Multiplier. The program provides additional funding for eligible school sites. For a school site to qualify for funding, the school site must have a non-stability rate of greater than 25% and a socio-economically disadvantaged pupil rate of greater than 75%. Funding is determined by multiplying the statewide per-pupil rate, \$1,052.6104853934 by the total adjusted cumulative enrollment at a school site, with no eligible school site receiving less than \$50,000. The per-pupil rate is determined by dividing the total LCFF Equity Multiplier funding (\$300 million for 2023-24 and adjusted by COLA each year thereafter) by total statewide adjusted cumulative enrollment.

The P-1 certification includes a projection that there will be approximately \$13.9 billion in revenues for the Education Protection Account for 2023-24. The CDE estimates that this will equate to 48.75954508% of the statewide total for revenue limit and charter school block grant funding, provided that no school district or charter school receives less than \$200 per unit of ADA.

With the 2023-24 fiscal year, the AB 602 base funding rate for Special Education Local Plan Area (SELPA) agencies is now the greater of \$887.40 per ADA, the statewide SELPA base rate, or the SELPA's distinct base rate. Only one SELPA has a base rate exceeding the statewide SELPA base rate.

Due to a delay in data collection, Out-of-Home Care Funding for 2023-24 uses the actual data from the just-certified 2022-23 Annual Apportionment along with current-year rates. The funding amounts for 2023-24 will be updated at this point in time next year, as data from the Department of Social Services and the Department of Development Services becomes available.

Going forward, SELPAs can expect that the current-year funding amounts will continue to be estimated using prior-year funding until the Annual Apportionment certification, at which point the CDE will make the necessary adjustments.

For more details about the 2023-24 P-1 Apportionment, visit the CDE website by clicking [here](#).

Note: Governor Gavin Newsom could be facing another recall fight this fall as a group called Rescue California is looking to gather enough signatures in time to get the recall on the November ballot.

California Republicans Say New Recall Effort Against Gavin Newsom is Different This Time

By Jenavieve Hatch
The Sacramento Bee
February 27, 2024

Gov. Gavin Newsom has been served recall papers, according to one of the organizers of the recall campaign, Anne Dunsmore, a Republican political consultant.

The recall effort, led by Rescue California, cited the state's budget deficit — which the Legislative Analyst's Office predicted last week will be \$73 billion — as well as recent legislation allowing undocumented immigrants access to health care, as the main reasons they launched another campaign.

“The bottom line is that we can't afford to have three more budgets with this guy,” Dunsmore told The Bee. “People are saying, ‘We only have two more years,’ but we can't afford that. What does that mean for the following years?”

In a response on X, Newsom posted that he would “defeat” those leading the renewed effort to boot him from office.

“Trump Republicans are launching another wasteful recall campaign to distract us from the existential fight for democracy and reproductive freedom,” Newsom posted, after Politico first reported the story early Monday.

Other California Democrats, such as Lt. Gov. Eleni Kounalakis and Attorney General Rob Bonta, spoke out in support of Newsom, who avoided a ballot measure to recall him in 2021, which conservatives organized in response to his handling of the COVID-19 pandemic.

The latest recall papers were served just days after a Public Policy Institute of California poll showed Newsom's approval rating dipping slightly lower than his 49% rating last fall. According to the poll, 48% of California voters now approve of the governor. The PPIC surveyed 1,628 adult California residents, including 1,075 likely voters, between Feb. 6 and Feb. 13.

Dunsmore said organizers will attempt to gather enough signatures in time to get the recall on the ballot this November, but acknowledged, "it's a very steep climb."

They will need to amass over a million signatures before the recall can make its way to the ballot; state law requires the number of signatures amount to 12% of turnout in the last gubernatorial election for governor, which is about 1.38 million. A judge granted the recall effort a four-month extension in 2021 due to the pandemic, which recall organizers won't get this time around.

That said, Dunsmore insisted they're not "recreating the wheel."

"There's an electorate already out there," Dunsmore said.

Californians overwhelmingly voted in support of Newsom keeping his seat in 2021; nearly 8 million voters supported him, while 5 million wanted to recall him. Of those 5 million, about 3.5 million supported the leading candidate to replace Newsom, conservative talk show host Larry Elder.

But Dunsmore doesn't see that as an explicitly bad sign for the effort. The movement to recall the governor itself was popular — it was the candidates to replace him that weren't.

"People look at the success of something based on the final outcome," she said, "which was Larry Elder running, and losing badly. But Larry Elder carried his own message, not the message of the people."

This time around, recall organizers plan to be more involved with voicing support — or opposition — for the candidates vying to replace Newsom. To earn the recall organizers backing, Dunsmore said, candidates need to be "on message."

"That message is very specific," she added. "Stop giving money to illegal immigrants, stop letting criminals out of the street because its politically correct. It's a disaster, and it's creating something more expensive ... We need to build back our bank account, which is now in a \$73 billion deficit.

Any candidate who doesn't address these concerns shouldn't run."

Note: This commentary discusses the push by a number of advocates to rethink the traditional teaching model when it comes to literacy.

Teachers Alone Can't Address the Literacy Crisis

By Ashley Jochim
EdSource
February 27, 2024

Improving literacy instruction is once again in fashion among America's policy circles. Between 2019 and 2022, state legislatures passed more than 200 bills that sought to push and pull public schools to embrace the "science of reading."

But one year into closely following a big city school district's effort to remake literacy instruction as part of a project with the Center on Reinventing Public Education, I can't help but think these well-intended legislative efforts ignore the larger problem: teachers working alone in their classrooms are ill-positioned on their own to provide the support children most need to learn to read.

CRPE's [report](#) on this project suggests that addressing the literacy crisis requires more than papering over the harms of bad curricula. It means rethinking the traditional teaching model, long a hallmark of public education in the United States, that leaves one adult in charge of supporting 25 or more children who arrive with wildly different levels of preparation and uneven or absent literacy support at home.

Thanks to the work of organizations like The Oakland REACH and the Oakland NAACP, the Oakland Unified School District started quietly overhauling its approach to literacy instruction two years ago. That work involved familiar investments in new curriculum and professional development.

But the real stars of the strategy were early literacy tutors, community members — including parents and grandparents — who were trained and paid to support small groups of students working to develop foundational literacy skills.

Thanks to the investment in early literacy tutors, Oakland schools were able to offer significantly more targeted and differentiated instruction than they would have otherwise. One school we visited used an "all hands on deck" approach that leveraged eight classroom teachers, two tutors, and two non-classroom educators to ensure that every student was getting the targeted literacy instruction they needed. Another school described using tutors to support literacy instruction in a first-second combination class, where students' instructional needs varied by multiple grade levels.

In interviews, teachers and principals alike described the importance of having an additional adult to support reading instruction. A teacher we spoke to said having a trained tutor in her classroom meant she could support five literacy groups instead of two and provide extra support to children who were furthest behind. Without the tutor, this teacher said she would have had to rely more on whole-group direct instruction, pushing children who didn't yet know their letter sounds to learn alongside those already reading.

A parent contrasted her child's experience in an Oakland school supported by a tutor with her own experience: "I think back to when I was in school. If you were behind where the class was, you were really left behind, or if you were ahead, then maybe you were bored and your mind was wandering and you weren't

paying attention. I feel like with (early literacy tutors) ... (students) get special time with an adult who is working with them. And I think that is really impactful.”

Importantly, in shouldering some of the work of literacy instruction, early literacy tutors provided a critical well of support for beleaguered educators, whose jobs have become ever more difficult coming out of the pandemic. Increasing behavioral challenges, an attendance crisis and larger variation in students’ learning needs are putting extraordinary demands on teachers at a time when public attitudes about work and the prestige of teaching are also evolving and eroding teachers’ commitment to their jobs.

Early literacy tutors could meaningfully help shoulder the load of reading instruction in large part because they were fully integrated into the district’s larger strategy around literacy. Unlike other tutoring programs that largely operate on the periphery of schools, Oakland’s early literacy tutors worked hand-in-hand with school staff charged with supporting literacy instruction.

Two years after they embarked on the new strategy, Oakland can’t yet claim to have solved the literacy problem, but there are glimmers of hope. Our study found that students who had access to evidence-based, differentiated literacy instruction — whether tutor- or teacher-provided — made statistically significant learning gains in reading and these gains were especially large in kindergarten. These results were achieved despite the fact that schools told us they needed additional tutors to fully optimize small-group reading instruction. Imagine what might be possible if every child had access to differentiated instruction that met their individual needs.

Expecting teachers, working alone in their classrooms, to provide both all the individualized support students most need was probably always a fool’s errand; continuing to embrace it as students struggle and deal with the lifelong consequences of illiteracy is simply irresponsible. As schools look to make up ground lost during the pandemic, those that support them should understand the limitations that come with investing too little into the effort.

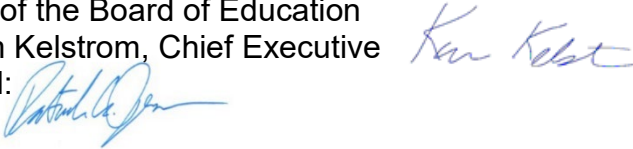
Fresno Unified School District
Board Communication

BC Number BFS-2

From the Office of the Superintendent
To the Members of the Board of Education
Prepared by: Kim Kelstrom, Chief Executive
Cabinet Approval:

Date: March 08, 2024

Phone Number: 457-3907



Regarding: Charter School 2022/23 Audit Reports

The purpose of this communication is to provide the Board an update on the Charter School 2022/23 Audit Reports. Each charter school provided the district a copy of their audited financial statements for year ended June 30, 2023. All charters received an unmodified opinion, which is the desired opinion of a financial audit.

The following charters requested extensions to the December 15, 2023 deadline for submitting their audited financials:

- Aspen Meadow, Aspen Ridge, Aspen Valley Prep extended to January 31, 2024
- University High extended to January 31, 2024
- Golden Charter extended to February 15, 2024

The table below shows the difference in ending fund balances between unaudited and audited actuals due to various receivable or liability adjustments:

	Unaudited Ending Fund Balance	Audited Ending Fund Balance	Difference
Aspen Meadow	\$390,833	\$423,009	\$32,176
Aspen Ridge	\$213,524	\$215,009	\$1,485
Aspen Valley Prep	\$2,769,953	\$2,838,344	\$68,391
Dailey Charter	\$6,453,715	\$6,453,715	\$0
Endeavor Charter School	\$1,682,732	\$1,659,257	(\$23,475)
Golden Charter	\$927,989	\$968,561	\$40,572
School of Unlimited Learning	\$1,991,323	\$1,997,898	\$6,575
Sierra Charter	\$3,885,766	\$3,885,765	(\$1)
University High	\$5,439,976	\$5,439,976	\$0
Woodson Charter	\$2,010,534	\$2,010,534	\$0

The charter schools listed below received an audit finding each:

- Aspen Ridge over-reported ADA for the P2 ADA Report by a total of 4.57 ADA which resulted in a decrease in principal apportionment of \$62,952
- Dailey did not hold two separate public meetings before the Educator Effectiveness Grant deadlines. The charter will return the Educator Effectiveness grant funds

- Golden Charter did not properly report a finance right-of-use asset and related finance lease liability to ensure financial statements were not materially misstated; audit report reflects the adjustment
- SOUL's attendance records were not adequately supported with documentation for one student that missed five days of attendance. The charter will ensure all enrolled student attendance records are properly and accurately submitted
- University High's Annual Attendance Report was overstated by 0.06 ADA due to attendance software issue. The difference in Annual ADA is less than one, therefore there is no fiscal impact

The district continues to work with the charter schools to address changes in financial reporting to ensure compliance. Staff will continue to update the Board as information becomes available.

If you have any questions or require further information, please contact Patrick Jensen at 457-6226 or Kim Kelstrom at 457-3907.

Approved by Superintendent
Robert G. Nelson Ed.D.



Date: 03/08/24

Fresno Unified School District
Board Communication

BC Number BFS-3

From the Office of the Superintendent
To the Members of the Board of Education

Date: March 08, 2024

Prepared by: Kim Kelstrom, Chief Executive

Phone Number: 457-3907

Cabinet Approval:



Regarding: Every Student Succeeds Act Per-Pupil Expenditure Reporting

The purpose of this communication is to provide the Board an update regarding school level per-pupil expenditure (PPE) reporting requirements.

The Every Student Succeeds Act (ESSA) requires states to prepare and publish annual report cards containing specified data elements, including district and school level PPE. Although California school districts collect and report on most of the required report card data elements, including district level expenditures, districts were not reporting school level expenditures to the state prior to 2019/20.

The PPE report includes expenditures directly supporting students from the General Fund and the Cafeteria Fund, based on ESSA requirements from the California Department of Education (CDE) and recommendations from School Services of California and the Fresno County Superintendent of Schools. The district will be utilizing student enrollment as the divisor from the October 2022 census, which is what has been used in the past, however the CDE has changed their methodology and has loaded cumulative enrollment as the divisor. In working with the Fresno County Superintendent of Schools (FCSS) and CDE, districts can still submit using census data and the CDE will update the census data upon request. Fresno Unified and FCSS will work with CDE on this last-minute change as there was no discussion or input period to provide feedback.

The district provides school site expenditures, which includes expenditures directly charged to school sites and support which were prorated to each school based on cumulative student enrollment.

Staff examined site by site variables to further understand site per-pupil expenditure results. These variables included:

- Enrollment
- Average Teacher Years of Service
- Special Education Enrollment
- Special Education Cost by Special Education Student
- Average Teacher Salary and Benefits
- Unduplicated Pupil Percentage
- Total FTE
- Teacher/Student Ratio

Similar to the prior year, two distinct and significant factors contributed to the funding differences by school: Special Education services and teachers' years of service.

The average per pupil expense in 2022/23 was \$19,178 which is an increase of \$1,746 compared to 2021/22. For a full list of per pupil expenses by school site please refer to the attachment.

The Per-Pupil Expenditure ranges are as follows:

	Low	High	Average
Elementary	\$14,663	\$25,512	\$18,920
Middle	\$15,763	\$21,993	\$19,560
High	\$16,998	\$20,036	\$18,658
Specialty Schools*	\$16,072	\$324,637	\$92,476

*Includes Design Science, Patino, Alternate Education and Medically Fragile

Excludes: Dailey Charter, Central Administration, Adult Education, Preschool, capital outlay, community services, debt service, transfers, and county services to districts per CDE guidance

The district reported to the CDE on March 01, 2024. Once collected, the CDE will publish the data to the Local Educational Agency Accountability Report Card (LARC) website.

If you have any questions or require further information, please contact Patrick Jensen at 457-6226 or Kim Kelstrom at 457-3907.

Approved by Superintendent
Robert G. Nelson Ed.D.



Date: 03/08/24

Fresno Unified School District
2022/23 ESSA Report
 Summary by School Site

Type	School Name	Enr.	UPP %	All SPED	Avg. Sal. & Ben.	Teacher/ Students Ratio	Avg. Years of Service	School Site Federal	School Site State & Local	Central Federal	Central State & Local	Central SPED Federal	Central SPED State & Local	Total Central and School	Per Pupil 2022/23
ELEM	Addams Elementary	800	98%	91	\$ 133,086	20	9	\$ 683,704	\$ 7,270,421	\$ 2,216,242	\$ 3,429,088	\$ 136,094	\$ 529,988	\$ 13,599,455	\$ 16,999
ELEM	Anthony Elementary	430	97%	86	\$ 149,831	15	14	\$ 762,606	\$ 5,993,897	\$ 1,432,155	\$ 2,781,366	\$ 314,075	\$ 1,223,099	\$ 10,970,024	\$ 25,512
ELEM	Ayer Elementary	575	91%	69	\$ 125,511	18	12	\$ 841,071	\$ 5,271,468	\$ 1,669,567	\$ 2,763,126	\$ 174,460	\$ 679,398	\$ 10,545,231	\$ 18,340
ELEM	Aynsworth Elementary	530	96%	34	\$ 138,159	18	15	\$ 412,001	\$ 5,221,406	\$ 1,408,789	\$ 2,040,170	\$ 30,690	\$ 119,516	\$ 9,082,366	\$ 17,137
ELEM	Bakman Elementary	722	95%	87	\$ 140,104	21	15	\$ 461,943	\$ 6,475,318	\$ 1,942,544	\$ 2,870,383	\$ 65,210	\$ 253,945	\$ 11,750,188	\$ 16,274
ELEM	Balderas Elementary	651	96%	100	\$ 148,101	19	14	\$ 500,885	\$ 6,655,475	\$ 1,845,505	\$ 2,954,127	\$ 152,784	\$ 594,984	\$ 11,955,991	\$ 18,366
ELEM	Birney Elementary	708	97%	85	\$ 145,049	18	13	\$ 579,039	\$ 7,732,152	\$ 2,039,825	\$ 3,340,254	\$ 198,894	\$ 774,550	\$ 13,691,270	\$ 19,338
ELEM	Bullard Talent K-8	743	53%	47	\$ 131,411	20	15	\$ 432,691	\$ 7,430,001	\$ 1,958,249	\$ 2,795,000	\$ 26,311	\$ 102,461	\$ 12,615,941	\$ 16,980
ELEM	Burroughs Elementary	713	98%	84	\$ 144,192	19	17	\$ 528,938	\$ 6,802,441	\$ 1,965,613	\$ 3,018,741	\$ 111,681	\$ 434,918	\$ 12,315,733	\$ 17,273
ELEM	Calwa Elementary	597	97%	60	\$ 148,171	19	15	\$ 431,309	\$ 5,650,476	\$ 1,595,802	\$ 2,332,819	\$ 43,491	\$ 169,366	\$ 10,010,406	\$ 16,768
ELEM	Centennial Elementary	713	95%	41	\$ 123,812	19	11	\$ 438,253	\$ 5,510,324	\$ 1,873,446	\$ 2,659,815	\$ 19,514	\$ 75,993	\$ 10,481,838	\$ 14,701
ELEM	Columbia Elementary	543	98%	32	\$ 149,099	20	13	\$ 353,224	\$ 5,772,395	\$ 1,472,424	\$ 2,203,459	\$ 60,523	\$ 235,694	\$ 9,801,502	\$ 18,051
ELEM	Del Mar Elementary	478	97%	84	\$ 146,373	18	16	\$ 415,595	\$ 5,721,497	\$ 1,315,881	\$ 2,016,463	\$ 72,992	\$ 284,251	\$ 9,469,436	\$ 19,811
ELEM	Easterby Elementary	669	94%	114	\$ 146,751	19	13	\$ 534,417	\$ 6,916,176	\$ 1,907,130	\$ 3,077,078	\$ 167,606	\$ 652,706	\$ 12,434,802	\$ 18,587
ELEM	Eaton Elementary	475	69%	58	\$ 139,368	19	14	\$ 631,057	\$ 4,777,211	\$ 1,374,769	\$ 2,265,300	\$ 139,681	\$ 543,960	\$ 9,048,337	\$ 19,049
ELEM	Ericson Elementary	767	97%	111	\$ 137,815	18	11	\$ 906,351	\$ 7,966,499	\$ 2,361,417	\$ 4,209,009	\$ 367,075	\$ 1,429,497	\$ 15,443,277	\$ 20,135
ELEM	Ewing Elementary	827	90%	100	\$ 141,866	19	12	\$ 1,069,169	\$ 8,188,628	\$ 2,415,440	\$ 4,029,270	\$ 265,087	\$ 1,032,325	\$ 15,702,507	\$ 18,987
ELEM	Figarden Elementary	592	78%	101	\$ 125,588	18	13	\$ 818,950	\$ 6,054,280	\$ 1,900,434	\$ 3,551,658	\$ 361,124	\$ 1,406,324	\$ 12,325,322	\$ 20,820
ELEM	Tatarian Elementary	466	48%	57	\$ 141,244	20	19	\$ 737,055	\$ 4,940,481	\$ 1,362,448	\$ 2,275,836	\$ 150,762	\$ 587,110	\$ 9,315,820	\$ 19,991
ELEM	Fremont Elementary	433	95%	47	\$ 139,365	17	12	\$ 539,835	\$ 4,831,112	\$ 1,249,809	\$ 2,051,751	\$ 123,928	\$ 482,613	\$ 8,672,507	\$ 20,029
ELEM	Gibson Elementary	411	57%	47	\$ 141,077	18	16	\$ 497,436	\$ 4,719,503	\$ 1,205,201	\$ 2,021,079	\$ 136,525	\$ 531,667	\$ 8,443,219	\$ 20,543
ELEM	Greenberg Elementary	559	97%	103	\$ 145,728	17	15	\$ 1,168,110	\$ 6,750,105	\$ 1,781,098	\$ 3,301,493	\$ 327,594	\$ 1,275,747	\$ 13,000,806	\$ 23,257
ELEM	Hamilton	803	87%	108	\$ 136,628	18	16	\$ 1,368,522	\$ 8,967,036	\$ 2,338,143	\$ 3,884,298	\$ 250,193	\$ 974,327	\$ 16,557,999	\$ 20,620
ELEM	Heaton Elementary	525	97%	55	\$ 138,187	17	9	\$ 1,029,120	\$ 5,701,648	\$ 1,594,280	\$ 2,795,038	\$ 229,182	\$ 892,503	\$ 11,120,086	\$ 21,181
ELEM	Herrera Elementary	559	91%	91	\$ 121,359	19	9	\$ 528,163	\$ 5,097,153	\$ 1,580,416	\$ 2,519,977	\$ 126,912	\$ 494,231	\$ 9,725,709	\$ 17,398
ELEM	Hidalgo Elementary	580	99%	83	\$ 142,733	16	14	\$ 666,392	\$ 6,488,935	\$ 1,735,737	\$ 2,988,304	\$ 227,630	\$ 886,457	\$ 11,879,369	\$ 20,482
ELEM	Holland Elementary	425	92%	108	\$ 137,940	20	15	\$ 1,001,912	\$ 4,829,537	\$ 1,370,050	\$ 2,572,023	\$ 264,971	\$ 1,031,876	\$ 9,773,522	\$ 22,997
ELEM	Homan Elementary	552	94%	54	\$ 136,478	19	9	\$ 461,397	\$ 5,402,931	\$ 1,503,080	\$ 2,264,325	\$ 67,778	\$ 263,946	\$ 9,631,732	\$ 17,449
ELEM	Jackson Elementary	357	97%	34	\$ 138,120	17	12	\$ 360,959	\$ 3,762,398	\$ 943,844	\$ 1,354,386	\$ 15,577	\$ 60,663	\$ 6,421,586	\$ 17,988
ELEM	Jefferson Elementary	454	97%	80	\$ 145,885	16	12	\$ 824,316	\$ 5,942,705	\$ 1,461,647	\$ 2,740,170	\$ 281,163	\$ 1,094,930	\$ 10,968,837	\$ 24,160
ELEM	King Elementary	585	99%	31	\$ 133,703	18	13	\$ 629,265	\$ 5,450,495	\$ 1,550,576	\$ 2,234,723	\$ 29,468	\$ 114,756	\$ 9,865,059	\$ 16,863
ELEM	Kirk Elementary	377	99%	61	\$ 139,257	15	14	\$ 861,489	\$ 5,024,970	\$ 1,255,314	\$ 2,437,303	\$ 275,044	\$ 1,071,102	\$ 9,579,075	\$ 25,409
ELEM	Kratt Elementary	562	80%	82	\$ 128,106	18	14	\$ 368,412	\$ 5,623,011	\$ 1,613,723	\$ 2,630,181	\$ 152,419	\$ 593,563	\$ 10,235,327	\$ 18,212
ELEM	Lane Elementary	573	98%	56	\$ 147,836	18	16	\$ 730,635	\$ 5,859,557	\$ 1,640,047	\$ 2,661,173	\$ 150,141	\$ 584,693	\$ 10,891,412	\$ 19,008
ELEM	Lawless Elementary	620	85%	70	\$ 131,201	22	13	\$ 417,546	\$ 5,180,039	\$ 1,640,924	\$ 2,358,992	\$ 28,809	\$ 112,190	\$ 9,597,501	\$ 15,480
ELEM	Leavenworth Elementary	772	87%	79	\$ 136,064	19	16	\$ 533,951	\$ 7,236,005	\$ 2,134,379	\$ 3,292,347	\$ 127,036	\$ 494,715	\$ 13,196,682	\$ 17,094
ELEM	Lincoln Elementary	498	99%	76	\$ 137,628	17	11	\$ 436,574	\$ 5,716,662	\$ 1,424,455	\$ 2,309,245	\$ 129,563	\$ 504,555	\$ 9,886,936	\$ 19,853
ELEM	Lowell Elementary	339	97%	29	\$ 142,447	18	13	\$ 467,822	\$ 3,771,928	\$ 902,601	\$ 1,310,813	\$ 21,138	\$ 82,319	\$ 6,453,164	\$ 19,036
ELEM	Malloch Elementary	450	53%	35	\$ 139,898	19	16	\$ 461,131	\$ 4,544,171	\$ 1,241,861	\$ 1,910,267	\$ 71,778	\$ 279,523	\$ 8,157,431	\$ 18,128
ELEM	Manchester GATE Elementary	678	70%	28	\$ 136,198	24	17	\$ 210,818	\$ 5,424,193	\$ 1,780,648	\$ 2,526,001	\$ 17,722	\$ 69,014	\$ 9,941,661	\$ 14,663
ELEM	Mayfair Elementary	602	98%	37	\$ 147,331	20	16	\$ 418,510	\$ 5,929,293	\$ 1,591,133	\$ 2,282,129	\$ 25,821	\$ 100,556	\$ 10,221,066	\$ 16,979
ELEM	McCardle Elementary	468	81%	66	\$ 121,078	17	11	\$ 496,577	\$ 4,528,775	\$ 1,335,665	\$ 2,158,531	\$ 118,778	\$ 462,558	\$ 8,519,548	\$ 18,204
ELEM	Muir Elementary	476	95%	51	\$ 143,797	17	12	\$ 703,098	\$ 5,583,773	\$ 1,407,761	\$ 2,387,276	\$ 170,072	\$ 662,312	\$ 10,081,908	\$ 21,180
ELEM	Norseman Elementary	643	96%	71	\$ 136,988	18	13	\$ 457,318	\$ 6,657,037	\$ 1,853,625	\$ 3,037,765	\$ 181,705	\$ 707,614	\$ 12,005,745	\$ 18,671
ELEM	Olmos Elementary	592	99%	63	\$ 150,655	18	14	\$ 502,491	\$ 6,358,573	\$ 1,609,705	\$ 2,419,473	\$ 70,395	\$ 274,139	\$ 10,890,242	\$ 18,396
ELEM	Powers Elementary	426	83%	57	\$ 134,466	17	14	\$ 742,175	\$ 4,826,400	\$ 1,233,139	\$ 2,032,348	\$ 125,460	\$ 488,577	\$ 8,834,063	\$ 20,737
ELEM	Pyle Elementary	719	94%	134	\$ 139,855	19	10	\$ 727,166	\$ 8,148,400	\$ 2,199,654	\$ 3,891,152	\$ 330,120	\$ 1,285,585	\$ 14,966,372	\$ 20,816
ELEM	Robinson Elementary	499	92%	68	\$ 139,304	18	17	\$ 950,191	\$ 5,325,024	\$ 1,532,701	\$ 2,724,285	\$ 235,209	\$ 915,971	\$ 10,532,200	\$ 21,107

Fresno Unified School District
2022/23 ESSA Report
 Summary by School Site

Type	School Name	Enr.	UPP %	All SPED	Avg. Sal. & Ben.	Teacher/ Students Ratio	Avg. Years of Service	School Site Federal	School Site State & Local	Central Federal	Central State & Local	Central SPED Federal	Central SPED State & Local	Total Central and School	Per Pupil 2022/23
ELEM	Roeding Elementary	647	95%	84	\$ 141,479	18	12	\$ 512,095	\$ 6,653,071	\$ 1,826,326	\$ 2,905,450	\$ 144,006	\$ 560,803	\$ 11,896,942	\$ 18,388
ELEM	Rowell Elementary	594	98%	39	\$ 151,289	19	16	\$ 474,148	\$ 6,355,493	\$ 1,575,580	\$ 2,273,577	\$ 31,070	\$ 120,995	\$ 10,678,799	\$ 17,978
ELEM	Slater Elementary	676	94%	75	\$ 134,943	19	10	\$ 457,243	\$ 6,298,791	\$ 1,876,043	\$ 2,910,504	\$ 118,318	\$ 460,764	\$ 11,542,581	\$ 17,075
ELEM	Starr Elementary	336	45%	61	\$ 146,514	17	24	\$ 640,050	\$ 4,274,532	\$ 1,029,776	\$ 1,825,572	\$ 156,113	\$ 607,950	\$ 7,769,930	\$ 23,125
ELEM	Storey Elementary	564	82%	79	\$ 142,144	18	20	\$ 849,657	\$ 6,115,909	\$ 1,660,302	\$ 2,798,570	\$ 193,797	\$ 754,704	\$ 11,424,438	\$ 20,256
ELEM	Sunset Elementary	402	79%	41	\$ 134,285	19	15	\$ 353,009	\$ 3,889,966	\$ 1,074,270	\$ 1,569,715	\$ 28,996	\$ 112,918	\$ 6,886,961	\$ 17,132
ELEM	Thomas Elementary	754	92%	75	\$ 137,708	21	17	\$ 505,914	\$ 6,990,720	\$ 2,097,882	\$ 3,267,253	\$ 137,342	\$ 534,851	\$ 12,861,769	\$ 17,058
ELEM	Turner Elementary	592	94%	64	\$ 133,041	20	12	\$ 545,635	\$ 5,528,119	\$ 1,637,537	\$ 2,527,857	\$ 98,227	\$ 382,523	\$ 10,239,149	\$ 17,296
ELEM	Vang Pao Elementary	798	96%	51	\$ 144,226	20	14	\$ 572,559	\$ 6,919,423	\$ 2,104,368	\$ 3,006,422	\$ 29,420	\$ 114,569	\$ 12,602,771	\$ 15,793
ELEM	Viking Elementary	712	92%	63	\$ 141,855	20	15	\$ 469,486	\$ 6,522,437	\$ 1,910,254	\$ 2,809,658	\$ 58,922	\$ 229,458	\$ 11,711,835	\$ 16,449
ELEM	Vinland Elementary	517	91%	79	\$ 128,990	18	18	\$ 414,864	\$ 5,166,828	\$ 1,452,949	\$ 2,296,670	\$ 108,653	\$ 423,127	\$ 9,331,311	\$ 18,049
ELEM	Wawona K-8	679	81%	79	\$ 115,195	18	7	\$ 988,220	\$ 5,443,552	\$ 1,837,074	\$ 2,739,241	\$ 71,548	\$ 278,630	\$ 11,008,087	\$ 16,212
ELEM	Webster Elementary	315	99%	24	\$ 146,254	17	12	\$ 404,658	\$ 4,115,320	\$ 846,057	\$ 1,246,661	\$ 26,999	\$ 105,140	\$ 6,612,696	\$ 20,993
ELEM	Williams Elementary	603	99%	72	\$ 137,237	19	7	\$ 417,778	\$ 5,997,008	\$ 1,665,428	\$ 2,564,954	\$ 97,516	\$ 379,758	\$ 10,645,169	\$ 17,654
ELEM	Wilson Elementary	670	97%	84	\$ 132,576	19	7	\$ 735,625	\$ 6,489,906	\$ 1,972,653	\$ 3,325,743	\$ 230,529	\$ 897,747	\$ 12,523,927	\$ 18,692
ELEM	Winchell Elementary	681	97%	80	\$ 147,852	18	15	\$ 510,848	\$ 6,980,745	\$ 1,901,749	\$ 2,978,100	\$ 131,023	\$ 510,241	\$ 12,371,442	\$ 18,167
ELEM	Wishon Elementary	513	94%	56	\$ 150,884	18	15	\$ 741,311	\$ 5,695,779	\$ 1,480,006	\$ 2,428,046	\$ 146,111	\$ 568,998	\$ 10,345,142	\$ 20,166
ELEM	Wolters Elementary	419	95%	55	\$ 154,202	16	18	\$ 634,019	\$ 5,137,308	\$ 1,235,364	\$ 2,086,526	\$ 145,886	\$ 568,122	\$ 9,093,217	\$ 21,702
ELEM	Yokomi Elementary	687	89%	30	\$ 141,534	20	18	\$ 484,080	\$ 6,379,607	\$ 1,815,998	\$ 2,605,149	\$ 29,671	\$ 115,546	\$ 11,284,834	\$ 16,426
ELEM Total		38,695		4,536			919	\$ 40,810,788	\$ 394,986,433	\$ 109,768,515	\$ 175,875,477	\$ 9,154,327	\$ 35,649,632	\$ 721,441,212	\$ 18,644
ELEM Avg		578	89.6%	68	\$ 139,013	19	14	\$ 609,116	\$ 5,895,320	\$ 1,638,336	\$ 2,625,007	\$ 136,632	\$ 532,084	\$ 10,767,779	\$ 18,920

Fresno Unified School District
2022/23 ESSA Report
 Summary by School Site

Type	School Name	Enr.	UPP %	All SPED	Avg. Sal. & Ben.	Teacher/ Students Ratio	Avg. Years of Service	School Site Federal	School Site State & Local	Central Federal	Central State & Local	Central SPED Federal	Central SPED State & Local	Total Central and School	Per Pupil 2022/23
										0	0				
MS	Ahwahnee Middle School	639	87%	116	\$ 133,237	16	13	\$ 1,053,203	\$ 7,897,069	\$ 1,891,600	\$ 3,211,660	\$ 230,081	\$ 896,004	\$ 14,053,531	\$ 21,993
MS	Baird Middle	598	45%	39	\$ 138,754	21	16	\$ 733,239	\$ 5,909,297	\$ 1,609,532	\$ 2,379,787	\$ 54,621	\$ 212,710	\$ 10,631,856	\$ 17,779
MS	Computech	798	71%	17	\$ 131,681	24	12	\$ 578,015	\$ 7,027,032	\$ 2,076,323	\$ 2,897,206	\$ 1,375	\$ 5,354	\$ 12,578,577	\$ 15,763
MS	Cooper Middle School	538	87%	22	\$ 134,253	20	12	\$ 557,472	\$ 6,087,916	\$ 1,422,057	\$ 2,039,823	\$ 23,157	\$ 90,179	\$ 10,107,268	\$ 18,787
MS	Fort Miller Middle	623	98%	95	\$ 121,707	15	10	\$ 814,675	\$ 7,922,669	\$ 1,791,939	\$ 2,927,584	\$ 172,023	\$ 669,909	\$ 13,456,867	\$ 21,600
MS	Gaston Middle School	821	98%	126	\$ 119,208	17	9	\$ 851,267	\$ 9,027,830	\$ 2,314,984	\$ 3,677,078	\$ 180,232	\$ 701,876	\$ 15,871,159	\$ 19,331
MS	Kings Canyon Middle School	932	96%	121	\$ 125,969	20	11	\$ 1,034,188	\$ 8,902,485	\$ 2,618,553	\$ 4,137,538	\$ 195,180	\$ 760,086	\$ 16,692,764	\$ 17,911
MS	Scandinavian Middle School	764	96%	133	\$ 129,071	19	10	\$ 1,385,741	\$ 8,290,630	\$ 2,185,914	\$ 3,545,052	\$ 199,372	\$ 776,412	\$ 15,407,336	\$ 20,167
MS	Sequoia Middle School	858	97%	100	\$ 129,844	18	13	\$ 835,734	\$ 9,122,908	\$ 2,398,333	\$ 3,761,089	\$ 167,374	\$ 651,804	\$ 16,118,064	\$ 18,786
MS	Tehipite Middle School	481	98%	75	\$ 119,242	18	10	\$ 1,047,818	\$ 5,669,070	\$ 1,379,068	\$ 2,243,028	\$ 128,379	\$ 499,944	\$ 10,338,985	\$ 21,495
MS	Tenaya Middle School	816	67%	93	\$ 138,381	20	15	\$ 1,201,147	\$ 8,814,211	\$ 2,341,013	\$ 3,810,948	\$ 219,261	\$ 853,866	\$ 16,167,318	\$ 19,813
MS	Terronez Middle School	638	90%	102	\$ 128,366	18	12	\$ 1,470,869	\$ 7,184,053	\$ 1,905,140	\$ 3,270,890	\$ 246,221	\$ 958,858	\$ 13,830,952	\$ 21,679
MS	Tioga Middle School	670	93%	110	\$ 131,251	19	10	\$ 956,331	\$ 7,135,858	\$ 1,891,418	\$ 3,009,390	\$ 149,294	\$ 581,394	\$ 12,992,997	\$ 19,393
MS	Yosemite Middle School	674	98%	81	\$ 133,231	21	8	\$ 1,346,046	\$ 6,797,593	\$ 1,895,338	\$ 2,998,646	\$ 142,813	\$ 556,154	\$ 13,037,623	\$ 19,344
MS Total		9,850		1,230			161	\$ 13,865,746	\$ 105,788,622	\$ 27,721,211	\$ 43,909,719	\$ 2,109,381	\$ 8,214,550	\$ 191,285,298	\$ 19,420
MS Avg		704	87.1%	88	\$ 129,241	19	12	\$ 990,410	\$ 7,556,330	\$ 1,980,087	\$ 3,136,408	\$ 150,670	\$ 586,754	\$ 13,663,236	\$19,560
HS	Bullard High School	2,492	61%	283	\$ 134,094	22	14	\$ 2,409,794	\$ 23,969,621	\$ 7,025,882	\$ 11,157,835	\$ 546,219	\$ 2,127,138	\$ 44,563,132	\$ 17,882
HS	Duncan Polytechnical	1,198	90%	57	\$ 137,006	19	12	\$ 1,169,251	\$ 12,913,870	\$ 3,162,677	\$ 4,526,981	\$ 47,654	\$ 185,579	\$ 21,772,779	\$ 18,174
HS	Edison High School	2,466	82%	219	\$ 136,664	22	14	\$ 1,809,800	\$ 23,409,286	\$ 6,687,814	\$ 10,010,351	\$ 275,756	\$ 1,073,875	\$ 41,917,250	\$ 16,998
HS	Fresno High School	2,092	91%	284	\$ 135,033	19	14	\$ 2,726,779	\$ 23,272,677	\$ 6,021,812	\$ 9,848,495	\$ 582,223	\$ 2,267,349	\$ 41,869,763	\$ 20,014
HS	Hoover High School	2,005	83%	267	\$ 132,637	20	12	\$ 2,442,993	\$ 21,874,165	\$ 5,903,217	\$ 9,952,325	\$ 689,844	\$ 2,686,455	\$ 40,172,699	\$ 20,036
HS	McLane High School	1,945	95%	296	\$ 127,129	20	10	\$ 2,573,902	\$ 20,609,760	\$ 5,590,152	\$ 9,123,279	\$ 532,791	\$ 2,074,842	\$ 37,897,093	\$ 19,484
HS	Roosevelt High School	2,228	93%	350	\$ 129,472	21	12	\$ 2,373,435	\$ 23,553,460	\$ 6,289,890	\$ 10,008,195	\$ 496,676	\$ 1,934,201	\$ 42,224,979	\$ 18,952
HS	Sunnyside High School	2,879	91%	296	\$ 135,940	22	15	\$ 2,647,080	\$ 27,986,789	\$ 7,988,278	\$ 12,389,408	\$ 502,343	\$ 1,956,272	\$ 51,011,555	\$ 17,718
HS Total		17,305		2,052			104	\$ 18,153,034	\$ 177,589,627	\$ 48,669,721	\$ 77,016,869	\$ 3,673,506	\$ 14,305,711	\$ 321,429,250	\$ 18,574
HS Avg		2,163	85.7%	257	\$ 133,474	21	13	\$ 2,269,129	\$ 22,198,703	\$ 6,083,715	\$ 9,627,109	\$ 459,188	\$ 1,788,214	\$ 40,178,656	\$18,658

Fresno Unified School District
2022/23 ESSA Report
 Summary by School Site

Type	School Name	Enr.	UPP %	All SPED	Avg. Sal. & Ben.	Teacher/Students Ratio	Avg. Years of Service	School Site Federal	School Site State & Local	Central Federal	Central State & Local	Central SPED Federal	Central SPED State & Local	Total Central and School	Per Pupil 2022/23
Specialty HS	Design Science High School	245	64%	5	\$ 140,229	22	15	\$ 124,590	\$ 2,465,960	\$ 637,050	\$ 887,868	\$ 5	\$ 19	\$ 4,115,469	\$ 16,798
Specialty HS	Patino	243	84%	12	\$ 132,875	15	11	\$ 129,537	\$ 3,983,193	\$ 631,845	\$ 880,602	\$ -	\$ -	\$ 5,625,177	\$ 23,149
Specialty HS Total		488		17			26	\$ 254,127	\$ 6,449,153	\$ 1,268,895	\$ 1,768,470	\$ 5	\$ 19	\$ 9,740,646	\$ 19,960
Specialty HS Avg		244	73.8%	9	\$ 135,871	18	13	\$ 127,063	\$ 3,224,577	\$ 634,448	\$ 884,235	\$ 2	\$ 9	\$ 4,870,323	\$19,973
Alternative HS	Cambridge	582	99%	27	\$ 139,482	26	14	\$ 408,930	\$ 5,057,258	\$ 1,567,514	\$ 2,320,190	\$ 54,206	\$ 211,095	\$ 9,353,892	\$ 16,072
Alternative HS	Comm-Phoenix Elementary	21	95%	5	\$ 133,496	3	11	\$ 242,599	\$ 2,314,378	\$ 110,448	\$ 293,574	\$ 55,844	\$ 217,473	\$ 2,960,999	\$ 141,000
Alternative HS	Dewolf High School	159	94%	12	\$ 136,557	18	17	\$ 175,502	\$ 2,803,494	\$ 413,430	\$ 576,196	\$ -	\$ -	\$ 3,968,622	\$ 24,960
Alternative HS	Fulton	18	100%	16	\$ 136,617	5	15	\$ 499,355	\$ 808,727	\$ 239,825	\$ 816,913	\$ 193,022	\$ 751,683	\$ 2,364,820	\$ 131,379
Alternative HS	JE Young Independent Study	1,820	92%	150	\$ 147,961	76	13	\$ 8,636,858	\$ 20,128,514	\$ 5,787,511	\$ 10,704,606	\$ 1,055,173	\$ 4,109,154	\$ 45,257,489	\$ 24,867
Alternative HS	Phoenix Secondary	56	95%	16	\$ 128,101	3	8	\$ 126,658	\$ 4,814,936	\$ 182,750	\$ 347,570	\$ 37,140	\$ 144,633	\$ 5,471,914	\$ 97,713
Alternative HS Total		2,656		226			78	\$ 10,089,902	\$ 35,927,307	\$ 8,301,478	\$ 15,059,050	\$ 1,395,385	\$ 5,434,038	\$ 69,377,737	\$ 26,121
Alternative HS Avg		443	95.8%	38	\$ 138,338	31	13	\$ 1,681,650	\$ 5,987,884	\$ 1,383,580	\$ 2,509,842	\$ 232,564	\$ 905,673	\$ 11,562,956	\$ 61,290
Medically Fragile	Addicott	42	86%	39	\$ 134,309	6	13	\$ 637,200	\$ 2,420,523	\$ 496,765	\$ 1,661,463	\$ 387,557	\$ 1,509,260	\$ 5,215,951	\$ 124,189
Medically Fragile	Rata	18	83%	17	\$ 154,475	2	23	\$ 565,531	\$ 2,933,550	\$ 502,915	\$ 1,841,462	\$ 456,111	\$ 1,776,232	\$ 5,843,457	\$ 324,637
Medically Fragile Total		60		56			35	\$ 1,202,730	\$ 5,354,074	\$ 999,680	\$ 3,502,925	\$ 843,668	\$ 3,285,492	\$ 11,059,408	\$ 184,323
Medically Fragile Avg		30	84.5%	28	\$ 144,740	4	18	\$ 601,365	\$ 2,677,037	\$ 499,840	\$ 1,751,462	\$ 421,834	\$ 1,642,746	\$ 5,529,704	\$ 224,413
Grand Total	Grand Total	69,054	87%	8,117	\$ 136,272	19	14	\$ 84,376,326	\$ 726,095,216	\$ 196,729,501	\$ 317,132,509	\$ 17,176,273	\$ 66,889,442	\$ 1,324,333,551	\$ 19,178

Source Information

Enr.	2022/23 CBEDS Data	FTE	Filled Teaching Positions and Salaries as of January 2023 - Includes SPED and PS
Enr. %	School's % of the district's enrollment	Avg. Salary	Filled Teaching Positions and Salaries as of January 2023 - Includes SPED and PS
ADA	P-2 Cal Max ADA	Avg. YOS	Years of Service as of 1/1/2023
UPP Count	CALPADS - 1.17 FRPM/English Learner/Foster Youth		Data will be used to create ESSA official report
UPP %	CALPADS - 1.17 FRPM/English Learner/Foster Youth		
SDC	SPED Enrollment report from ATLAS		
All SPED	SPED Enrollment report from ATLAS		

Fresno Unified School District
Board Communication

BC Number BFS-4

From the Office of the Superintendent
To the Members of the Board of Education
Prepared by: Kim Kelstrom, Chief Executive
Cabinet Approval:



Date: March 08, 2024

Phone Number: 457-3907



Regarding: Joint Health Management Board Financial Updates

The purpose of this board communication is to provide the Board the financial updates reported at the February 22, 2024, meeting of the Joint Health Management Board (JHMB).

The First Quarter Health Fund Report for the 2023/24 fiscal year provides a review of actual JHMB income and expenditures from July 01, 2023 through September 30, 2023. It also provides projected income and expenditures for the entire fiscal year 2023/24 compared to the budget for the same time period (Attachment I). Per the language in each of the district's collective bargaining agreements, the attached is provided by the health plan consultant.

For 2023/24, the report further shows a projected year-end surplus of \$27.0 million, an increase compared to the current approved budget of \$900,000.

If you have any questions pertaining to the information in this communication, or require additional information, please contact either Kim Kelstrom at 457-3907 or Patrick Jensen at 457-6226.

Approved by Superintendent
Robert G. Nelson Ed.D.



Date: 03/08/24

MEMORANDUM

TO: Joint Health Management Board – Employee Unit Representatives
FROM: Giovanni Pacheco, Principal
DATE: January 26, 2024
RE: Quarterly Health Fund Report for July 1, 2023 through September 30, 2023

Attached is the Quarterly Health Fund Report for the first quarter of the 2023/24 fiscal year for the JHMB. This report provides a review of Income and Expenditures compared to Budget for the 2023/24 fiscal year. The Plan is managed by the Joint Health Management Board. We continue to modify and update the format as we work through all the aspects of managing the coverage and funding the Plan.

Adjusting for the tenthly District contributions, the first three months of the year are showing a surplus of \$6,486,475 compared to the budget surplus of \$26,957,748 for the fiscal year. Plan income is projected to be 0.03% lower than the annual budgeted amount per Active for the full fiscal year, while plan expenses are expected to be 0.51% below budget on a per capita basis at the end of the year. The attached exhibit provides detailed information and is summarized in the table below.

Please note that the figures contained in this report are based on data available to the JHMB. Audited figures may differ from those set forth in this report.

	<u>First Quarter of 2023/24 Fiscal Year (Actual)</u>	<u>Budget (Projected Period)</u>
	<u>July 1, 2023 – September 30, 2023</u>	<u>July 1, 2023 – June 30, 2024</u>
Income ¹	\$55,362,494	\$221,461,657
Expenditures	\$48,876,018	\$194,503,909
Surplus / (Deficit)	\$6,486,475	\$26,957,748
Transfer of Reserves	\$0.00	\$0.00
Net Surplus / (Deficit)	\$6,486,475	\$26,957,748
Encumbered Reserves	\$94,824,393	\$99,430,281
Unencumbered Reserves	\$105,994,648	\$126,465,921
Total Reserves	\$200,819,041	\$225,896,202

¹Income amount has been annualized to account for the tenthly District contributions

Please note that expenses shown in the vendor reports can differ slightly from the paid amounts shown in the District’s Monthly Financial Report, as adjustments, credits, and delayed postings on the vendor side result in differences in the monthly costs compared to the amounts shown as paid by the District. The annual costs shown in this report have been adjusted to account for these differences and match the audited year-end financial report prepared by the District.

Definitions

Encumbered Reserves: A part of the Total Reserves amount that includes money held to cover the Incurred But Not Reported (IBNR) liability as well as assets held in the OPEB Irrevocable Trust.

Unencumbered Reserves: A part of the Total Reserves amount and is money that is available to pay claims in excess of Encumbered Reserves. This reserve covers the claim fluctuation and unexpected contingencies and is available to cover future cost increases to the Plan.

Total Reserves: represents the combination of Encumbered and Unencumbered Reserves. This is the amount that represents the Plan's ability to meet future contingencies and obligations.

Encls.

	Current Period				Current + Projected Period				Budget		
	Jul-23 - Sep-23	Tenthly Cost per Active	Monthly Cost per Active	Difference from Budget ³	Jul-23 - Jun-24	Tenthly Cost per Active	Monthly Cost per Active	Difference from Budget	Jul-23 - Jun-24	Tenthly Cost per Active	Monthly Cost per Active
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Number of Employees	Employees Dependents Members				Employees Dependents Members				Employees Dependents Members		
1. Actives	8,610	13,236	21,846		8,608	13,159	21,767		8,606	13,432	22,038
2. Retirees	5,270	2,805	8,075		5,092	2,800	7,892		5,685	3,222	8,907
3. Monthly Average	13,880	16,041	29,921		13,700	15,959	29,659		14,291	16,654	30,945
INCOME											
4. Employer Contributions ¹	\$20,955,237	\$973.49	\$811.24	-55.75%	\$189,334,215	\$2,199.56	\$1,832.96	-0.02%	\$189,332,000	\$2,200.00	\$1,833.33
5. Employee Contributions	4,601,385	213.76	178.13	-14.74%	21,390,249	248.50	207.08	-0.89%	21,576,862	250.72	208.93
6. Retiree Contributions	1,082,756	50.30	41.92	-2.86%	6,042,890	70.20	58.50	35.58%	4,456,184	51.78	43.15
7. COBRA Contributions	147,760	6.86	5.72	-41.60%	590,868	6.86	5.72	-41.60%	1,011,521	11.75	9.79
8. Prescription Rebates	0	0.00	0.00		0	0.00	0.00		0	0.00	0.00
9. Insurance Revenue	0	0.00	0.00		0	0.00	0.00		0	0.00	0.00
10. Low Income PremiumSubsidy	234,613	10.90	9.08	-66.08%	2,308,741	26.82	22.35	-16.53%	2,765,503	32.13	26.78
11. Other Income	16,631	0.77	0.64	-12.81%	73,832	0.86	0.71	-3.20%	76,259	0.89	0.74
12. Interest	(0)	(0.00)	(0.00)	-100.00%	1,602,467	18.62	15.51	-25.02%	2,136,622	24.83	20.89
13. Investment Increase/Decrease	0	0.00	0.00		0	0.00	0.00		0	0.00	0.00
14. Zelis Credit Rebates	0	0.00	0.00	-100.00%	106,706	1.24	1.03	-0.02%	106,706	1.24	1.03
15. Active Reserve Assessment ⁶	8	0.00	0.00		8	0.00	0.00		0	0.00	0.00
16. Retiree Reserve Assessment ⁶	0	0.00	0.00		0	0.00	0.00		0	0.00	0.00
17. Authorized Transfer to Reserves ²	0	0.00	0.00		0	0.00	0.00		0	0.00	0.00
18. Inter-District Transfer	0	0.00	0.00		0	0.00	0.00		0	0.00	0.00
19. Total Income	\$27,038,389	\$1,256.09	\$1,046.74	-51.19%	\$221,449,975	\$2,572.66	\$2,143.88	-0.03%	\$221,461,657	\$2,573.34	\$2,144.45
EXPENSES											
Benefits											
20. Active Medical Claims	\$20,117,702	\$934.58	\$778.82	1.13%	\$78,392,339	\$910.71	\$758.92	-1.46%	\$79,534,521	\$924.18	\$770.15
21. Retiree Medical Claims	4,391,518	204.01	170.01	100.19%	12,073,569	140.26	116.89	37.64%	8,770,258	101.91	84.92
22. Kaiser Health Plan	4,961,958	230.51	192.09	-0.33%	19,276,004	223.94	186.61	-3.18%	19,904,334	231.28	192.74
23. Aetna MAPPO Premium	5,484,874	254.80	212.34	-14.47%	22,941,174	266.52	222.10	-10.54%	25,637,568	297.90	248.25
24. Active Prescription Drug	5,637,425	261.89	218.24	-7.29%	23,718,748	275.55	229.62	-2.45%	24,310,171	282.48	235.40
25. Retiree Prescription Drug	1,481,048	68.80	57.34	43.60%	5,689,117	66.09	55.06	37.95%	4,123,270	47.91	39.93
26. EGWP Premium	0	0.00	0.00		0	0.00	0.00		0	0.00	0.00
27. Prescription Drug Fee	24,299	1.13	0.94	-0.14%	91,148	1.06	0.88	-6.32%	97,281	1.13	0.94
28. Blue Cross/Aetna PPO Fee	338,706	15.73	13.11	-0.01%	1,362,714	15.83	13.19	0.61%	1,354,216	15.74	13.11
29. Delta Health Admin	594,740	27.63	23.02	-12.41%	2,635,993	30.62	25.52	-2.92%	2,714,658	31.54	26.29
30. Claremont EAP	72,067	3.35	2.79	-27.95%	309,323	3.59	2.99	-22.66%	399,888	4.65	3.87
31. Halcyon Mental Health	1,411,343	65.57	54.64	7.57%	5,466,229	63.50	52.92	4.19%	5,245,261	60.95	50.79
32. PhysMetrics	162,992	7.57	6.31	-15.82%	695,864	8.08	6.74	-10.13%	774,144	9.00	7.50
33. Standard Life Insurance	53,156	2.47	2.06	-63.53%	490,237	5.70	4.75	-15.89%	582,706	6.77	5.64
34. Delta Dental Claims	2,271,850	105.54	87.95	-9.93%	9,602,671	111.56	92.96	-4.79%	10,083,710	117.17	97.64
35. Delta Dental Admin Fees	136,643	6.35	5.29	-9.51%	576,338	6.70	5.58	-4.55%	603,700	7.01	5.85
36. Pacific Union Dental	143,204	6.65	5.54	-4.51%	602,751	7.00	5.84	0.51%	599,545	6.97	5.81
37. MES Vision	336,704	15.64	13.03	1.15%	1,352,681	15.71	13.10	1.62%	1,330,779	15.46	12.89
38. Stop LossPremium	225,649	10.48	8.74	0.00%	907,827	10.55	8.79	0.61%	902,159	10.48	8.74
39. Community Medical Provider	138,478	6.43	5.36	-37.29%	798,501	9.28	7.73	-9.28%	880,032	10.23	8.52
40. WellPATH	37,703	1.75	1.46	-61.27%	329,601	3.83	3.19	-15.32%	389,152	4.52	3.77
41. Transfer out to OPEB	0	0.00	0.00	-100.00%	2,000,000	23.23	19.36	-0.02%	2,000,000	23.24	19.37
42. Transfer out to IBNR	0	0.00	0.00	-100.00%	1,105,888	12.85	10.71	-0.02%	1,105,888	12.85	10.71
43. ACA PCORI Fee	75,502	3.51	2.92	384.36%	75,502	0.88	0.73	21.12%	62,321	0.72	0.60
44. Total Benefits, Premiums & Fees	\$48,097,560	\$2,234.41	\$1,862.01	0.46%	\$190,494,218	\$2,213.03	\$1,844.19	-0.50%	\$191,405,562	\$2,224.09	\$1,853.41
Operating Expenses											
45. Salaries	\$129,783	\$6.03	\$5.02	-15.98%	\$592,945	\$6.89	\$5.74	-4.00%	\$617,550	\$7.18	\$5.98
46. Staff Benefits	64,226	2.98	2.49	-31.84%	346,760	4.03	3.36	-7.97%	376,711	4.38	3.65
47. Supplies	3,632	0.17	0.14	140.06%	8,167	0.09	0.08	35.01%	6,048	0.07	0.06
48. Auditor	0	0.00	0.00	-100.00%	19,410	0.23	0.19	-25.02%	25,880	0.30	0.25
49. Delta Fund Administrator Fees	67,932	3.16	2.63	-11.77%	290,935	3.38	2.82	-5.51%	307,828	3.58	2.98
50. MMA Consultant Fees	52,335	2.43	2.03	-36.53%	329,670	3.83	3.19	-0.02%	329,670	3.83	3.19
51. Delta TeamCare Fees	0	0.00	0.00	-100.00%	173,940	2.02	1.68	-0.02%	173,940	2.02	1.68
52. Claremont Partners: General	144,629	6.72	5.60	-1.70%	565,676	6.57	5.48	-3.85%	588,218	6.83	5.70
53. Claremont Partners: PBM Consulting (PSG)	0	0.00	0.00		0	0.00	0.00		0	0.00	0.00
54. Taylor English Duma Legal Fees	21,000	0.98	0.81	-33.37%	21,000	0.24	0.20	-83.34%	126,000	1.46	1.22
55. KHK Law: Outside Counsel	12,182	0.57	0.47	39.15%	35,000	0.41	0.34	-0.02%	35,000	0.41	0.34
56. JHMB Training / Education Expenses	28,750	1.34	1.11	122.43%	67,507	0.78	0.65	30.61%	51,676	0.60	0.50
57. Other Operating Expenses	253,535	11.78	9.82	156.66%	549,739	6.39	5.32	39.17%	394,938	4.59	3.82
58. Communications	455	0.02	0.02	-97.20%	49,120	0.57	0.48	-24.32%	64,888	0.75	0.63
59. Total Operating Expenses	\$778,458	\$36.16	\$30.14	0.45%	\$3,049,869	\$35.43	\$29.53	-1.59%	\$3,098,347	\$36.00	\$30.00
60. Total Expenses	\$48,876,018	\$2,270.57	\$1,892.15	0.46%	\$193,544,087	\$2,248.46	\$1,873.72	-0.51%	\$194,503,909	\$2,260.10	\$1,883.41
61. Surplus / (Deficit) ⁴	(\$21,837,630)	(\$1,014.48)	(\$845.40)	180.77%	\$27,905,888	\$324.19	\$270.16	87.40%	\$26,957,748	\$313.24	\$261.04
Beginning Reserve Balance											
62. Encumbered Reserves											
63. OPEB Irrevocable Trust	\$69,772,872				\$69,772,872				\$69,772,872		
64. Reserve Liability for IBNR	\$25,051,521				\$25,051,521				\$25,051,521		
65. Total Encumbered Reserves	\$94,824,393				\$94,824,393				\$94,824,393		
66. Unencumbered Reserves ⁷	\$99,508,173				\$99,508,173				\$99,508,173		
67. Total Reserves	\$194,332,566				\$194,332,566				\$194,332,566		
68. Operating Surplus / (Deficit)	(\$21,837,630)				\$27,905,888				\$26,957,748		
69. Transfer In from Reserves	\$0				\$0				\$0		
70. Adjusted Unencumbered Reserves	\$77,670,543				\$127,414,061				\$126,465,921		
71. Target Unencumbered Reserves ⁵	\$32,584,012				\$32,257,348				\$32,417,318		
Ending Reserve Balance											
72. Encumbered Reserves											
73. OPEB Irrevocable Trust	\$69,772,872				\$73,272,872				\$73,272,872		
74. Reserve Liability for IBNR	\$25,051,521				\$26,157,409				\$26,157,409		
75. Total Encumbered Reserves	\$94,824,393				\$99,430,281				\$99,430,281		
76. Unencumbered Reserves	\$77,670,543				\$127,414,061				\$126,465,921		
77. Total Reserves	\$172,494,936				\$226,844,342				\$225,896,202		

¹ Current + Projected Period amount calculated based on tenthly budget amounts, not monthly
² District contribution subject to final negotiations
³ Difference from Budget percentages calculated based on Monthly Cost per Active
⁴ Surplus / (Deficit) percentage calculated as Total Expenses (row 58) divided by Total Budgeted Income (row 18)
⁵ Target Unencumbered Reserves calculated as 2.0 months of total annual expenses.
⁶ Active and Retiree Assessments were suspended beginning in May 2023
⁷ Beginning Unencumbered Reserve Balance includes an audit adjustment of -\$3,754,190. The original pre-audit adjustment total was \$69,297,400.