



"We Create Futures"

2016-17
Year End Summary
For the Period Ending June 30, 2017

Administrative Services
September 12, 2017

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This and other financial & Budget documents of the Visalia Unified School District are
posted on the web site:

www.vusd.org

For questions, please contact Kyla Johnson, Finance Director at (559) 730-7534 or
kjohnson02@vusd.org

Board Members

Board President – Lucia D. Vazquez, Area 6
Board Clerk – William A. Fulmer, Area 7
Member – John L. Crabtree, Area 4
Member – Patricia M. Griswold, Area 5
Member – Juan Guerrero, Area 2
Member – Jim L. Qualls, Area 3
Member – Charles E. Ulmschneider, Area 1

Additional information regarding the governing board is available at www.vusd.org

Administration

Todd Oto, Ed.D. – Superintendent
Robert Gröeber – Assistant Superintendent, Administrative Services
Tamara Ravalín, Ed.D. – Assistant Superintendent, Human Resources Development
Melanie Stringer, Ed.D. – Assistant Superintendent, Instructional Services
Judy Burgess, Ed.D. – Area Superintendent K – 8
Jacquie Gaebe – Area Superintendent K – 8
Jeff Hohne – Area Superintendent 9 – 12
Nathan Hernandez – Chief Financial Officer
Dedi Somavia – Administrator, Human Resources Development

Report prepared by: Kyla Johnson, Finance Director



BELIEFS of the Visalia Unified School District

WE EXIST TO PROVIDE STUDENTS WITH AN EDUCATION THAT AFFORDS THEM LIMITLESS OPPORTUNITIES FOR THE FUTURE

We Believe ...

EVERY STUDENT CAN LEARN

Every child can engage in rigorous learning and can achieve at high levels.

LEARNING IS CONSTANT, TIME AND RESOURCES ARE VARIABLE

Our focus is on learning, not just teaching. We will support students and adults to ensure that learning occurs.

WE WORK IN TEAMS

Together, we can do more and better.

FAMILIES HAVE THE MOST INFLUENCE IN A CHILD'S LIFE

The family is profoundly important in a child's emotional, social, and cognitive development.

THE TEACHER IS THE MOST INFLUENTIAL PERSON IN A STUDENT'S EDUCATIONAL LIFE

The teacher-student relationship is the most important one in our organization.

THE PRINCIPAL IS THE MOST INFLUENTIAL PERSON IN THE SCHOOL

The site principal leads and coordinates the services that support the teacher-student relationship.

EVERY PERSON IN OUR SCHOOL COMMUNITY HAS VALUE

We respect and value every person who engages in our community.

WE ARE ALL ACCOUNTABLE FOR EVERY STUDENT'S FUTURE

Each of us has an important role in the development of children.

THE DIVERSITY IN OUR COMMUNITY IS AN ASSET

The students who attend our schools and their families are diverse in many ways, and we value the qualities that this diversity brings to our schools and to our community.

ETHICS MATTER

We must develop the highest ethical standards in our students and model those standards ourselves. Our values include hard work, excellence, perseverance, trustworthiness, caring, responsibility, respect, fairness, and citizenship.



District Wide GOALS for 2016~17

WE EXIST TO PROVIDE STUDENTS WITH AN EDUCATION THAT AFFORDS THEM LIMITLESS OPPORTUNITIES FOR THE FUTURE

To attain this goal, our organization will:

1. ENGAGE STUDENTS IN A CHALLENGING CURRICULUM AND PROVIDE THEM THE SUPPORT TO BE SUCCESSFUL

- 1.1 - Maintain consistently high academic standards in a curriculum that is relevant to each student's chosen path*
- 1.2 - Provide equitable opportunities for every student to succeed*
- 1.3 - Provide systematic and reliable access to services that support academic, social, and emotional development*

2. SUPPORT A DISTRICT-WIDE COLLABORATIVE CULTURE FOR STUDENTS AND ADULTS FOCUSED ON LEARNING AND RESULTS

- 2.1 - Establish a district-wide professional learning community*
- 2.2 - Engage the community fully as a partner in the education of students*
- 2.3 - Provide systematic and relevant opportunities for parents to participate in the education of their children*
- 2.4 - Communicate effectively with parents and the community*

3. MAINTAIN A CARING AND ENCOURAGING LEARNING ENVIRONMENT FOR STUDENTS AND ADULTS

- 3.1 - Ensure safe, secure, healthy, and positive environments that promote a sense of significance and belonging*

4. RECRUIT, HIRE, AND RETAIN HIGHLY QUALIFIED, TALENTED, AND PRODUCTIVE STAFF

- 4.1 - Aggressively recruit and hire highly qualified staff members who reflect the demographics of our students and community*
- 4.2 - Ensure competitive salary and benefits for all staff*
- 4.3 - Provide systematic and relevant certificated, classified, and management support services*

5. ALIGN RESOURCES TO SUPPORT DISTRICT GOALS, STUDENT ACHIEVEMENT, AND SCHOOL SITES

- 5.1 - Effectively manage resources to strengthen our fiscal foundation, maintain prudent reserves, and meet funding requirements for retiree health insurance and increases to employee retirement systems*
- 5.2 - All schools, facilities, and grounds will be clean, safe, secure, and well-maintained*
- 5.3 - Refine VUSD facility plans to align with the Measure E Implementation and Facility Master Plan*
- 5.4 - Plan for and open new schools that support the strategic interests of the district and the community*
- 5.5 - Maintain total transparency in all services and projects and be accountable to the community*



Our Vision of a Visalia Unified Graduate



Critical Thinker

- Looks at things from different perspectives
- Questions, analyzes, and perseveres
- Explores and values multiple solution pathways
- Makes reasoned and logical judgments
- Evaluates the relevance and reliability of information
- Builds new ideas or thinking
- Makes good choices



Collaborative

- Leverages team members' strengths
- Values diverse thinking
- Focuses on shared outcomes
- Listens actively
- Shares responsibility but holds individuals accountable
- Is a productive member of a group



Communicator

- Understands and attends to audience and purpose
- Uses multiple formats (oral, written, presentation, video)
- Understands visual cues and contextual nuances
- Is expressive and receptive of thoughts, questions, ideas, and solutions



Creative

- Allows exploration of new approaches to problems
- Thinks fluidly to build meaning
- Opposes fear of failure by sparking innovation
- Supports "mental plasticity"



Civic-minded

- Makes ethical choices
- Is a contributing member of the community
- Is informed and law-abiding
- Participates and votes
- Is concerned for the greater good
- Celebrates the success of others
- Is positive in outlook and has a growth mindset



Executive Summary

The Year in Review

School districts continue progress toward full funding under the Local Control Funding Formula (LCFF) model. At the end of the 2016-17 fiscal year, districts, on average were about 94% fully funded. As in prior years, the LCFF gap funding percentage was revised by the state several times during the budget development process. The Governor's January 2016 budget proposal for the 2016-17 year initially proposed closing the gap between the 2015-16 LCFF funding level and full LCFF implementation targets by 49.08%. That figure increased with the May Revise budget proposal to 54.84% and settled slightly lower at 54.18% under the enacted budget signed by the Governor in June 2016. The LCFF gap funding percentage continued to fluctuate slightly during the year based on various factors at the state level with the final number for 2016-17 landing at 56.08% at year end. This final change brought Visalia Unified almost 96% of the way toward full LCFF implementation.

In the first four years under the new funding formula, revenues have increased substantially from the lows of the Great Recession, but challenges still remain. The passage of Proposition 55 in November 2016 provides an extension of the income taxes approved under Proposition 30 in 2012 and provides some revenue stability for education until 2030. However, the flattening of revenues and the increasing costs associated with rising pension and employee costs continue to put pressure on the budget.

Once LCFF reaches full funding, increases will be based on inflation and adjusted by the Cost of Living Adjustment (COLA). For 2017-18 the COLA is just 1.56%; however, pension and other costs are increasing at double that rate of over 3%.

California State Teachers Retirement System (STRS) and California Public Employees Retirement System (PERS) rates paid by the district in 2016-17 increased over the prior year. The STRS rate includes were implemented by the state to offset shortfalls in the retirement program. The percentage of salary contributed to STRS by the district on-behalf of its teachers rose from 10.73% in 2015-16 to 12.58% in 2016-17. School district STRS contribution rates are expected to climb annually until 2020-21 when they are projected to reach 19.10%. PERS retirement rates for classified staff also grew slightly in 2016-17 going from 11.847% in 2015-16 to 13.888% in 2016-17. PERS rates are expected to increase to 19.80% by 2020-21.

The District has taken actions to mitigate these cost increases, opening a pension trust account with one-time funding in 2016-17. In addition, VUSD maintains a reserve for economic uncertainties at 15% per Board policy.



Highlights of 2016-17

- Released a Request for Proposal (RFP) for a new Business Information System
- Grand opening of Ridgeview Middle School
- Completed Phase III of solar shade canopy installation at 11 sites
- First Phase of Prop 39 energy efficiency projects were completed at La Joya and Ops I
- Completed construction on new northwest elementary school, Riverway
- Received Community Eligibility Provision (CEP) for 27 sites, providing no cost breakfast and lunch to students who attend these schools
- Completed upgrade of wireless network with approximately 800 access points in service
- Awarded a five year grant under the Classified Employee Teacher Credential Scholarship Program
- Held the first annual employee health fair in October 2016
- Opened our own Health & Wellness Clinic serving employees, their dependents, and retirees covered under the District's health insurance plan
- Green Acres and Divisadero PULSE programs competed in the Tulare County Step UP Youth Challenge, earning 1st place in their respective divisions and awarded \$2,500 to support future community projects
- Students in grades five, eight, and ten took part in the pilot Science tests that are aligned to the new Science standards
- Visalia Partners in Education (VPIE) and the community of Visalia made over \$718,000 in monetary and in-kind donations to support Linked Learning Academies and CTE Pathways
- VUSD's CTE Program received the Career Technical Education Incentive Grant from Department of Education totaling \$1.7 million to enhance, expand, and improve CTE programs across the district
- Enrolled over 600 students in our early learning programs
- Social Emotional Learning Center (SEL) was the recipient of two generous grants from the Visalia Educational Foundation funding an interactive social emotional curriculum and a sensory room
- Disciplinary incidents that led to suspension have shown a 3% decline from the last school year, with a 49% decline since the 2011-12 school year
- Incidents that led to expulsion declined by over 10% this past school year, and 53% since the 2011-12 school year
- Opened a pension trust account with one-time funding in 2016-17 to mitigate the increase in retirement costs
- Graduation rate remains high, at 98.7%



2016-17 Department Highlights

Administrative Services

Budgeting & Attendance Accounting

Budgeting is committed to providing sound financial planning to ensure effective decision making in support of the District's educational and financial goals. The budget reflects the labor and material resources required to fulfill the goals and objectives outlined by the Board. The budget serves as an operational plan, stated in financial terms, for carrying out the goals of the school system.

The District-wide budget development process is a collaborative process involving many stakeholders including school site personnel, School Site Councils (SSCs), department managers and directors, Finance, the Superintendent and Cabinet, and the Board of Education. The budget preparation process begins each year in January and continues through June with the adoption of the budget by the Board of Education. The budget is then brought back to the Board at First and Second Interim in December and March.



Attendance Accounting is required to ensure that students meet compulsory attendance laws. The State mandates that "All students between the ages of six and eighteen are required to be enrolled in school." The District is responsible for the whereabouts of students enrolled in the district. Student attendance is very important as it generates approximately 70% of the district revenues. In addition average daily attendance (ADA) serves as the basis for site based allocations. Maintaining accurate, reliable, and auditable attendance records is, therefore, critical to the district.

Budgeting maintained approximately \$380 million for 17 District funds and 27,546 accounts.

Attendance Accounting tracked attendance for approximately 28,557 students which totaled 5,140,260 days. The estimated 2016-17 LCFF funding per ADA is 9,086.01 or \$68.83 per day.

Business Information Systems

Business Information Systems Department (BISD) provides and supports the primary Financial/Human Resources information system (BIS), the Service Request Tracking System (SRTS), the Process Automation System (PAS), an Epylon interface for online purchasing, and custom software used to meet unique VUSD needs. All VUSD staff are served in one or more ways. The BIS produces mandatory reports required to meet specific regulatory agency

requirements including PERS, STRS, Franchise Tax Board (FTB), Employment Development Department (EDD), Social Security Administration (SSA), Internal Revenue Service (IRS), and Tulare County Office of Education (TCOE). The BIS is also used to produce all district paychecks, vendor checks, and provide for production of vendor 1099's, employee W-2's, and Affordable Care Act (ACA) reporting data.

The SRTS is used by all district personnel while the Epylon online interface is used to purchase supplies electronically by over 900 district employees. District managers are provided access to budget, purchasing, expense, and employee absence information via the BIS. BISD developed and supports custom software used by Finance, HRD, State/Federal Projects, and Special Education departments for unique VUSD needs. BISD staff continues to support automated work flows for restricted funds use credit card approvals and print ship orders through the PAS system. BISD drafted technical requirements for a 21st Century Finance/HR system which can better meet VUSD needs now and into the coming years. BISD shepherded these requirements into an RFP, developed evaluation criteria for proponents, and has been overseeing the process of evaluating proposals which involves all department users.

Custodial

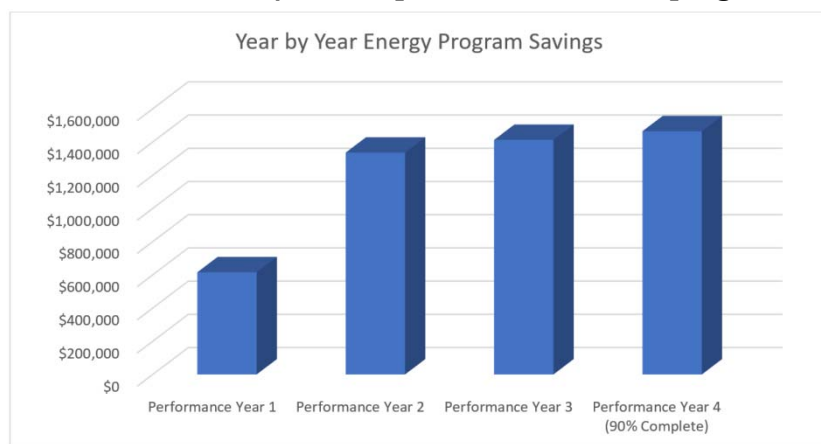
The 2016-17 school year was a big year for the Custodial Department. With the opening of Ridgeview Middle School, Custodial added to its daily cleaning schedule 50,168 square feet; bringing a grand total of 2,817,679 square feet that is cleaned, secured, and prepared for the next business day.

Custodial is comprised of 170 crew members broken down to five (5) high school site custodians, five (5) middle school site custodians, 25 elementary school site custodians, eight (8) Gym Custodians, four (4) high school night crew teams, and 13-five member traveling teams. Traveling teams average 216,700 square feet per route.



Energy Conservation

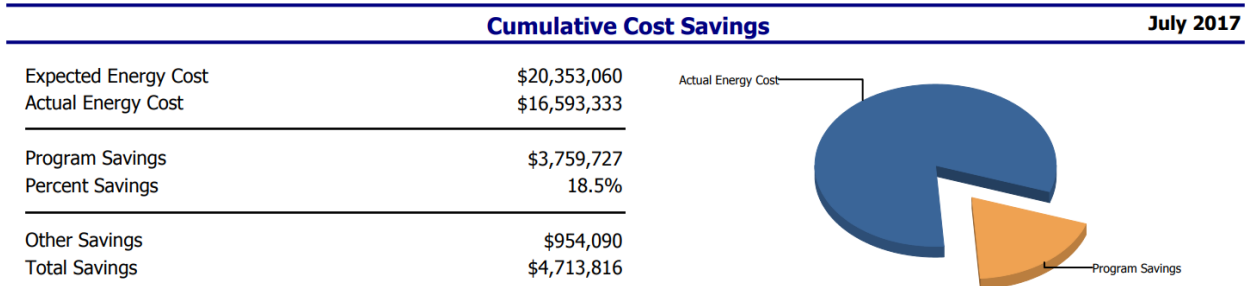
The Energy Specialists work to establish accountability for energy consumption at every level in the District. They are responsible for developing and monitoring the District's long term



Energy Conservation Program under the Board approved policy & guidelines to reduce overall utility consumption. The Energy Specialists work with all sites within the District to ensure HVAC equipment is operating efficiently, thus maintaining optimum educational environments for all VUSD students. The Energy Specialists also ensure overall compliance with the District's energy

conservation policy and guidelines across the district.

The Energy Specialists are also responsible for maintaining VUSD’s Energy Cap Data Base, which now includes over 19,200 utility bills. This includes all Electric, Gas, Water, and Sewer invoices. Additionally, they work closely with our utility providers to ensure that District utility meters are assigned to the most beneficial utility rate schedules given their usage patterns.



Through the District’s continued Energy Conservation Program, we as a District reduced a total of 4,041 Metric Tons of Greenhouse Gas emissions; which is the equivalent of removing 842 cars from the road for one year or planting 103,616 trees. All of this was accomplished during the period of April 2014 – March 2017.

Facilities

The 2016-17 school year saw the grand opening of Ridgeview Middle School, Visalia Unified’s newest campus. Ridgeview’s completion marks the final construction project under Measure E, with the remaining dollars being utilized to pay for the modernization designs of Goshen, Ivanhoe, Crowley, Washington, Mineral King, Redwood, and Golden West.



A number of major projects were underway this spring. Golden West High School’s First Responders Academy received a modernization with the addition of a brand new weight room and training facility. Phase 3 of Solar shade canopy installations at Manuel Hernandez, Shannon Ranch, Oak Grove, Annie R. Mitchell, Cottonwood Creek, Four Creeks, Ridgeview, Golden West/Adult School, El

Diamante, and VTEC also began this Spring and are set to begin producing renewable energy by the beginning of June.

The first phase of Prop 39 energy efficiency projects were completed successfully at La Joya and Ops I in August, with Phase II underway this coming summer which includes Hurley, Mt. Whitney, Redwood, Pinkham and Mountain View.

Riverway Elementary is well on schedule and will be ready for kids this coming August. This school will feature 21st century learning design elements which includes stained and polished concrete floors, monitors in lieu of projectors and next generation furniture. This site also features the first design incorporated solar shade structures located within the campus.



The beginning of summer has many projects commencing with completion slated for late July, to be ready for kids this upcoming school year. New traffic circulation gates at Golden West will be added in efforts to provide better parent and bus drop off. A new parking lot expansion at Cottonwood Creek will be underway to help with traffic circulation off of Visalia Parkway. Three new modular buildings will be installed at Sycamore Valley Academy to house their 5th and 6th grade programs. Highland's north modular restroom building will undergo a major renovation due to the building showing heavy signs of wear and tear. Sixteen classrooms at Fairview will get painted and receive new TV monitors to provide the campus an updated look as well as new technology options for the opening of VUSD's Global Learning Charter School. Pinkham will receive a new handicap drop off on Pinkham Ave directly in front of the main entrance gate to accommodate for accessibility need. Lastly, Annie R. Mitchell will be receiving a new play structure for upper grade levels, and Blue Oak Academy will receive a new play structure for their new campus out at the former Union school site.

Finance

Finance manages all aspects of district financial operations including general accounting, internal control, accounts payable, accounts receivable, payroll, and retirement reporting.

Accounting is responsible for paying District invoices, employee reimbursements, collecting and depositing cash receipts, monitoring student activity funds, and reconciling the District's bank accounts. Accounts Receivable is responsible for maintaining records of all monies owed to the District as well as sending out monthly invoices. Payroll is responsible for paying nearly 4,500 employees including full-time, part-time, temporary, substitute, and student employees. In addition to employee compensation, Payroll is responsible for monthly retirement reporting to California State Teachers Retirement System (CalSTRS), California Public Employees Retirement System (CalPERS), and Public Agency Retirement Services (PARS). Internal Control includes monitoring District financial and program compliance, researching federal and state laws and regulations, assisting in establishing policies and procedures that enhance our District operations, and making public information accessible to interested parties.

During FY 2016-17, Finance provided the following services:

- Provided Associated Student Body (ASB) training to all District staff involved with student body funds through Fiscal Crisis & Management Assistance Team (FCMAT)
- Provide monthly cash flow monitoring and reporting to the Board
- Assisted VTEC with implementing student body operations

Additionally, Finance issued the following:

- 13,749 Accounts Payable warrants
- 6,270 Payroll warrants
- 40,065 Payroll Automatic Payroll Deposit
- 243 1099's
- 4,558 W-2's

Maintenance & Operations

Maintenance & Operations, which is comprised of grounds and maintenance activities, is responsible for maintaining all District facilities.

Grounds maintained and serviced over 1,750 pieces of equipment and provided garden areas for all elementary school sites as well as other district sites. Service and coverage was also provided to over 150 events in our two stadiums, as well as service and equipment to District sponsored "outside events" such as the Waiters Race and



Taste of the Arts.

Grounds also provided irrigation and pest control

to 40 sites. During FY 2016-17 Grounds provided annual grid pruning covering 12 sites and 250 trees, all without disrupting classroom time. New irrigation systems were installed at Divisadero Athletic field and a completely new irrigation installation at Union School. Lastly, Grounds is responsible for providing clean and well balanced pools for students and the community. All this is accomplished by a



very small group of great employees with an extremely low injury and excellent attendance record.

Maintenance undertook several projects this past summer. These projects include the 18 flooring replacements, 16 asphalt/concrete replacements, two (2) lighting improvements, three (3) roofing projects, Redwood Band Room HVAC replacement, various Prop 39 HVAC improvements, and painting Sierra Vista.

Modular classrooms were added to 10 sites this summer for grade span adjustments and increased enrollment.

Nutritional Services

Nutritional Services operates the School Breakfast Program, the National School Lunch Program, and the After-School Snack Program throughout the District. During the 2016-17 school year, Nutritional Services served 935,179 breakfasts, 2,712,500 lunches, and just over 88,000 after-school snacks. They also operated the Fresh Fruit and Vegetable Program (FFVP) grant at 6 sites. The FFVP grant program served over 70,000 pounds of fresh fruit and/or vegetable snacks during the 2016-17 school year combined at the six (6) participating sites.

The 2016-17 school year opened with a new middle school, Ridgeview. This school is equipped with a full service kitchen, scramble room style serving area, and a snack bar. The kitchen is run by a Nutritional Services Supervisor and has eight (8) kitchen staff members

plus a stock delivery driver. Ridgeview Middle School kitchen prepares and delivers meals to three (3) elementary schools and one (1) charter site.

Nutritional Services hired Maintenance Mechanic Lead position at the start of the 2016-17 school year. This staff member focuses on the maintenance and repair of Nutritional Services kitchen equipment, enabling our kitchens to run efficiently at all times. This position is also in charge of monitoring the new freezer/refrigerator temperature monitoring system (temperature alarm) for all our walk-in refrigeration units. This system was installed this year and thus far has proven to be a useful tool in monitoring refrigeration units and keeping our food at a safe temperature at all times.

Nutritional Services, as in prior years, continues to partner with Ag Link and several local produce vendors to ensure the procurement of produce from local farmers for our produce stands, salads, and wraps. During the 2016-17 school year, Nutritional Services purchased seasonal, fresh, local produce such as grapes, oranges, peaches, nectarines, and plums.



Nutritional Services has been working closely with Facilities to prepare for the opening of Visalia Unified's newest elementary school, Riverway Elementary. A satellite kitchen is being built, staff is being hired, and equipment is being purchased, all to ensure that the students of our newest elementary school will receive nutritious and safe school meals. Meals will be delivered safely and on time to Riverway from the Ridgeview kitchen.

The summer of 2017 will be the first year in a long time that Nutritional Services provides free summer meals under the Seamless Summer Feeding Option. Four sites, including Divisadero Middle School, Four Creeks Elementary, Goshen Elementary, and Ivanhoe School, will serve free lunch meals to all community children ages two (2) to eighteen (18). This program is exclusively for children and meals must be consumed in the serving area. NSD hopes to service as many students as possible under this program and would like to expand to other sites in summers to come.

We are also preparing to service a new district charter site, Global Learning Charter School, and to re-open Charter Alternative High School's kitchen in a new location. All the kitchen equipment required for these changes have been purchased. Both site kitchens will be ready to serve students for the 2017-18 school year.

Lastly, but still very important, Nutritional Services applied for 27 sites to qualify for a new meal provision, the Community Eligibility Provision (CEP), under which all students enrolled at those 27 sites will eat breakfast and lunch at no cost to them. All 27 sites were approved for the provision as of June 2, 2017 and will start the 2017-18 school year with this status.

Print Shop & Mail Distribution

Print Shop has settled in at the new student support services building. The new copy machines have proven to increase production and efficiency. Volume from the sites to the



Print Shop has increased by 10% and our hope is that it will continue to rise. They are also working through the implementation of a new web submission software program. There will be significant benefits for the all users, site administrators, District administrators, and Print Shop staff as the new strategy is implemented. The benefits include improved device performance, increased visibility into order status by the users, a more efficient method for approving orders, and reduced turnaround times.

The Print Shop provides printing, mail services and screen printing among other services to each of our sites and departments. They printed over

23 million copies using 21,494,961 feet of paper (that's 4,071 miles of paper!) and 14,500 custom printed t-shirts. Duplicating also printed and prepared over 103,000 pieces of bulk mail, a typical savings of \$0.30 per piece to the District (over \$30,900 savings when compared to first class mail).

Purchasing

Purchasing serves many functions besides purchasing for the district's schools and departments. We also coordinate the bid procedures, process all vendor information, maintain asset inventory, conducts disposal of surplus district property and manages the Print Shop, mail delivery and processing services for the District. Our purpose is to maintain continuity of services and supplies to support various schools and departments that enable them to provide their services to our students and our community. Also, to purchase at the lowest cost consistent with the quality and quantity required. Lastly, maintaining an open line of communication and dedicated assistance to schools and district staff, parents, students, vendors and the business community is a very important standard we like to adhere to.

Bids, Quotations, Purchase Orders: During the 2016-17 school year, Purchasing processed 17,588 Purchase Orders. In an effort to get the best price, the purchasing staff requests quotes from various vendors when the site submits a requisition. Through this process, we saved approximately \$336,961. It is the District's policy to solicit and obtain competitive bids and quotations. The bidding process saved the General Fund approximately \$1,632,740 with just 13 bids. Also, we awarded contracts totaling approximately \$6,299,320 for facility projects and Nutritional Services. In addition, we ensure that all Public Works projects over \$25,000 have a performance and payment bond for 100% of the total cost of the project. This guarantees satisfactory completion of a project by a contractor and that all labor and material will be paid by the contractor.

Furniture Replacement and Surplus: Purchasing works close with the Facilities and



Maintenance to ensure the furniture in all facilities are safe for employees, students and the community. In the summer of 2017, we added approximately 20 classes at various sites to support enrollment growth and class size reduction in grades 1st- 3rd. The District's goal is to create 21st Century learning environments using new flexible furniture that fosters collaboration and supports the new curriculum. To this end, we ordered new 21st Century furniture for these additional classrooms totaling approximately \$83,000. Also, as part of the furniture replacement plan

Redwood, Royal Oaks and Washington received new classroom furniture totaling approximately \$720,800.

As part of the furniture replacement plan, we aid in the removal of surplus furniture. When a school site receives new furniture or does not have a use for an item, we try to utilize all of our options to remove the furniture by way of offering to another site, auction, or disposal. We have partnered with Tulare County Surplus Store to remove the furniture, sell it and in return we receive 70% of the profit. Through these recycling efforts we saved the District over \$174,532. We also utilize the Public Surplus website to auction furniture and equipment. This is a great tool because we can reach a bigger audience.

Technological Services

Technology Services staff is committed to providing the resources, training and support to ensure that all VUSD schools reach a consistent technology standard that enhances the teaching and learning process with each classroom through the effective use of technology.

Tech Services:

- Processed 11,350 STRS service requests
- Continued support of Chromebooks; approximately 26,000 units in service
- Completed upgrade of wireless network; approximately 800 access points in service
- Continued support and deployment of centralized printing initiatives
- Prepared and deployed technology in the new Ridgeview Middle School
- Began pilot of online annual registration card submission process
- Began migration of district websites to new provider platform



Transportation

The Transportation fleet is comprised of over 90 buses which traveled more than 871,000 miles in FY 2016-17. Transportation provides several types of service to our students from home-to-school, athletics, special needs, extracurricular, after school tutoring, as well as serving several other programs throughout our district as well as service to districts throughout Tulare, Kern, Kings, Fresno, and Madera counties.



Transportation accomplished a goal during the 2016-17 school year with a goal of having zero at-fault driver accidents.

The district also supplies staff with over 200 white fleet vehicles. Maintenance for all district vehicles including over 90 buses, is provided by a highly trained vehicle maintenance staff of eight (8) technicians, logging in over 11,864 maintenance repair hours.

In 2016-17 over 800 hours of training was provided for (100) drivers including VUSD, Lindsay, Stone Corral, Mid-Valley Charter, Oak Valley, Buena Vista, Farmersville, Tulare Joint UHSD, Orange Belt Stages; as well as other outside districts. Furthermore; several of our staff were provided with different opportunities for professional development.

- 1) CASTO school bus driver's annual conference: 30 VUSD staff members were provided the opportunity to participate in this exciting professional development opportunity.
- 2) Staff members were sent to CDE in Sacramento to develop their skills in several areas such as; Special needs transportation, behind the-wheel delegation training and School bus instructor refreshers courses.

VUSD is unique in the fact that the transportation department oversees its charter service, doing business as Mid-Valley Charter. The service provides transportation to several neighboring districts for all aspects of school pupil transportation. Mid-Valley Charter has consistently produced revenues over the cost of doing business. Traveling over 64,031 miles last year, Mid-Valley continues to be the leading catalyst for safe school pupil charter transportation for the entire south valley.

2016-17 Transportation Statistics:

- Home to School miles traveled: 762,646
- VUSD Extra-Curricular miles traveled: 94,465
- VUSD Extra-Curricular activity trips: 2,460
- Mid-Valley Transportation miles traveled: 107,815
- Mid-Valley Transportation Activity Trips: 630
- Home-to-school passengers transported: 6,200 per day
- Special needs students transported: 128 per day
- Mechanics service hours: 11,864

Human Resources Development

The Human Resources Development Division is composed of several departments which include: Certificated and Employee Support Services, Certificated and Volunteer Academic and Athletic Coaches Services, Reception and Support Services, Guest Teacher and Classified Substitute Support Services, Benefits, Leaves, and Risk Management Services, Classified Employee Services, and Certificated and Credentialing Services.

The Human Resources Development Division provided service to over 2,900 regular employees during the 2016-17 fiscal year. This included:

- 1,279 Teachers and Counselors
- 1,399 Classified Staff
- 38 Psychologist and Nurses
- 149 Certificated Managers
- 77 Classified Managers
- 3 Confidential Employees



Additionally, the department served over 700 substitute employees and approximately 300 volunteer coaches as well as hundreds of other employees who serve on a temporary or short-term basis.

Four of our Human Resources Development Departments are highlighted in this report. These are the Certificated and Classified Employee Support Services Division, the Certificated and Volunteer Coaches, the Guest Teacher and Substitute Support Services Division, and the Benefits, Leaves, and Risk Management Services Division.

Certificated and Employee Support Services

The Certificated and Employee Support Services Division of VUSD's Human Resources Development Team provides mentoring, support, and training to teachers who are new to the profession, completing credentialing requirements, and those in need of additional support services. As mandated by the California Commission on Teacher Credentialing, each certificated staff member who does not yet hold a clear credential is matched with an experienced and well-trained mentor who has been chosen via an application process. The mentor's goal is to build a trusting and lasting relationship with the mentee so that honest coaching can occur. The mentor helps coordinate resources, professional development experiences and other systems of support as part of an Individual Learning Plan. This Individual Learning Plan includes goals, steps, and reflection to ensure and document teacher growth. Mentors receive training in leadership, cognitive coaching, and working with adult learners so that they are equipped to discern and provide needed support and guidance at all levels of new teacher experience.



Each mentor receives a \$2,000 stipend for the year for their work with their mentees which includes but is not limited to, observing the teacher and providing feedback, meeting weekly to provide support, assisting with lesson planning, modeling lessons, organizing and accompanying teachers on tours of other classrooms, attending monthly networking meetings, and attending mentor training to keep their skills relevant. This support compliments the Visalia Unified School District goal of recruiting and maintaining high quality teachers. All new teachers, including those in the clear credential program, receive these services free of charge as part of VUSD's philosophy of support. As the teacher shortage continues and we invest in our teachers on permits and intern credentials, our numbers of teachers who need this required support continue to grow as noted below:



Year	Teachers Served
2013-14	105
2014-15	138
2015-16	188
2016-17	215

New certificated staff not only receive assistance from one-to-one mentors, but they also receive training in classroom management, cultural responsiveness, routines and procedures, working with adults, creating a positive classroom environment and working with diverse populations such as special needs students, English learners, and advanced learners. These trainings are offered once per month over the course of two years or more depending on their credential status. The training begins the week before school starts each summer in collaboration with the curriculum department. We continue to offer initial training in classroom management during the week before school starts and Kagan training in the winter to all teachers new to the district. Harry Wong's latest book continues to serve as a resource throughout the year.

New in 2016-17 is the Classified Employee Teacher Credential Scholarship Program. VUSD competed and was awarded a five year grant to support up to 35 classified employees in their goal to become a teacher. After a rigorous selection process, our 35 candidates are made up of the following subject areas: 18 education specialists, 2 secondary math, 1 secondary science, 3 English language development, 1 secondary English, and 10 multiple subject. Our highest need is in special education, math, science, English, and ELD. When the grant was written we were hopeful there would be more math and science candidates, but the multiple subject applicants are all of high quality and all may consider teaching an English/History or Math/Science block at our middle schools to fill our high need areas. As noted on the following report, the demographics of our selection also reflect our effort toward creating a certificated staff that is representative of our student population which is more than 50% non-white at nearly all school sites.



**Visalia Unified School District
Classified Employee Teacher Credential Scholarship Program
Annual Data Submission**

1. Number of classified school employees enrolled in the program during 2016-17	35
2. Academic standing of the participants (#2a + #2b + #2c = #1)	
a. Number of participants with Junior class standing (minimum of 60 semester units)	12
b. Number of participants with Senior class standing (minimum of 90 semester units)	11
c. Number of participants who hold a Bachelor's degree	12
3. Number of classified school employees who have earned a teaching credential and are now serving as a teacher	0
4. Ethnic and racial composition of the participants (#4a + #4b = #1)	
a. The number of participants who are of Hispanic or Latino ethnicity	20
b. The number of participants who are not of Hispanic or Latino ethnicity	15
Provide the total number of participants for each of the following:	
c. American Indian or Alaska Native	0
d. Chinese	0
e. Japanese	0
f. Korean	0
g. Vietnamese	0
h. Asian Indian	0
i. Laotian	0
j. Cambodian	0
k. Filipino	1
l. Black or African American	0
m. Hawaiian	0
n. Guamanian	0
o. Samoan	0
p. White	14
q. Decline to state	0

Certificated and Volunteer Coaches

Visalia Unified School District offers a tremendous array of extracurricular activities for our students. The Human Resources Development team provides services for clearances and contracts for certificated and volunteer coaches for academics, athletics, and the arts for our elementary, middle, and high schools. One of our “high spirited” programs is our sports program, which runs continuously throughout our school year. Visalia Unified students are given the opportunity to showcase their talents with a variety of fall, winter, and spring sports. The VUSD sports program serves students ranging from elementary third grade through high school, including our Alternative Programs.



To ensure our district is meeting state and federal regulations to protect our student athletes, the Human Resource Development Division implements best hiring practices to prevent potential liability that may arise from poor hiring and supervising decisions. Before our athletic coaches work with students, they must complete all the components of the full clearance process, along with their sport required certifications, and coach license. When all requirements have been met, the Certificated and Volunteer Coaches will finalize their clearance by signing their Coach Assignment Contract and Job Description with Human Resources Development.

During the 2016-17 school year, Human Resources facilitated for the first time, a Coach Signing Event at Golden West High School. Golden West offered to pilot this event so that we could provide better service to our athletic coaches by hosting a coaching clearance and contract signing event at the site. Most of our Volunteer Athletic Coaches have full time jobs and are very busy with hectic schedules; however, they have a love for the sport and a desire to make a difference in the lives of our student-athletes. Due to the success at Golden West High School, we expanded this service to the other comprehensive high schools. We also invited the coaches from the feeder schools to join us at their appropriate high school to sign contracts. These events come



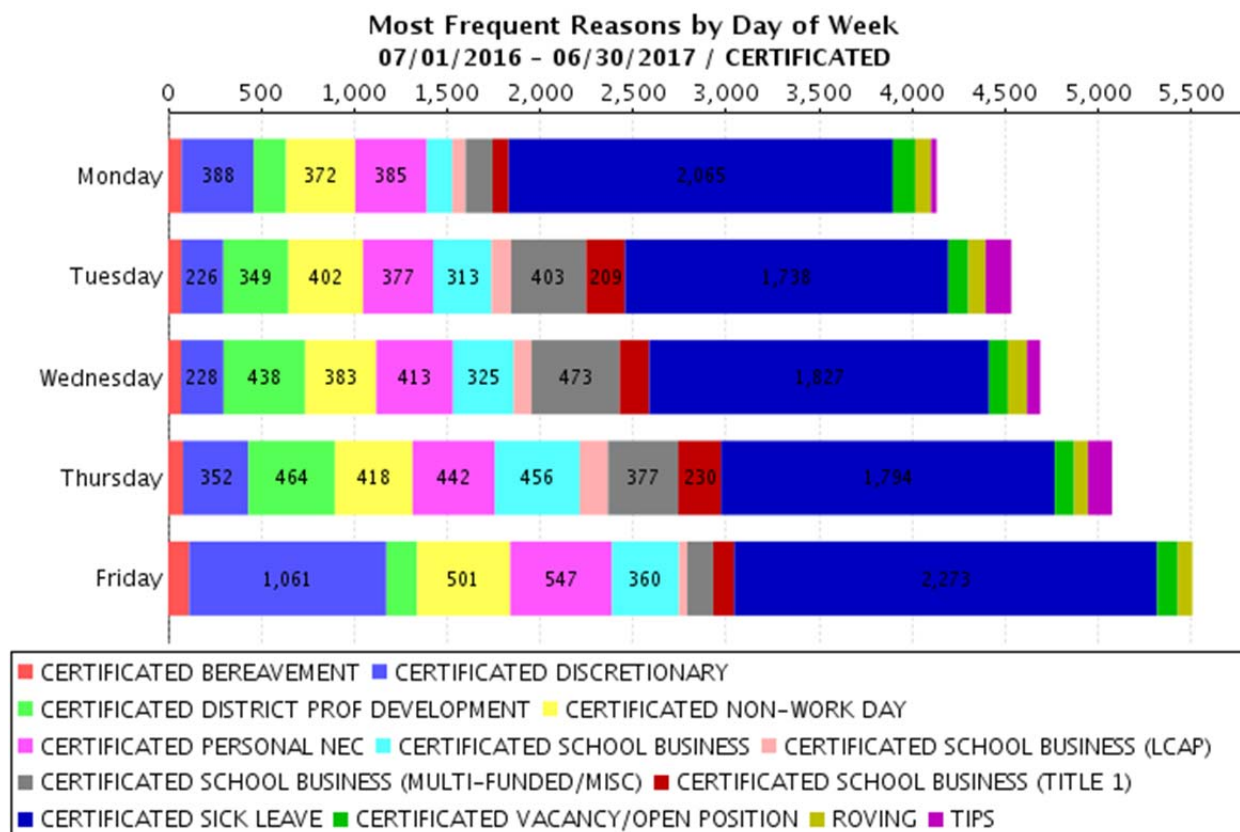
with some hard work and planning, but are very rewarding. We have more work and great times ahead.

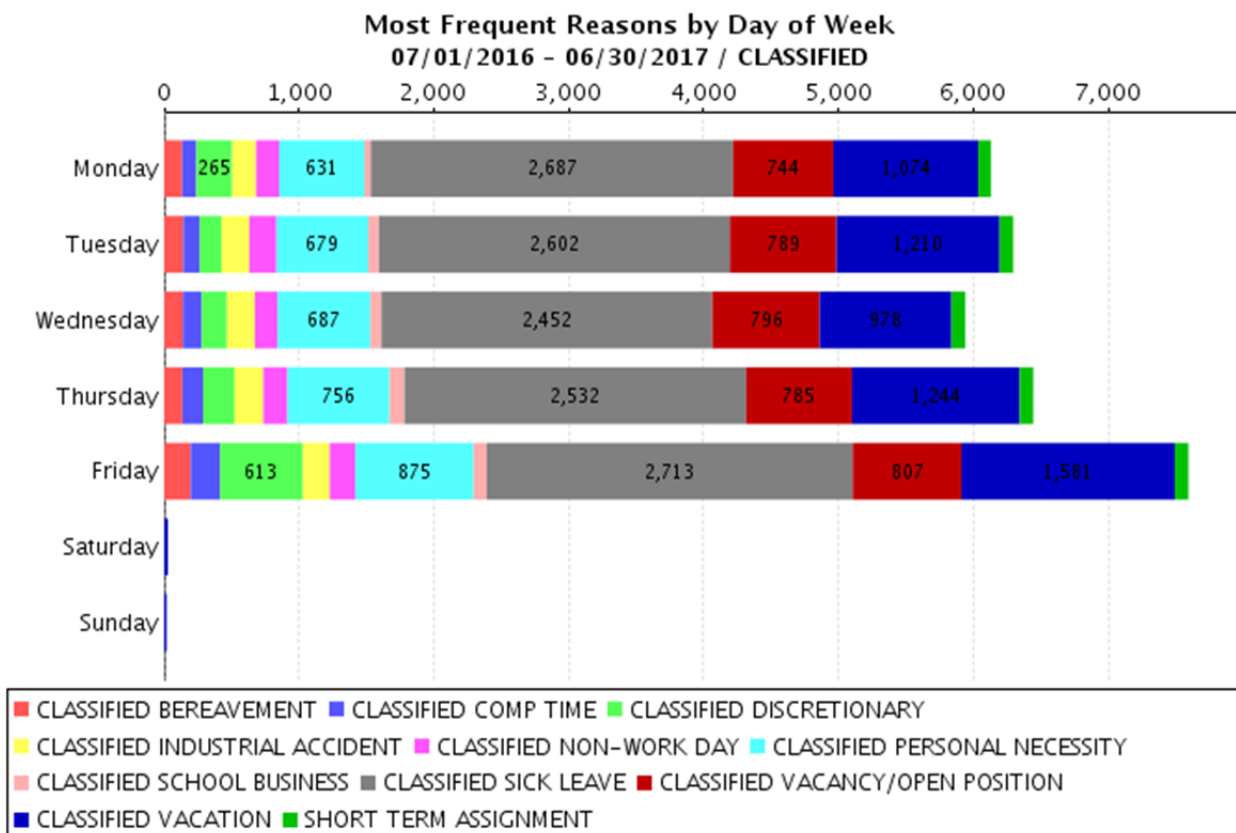
Many thanks to our VUSD Athletic Directors, Athletic Trainers and Health Services for providing your services for our sports program and giving limitless opportunities to our VUSD Students.

Guest Teacher and Classified Substitute Support Services

The Guest Teacher and Substitute Support Services Division of Visalia Unified School District's Human Resources Development Team secures guest teachers for our certificated staff members and substitutes for our classified staff members when they are absent from work. We work closely with the Instructional Services Department to provide guest teacher coverage for Professional Development activities off site as well as site based Professional Development. Support Services tracks and manages absences for 260 to 350 employees daily and provide substitute coverage for many of those employees who are away from work. This includes employees who are out due to illness or a variety of other types of leave. We are continuously recruiting candidates to meet the needs of our district. In 2016-17, we hired 232 new Guest Teachers to add to our ever changing Guest Teacher Pool. In addition to the Guest Teacher Pool, we were engaged in ongoing work and hired 170 Classified Substitutes for a variety of substitute positions. Support Services Staff provide support for divisions such as Instructional Services, Nutritional Services, Special Education, Custodial, Transportation, Human Resources, and Administrative Services. Currently we have approximately 426 active Guest Teachers to support certificated absences, and approximately 291 Classified Substitutes to provide support for classified absences.

The chart below is an overview of the types and frequency of reasons for absences. It gives a visual representation of the absences we track on a daily basis over the span of 1 year (2016-17). The information is disaggregated by reasons for absence, days of the week, by Certificated and Classified Staff. As you can see from the diagrams, we had 20,589 certificated and over 27,500 classified absences during the 2016-17 school year. Again, these absences are for a variety of reasons and not all absences require sub support.





Benefits, Leaves, and Risk Management Services

The Benefits, Leaves, and Risk Management Services Division of Human Resources Development Department advises employees and coordinates leaves of absence and benefits for all employees of the District. The Division works collaboratively with all departments to mitigate work place injuries and accidents and to provide training to all District employees.

Benefits

VUSD currently provides health benefits to 1,314 certificated, 864 classified, 265 management staff, and 145 retired employees.

Coverage includes medical, dental, vision, pharmaceutical, and counseling services. **myStrength.com** is a new service offered as part of the Employee Assistance Program and is offered to employees and their dependents at no cost. It is a program that offers a range of mood-improving online and mobile resources including daily motivation, stress-management applications, and step-by-step eLearning modules to help manage depressive or anxious feelings — all personalized and confidential for you.



A new online program offered through Delta Dental is MYSMILEWAY.COM. This oral wellness resource is a challenged based program offered to employees and their dependents as part of preventative care. The program



assesses your risk, tests your habits, keeps your smile bright and helps you stay in the know by reading articles, viewing short videos on dental health-related topics and signing up for interactive quizzes.

The District holds an annual flu clinic for all “active” employees in the month of October. VUSD also sponsors District paid Hepatitis B vaccinations for all job categories listed within our Blood Borne Pathogens Exposure Control Plan.



In October 2016 VUSD offered its very first health fair for all employees. We had 455 total in attendance. 354 flu shots were administered and 58 employees received the Hepatitis B vaccination. We also offered free health screenings as part of the health and wellness program; 91 employees were screened. The Central California Blood Center Mobile was on hand for the event and 22 units of blood were donated by VUSD employees. Eight (8) employees were first time donors. Many vendors who provide services to VUSD were on hand to offer valuable information to our employees and their families.



In May, 2017 the district introduced our very own VUSD Health and Wellness Clinic. The clinic currently serves VUSD employees, their dependents, and retirees covered under the VUSD health insurance plan with no copays for services or Rx provided at the clinic. The clinic operates much the same as any walk in clinic except that it is solely for VUSD use. This is an added health care benefit at no cost to employees and with no change to our standard health care plan. In addition to standard walk in clinic services and medications, our clinic also provides wellness counseling for diabetes, cardiovascular disease, weight loss, and others.



Leaves

All VUSD employees are provided with sick, personal, discretionary, and industrial leave through their respective collective bargaining agreement. Other leaves may also be granted based on state and federal guidelines. With the implementation of AB 1522, Healthy Workplace/Healthy Families Act, effective July 1, 2015 any employee with VUSD not in a “contracted” position, receives three (3) days or 24 hours of paid sick leave. New changes in the law now provide “Child Bonding Leave” for prospective fathers. The new law, which took effect in January 2016 allows for certificated staff to take 12 weeks of child bonding within the first year of the baby’s birth. This law became effective for classified staff in January 2017.

Risk Management

Over the last two years we have been working to improve the safety culture within VUSD. Beginning in January 2017 a safety committee was formed. The committee consists of 15 members representing each of our sites and departments. The mission of this committee is dedicated to the safety of all who enter our facilities. The sole purpose is to continuously provide steady improvements in the quality of safety for all students and staff who attend or serve VUSD. We continue to provide our custodial department (150+) with additional equipment beyond the required personal protective equipment to further reinforce our commitment to ensuring the safety for all. We have conducted weekly site visits to inspect and address any immediate safety concerns. The VUSD website contains copies of our Blood Borne Pathogens Exposure Control Plan, Chemical Hygiene Plan, Injury & Illness Prevention Plan and Heat Illness Prevention Plan.

The District has also contracted with Keenan & Associates to provide District, Federal and State mandated online trainings to all VUSD employees. Trainings assigned in the 2016-17 included:

- Mandated Reporter: Child Abuse and Neglect
- Sensitivity Awareness
- Diversity Awareness
- Staff-to-Student
- Blood Borne Pathogens Exposure

Additionally, Keenan & Associates provides loss prevention consulting and trains our maintenance division in proper use and inspection of fire extinguishers and forklift training and best safety practices. The consulting services also include indoor air quality inspections, site inspections, and ergonomic workspace evaluations to assist in reducing our workers' compensation liability.

Instructional Services

After School Programs

After School programs serve over 5,000 students annually across all grade levels. At the elementary level, VUSD partners with Pro-Youth HEART and the City of Visalia Parks and Recreation Department to provide comprehensive, high quality expanded learning opportunities for our 27 elementary schools. Pro-Youth HEART and the City Parks provide a rich blend of academic and enrichment supports for students participating in the after school program. From ag-engineering to computer coding to performing arts and physical fitness, VUSD elementary students benefit daily from an additional three hours of hands-on, project-based learning. This past year elementary after school students participated in pathway projects, educational field trips, enriching performances and 21st century skill-building activities. Additionally, students are gaining access to social-emotional curricula building on their abilities to cope and manage their school and home life. Growth Mindset, grit and resiliency-building are all components imbedded into daily lessons with students.



At the middle schools, VUSD offers The PULSE Afterschool Program to more than 800 students annually who also participate in a variety of academic and enrichment activities. In The PULSE, middle school students are provided daily homework help, targeted academic intervention if needed, and access to a number of skill-building enrichment clubs such as; culinary arts, leadership, character development, science and technology and much more. This past year the Green Acres and Divisadero PULSE programs both competed in the Tulare County Step Up Youth Challenge and earned first place in their respective divisions walking away with checks of \$2,500 to support future community projects. Additionally, social-emotional learning, growth mindset and 21st century skill-building are all core components of the daily instruction with middle school students.



XL

HIGH SCHOOL EXPANDED LEARNING

arts, robotics, agriculture, leadership and so much more. The high school after school students benefit from community partnerships which expose students to various college and career fields, business internships and basic pre-employment skills. Annually, high school after school students take field trips to local colleges and universities such as Fresno State, UC Santa Barbara, UC Merced and others. At the high school level, 21st century skill-building is a core component of supplementing the learning taking place during the instructional day.

Other related initiatives taking place across the district include its Positive Behavioral Intervention and Supports (PBIS) discipline model which focuses on the concept of positive discipline and emphasizes teaching students' desirable behavior and reinforcing a positive culture and climate on campus. This is a multi-departmental initiative wrapped under VUSD's Goal 3 focus

and includes district-wide systems-building to provide differentiated support to school sites based on their needs. PBIS is a nationally recognized, evidence-based behavioral model used widely across school districts and has supported the significant decrease in student suspension and expulsion rates. Last year, VUSD school sites were awarded for their implementation progress at various board meetings throughout the school year.



Another related program supporting District Goal 3 is the Safe Student Intervention Program (SSIP) which specifically works with students who may participate in gangs or be at-risk of joining gangs. This program partners with two community-based organizations, Proteus, Inc. and Campus Life, to provide qualified and experienced staff to work on our high school campuses in concert with our school-site administration to mentor and counsel such students. These

intervention workers meet with students daily, assess their risks and needs, and create action-plans to address their risks and needs and broker community resources as needed to support the student. During the 2016-17 school year, SSIP partner staff worked with more than 200 students across our high school campuses helping students make better decisions, manage conflict and receive access to pro-social skills and activities such as sports,

employment and other extra-curricular activities. Additionally, SSIP partner staff work closely with other school and community personnel to broker resources for each students enrolled in the program. This past year, SSIP hosted an end of year event called, “Finish Strong,” which brought SSIP students from across all campuses together to hear motivational speakers, engage with law enforcement and break down the barriers across peer groups.

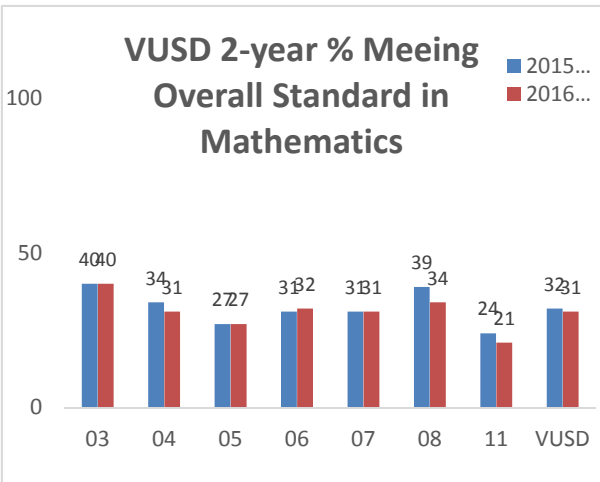
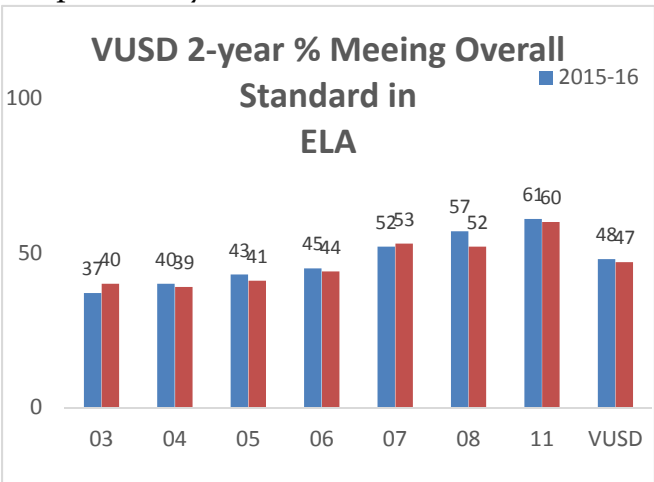
Assessment

California has developed a comprehensive plan for high-quality teaching and learning in every school to prepare our students for the 21st century challenges and to make sure that our graduates are ready for college and career. Our work in Visalia Unified is well under way, with higher academic standards, more decision-making in the hands of schools and communities, and more resources dedicated to schools and to students.

Because the things we want students to know and be able to do have changed, our instruction and tests have changed as well. Visalia Unified is providing more support for teachers, and our students continue to have more access to resources and technology. As a result, exciting changes have taken places inside our classrooms. Along with reading to follow a story, students are learning to cite evidence and draw logical conclusions. They are also learning to use math to solve real-world problems rather than merely pick out the correct multiple-choice answer.

Each spring, students in grades three through eight and eleven take part in the statewide administration of Smarter Balanced Assessments, which are part of an overall testing system called the California Assessment of Student Performance and Progress (CAASPP). These students take both English Literature and Mathematics tests. The Smarter Balanced Assessments are computer-based tests that use computer adaptive algorithm to provide more accurate information about individual student performance. The tests are an academic check-up, designed to give teachers feedback they need to improve instruction and the tools to improve teaching and learning. In 2016-17 school year students in grades five, eight, and ten also took part in the pilot Science tests that are aligned to the new Science standards. Scores for pilot tests (or field tests) are not made available since the intent is not to measure student achievement, but to measure the capacity of electronic, test-delivery platforms.

The results from 2016-17 for English Language Arts and Mathematics indicate a slight decrease of the percent of students meeting standards in both subjects when compared to the previous year’s results.



Curriculum

With student learning at the center of District efforts, teachers, support staff, and administration in VUSD continue to work at building shared knowledge about new academic standards and the 21st century skills required for all students to be both college and career ready. Implementation of new California state standards for mathematics and language arts represents an opportunity for rethinking instruction for all students. Through team collaboration and professional learning opportunities, staff have clarified their understanding of the academic content standards, as well as worked together to implement instructional shifts designed to promote deeper levels of critical thinking, build the communication and collaboration skills of our students, promote creativity and innovative thinking, while also developing and promoting civic mindedness in our students.



During the 2016-17 school year there was renewed emphasis on literacy and language development, as well as classroom discourse, student engagement, problem-based learning, and the effective use of technology to enhance student learning. Teachers worked in collaborative teams at their individual schools and as leadership teams across schools, building both a challenging curriculum and instructional design needed to help students succeed in today's ever changing world.

Our new California standards set high expectations for all students. Armed with this knowledge, our District examined practices that support high levels of literacy and language development for every student and especially for our English Learners.

Our work supports our District focus on building professional learning communities (PLC), with the PLC foundation in learning, results, and collaboration. Through professional development events during the school year, during the summer, and as the 2017-18 school year begins, teachers and administrators will work together to build collective understanding and hone their skills in working effectively as teams.

Teachers are currently engaged in opportunities to collaborate and extend their own understanding of the new standards with a focus on “how” students learn best and what strategies support learning. Professional development and support are important to establishing learning communities among teachers and administrators.

Visalia Unified will continue to promote a challenging, standards-based curriculum for all students ensuring adequate time for instruction and student learning. While ensuring that all students learn at high levels presents challenges, preparing every student with both the academic and thinking skills required of today's citizens is central to the mission of *Visalia Unified*.

Linked Learning Academies, Career Technical Education, Career & College Readiness

VUSD has ten Linked Learning Academies implemented district wide with over 1,237 students in all academies. These academies combine academics, career themed courses, work-based learning, and various student support structures to create a true college and career ready experience at our high schools. All 10th grade students in our academies will participate in the Leaders of Tomorrow Student Conference on October 9th, 2017 and job shadow days throughout the Spring 2018. See the table below for academy themes, locations, and current enrollment levels.

Academy	High School	Highest Year of Students
Agricultural Bioscience & technology	VTEC	Juniors
Architecture & Engineering	Redwood	Juniors
Business & Finance	Golden West	Sophomores
Computer Science	Mt. Whitney	Juniors
Engineering and Ag Manufacturing	Golden West	Seniors
First Responders	Golden West	Sophomores
Health Science	Mt. Whitey	Juniors
Law and Justice	Redwood	Sophomores
Media Arts	El Diamante	Juniors
Sports Therapy (STRONG)	El Diamante	Sophomores

Visalia Unified continues to develop strong business partnerships through the Visalia Partners in Education (VPIE) committee. VPIE sponsors and supports work-based learning events across Visalia and directly supports Career Technical Education in VUSD. During the 2016-17 school year, the community of Visalia and VPIE made over \$718,000 in monetary and in-kind donations to support Linked Learning Academies and CTE Pathways.

Career Technical Education programs in VUSD received the Career Technical Education (CTE) Incentive Grant from the Department of Education. This is \$1.7 million grant to enhance, expand, and improve CTE programs across the district. It will also help with much needed facility upgrades in CTE facilities.

Our Career and College Readiness component reaches out into grades 5th-12th, with direct contact of 15,777 students for 2017-18. The program covers a wide breadth of information including: students examining long term goals, introducing cost of living, the relationship between income level and completion of education or CTE training, career exploration as it relates to their interests and talents, students' educational opportunities post-high school, relationship between future goals to current academics, highlights resources to help with academics, growth mindset, and includes crucial parent nights. Sixth graders have a capstone

of visiting COS for a hands-on experience in the different majors and fields that are available. Seniors in high school are, also, given additional support for completing college and FAFSA applications.

Health Services

The Health Services Department provides the care and resources to support students in achieving their optimal level of health and academic success. The licensed nursing team in VUSD consists of 12 credentialed school nurse managers and 34 treatment nurses. Current nursing standards of practice are utilized for the coordination and delivery of quality health services to students. In the 2016-17 school year, the school health offices had more than 121,000 student visits. Daily medication and health treatments brought an additional 8,700 student visitors to the health office. Various conditions have students seek health office care, such as minor injuries, possible communicable disease assessment, breathing problems, headaches and stomachaches.

Case management of students with identified chronic health conditions provides access to education for all students. An identified 2,866 students with asthma, 52 diabetics, 155



students with severe seizure conditions, 152 severe allergic conditions requiring Epi-Pen emergency care, as well as numerous blood conditions, cancer, kidney disorders, organ transplants and cardiac issues are all present in the VUSD school system, but these students are able to access a quality education due to the behind the scenes support of the nursing professionals. Additionally, 13,695 vision and hearing health screenings were completed by the school nurses, with a total of 1,694 students

referred for vision care, and 147 students sent for hearing evaluations. These health screenings identify and help to eliminate possible barriers for student growth and learning.

Community health partnerships include Healthy Visalia, Associated Charities, Kaweah Delta Medical Residency Program, Tulare Kings Medical Foundation, various local service clubs, and work with Pro-Youth. We welcome student nurses into our public health setting and provide school health experiences to the Adult School, COS, Fresno State and Fresno Pacific nursing students. Collaboration with health partners also provides the medical staffing for annual high school sport physicals.

At the high schools, four (4) certified athletic trainers provide support for student athletes. The trainers advocate for pre-season sport conditioning, evaluate readiness for play, assist in prevention of athletic injuries, and provide care and recovery techniques for athletic injuries. Pre-season baseline concussion testing, as well as follow-up post-concussion recovery steps are closely monitored for student health and safety. In the 2016-17 school year, 1,460 baseline concussion tests were completed by the athletic trainers, with 118 follow-up post head injury assessments and gradual return to play procedures implemented. At practices and sporting competitions, the trainers are present to provide any necessary pre-play treatments, provide emergency injury care, and follow-up with appropriate management of athletic injuries leading to a safe and effective recovery period.

Both the athletic trainers and school nurses provide CPR and first aid certification training for all coaching staff. A total of 1,100 American Heart certifications were completed for coaches and VUSD staff this past year through the VUSD training center. Additionally, coaching staff must complete online training in concussion awareness and sudden cardiac death, as well as water safety for water sports, as an added layer of safety response for student athletes. VUSD has automated external defibrillators (AED) at all school sites, with multiple units at each high school for emergency response.

Air quality and heat index are also areas that are closely monitored. The Real-Time Air Advisory Network (RAAN) is used as a guide to determine safe outdoor activity during times of poor air quality. Alerts are issued during the school day and afterschool for sport programs and other outdoor activities.

Preschool Programs

Early Childhood Education programs in VUSD exist to provide students with opportunities and experiences that will develop confidence, curiosity and a love for learning. We work collaboratively with families to support the growth and development of students in a positive, safe and nurturing environment. The focus this year has been nurturing a strong sense of community and providing an engaging classroom environment that creates a strong foundation to develop future leaders.

VUSD has a broad continuum of services to support our youngest learners. As we worked this year to articulate our programs we have maintained a focus on quality. This year 2 of our sites received special recognition for their focus on providing a high quality preschool learning environment. Goshen Preschool Program was awarded a 5 star rating with the Tulare County Office of Education Quality Rating Improvement System. Ivanhoe First 5 Preschool Instructor, Zelma Lollis, was the recipient of a Hands On Hero Award for Outstanding Provider. Both sites are to be commended for the continual focus on providing services to students and families. In the 2016-17 school year, over 600 students were served in one of our early learning programs. Services were provided to 3 and 4 year olds at 16 school sites across the district. All programs focus on both academic and social emotional development to prepare students for Kindergarten and beyond. As we look forward to 2017-18, we will expand to 2 more sites. This expansion along with the addition of 2 new sessions at other sites will provide even greater opportunities for our youngest students.



VUSD Early Childhood Education, “Where the Future Begins”

Special Education

During the 2016-17 school year, the Social Emotional Learning Center (SEL) program had three classrooms on the River Bend site, one on the Golden Oak site, and one on the Golden West site. The Special Education Department is in year two of a transition for the SELC formerly housed at River Bend School. During the 2016-17 school year, the SELC program had three classrooms on the River Bend site, one on the Golden Oak site, and one on the

Golden West site. The SELC began its transition at the beginning of the 2016-17 school year by moving two classrooms onto adjacent general education campuses in an effort to provide students with access to general education peers and opportunities while continuing to provide a highly supportive, behavioral-based intervention program. During the 2016-17 school year, the SELC program had three classrooms on the River Bend site, one on the Golden Oak site, and one on the Golden West site.



During the 2016-17 school year, the Tulare County Office of Education (TCOE) Alternate Achievement Program (AAP) and the SELC program shared the River Bend campus. Although two separate programs, staff from both programs collaboratively worked together with TCOE Behavioral Health Services to provide on-site and readily available educationally related mental health services to support the students' academic and behavioral progress.

The move to general education sites facilitated increased exposure to the general education environment and allowed a significant increase in mainstreaming opportunities from previous years. During that year, 60% of the Golden Oak SELC students and 30% of the elementary SELC students at the River Bend site were mainstreamed into general education classrooms for varying portions of their day. The River Bend SELC junior high classroom mainstreamed 73% of the students into general education classes at Valley Oak. The Golden West SELC classroom mainstreamed 78% of the students, and the River Bend SELC high school classroom mainstreamed 35% of the students.

Behavioral data indicated significant education and behavioral benefit for the students that had these mainstreaming opportunities. Inclusion in the school social activities, PBIS systems, assemblies, and celebrations all contributed to a sense of belonging and acceptance for the students. General education students and staff at the sites demonstrated increased tolerance, acceptance, and understanding as they interacted with the SELC students.

In addition to increased mainstreaming opportunities, the SELC program made significant programmatic changes. Students were given access to a highly reinforcing behavioral system with access to an honor room with an opportunity to engage in a variety of motivating activities. This space rewarded students for positive behavior and provides opportunities to develop pro-social behaviors. In addition, a Mindfulness room was created where students had the opportunity to release stress and create focus for learning to help students regulate emotions and behaviors.

The SELC was the recipient of two generous grants from the Visalia Educational Foundation. Using these funds, an interactive social emotional curriculum was funded for the elementary classrooms. This curriculum was used to teach social skills and facilitate classroom discussions on friendship, developing tolerance, and building a caring community. The second grant provided funds to create a sensory room aimed to provide a calming effect on students who feel over- or under-stimulated in their environments. Students were provided a sensory safe space that targets visual, auditory, tactile, and olfactory senses, allowing them to reduce their anxiety and/or frustration. Students proactively used the room to self regulate when anxious, reducing aggressive behaviors when frustrated or overwhelmed.

The 2017-18 school year brings phase two of the SELC move. The remaining classrooms have been moved out of the River Bend site and onto the adjacent sites. The administrative staff at Golden Oak, Valley Oak, and Golden West have been supportive and instrumental in the success of the SELC transition onto their sites. We appreciate the teachers and staff at the sites who have warmly welcomed the SELC program to their campus.

State & Federal Projects

State and Federal Projects is comprised of several programs and services: American Indian and Migrant, and supporting sites in the area of budgeting and Federal compliance. Our District's Migrant and American Indian programs provide support academically, socially, and emotionally. The Migrant program provides summer school for all migrant children. The program is hosted at an elementary site with a Science, Technology, Engineering, Arts, and Math (STEAM) focus. For those students who are



unable to attend our site based summer program, we visit the students' homes several times during the summer to provide instruction. In addition to summer school, our Migrant Program provides home based instruction to over 25 preschool students and funds interventions for elementary students at the sites during the school year.

Along with providing service to students we also provide service to sites in the area of budgets and expenditure of funds. State and Federal Projects provides technical support to sites in the areas of School Site Councils, English Learner Advisory Committees, and Single Plans for Student Achievement. We are responsible for ensuring compliance in regards to expending state and federal categorical funds at the site and district level.

Student Services

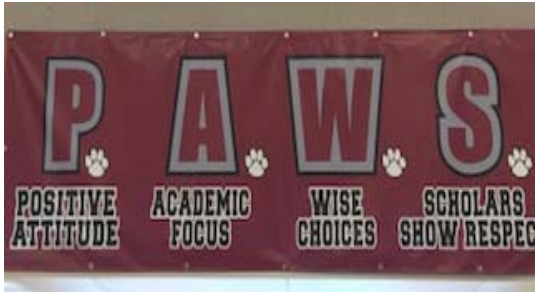
The Student Services Department provides a diversity of services to our students, parents, schools, and communities that we serve in the Visalia Unified School District. The department is responsible for providing an interdepartmental approach to resolving identified student issues related to school attendance and transfers, student behavior, intervention support, and student records. We work closely with our community partners including the Visalia Police Department, Tulare County Sheriff's Department, Tulare County Social Services, the courts, Juvenile Probation, and numerous community intervention and counseling agencies that provide services to our students. Our staff works directly with students, parents, schools, and community members to ensure and promote safe school environments for learning and limitless opportunities for all VUSD students and staffs.

The highlight of the 2016-17 school year was the continued implementation of the Positive Behavior Interventions & Supports program (PBIS) at all grade levels and schools sites. PBIS is a proactive approach to establishing and implementing the behavioral supports and school culture needed for all students to achieve and experience social, emotional, and academic growth and success. School success is based upon meeting all criteria that address the reduction of schoolwide behavioral incidents while improving academic achievement. We are proud to announce that 7 school sites received Silver Level status and 6 school sites received Bronze



Level status during the 2016-17 school year. In the past two years, we have had 1 school site receive Gold Level status, 7 schools sites receive Silver Level status, and 20 school sites receive Bronze Level status.

During the 2016-17, the Student Services Department has continued to proactively address the various issues that our students and families may encounter which prevent students from



fully achieving in and out of the classroom. The department has successfully increased the intervention and counseling programs offered at our various school sites through the additional resources, staffing, partnerships with intervention agencies, and our strong partnerships with the Visalia Police Department and Tulare County Sheriff's Department. As a result, we continue to see significantly declining disciplinary incidents for the past five years.

Disciplinary incidents that led to suspension have shown a 3% decline in the past school year, and a 49% decline since the 2011-12 school year. Incidents that led to expulsion declined by over 10% this past school year, and 53% since the 2011-12 school year.

Student Services transitioned from the traditional high school Saturday School, which was previously due to attendance and disciplinary issues, to Saturday University. Saturday University provides all students with activities such as test preparation, academic enrichment, and project based learning to both improve academic standing and enrich their academic skill set while simultaneously making up past absences. The program was successful and will transition to the middle school level during the 2017-18 school year.

Unaudited Actuals

The Unaudited Actuals Report is the district's final budget report for the fiscal year until the Annual Financial Report or audit is presented in January. This report is a snapshot of District activity as of June 30, 2017.

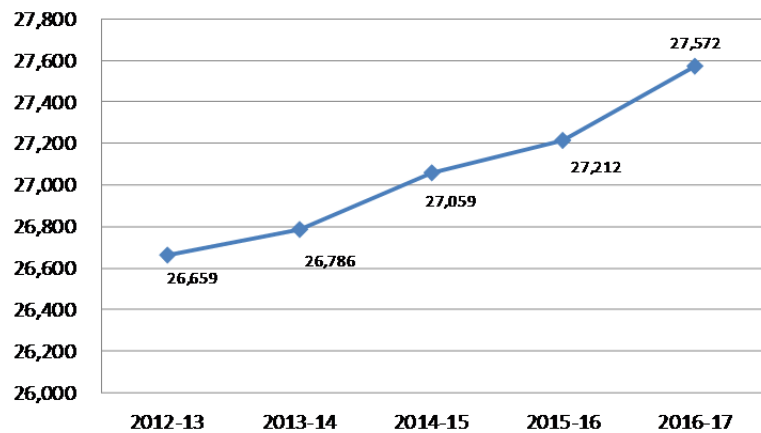
2016-17 Enrollment and ADA

In 2016-17, Visalia Unified School District enrollment increased by 360 students or 1.32%. The P-2 average daily attendance (ADA) increased 253.27 or 0.97% over prior year. The 7th-12th grade sites continue to improve attendance through Saturday School.

Five Year and ADA History

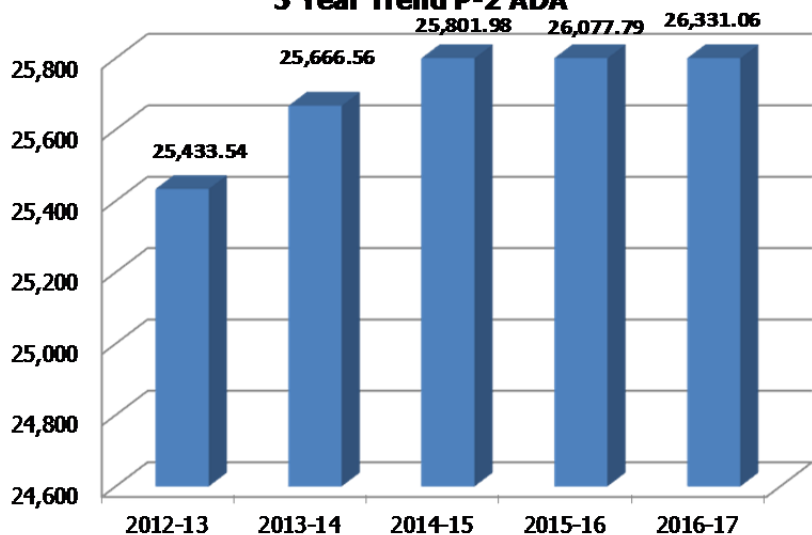
Fiscal Year	October CALPADS	Change
2012-13	26,659	
2013-14	26,786	0.48%
2014-15	27,059	1.02%
2015-16	27,212	0.57%
2016-17	27,572	1.32%
Excludes Charters		

Five Year Enrollment Comparison (CALPADS)



Fiscal Year	P-2 ADA	Change
2012-13	25,433.54	
2013-14	25,666.56	0.92%
2014-15	25,801.98	0.53%
2015-16	26,077.79	1.07%
2016-17	26,331.06	0.97%
Excludes County/ Charter ADA		

5 Year Trend P-2 ADA



Unrestricted General Fund (010)

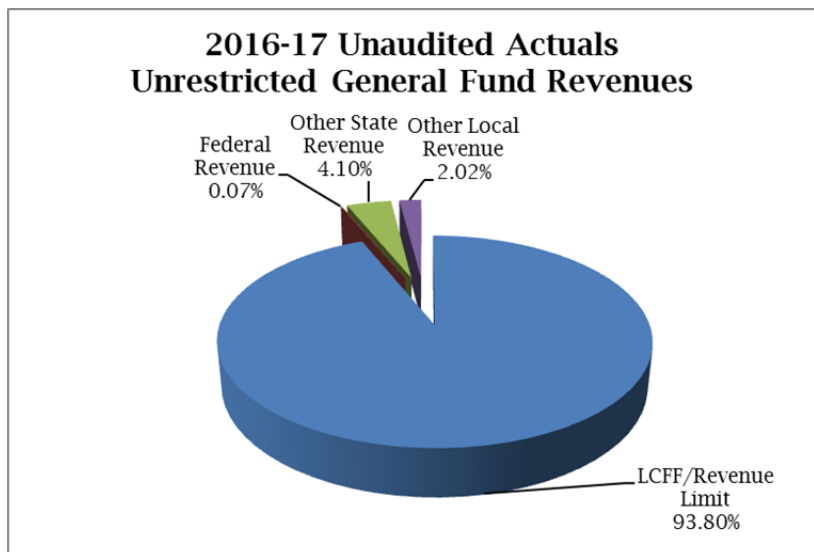
Revenue

In the 2016-17 Unaudited Actual report, Visalia Unified School District's total unrestricted general fund revenues are reported at \$267,542,085 at year-end. This is \$4,027,926 more than was projected in the district's Second Interim report approved on March 14, 2017. The changes in each revenue category from Second Interim are:

- LCFF Sources increased by \$2,365,571 due to changes in ADA at our Period 2 attendance reporting.
- Federal revenues increased by approximately \$194,083 Medical Administrative Activities (MAA) reimbursement.
- Other State revenues increased by approximately \$292,833 due to increased lottery and Clean Energy Job Acts (Prop 39) monies.
- Local revenues increased by \$1,175,439 due increased interest earnings, leases and rentals, and transportation services.

Local Control Funding Formula (LCFF)

LCFF revenues totaled \$250,948,238 for the fourth year of the implementation of the new funding model and make up 93.80% of total unrestricted general fund revenues. Districts will receive 43.19% of the difference between fully implemented funding and 2014-15 funding levels. LCFF revenues are made up of local property taxes, Proposition 30 Education Protection Act receipts, and State Aid. Local property taxes make up \$38,482,301 of the total LCFF allocation, Prop 30 revenues make up \$36,623,451, and the remaining \$177,356,909 is State Aid. A \$1,514,423 reduction was applied to total LCFF revenues for prior year adjustments to revenue limit and in-lieu tax transfers to charter schools.



Other State Revenue

Other state revenues in the unrestricted general fund totaled \$10,982,533 for the year ending June 30, 2017. This is a 42.95% decrease from what was recorded in the unrestricted general fund in 2015-16. This was due to over \$13 million from one-time mandated costs received in FY 2015-16.

Local Revenue

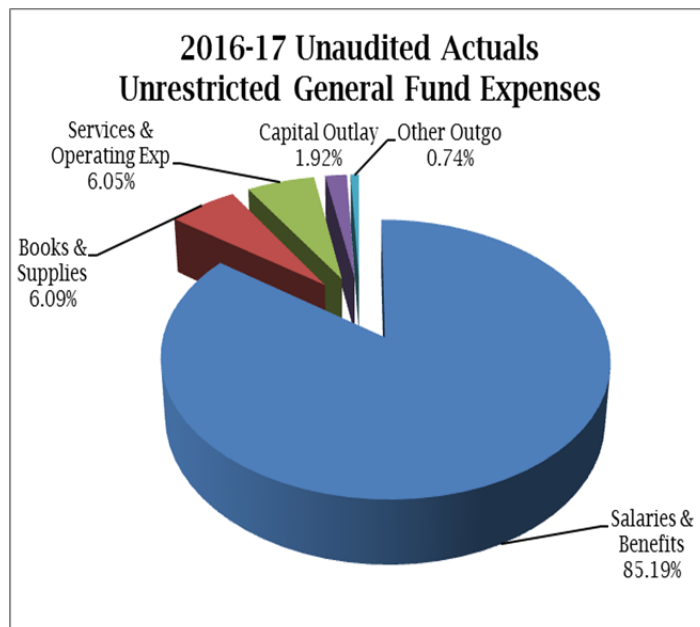
Local revenues totaled \$5,417,231 in 2016-17. This was a decrease of 11.04% from the prior year. The decrease is due primarily to the decrease in Fair Market Value adjustments because of changes in the value of investments held by the Tulare County Treasurer compared to 2015-16.

Expenditures

Expenditures in the unrestricted general fund for the year ending June 30, 2017 totaled \$221,354,342. Unrestricted expenditures increased \$18,766,434 from the prior year. The increase is related to additional staffing costs for added personnel, negotiated salary increases and increased costs of retirement.

Salaries and Benefits

Salaries and benefits, as a percentage of total general fund expenditures totaled 85.19% in 2016-17. Unrestricted general fund certificated salaries totaled \$107,081,593, an increase of 7.40% from the prior year. Classified salaries totaled \$28,057,025, up 7.21% from 2015-16. Employee benefits totaled \$53,443,444, a 12.49% increase over 2015-16. The increase is mostly attributed to additional staffing and negotiated salary increases.



Books and Supplies, Services and Operating Expenses, and Capital Outlay

Unrestricted general fund books and supplies increased 1.40% from the prior year and totaled \$13,483,455. Services and operating expenses accounted for \$13,382,247.02 and included utilities (except electricity), insurance, consultants, repairs and travel. Expenses in this category showed a 28.99% increase from the prior year.

Capital Outlay in the unrestricted general fund totaled \$4,260,336. Capital outlay expenditures were for equipment, construction projects, and vehicles for various school sites and district departments.

Other Outgo/Indirect Costs

Included in the Other Outgo category are debt payments and indirect costs. Expenses charged to this category totaled \$3,065,635.

Indirect costs, a negative expense or credit to the unrestricted general fund totaled -\$1,419,394. Indirect costs are charged to several restricted programs to offset unrestricted general fund administrative expenses that cannot be directly charged to those programs. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and human resources. The indirect charge is calculated as a percentage of total expenses, excluding capital outlay

and other outgo. The indirect rate, which is re-calculated annually as part of the year-end closing process, was 4.76% for 2016-17. The calculation used for determining the rate can be found on Form ICR in the state supplemental forms section of this report.

Other Financing Sources/Uses

The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources, and capital lease revenues. In 2016-17, transfers out to other funds from the unrestricted portion of the general fund totaled \$5,909,054.

Contributions to restricted resources are also reported in the Other Financing Sources/Uses category. In 2016-17, \$28,645,986 was transferred out of the unrestricted general fund as contributions to restricted programs, including Special Education, Routine Maintenance, and Transportation.

Contributions were made to Transportation as required by the state in order for the district to maintain its current level of transportation apportionment funding. The contributions to the transportation accounts were offset by revenues received for transportation contracts with other districts.

Fund Balance and Cash

Revenues minus expenditures plus other sources/uses results in a net increase of \$11,632,704 to the unrestricted general fund ending balance for the year ending June 30, 2017. This brings the unrestricted ending balance to \$65,150,525. The unrestricted general fund ending balance has been assigned for the purposes listed in the table below.

Unrestricted General Fund Ending Fund Balance Components & Reserves	
15% Reserve for Economic Uncertainties*	\$ 44,440,409.79
Stores / Revolving Cash / Pre-paid expenses	\$ 180,892.06
Carryover - RV/RW/GLCS FFE	\$ 1,695,944.00
Carryover - Band Uniforms	\$ 414,470.00
Charter School Ending Balances	\$ 632,677.00
Carryover - Construction Projects	\$ 246,117.00
Carryover - Site Donations	\$ 449,096.00
Carryover - Equipment Replacement	\$ 161,748.00
New 21st Century Business Information System	\$ 1,000,000.00
Reserve for Textbooks	\$ 1,250,000.00
Carryover - Wireless Technology Project	\$ 350,000.00
Carryover - CTE Program	\$ 110,000.00
Carryover - Library Modernizations	\$ 300,000.00
Reserve for Science Adoption	\$ 1,000,000.00
Reserve for Instructional Technology Plan	\$ 750,000.00
Reserve for Federal Reductions (Title II)	\$ 1,200,000.00
LCAP Carryover	\$ 589,935.00
Charter School LCAP Carryover	\$ 639,700.00
Pension Trust Account	\$ 6,535,200.00
Unrestricted LCAP Carryover Reserve	\$ 2,590,970.00
Unassigned/Unappropriated	\$ 613,366.58
Total	\$ 65,150,525.43

*District Fund Balance Policy requires 15%

Charter Schools

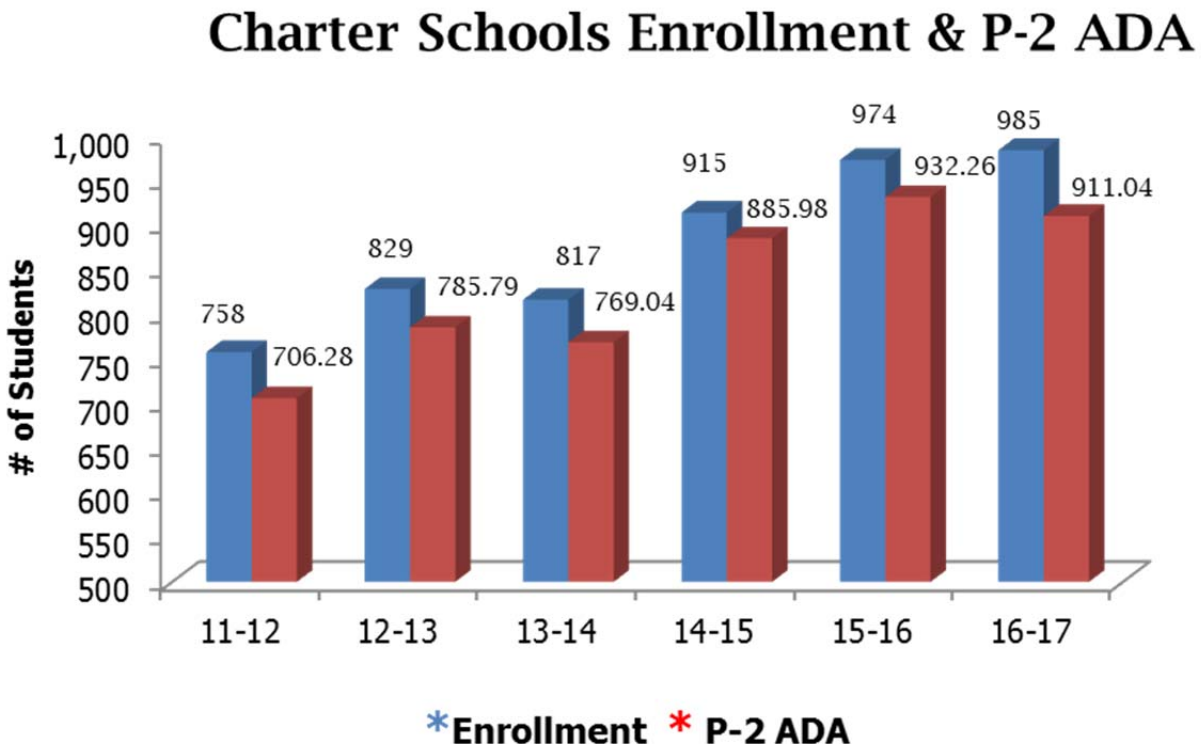
Expenses and revenues for Visalia Unified charter schools are reported within general fund unrestricted. Revenues are based on average daily attendance and other factors and come from the state under the Local Control Funding Formula (LCFF), just as District revenues. State and local funding for special education and lottery revenue for charter students are also reported in the general fund.

The District operated Charter Alternatives Academy, Charter Home School Academy, Visalia Charter Independent and Online School, and Visalia Technical Early College High School. Additionally, the District also sponsors Sycamore Valley Academy (SVA). SVA is responsible for reporting their financial information separately.

ADA/Enrollment

In 2016-17, official CALPADS data shows a combined enrollment of 985 for the District's four charter schools. There was an increase of 6.45% in enrollment over prior year 2015-16 which was 974.

The funding for LCFF is based on charter school P-2 ADA and grade level base grants. Charter revenues totaled \$8,800,597 with expenditures totaling \$10,252,310.



Restricted General Fund (010)

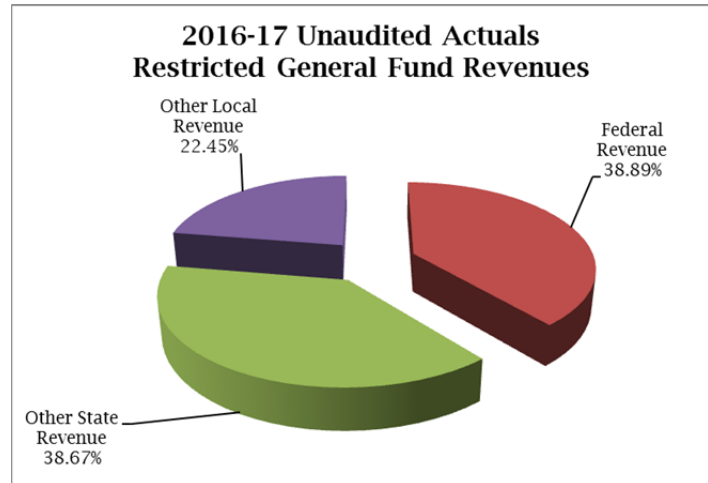
Revenue

Revenues in the restricted general fund for 2016-17 total \$41,804,964. Revenues are comprised of \$16,256,181 in federal revenues; \$16,165,479 from state revenues; and \$9,383,304 in local revenue.

2016-17 federal revenues at year end totaled \$16,256,181, 11.44% less than the total reported in this category in 2015-16. Included in the federal revenues category are Title I, Title II, and other Title programs, Special Education federal local assistance funds and LEA Medi-Cal reimbursements.

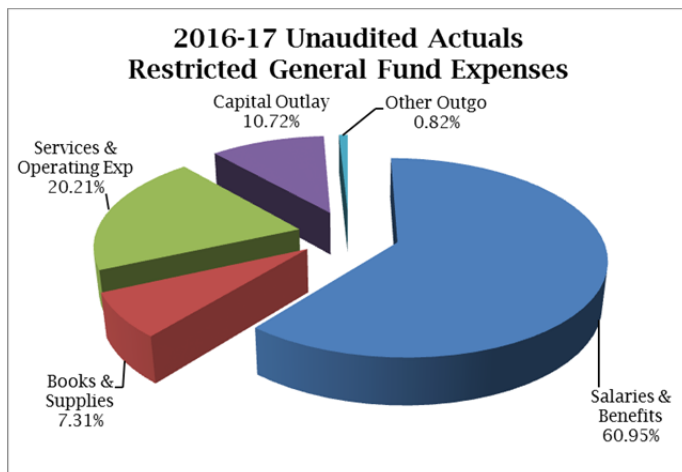
The total amount received in the state revenues category for 2016-17 was \$16,165,479. This is a 3.76% increase from what was received in the prior year primarily from CTE incentive grants.

Local revenues totaled \$9,383,304, which is 12.16% less than the prior year. Local revenues are received for pass-thru grants for Special Education, Preschool programs, and various local and private grants.



Expenditures

Expenditures for the restricted general fund totaled \$68,825,203, which is approximately 1.05% more than what was spent in 2015-16. Increases in expenditures are primarily related to increases in additional staffing costs, negotiated salary increases and increased costs of retirement.



Salaries and benefit costs in restricted programs totaled \$41,946,512. Books and supplies totaled \$5,032,477, an increase of 5.09% over 2015-16 expenses in this category. The increase is CTE expenditures from incentive funds. Costs in the services and operating expenses category totaled \$13,906,388, an increase of 1.01% from the prior year. \$7,375,843 is reported for capital outlay for purchases of equipment and construction projects, and decrease of 17.90% related to state grants received for Proposition 39 Clean Energy as well as

increased Maintenance and CTE projects that occurred in FY 2015-16.

Costs accounted for in the Other Outgo category totaled \$563,983 for indirect costs.

Other Financing Sources/Uses

Both expenses and revenues are reported in this category. Transfers out totaled \$180,800.

In 2016-17, contributions in the amount of \$28,645,987 were transferred out of the unrestricted general fund as contributions to restricted programs, including Special Education, Routine Maintenance, and the Electric Utility resource.

Fund Balance and Cash

The restricted general fund's ending balanced increased by \$1,444,948, ending the year at \$15,279,705. The ending balance in the restricted general fund is legally restricted and can only be used for the purposes intended by the funding agency.

Components of Restricted General Fund Ending Balance	
Medi-Cal	\$ 36,120.23
Lottery: Instructional Materials	\$ 1,663,210.08
California Clean Energy Jobs Act	\$ 1,633,898.15
College Readiness Block Grant	\$ 840,105.66
Special Education	\$ 4,305,129.22
RRM	\$ 2,057,866.86
Other Restricted Local/Misc.	\$ 4,743,374.95
Total	\$ 15,279,705.15

District Funds

General Fund (Unrestricted and Restricted)

The General Fund is the chief operating fund of the district and is made up of both Unrestricted and Restricted funds. All transactions except those required or permitted by law to be reported in another fund are accounted for in this fund.

Unrestricted General Fund consists of revenues to run the basic educational program, offset by the cost of the basic program. Restricted General Fund consists of revenue received for specific and limited purposes, offset by the cost of those specific programs. In some cases revenue not spent on a restricted program must be returned to the funding source. In other cases, unspent restricted funds are carried forward to the following year to be spent for the same specific purpose. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities.

General Fund financial information, separated into both unrestricted and restricted categories for the year ending June 30, 2017 can be found in the Summaries and Reports section in the final section of this report and on the SACS forms available on the Districts website. Total combined revenues and other sources were \$309,347,049. Total General Fund expenses and other uses for 2016-17 were \$290,179,545. The ending balance for the combined general fund on June 30, 2017 was \$80,430,231, of which \$59,901,007 was restricted, reserved for economic uncertainty or reserved for cash, stores, and pre-paid expenses. The remaining \$19,915,857 was assigned as the unrestricted carry-over balances and other reserves.

Combined General Fund Revenues			
Revenue	2015-16 Audited Actuals	2016-17 Adopted Budget	2016-17 Unaudited Actuals
LCFF	\$ 233,918,684.12	\$ 248,132,953.00	\$ 250,948,237.82
Federal	18,681,489.95	18,207,070.00	16,450,263.99
Other State	34,829,890.34	21,021,993.00	27,148,012.41
Local	16,771,785.57	11,281,630.00	14,800,535.21
Total Revenues	\$ 304,201,849.98	\$ 298,643,646.00	\$ 309,347,049.43

Combined General Fund Expenditures			
Expenditures	2015-16 Audited Actuals	2016-17 Adopted Budget	2016-17 Unaudited Actuals
Certificated Salaries	\$ 114,430,593.66	\$ 123,228,905.00	\$ 121,589,550.61
Classified Salaries	35,327,890.20	38,576,579.00	38,204,651.71
Employee Benefits	63,565,137.01	71,598,631.00	70,734,371.75
Books/Supplies	18,081,191.94	24,350,207.00	18,515,932.44
Services/Operating Expenses	24,141,343.54	24,232,096.00	27,288,634.67
Capital Outlay	11,309,446.69	4,171,525.00	11,636,179.19
Other Outgo/Indirect Costs	3,841,852.66	2,643,231.00	2,210,224.19
Total Expenditures	\$ 270,697,455.70	\$ 288,801,174.00	\$ 290,179,544.56

Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities.

Adult Education Fund 110

The Adult Education Fund is used to account separately for federal, state, and local revenues for the adult education program. State revenues for adult education programs fell under the flexibility provisions enacted with the 2008-09 state budget, the revenue related to these programs is received in the district's general fund. Adult education expenses for 2016-17 were \$6,184,441 and revenues were \$6,650,237. The ending fund balance as of June 30, 2017 was \$4,813,131.

Child Development Fund 121

The Child Development Fund is used to account separately for many of the federal, state, and local revenues to operate child development programs. Visalia Unified School District reports revenues and expenditures related to the State Preschool program and a reserve account in Fund 121. In 2016-17, Fund 121 expenses totaled \$1,824,549 and revenues were \$1,914,749. The ending fund balance in Fund 121 as of June 30, 2017 was \$342,199.

Cafeteria Fund 130

The Cafeteria Fund 130 is used to account for federal, state, and local revenues to operate the nutrition services program which provides meals and snacks to district students. Visalia Unified School District participates in the National School Lunch Program (NSLP) and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees are collected for meals from students whose families do not qualify for free or reduced meals. Total revenue recorded in Fund 130 for 2016-17 was \$10,652,986 and expenses amounted to \$12,390,762. The ending balance in Fund 130 as of June 30, 2017 was \$1,473,412.

Special Reserve for Other Post-Employment Benefits Fund 200

The Special Reserve for Other Post-Employment Benefits Fund 200 is used to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for its postemployment benefit plan. A total of \$1,861,555 is reported as a transfer into Fund 200 and \$16,113,555 was the ending balance on June 30, 2017.

Capital Project Funds

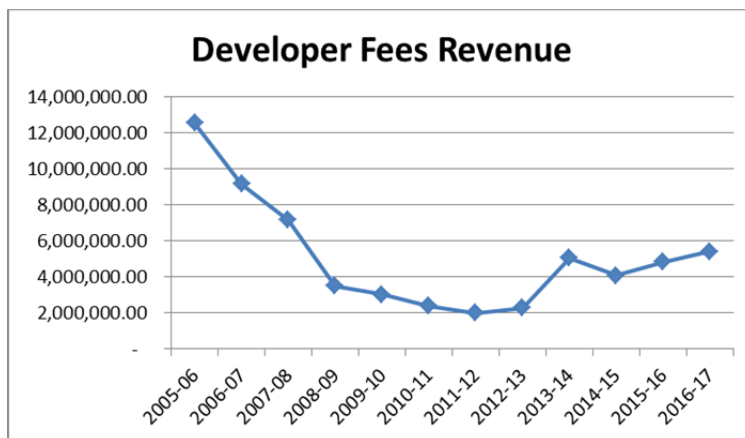
Capital Project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

Building Fund 210

Building Fund 210 is used to account separately for proceeds from the sale of Visalia Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. In November 2012, voters approved Measure E to fund facility improvements at all of our school sites over 10 years old and to build a new middle school. With the approval of Measure E, \$60.1 million was approved. Total revenue recorded in Fund 210 for 2016-17 was \$28,704 and expenses amounted to \$4,747,491. The ending balance in Fund 210 as of June 30, 2017 was \$357,051.

Capital Facilities Fund 250

Capital Facilities Fund 250 is used to account separately for monies received from developers.



Fees are received from individual homeowners building or remodeling single family dwellings and from large scale developers, often in the form of Community Facilities District bonds (CFDs) and interest. Developer fee revenues in this fund have dropped dramatically from their peak in 2005-06 when fees collected reached \$12,546,321. Fee collections reached a low in 2011-12 when just \$1,987,721 in fees were recorded. For 2016-17, developer fees payments totaled \$5,419,526, a 12.48% increase from the

amount received in the prior year. Total revenue in Fund 250 for the 2016-17 year was \$5,419,526 and expenses totaled \$7,392,056. The fund ended the year with a balance of \$3,243,136.

State School Facilities Fund 350

State School Facilities Fund 350 is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects, and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. There was a \$203,515 ending balance in Fund 350 as of June 30, 2017.

Special Reserve for Capital Outlay Fund 400

Special Reserve for Capital Outlay Fund 400 is used primarily to account for the accumulation of resources for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. Expenditures totaled \$14,969,957. Revenues totaled \$925,097. The ending balance in Fund 400 as of June 30, 2017 was \$23,159,976.

Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains two debt service funds.

Bond Interest and Redemption Fund 511

The Bond Interest and Redemption Fund 511 is used to account for the collection of tax receipts, premium payments, and accrued interest from the sale of bonds. This fund was established after the passage of Measure G in 1998. In 2010, these bonds were refinanced at a lower interest rate resulting in interest savings.

Bond Interest and Redemption Fund 514

This fund was established after the passage of Measure E in 2012.

All transactions within fund 511 and 514 are managed solely by the Tulare County Office of Education and the Assessor's Office. Revenues in these funds are comprised of ad valorem taxes paid by property owners within the VUSD boundaries.

In 2015-16, Fund 511, 514, and 516 expenses totaled \$3,434,387 and revenues were \$2,820,555. The ending fund balance in these funds as of June 30, 2017 was \$6,548,537.

Certificates of Participation Fund 561

Fund 561 was established to account for the Certificates of Participation originally issued in 1996 and refinanced in 2005. Revenues for this fund come from Redevelopment revenues as well as transfers from the General Fund.

Proprietary Funds

The district maintains one proprietary fund to account for transactions in its self-insurance accounts.

Self Insurance Fund 670

The Self Insurance Fund 670 is used to separate monies received for self-insurance activities from the districts other operating funds. Revenues come from employee payroll deductions and district contributions toward employee health insurance and worker's compensation costs. During the 2016-17 year, \$42,325,986 in revenues from payroll contributions and interest earnings were recorded for both active and retired members. \$36,030,470 in expenditures for claims, premium payments, and other related costs were also recorded. The ending balance in Fund 670 as of June 30, 2016 was \$30,464,226.