Fresno Unified School District

CITIZENS' BOND OVERSIGHT COMMITTEE

AGENDA
November 21, 2019
Meeting at Noon – Lunch Provided at 11:45
Fresno Unified Service Center, 4600 N. Brawley
Huntington Conference Room

The purpose of the citizens' oversight committee shall be to inform the public concerning the expenditure of bond revenues. (California Education Code)

1. **CALL MEETING TO ORDER**

2. **INTRODUCTIONS / RECOGNITIONS / CHAIR'S REPORT**

3. **REVIEW AND APPROVE DRAFT MEETING MINUTES**
   August 15, 2019 Meeting

4. **REVIEW AND ACCEPT MEASURE Q AND MEASURE X PROJECT/EXPENDITURE REPORTS**

5. **REVIEW AND ACCEPT QUARTERLY REPORT OF INDEPENDENT ACCOUNTANTS FOR MEASURE Q**
   for the period July 1 – September 30, 2019

6. **REVIEW AND RECOMMEND BOARD OF EDUCATION APPROVE FOR MEASURE Q:**

   a. **ANNUAL FINANCIAL STATEMENTS AUDIT** for the period July 1, 2018 – June 30, 2019

   b. **ANNUAL PERFORMANCE AUDIT** for the period July 1, 2018 – June 30, 2019

7. **REVIEW AND ACCEPT QUARTERLY REPORT OF INDEPENDENT ACCOUNTANTS FOR MEASURE X**
   for the period July 1 – September 30, 2019

8. **REVIEW AND RECOMMEND BOARD OF EDUCATION APPROVE FOR MEASURE X:**

   a. **ANNUAL FINANCIAL STATEMENTS AUDIT** for the period July 1, 2018 – June 30, 2019

   b. **ANNUAL PERFORMANCE AUDIT** for the period July 1, 2018 – June 30, 2019

9. **DISCUSS AND APPROVE FOR PRESENTATION DRAFT 2018/19 ANNUAL REPORT**

10. **DISCUSS UPDATE ON POTENTIAL 2020 BOND MEASURE**

11. PUBLIC COMMENT

An opportunity is provided for individuals to address the Committee on topics within its subject matter jurisdiction. No action shall be taken on an item not appearing on the posted agenda.

12. ADJOURN – next meeting February 20, 2020

Contact: Karin Temple, Chief Operating Officer, 457-3134, karin.temple@fresnounified.org

DRAFT MEETING MINUTES

FRESNO UNIFIED SCHOOL DISTRICT
CITIZENS' BOND OVERSIGHT COMMITTEE

August 15, 2019

The purpose of the citizens' oversight committee shall be to inform the public concerning the expenditure of bond revenues. (California Education Code)

Citizens' Bond Oversight Committee (CBOC), Fresno Unified School District, Service Center, 4600 N. Brawley, Fresno CA 93720, Huntington Conference Room

Attendance
At a regular meeting of the CBOC held on August 15, 2019, present were CBOC members Brian Andritch, Venancio Gaona, Clint Horwitz, Michael Kelly, Jose Mejia, Jim Nau, Bruce O'Neal, Dominic Papagni and Barbara Steck (Chair).

Not present were CBOC members Inez Hill, Mike Karbassi, Arthur Koster and Michael Lopez

Also present were Fresno Unified staff Alex Belanger, Jason Duke, Kim Kelstrom, Kaleb Neufeld, Ruth Perez, Robert Quiroz, and Karin Temple

1. **CALL MEETING TO ORDER**
   Chair Steck convened the meeting at 12:00 p.m.

2. **INTRODUCTIONS / RECOGNITIONS / CHAIR'S REPORT**
   None

3. **APPROVE DRAFT MEETING MINUTES FOR May 16, 2019**
   Approved unanimously

4. **DISCUSS PROJECT UPDATES**
   - Proposed Herrera Elementary School
   - McLane High – Pool Complex
   - McLane High – Stadium Artificial Turf
   - Phoenix Secondary Academy – New Master-Planned Modular Campus
   - Elementary School Portable Classrooms for Program Expansion and Enrollment – Calwa, Ewing, King, Kirk, Phoenix, Sunset, Vang Pao, Wilson
   - Slater Elementary – Regular and Early Learning Classrooms, Renovated Administration Building, Safety/Security and Site Improvements
   - Wawona K-8 – Campus Additions for K-6 Dual Language Immersion Program
   - Starr Elementary – Special Education Improvements
   - Ventura and 10th – Proposed Alternative Education Campus
   - Exterior Paint – Burroughs, Dailey, Starr, Williams and Yokomi Elementary Schools
   - Exterior Paint – DeWolf High, Kings Canyon and Terronez Middle Schools
   - Gym Floor – Edison High, Yosemite Middle

- Gym Bleachers – Yosemite Middle
- Gym Lockers – Fresno High
- Gym Scoreboards – Hoover, McLane, Roosevelt High Schools
- High School Weight Rooms – Bullard, Duncan, Edison, Fresno, Hoover, McLane, Roosevelt, Sunnyside
- Artificial Turf for Beautification, Longevity and Reduced Maintenance – Kings Canyon Middle
- Asphalt Seal Coat – Del Mar
- Asphalt Replacement – Kratt
- HVAC Improvements – Chiller/Boiler Replacement Projects, New Gym Cooling at Fresno High
- Safety/Security Improvements – Computech Middle
- Parking/Safety Improvements – Vinland Elementary

5. REVIEW AND ACCEPT PROJECT/EXPENDITURE REPORTS dated August 2019

Measure Q
- Total Measure Q obligated to date: $250 M
- Total value of Measure Q projects to date (including state funding): $319.5 M
- Increase in total impact to Measure Q since last report: $.4 M

Measure X
- Total Measure X obligated to date: $98 M
- Total value of Measure X projects to date (including state funding): $98 M
- Increase in total impact to Measure X since last report: $27.4 M

Approved unanimously by members present

6. PUBLIC COMMENT
None

7. ADJORN
Next meeting November 21, 2019, 11:45am (lunch served), at the Brawley Service Center

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Measure Q

November 2019 Financial Summary

Measure Q approved November 2, 2010 for $280 million dollars.

	Measure Q Obligations to date	Leveraged Federal Funding	Leveraged State Funding	Total Project Obligations
(D) - PROJECTS PLANNED OR IN DESIGN	$ 2,131,081	$ -	$ -	$ 2,131,081
(I)- PROJECTS IN CONSTRUCTION	$ 17,248,306	$ -	$ -	$ 17,248,306
(C)- COMPLETED PROJECTS	$ 231,340,439	$ 4,979,747	$ 65,227,393	$ 301,547,579
TOTAL	$ 250,719,826	$ 4,979,747	$ 65,227,393	$ 320,926,966
Total Impact to Measure Q (November 2019)	$ 250,719,826			

MEASURE Q PROJECT/EXPENDITURE REPORT

Presented to Citizens' Bond Oversight Committee
as of November 2019

Status
P = Planned
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School	Specific Work	Status	Estimated/Final Bond Cost	Total Project Obligation	Federal Funding	State Funding*	
Addams	New classrooms - design	D	350,000	73,392			
Addams	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Addams	Marquee	C	20,382	20,382			
Addams	Portable relocation	C	602,859	602,859			
Addicott	Modernization	C	3,697,232	3,697,232			application submitted
Addicott	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Adult Education	Exterior painting	C	62,698	62,698			
Adult Transitions Program	Safety and classroom enhancements	C	794,425	794,425			
Adult Transitions Program	Modernization	C	7,043,095	7,043,095			
Ahwahnee	Accessibility improvements	C	27,823	27,823			
Ahwahnee	Flooring	C	29,417	29,417			
Ahwahnee	Restroom upgrades	C	8,634	8,634			
Ahwahnee	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Ahwahnee	Energy conservation lighting retrofit	C	42,677	42,677			
Ahwahnee	Shade structure	C	85,241	85,241			
Ahwahnee	Lockers - gym	C	227,474	227,474			
Ahwahnee	Interior lighting upgrade to LED campus wide	I	600,000	4,672			
Ahwahnee	Gym bleacher replacement	D	240,000	78,613			
Anthony	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Anthony	Marquee	C	25,198	25,198			
Anthony	Electrical upgrades	C	12,704	12,704			
Anthony	Safety/security - replace PA system	P	60,000	12,356			
Ayer	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Ayer	Marquee	C	20,818	20,818			
Aynesworth	New classroom building	C	832,361	3,116,324		2,283,963	
Aynesworth	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Aynesworth	Energy conservation lighting retrofit	C	4,776	4,776			
Aynesworth	Exterior painting	C	81,517	81,517			
Baird	New gym	C	8,175,638	8,175,638			unfunded approval
Baird	Paving rehabilitation	C	24,274	24,274			
Baird	New classroom building	C	3,739,327	3,739,327			
Baird	HVAC - heat pump	C	14,106	14,106			
Bakman	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Balderas	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Balderas	Marquee	C	22,097	22,097			
Balderas	Flooring	D	225,000	0			
Balderas	Safety/security - lock upgrades	D	60,000	12,892			
Bethune	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Bethune	Playground equipment	C	151,048	151,048			
Birney	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Birney	HVAC - chiller and pump replacement	C	132,139	132,139			
Birney	Safety/security - replace PA system	P	60,000	6,600			
Bullard	Site improvements	C	1,412,821	1,412,821			
Bullard	Site Masterplan	C	165,224	165,224			
Bullard	New classrooms and Admin/Library, quad expansion	C	43,092,068	43,092,068			

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Bullard	Safety improvements to Palm frontage and turn lane	C	367,084	367,084			
Bullard	Utility system upgrades	C	186,985	186,985			
Bullard TALENT	Shade structure	C	234,729	234,729			
Bullard TALENT	Paving rehabilitation	I	40,000	6,360			
Burroughs	Flooring	C	63,154	63,154			
Burroughs	Restroom upgrades	C	9,418	9,418			
Burroughs	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Burroughs	HVAC - heat pump replacement	C	25,027	25,027			
Calwa	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Calwa	Playground equipment	C	76,292	76,292			
Calwa	Marquee	C	17,897	17,897			
Cambridge	Flooring	C	15,973	15,973			
Cambridge	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Cambridge	Exterior painting	C	51,431	51,431			
Carver	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Centennial	New classroom building	C	1,433,386	3,197,708		1,764,322	
Centennial	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Centennial	Playground equipment	C	75,389	75,389			
Centennial	Exterior painting	C	77,807	77,807			
Centennial	Safety and security improvements	D	60,000	16,945			
Centennial	Safety/security - replace PA system	P	60,000	6,600			
Columbia	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Columbia	HVAC - heat pump replacement	C	48,835	48,835			
Columbia	Playground equipment	C	94,264	94,264			
Computech	Accessibility improvements	C	115,018	115,018			
Computech	Lockers - gym	C	160,463	160,463			
Computech	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Computech	Energy conservation lighting retrofit	C	10,505	10,505			
Computech	Site improvements	C	8,589	8,589			
Computech	Gym floor renovation	C	32,147	32,147			
Computech	Quad improvements	C	21,371	21,371			
Computech	HVAC - chiller and pump replacement	C	198,561	198,561			
Computech	Gym bleacher replacement	D	200,000	69,260			
Computech	Safety/security - replace PA system	P	60,000	6,600			
Cooper	Restroom upgrades	C	6,784	6,784			
Cooper	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Cooper	Energy conservation lighting retrofit	C	15,545	15,545			
Cooper	Amphitheater	C	118,901	118,901			
Cooper	HVAC - boiler replacement in gym locker rooms	C	140,946	140,946			
Cooper	Signage	C	8,791	8,791			
Cooper	Exterior painting	C	138,614	138,614			
Cooper	Gym bleacher replacement	D	200,000	69,260			
Cooper	Facility infrastructure improvements - electrical system upgrade	D	830,000	46,960			
Cooper	Safety/security - replace PA system	P	60,000	6,600			
Dailey	Technology infrastructure upgrades	C	7,887	65,126	57,238		

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Del Mar	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Del Mar	Playground equipment	C	74,427	74,427			
Del Mar	Safety/security - replace PA system	P	60,000	12,356			
Design Science	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Design Science	Additional capacity to support program needs	C	1,771,319	1,771,319			
DeWolf	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Duncan Polytechnical	New CTE classrooms - heavy truck - transportation pathway	C	8,000,000	8,189,938			funded approval
Duncan Polytechnical	Modernization - CTE program - 4 bay bldg. - manufacturing pathway	C	4,200,000	4,163,877			funded approval
Duncan Polytechnical	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Duncan Polytechnical	Energy conservation lighting retrofit	C	25,819	25,819			
Duncan Polytechnical	Lab/classroom enhancements - CTE program	C	253,951	253,951			
Duncan Polytechnical	HVAC - Multi-purpose room, and classrooms	C	691,335	691,335			
Duncan Polytechnical	HVAC - Gym and weight room	C	385,799	385,799			
Duncan Polytechnical	Reroof gym	D	350,000	1,205			
Duncan Polytechnical	Lockers - gym	C	199,622	199,622			
Duncan Polytechnical	Safety/security - replace PA system	P	60,000	6,600			
Easterby	New classroom building	C	2,160,262	4,827,792		2,667,530	
Easterby	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Easterby	HVAC - boiler replacement	C	102,223	102,223			
Easterby	Playground equipment	C	71,747	71,747			
Easterby	Marquee	C	23,278	23,278			
Eaton	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Eaton	Energy conservation lighting retrofit	C	3,456	3,456			
Ed Center	Energy conservation lighting retrofit	C	28,930	28,930			
Ed Center	Recoat roof	C	3,794	3,794			
Edison	Site masterplan	C	110,923	110,923			
Edison	New concrete tennis courts	C	2,148,831	2,148,831			
Edison	Classroom enhancements	C	8,585	8,585			
Edison	Paving rehabilitation	D	90,000	10,929			
Edison	Painting - gym interior and floor logo	C	17,000	17,000			
Edison	Marquee	C	57,715	57,715			
Edison	New classroom building	C	11,655,424	15,366,614		3,711,190	
Edison	Restroom upgrades	C	9,856	9,856			
Edison	HVAC - gym and locker rooms	C	975,947	975,947			
Edison	Safety improvements to Walnut Ave. parking area	C	145,139	145,139			
Edison	HVAC - replace rooftop units on orchestra & band rooms	C	34,708	34,708			
Ericson	HVAC - upgrade	C	65,599	65,599			
Ericson	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Ericson	Energy conservation lighting retrofit	C	2,710	2,710			
Ericson	Playground equipment	C	56,171	56,171			
Ericson	Safety/security upgrade - signal systems	C	38,319	38,319			
Ericson	New classroom and kinder buildings	D	11,400,000	704,044			unfunded approval
Ewing	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Ewing	Energy conservation lighting retrofit	C	4,516	4,516			
Ewing	New classroom building	D	6,000,000	327,530			

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Ewing	Safety/security upgrade - signal systems	C	27,214	27,214			
Ewing	Playground equipment	C	81,297	81,297			
Facilites Masterplan	Facilities masterplan - District wide	C	283,693	283,693			
Figarden	Energy conservation lighting retrofit	C	2,847	2,847			
Figarden	New classroom buildings and site masterplan	C	14,198,447	14,198,447			unfunded approval
Figarden	Flooring - carpet/tile	C	45,606	45,606			
Forkner	Exterior painting	C	75,230	75,230			
Fort Miller	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Fort Miller	HVAC - chiller replacement	C	85,717	85,717			
Fort Miller	Energy conservation lighting retrofit	C	4,843	4,843			
Fort Miller	Shade structure	C	114,250	114,250			
Fort Miller	Gym bleachers and accessibility improvements	C	287,407	287,407			
Fort Miller	HVAC - classrooms	C	38,919	38,919			
Fort Miller	Marquee	C	50,212	50,212			
Fort Miller	Facility infrastructure improvements - electrical system upgrade	D	830,000	51,948			
Fremont	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Fremont	Marquee	C	20,752	20,752			
Fresno	Site masterplan	C	169,558	169,558			
Fresno	New classrooms/Admin./library/career center	C	10,524,878	22,185,069		11,660,191	
Fresno	Pool complex ticket/concession building	C	251,140	251,140			
Fresno	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Fresno	Royce Hall upgrades	C	1,905,986	1,905,986			application submitted
Fresno	Softball field scoreboard	C	79,187	79,187			
Fresno	Safety/security upgrade - signal systems	C	47,769	47,769			
Fresno	Gym scoreboard and PA upgrades	C	79,497	79,497			
Fresno	Marquee	C	67,204	67,204			
Gaston Middle School	New school - furnishings and equipment	C	1,999,856	1,999,856			
Gibson	Energy conservation lighting retrofit	C	3,866	3,866			
Gibson	Exterior painting	C	75,391	75,391			
Gibson	Safety/security - replace PA system	P	60,000	5,000			
Greenberg	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Greenberg	Playground equipment	C	60,455	60,455			
Greenberg	Marquee	C	20,190	20,190			
Hamilton	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Hamilton	Gym bleachers and accessibility improvements	C	107,491	107,491			
Hamilton	Modernization	C	5,464,127	9,014,628		3,550,501	
Hamilton	Gym floor renovation	C	28,623	28,623			
Hamilton	Energy conservation lighting retrofit	C	6,809	6,809			
Heaton	Playcourt rehabilitation - kinder	C	96,516	96,516			
Heaton	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Heaton	Energy conservation lighting retrofit	C	3,588	3,588			
Heaton	Playcourt rehabilitation	C	196,827	196,827			
Heaton	Reroof multipurpose room	C	106,959	106,959			
Heaton	HVAC - multizone	C	50,771	50,771			
Heaton	HVAC - heat pump replacement	I	60,000	39,061			

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Hidalgo	Reroof	D	55,000	40			
Hidalgo	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Hidalgo	Marquee	C	22,857	22,857			
Herrera	Safety upgrade - basketball backboard cables	C	58,715	58,715			
Holland	Quad improvements	C	35,990	35,990			
Holland	Utility system upgrades	C	80,674	80,674			
Holland	Restroom upgrades	C	16,931	16,931			
Holland	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Holland	HVAC - chiller and pump replacement	C	69,264	69,264			
Holland	Safety/security upgrade - signal systems	C	2,015	2,015			
Holland	Marquee	C	20,207	20,207			
Holland	Safety/security - lock upgrades	D	25,000	0			
Homan	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Homan	Safety/security upgrade - signal systems	C	35,379	35,379			
Hoover	Site masterplan	C	98,424	98,424			
Hoover	New classroom building	C	6,206,199	10,694,820		4,488,621	
Hoover	Athletic field improvements	C	2,943,837	2,943,837			
Hoover	Gym floor renovation	C	24,181	24,181			
Hoover	HVAC - boiler replacement	C	33,128	33,128			
Hoover	Energy conservation lighting retrofit	C	122,700	122,700			
Hoover	Pool complex	C	6,134,463	6,134,463			
Hoover	Softball field scoreboard	C	44,213	44,213			
Hoover	Gym floor renovation	C	59,453	59,453			
Hoover	Gym bleachers and accessibility improvements	D	225,000	107,502			
Hoover	HVAC - replace cooling towers	C	357,210	357,210			
Hoover	Concrete rehabilitation	C	431	431			
Hoover	Replace irrigation booster pump	D	30,000	708			
JE Young	Technology infrastructure upgrades	C	7,887	65,126	57,238		
JE Young	Site improvements	C	85,191	85,191			
Jackson	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Jefferson	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Jefferson	Playground equipment	C	104,061	104,061			
Jefferson	Marquee	C	17,498	17,498			
King	Technology infrastructure upgrades	C	7,887	65,126	57,238		
King	Playcourt rehabilitation	D	50,000	111			
Kings Canyon	Lockers - gym	C	182,473	182,473			
Kings Canyon	Utility system upgrades	C	155,680	155,680			
Kings Canyon	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Kings Canyon	Site improvements	C	6,715	6,715			
Kings Canyon	Gym floor renovation	C	25,659	25,659			
Kings Canyon	Reroof	C	666,883	666,883			
Kings Canyon	Irrigation/landscape upgrade	C	48,916	48,916			
Kirk	Safety/security - lock upgrades	C	9,804	9,804			
Kirk	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Kirk	Playground equipment	C	86,443	86,443			

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Kirk	Safety/security - replace PA system	P	60,000	6,600			
Kratt	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Lane	Flooring	C	48,997	48,997			
Lane	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Lane	Energy conservation lighting retrofit	C	8,533	8,533			
Lane	Marquee	C	22,203	22,203			
Lane	HVAC - multizone	C	32,519	32,519			
Lane	Playground equipment	C	196,456	196,456			
Lawless	Paving rehabilitation	C	176,327	176,327			
Lawless	HVAC - boiler replacement	C	23,530	23,530			
Lawless	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Lawless	Playground equipment	C	64,590	64,590			
Leavenworth	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Leavenworth	Marquee	C	22,480	22,480			
Leavenworth	HVAC - chiller replacement	C	172,649	172,649			
Lincoln	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Lincoln	Marquee	C	20,521	20,521			
Lincoln	Safety/security - replace PA system	P	60,000	6,600			
Lowell	Flooring	C	7,828	7,828			
Lowell	Safety/security - lock upgrades	C	35,494	35,494			
Lowell	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Lowell	Marquee	C	21,991	21,991			
Lowell	Exterior painting	C	93,170	93,170			
Malloch	Grounds - safety and beautification	C	42,512	42,512			
Manchester	HVAC - chiller and pump replacement	C	148,300	148,300			
Manchester	Safety/security upgrade - automatic gate	C	43,917	43,917			
Manchester	Marquee	C	22,414	22,414			
Mayfair	New classroom building	C	1,393,420	2,828,042		1,434,622	
Mayfair	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Mayfair	Safety/security upgrade - fencing	C	12,352	12,352			
Mayfair	Exterior painting	C	126,826	126,826			
Mayfair	Site improvements	C	9,222	9,222			
McCardle	Technology infrastructure upgrades	C	7,887	65,126	57,238		
McCardle	Marquee	C	23,021	23,021			
McCardle	Exterior painting	C	83,413	83,413			
McCardle	HVAC - multizone	C	38,739	38,739			
McLane	Site masterplan	C	69,687	69,687			
McLane	New classroom building	C	6,956,127	14,832,280		7,876,153	
McLane	Accessibility improvements	C	98,341	98,341			
McLane	Electrical upgrades	C	43,865	43,865			
McLane	Gym floor renovation	C	10,994	10,994			
McLane	HVAC - boys and girls exercise room, gym	C	769,157	769,157			
McLane	Restroom upgrades	C	28,790	28,790			
McLane	Technology infrastructure upgrades	C	7,887	65,126	57,238		
McLane	Energy conservation lighting retrofit	C	49,419	49,419			

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McLane	HVAC - chiller and pump replacement	C	431,455	431,455			
McLane	Utility system upgrades	C	676,002	676,002			
McLane	Safety/security upgrade - automatic gate	C	17,674	17,674			
McLane	Electrical upgrades	C	819,662	819,662			
McLane	HVAC - replace domestic/heat, boiler in gym	C	58,932	58,932			
McLane	Safety upgrade - basketball backboard cables	C	14,106	14,106			
McLane	Painting - office	C	5,800	5,800			
McLane	Update identification of buildings and classrooms	D	37,000	0			
McLane	Re-coat track surface in stadium	P	120,000	0			
Millbrook Education Facility	Paving rehabilitation	C	72,547	72,547			
Millbrook Education Facility	Safety/security upgrade - signal systems	C	23,681	23,681			
Millbrook Education Facility	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Muir	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Muir	Exterior painting	C	87,258	87,258			
Muir	Safety/security - replace PA system	P	60,000	5,000			
Multiple sites	Energy conservation project analysis	C	97,928	97,928			
Multiple sites	Landscape/irrigation upgrades	C	95,787	95,787			
Norseman	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Norseman	HVAC - boiler replacement	C	52,800	52,800			
Olmos	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Patiño Sch. of Entrepreneurship	New classroom building	C	7,218,897	15,825,394		8,606,497	
Patiño Sch. of Entrepreneurship	Safety/security - replace PA system	P	60,000	6,600			
Phoenix Elementary	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Phoenix Elementary	Safety/security upgrade - signal systems	C	23,797	23,797			
Phoenix Elementary	Exterior painting	C	34,300	34,300			
Phoenix Elementary	HVAC - replace 7 package units	P	93,000	0			
Phoenix Secondary	Safety/security upgrade - fencing	C	6,566	6,566			
Phoenix Secondary	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Powers/Ginsburg	Play area upgrades	C	117,905	117,905			
Powers/Ginsburg	Reroof	C	273,997	273,997			
Powers/Ginsburg	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Powers/Ginsburg	Marquee	C	20,913	20,913			
Powers/Ginsburg	Playcourt rehabilitation	C	15,542	15,542			
Prevention/Intervention	Energy conservation lighting retrofit	C	9,950	9,950			
Pyle	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Pyle	Energy conservation lighting retrofit	C	2,313	2,313			
Pyle	HVAC - chiller and pump replacement	C	127,611	127,611			
Pyle	Safety/security - replace PA system	P	60,000	5,000			
Rata	Classroom enhancements	C	9,923	9,923			
Rata	Flooring - kitchen and restrooms	C	6,672	6,672			
Rata	Playground equipment	C	54,102	54,102			
Rata	Marquee	C	28,286	28,286			
Rata	Modernization planning	C	313,067	313,067			
Rata	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Robinson	Paving rehabilitation	C	9,899	9,899			

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Robinson	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Robinson	Energy conservation lighting retrofit	C	13,305	13,305			
Robinson	New classroom building	C	1,724,103	2,821,855		1,097,752	
Robinson	Security alarm upgrades	C	126,634	126,634			
Roeding	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Roeding	Playground equipment	C	71,950	71,950			
Roeding	Reroof multipurpose room	C	83,734	83,734			
Roosevelt	Site masterplan	C	75,967	75,967			
Roosevelt	New classroom building	C	3,632,852	8,051,506		4,418,654	
Roosevelt	Locker room remodel and accessibility improvements	C	1,980,189	1,980,189			
Roosevelt	HVAC - gym and weight room	C	824,149	824,149			
Roosevelt	Accessibility improvements	C	10,477	10,477			
Roosevelt	Quad improvements	C	3,642,540	3,642,540			
Roosevelt	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Roosevelt	Energy conservation lighting retrofit	C	22,563	22,563			
Roosevelt	HVAC - East Hall chiller and pump replacement	C	246,011	246,011			
Roosevelt	New concrete tennis courts	C	1,711,275	1,711,275			
Roosevelt	Energy management system improvements	C	29,610	29,610			
Roosevelt	Painting - office	C	7,050	7,050			
Roosevelt	Marquee	D	90,000	12,002			
Roosevelt	Safety/security - replace PA system	P	60,000	12,730			
Rowell	New classroom building	C	4,257,829	5,791,226		1,533,397	
Rowell	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Rowell	Exterior painting	C	88,309	88,309			
Rowell	HVAC - multizone	C	28,005	28,005			
Scandinavian	HVAC - chiller replacement	C	56,659	56,659			
Scandinavian	Gym floor renovation	C	19,566	19,566			
Scandinavian	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Scandinavian	Energy conservation lighting retrofit	C	70,023	70,023			
Scandinavian	Site improvements	C	8,708	8,708			
Scandinavian	Classroom enhancements	C	80,862	80,862			
Scandinavian	Reroof buildings Q and S	D	101,000	1,768			
Scandinavian	Gym bleachers and accessibility improvements	C	211,959	211,959			
Scandinavian	HVAC - gym	D	630,000	74,472			
Sequoia	Modernization	C	5,309,339	10,840,822		5,531,483	
Sequoia	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Sequoia	Energy conservation lighting retrofit	C	11,682	11,682			
Sequoia	Shade structure	C	106,608	106,608			
Sequoia	Gym bleacher replacement	D	270,000	124,366			
Sequoia	Safety/security - replace PA system	P	60,000	6,600			
Slater	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Slater	New classroom and kinder buildings, and site improvements	I	17,365,000	17,198,212			application submitted
Southeast property acquisition	Land acquisition/site investigations	C	3,684,183	3,684,183			
Storey	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Storey	Safety/security upgrade - signal systems	C	469	469			

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Storey	Playground equipment	C	151,902	151,902			
Sunnyside	Field rehabilitation	C	179,067	179,067			
Sunnyside	Energy management system improvements	C	3,320,344	3,320,344			
Sunnyside	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Sunnyside	Energy conservation lighting retrofit	C	5,381	5,381			
Sunnyside	Cafeteria enhancements	C	8,047	8,047			
Sunnyside	Gym floor renovation	C	33,617	33,617			
Sunnyside	Site assessment	C	5,254	5,254			
Sunnyside	Tennis courts renovation	C	75,439	75,439			
Sunnyside	Recoat roof	C	703	703			
Sunnyside	Gym floor renovation	C	39,532	39,532			
Sunnyside	HVAC - boiler replacement	D	515,000	253			
Sunset	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Sunset	HVAC - chiller and pump replacement	C	180,380	180,380			
Tehipite	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Tehipite	Site improvements	C	8,382	8,382			
Tehipite	Repair roof	C	41,179	41,179			
Tehipite	Gym floor renovation	C	40,458	40,458			
Tehipite	Office for student support staff	C	15,536	15,536			
Tenaya	Lockers - gym	C	161,381	161,381			
Tenaya	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Tenaya	HVAC - chiller replacement	C	312,488	312,488			
Tenaya	Site improvements	C	8,360	8,360			
Tenaya	HVAC - boiler replacement	C	69,450	69,450			
Tenaya	Marquee	C	45,489	45,489			
Tenaya	Classroom enhancements	C	7,000	7,000			
Tenaya	Gym floor renovation	C	33,435	33,435			
Tenaya	Library relocation	C	30,980	30,980			
Tenaya	Reroof locker room	C	54,157	54,157			
Terronez	Safety/security upgrade - fencing	C	24,342	24,342			
Terronez	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Terronez	Energy conservation lighting retrofit	C	8,127	8,127			
Terronez	Site improvements	C	8,360	8,360			
Terronez	Gym floor renovation	C	40,873	40,873			
Terronez	HVAC - gym/weight room	C	403,531	403,531			
Terronez	Gym bleacher replacement	D	190,000	71,386			
Terronez	Safety/security - replace PA system	P	60,000	6,600			
Thomas	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Thomas	Energy conservation lighting retrofit	C	5,407	5,407			
Thomas	Marquee	C	17,490	17,490			
Tioga	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Tioga	Energy conservation lighting retrofit	C	14,229	14,229			
Tioga	Gym floor renovation	C	20,158	20,158			
Tioga	Gym bleacher replacement	D	200,000	69,260			
Turner	Automatic irrigation system	C	473,710	473,710			

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Turner	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Turner	HVAC - boiler replacement	C	75,214	75,214			
Turner	New classroom building, admin. building and site work	C	7,060,149	7,060,149			
Turner	Paving rehabilitation	C	166,049	166,049			
Turner	Exterior painting	C	90,604	90,604			
Turner	Facility infrastructure improvements - HVAC chiller replacement	P	167,500	23,619			
Viking	Flooring	C	15,101	15,101			
Viking	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Viking	Energy conservation lighting retrofit	C	17,814	17,814			
Viking	Playground equipment	C	75,163	75,163			
Viking	Exterior painting	C	77,797	77,797			
Vinland	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Vinland	Energy conservation lighting retrofit	C	18,362	18,362			
Vinland	HVAC - chiller and pump replacement	C	139,427	139,427			
Vinland	Safety/security - replace PA system	P	60,000	5,000			
Warehouse	Energy conservation lighting retrofit	C	1,002	1,002			
Wawona	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Wawona	Energy conservation lighting retrofit	C	27,026	27,026			
Wawona	Site improvements	C	8,360	8,360			
Wawona	Reroof gym mechanical well	C	46,078	46,078			
Wawona	Gym floor renovation	C	47,021	47,021			
Wawona	Facility infrastructure - accessibility	C	68,244	68,244			
Webster	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Webster	Exterior painting	C	70,929	70,929			
Webster	Safety/security - replace PA system	P	60,000	5,000			
Williams	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Wilson	New classroom building	C	1,143,624	2,788,966		1,645,342	
Wilson	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Wilson	Energy conservation lighting retrofit	C	3,026	3,026			
Wilson	Playground equipment	C	100,950	100,950			
Wilson	Playground equipment	C	114,176	114,176			
Winchell	New classroom building	C	2,452,066	5,409,241		2,957,175	
Winchell	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Wishon	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Wishon	Playground equipment	C	66,867	66,867			
Wishon	HVAC - heat pump	C	6,820	6,820			
Wolters	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Wolters	Energy conservation lighting retrofit	C	9,182	9,182			
Wolters	Safety/security upgrade - signal systems	C	35,797	35,797			
Yokomi	Technology infrastructure upgrades	C	7,887	65,126	57,238		
Yokomi	Marquee	C	17,883	17,883			
Yosemite	Safety/security upgrade - block wall	C	115,702	115,702			
Yosemite	HVAC - boiler replacement	C	48,325	48,325			
Yosemite	Energy management system improvements	C	454,143	454,143			
Yosemite	Technology infrastructure upgrades	C	7,887	65,126	57,238		

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Yosemite	Energy conservation lighting retrofit	C	36,090	36,090			
Yosemite	Site improvements	C	8,719	8,719			
Yosemite	HVAC - classrooms	C	50,042	50,042			
Yosemite	Flooring	C	158,608	158,608			
Yosemite	Gym floor renovation	D	55,000	7,539			
Yosemite	Marquee	D	90,000	46,635			
	Future Measure Q projects		5,889,874				
			280,000,000	320,926,966	4,979,747	65,227,393	

CHANGE IN STATUS FROM LAST REPORT (August 2019)

Planned

Anthony	Safety/security - replace PA system
Birney	Safety/security - replace PA system
Centennial	Safety/security - replace PA system
Computech	Safety/security - replace PA system
Cooper	Safety/security - replace PA system
Del Mar	Safety/security - replace PA system
Duncan Polytechnical	Safety/security - replace PA system
Gibson	Safety/security - replace PA system
Kirk	Safety/security - replace PA system
Lincoln	Safety/security - replace PA system
McLane	Re-coat track surface in stadium
Muir	Safety/security - replace PA system
Patiño Sch. of Entrepreneurship	Safety/security - replace PA system
Phoenix Elementary	HVAC - replace 7 package units
Pyle	Safety/security - replace PA system
Roosevelt	Safety/security - replace PA system
Sequoia	Safety/security - replace PA system
Terronez	Safety/security - replace PA system
Turner	Facility infrastructure improvements - HVAC chiller replacement
Vinland	Safety/security - replace PA system
Webster	Safety/security - replace PA system

Design

Cooper	Facility infrastructure improvements - electrical system upgrade
Fort Miller	Facility infrastructure improvements - electrical system upgrade
Scandinavian	HVAC - gym
Sunnyside	HVAC - boiler replacement
Tioga	Gym bleacher replacement

In Construction

Ahwahnee	Interior lighting upgrade to LED campus wide
Bullard TALENT	Paving rehabilitation
Heaton	HVAC - heat pump replacement

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Completed						
Edison	HVAC - replace rooftop units on orchestra & band rooms					
Fresno	Marquee					

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Measure X

November 2019 Financial Summary

Measure X approved November 8, 2016
for $225 million dollars.

	Measure X Obligations to date	Leveraged Federal Funding	Leveraged State Funding	Total Project Obligations
(D) - PROJECTS PLANNED OR IN DESIGN	$ 9,288,207	$ -	$ -	$ 9,288,207
(I)- PROJECTS IN CONSTRUCTION	$ 44,039,288	$ -	$ -	$ 44,039,288
(C)- COMPLETED PROJECTS	$ 48,881,520	$ -	$ -	$ 48,881,520
TOTAL	$ 102,209,015	$ -	$ -	$ 102,209,015
Total Impact to Measure X (November 2019)	$ 102,209,015			

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Addams	New Classrooms	D	7,500,000	778,553			
Addams	Safety/energy conservation - lighting improvements	C	35,352	35,352			
Addams	Safety/security - security camera system installation	C	87,738	87,738			
Addams	Facility improvements - hydration station installation	D	10,000	6,283			potential funding
Addicott	Facility improvements - carpet replacement	D	60,000	0			
Addicott	Safety/energy conservation - lighting improvements	C	49,122	49,122			
Addicott	Facility improvements - hydration station installation	D	10,000	7,667			potential funding
Ahwahnee	Student Support Facilities - create de-escalation room	P	54,000	0			
Ahwahnee	Student Support Facilities - room modifications for student support staff	C	17,964	17,964			
Ahwahnee	Facility infrastructure improvements - drinking fountains	C	18,563	18,563			
Ahwahnee	Safety/security - locking system improvements	I	68,000	58,450			
Ahwahnee	Safety/energy conservation - lighting improvements	C	47,158	47,158			
Ahwahnee	Facility infrastructure improvements - replace multi-zone building S	D	350,000	64,879			
Ahwahnee	Facility infrastructure improvements - irrigation system	P	8,500	6,114			
Anthony	Facility improvements - carpet replacement	C	12,216	12,216			
Anthony	Safety/energy conservation - lighting improvements	C	72,403	72,403			
Anthony	Safety/security - security camera system installation	C	91,054	91,054			
Anthony	Safety/security - locking system improvements	D	9,600	0			
Anthony	Safety/security - install fencing	C	18,944	18,944			
Anthony	Facility improvements - hydration station installation	D	10,000	0			potential funding
Ayer	Safety/energy conservation - lighting improvements	C	41,220	41,220			
Ayer	Safety/security - security camera system installation	I	150,000	108,436			
Ayer	Facility improvements - hydration station installation	D	10,000	379			potential funding
Aynesworth	Safety/energy conservation - lighting improvements	C	49,662	49,662			
Aynesworth	Safety/security - security camera system installation	C	89,777	89,777			
Aynesworth	Facility improvements - hydration station installation	D	10,000	0			potential funding
Aynesworth	Facility infrastructure improvements - play structure	C	88,668	88,668			
Aynesworth	Facility infrastructure improvements - multi-purpose room kitchen plumbing replacement	D	92,500	6,580			
Baird	HVAC - multi-purpose room	D	475,000	81,756			
Baird	Facility improvements - student support services	C	31,041	31,041			
Baird	Facility infrastructure improvements - chiller replacement	C	344,346	344,346			
Bakman	Safety/energy conservation - lighting improvements	C	62,857	62,857			
Bakman	Safety/security - security camera system installation	I	150,000	103,717			
Bakman	Facility improvements - hydration station installation	D	10,000	121			potential funding
Balderas	Safety/security - security camera system installation	C	99,443	99,443			
Balderas	Safety/security - locking system improvements	D	9,600	0			
Balderas	Safety/security - replace existing PA system	C	32,473	32,473			
Balderas	Facility infrastructure improvements - boiler replacement	C	120,541	120,541			
Balderas	Facility improvements - hydration station installation	D	10,000	0			potential funding
Bethune	Safety/energy conservation - lighting improvements	C	34,459	34,459			
Birney	Safety/security - security camera system installation	C	114,256	114,256			
Birney	Facility improvements - hydration station installation	I	10,000	5,994			potential funding
Birney	Facility infrastructure improvements - play structure	D	200,000	0			
Bullard	Facility infrastructure improvements - room modifications for student support staff	D	10,500	8,211			
Bullard	Student Support Facilities- create new offices in building V	D	432,433	114,478			
Bullard	Baseball and softball fields improvements	D	1,670,000	235,155			

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Bullard	Athletic facilities - replace pool lights	C	43,351	43,351			
Bullard	Facility infrastructure improvements - replace north gym speakers	C	10,659	10,659			
Bullard	Facility improvements - Fitness/Weight Room	C	106,859	106,859			
Bullard	Facility infrastructure improvements - replace piping at north parking lot	C	81,023	81,023			
Bullard	Facility infrastructure improvements - asphalt replacement	C	762,427	762,427			
Bullard	Facility infrastructure improvements - irrigation system	C	6,880	6,880			
Bullard TALENT	Student Support Facilities - add entry door to nurse's office	C	8,397	8,397			
Bullard TALENT	Facility improvements - carpet & foundation replacement	C	14,788	14,788			
Bullard TALENT	Safety/security improvement - automatic gate	C	23,625	23,625			
Bullard TALENT	Safety/security - install pole lighting for parking lot	C	18,578	18,578			
Bullard TALENT	Safety/security improvement - fencing	I	740,000	737,462			
Bullard TALENT	Safety/security - new camera system	I	135,000	107,347			
Bullard TALENT	Facility improvements - hydration station installation	C	3,408	3,408			
Bullard TALENT	Facility infrastructure improvements - irrigation system	D	5,000	3,016			
Bullard TALENT	Facility infrastructure improvements - seal coat asphalt	D	50,000	0			
Burroughs	Safety/security - security camera system installation	C	96,446	96,446			
Burroughs	Safety/security - install pole lighting for parking lot	C	26,730	26,730			
Burroughs	Facility improvements - hydration station installation	I	10,000	6,120			potential funding
Burroughs	Facility infrastructure improvements - exterior painting	C	74,141	74,141			
Calwa	Portable classrooms for enrollment & programs	I	570,600	571,334			
Calwa	Safety/security - security camera system installation	I	150,000	87,984			
Calwa	Facility infrastructure improvements - heat pump replacement	C	18,135	18,135			
Calwa	Facility infrastructure improvements - heat pump replacement	C	14,138	14,138			
Calwa	Facility improvements - hydration station installation	D	10,000	0			potential funding
Cambridge	Student Support Facilities - office modifications for student support staff	D	360,000	37,153			
Cambridge	Safety/energy conservation - lighting improvements	C	50,835	50,835			
Cambridge	Facility infrastructure improvements - install marquee sign	I	80,000	86,449			
CART	Facility infrastructure improvements - construction projects & improvements	C	189,366	189,366			
CART	Facility infrastructure improvements - Summer 2019 projects	C	928,709	928,709			
Centennial	Facility improvements - install raceway for classroom projectors	C	9,926	9,926			
Centennial	Safety/security - security camera system installation	I	150,000	109,377			
Centennial	HVAC - multi-purpose room	D	475,000	76,986			
Centennial	Facility infrastructure improvements - boiler replacement	C	119,569	119,569			
Centennial	Facility improvements - hydration station installation	D	10,000	0			potential funding
Centennial	Facility infrastructure improvements - seal coat asphalt	D	75,000	0			
Chavez Adult School	Safety/energy conservation - lighting improvements	C	35,854	35,854			
Columbia	New Classrooms	D	5,000,000	520,500			potential funding
Columbia	Safety/energy conservation - lighting improvements	C	39,533	39,533			
Columbia	Safety/security - security camera system installation	I	150,000	113,108			
Columbia	Facility improvements - hydration station installation	I	10,000	6,420			potential funding
Computech	Portable classrooms for enrollment & programs	P	620,000	0			
Computech	Safety/security improvement - secure staff and visitor parking	D	600,000	165,432			
Computech	Safety/energy conservation - lighting improvements	C	46,082	46,082			
Computech	HVAC - multi-purpose room	C	769,816	769,816			
Computech	Facility infrastructure improvements - install marquee sign	D	80,000	67,216			
Computech	Facility infrastructure improvements - irrigation system	D	9,000	7,317			
Cooper	Safety/energy conservation - lighting improvements	C	42,399	42,399			

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Cooper	HVAC - multi-purpose room	I	835,162	571,150			
Cooper	Facility infrastructure improvements - boiler replacement	C	148,981	148,981			
Dailey	Safety/energy conservation - lighting improvements	D	100,000	0			
Dailey	Facility infrastructure improvements - cafeteria HVAC	D	816,875	71,422			
Dailey	Facility infrastructure improvements - exterior painting	C	53,891	53,891			
Del Mar	Safety/security - security camera system installation	I	150,000	93,475			
Del Mar	Safety/energy conservation - lighting improvements	C	51,324	51,324			
Del Mar	HVAC - multi-purpose room	I	707,000	484,301			
Del Mar	Facility improvements - hydration station installation	I	10,000	7,667			potential funding
Del Mar	Facility infrastructure improvements - seal coat asphalt	C	10,893	10,893			
Design Science	Planning/concepts for classroom space on FCC campus	C	50,137	50,137			
Dewolf	Safety/energy conservation - lighting improvements	C	33,021	33,021			
Dewolf	Facility infrastructure improvements - exterior painting	C	36,567	36,567			
Districtwide	Facility condition assessment	C	384,171	384,171			
Districtwide	Planning for future facilities	P	25,000	2,600			
Districtwide	Master design specifications update and guidelines	D	91,292	74,641			
Duncan	Gym bleachers	C	173,219	173,219			
Duncan	Facility infrastructure improvements - install washer/dryer utilities for PE uniform cleaning	C	2,351	2,351			
Duncan	Facility infrastructure improvements - install gym scoreboards	I	52,000	31,372			
Duncan	Facility infrastructure improvements - install gym audio/video	I	85,000	42,604			
Duncan	Facility improvements - Fitness/Weight Room	C	54,885	54,885			
Duncan	New facilities - CTE health sciences building - design services	D	1,051,200	695,178			unfunded approval
Duncan	Facility infrastructure improvements - irrigation system	C	270,443	270,443			
Easterby	Safety/energy conservation - lighting improvements	C	42,639	42,639			
Easterby	Safety/security - security camera system installation	C	102,525	102,525			
Easterby	Facility improvements - hydration station installation	I	10,000	6,126			potential funding
Easterby	Facility infrastructure improvements - playcourt/tennis court asphalt reconstruction	C	345,126	345,126			
Eaton	Classroom improvements - partition wall	P	34,000	0			
Eaton	Safety/energy conservation - lighting improvements	C	41,123	41,123			
Eaton	Safety/security - security camera system installation	I	150,000	99,070			
Eaton	Facility improvements - hydration station installation	I	10,000	7,973			potential funding
Eaton	Facility infrastructure improvements - play structure	C	100,978	100,978			
Edison	Baseball and softball fields improvements	D	445,000	98,464			
Edison	Facility improvements - resurface and repair track	D	525,000	5,900			
Edison	Long range master plan update	P	53,500	34,000			
Edison	Facility infrastructure improvements - install gym audio/video	I	85,000	44,446			
Edison	Facility improvements - Fitness/Weight Room	C	82,429	82,429			
Edison	Athletic facilities - gym addition (design only)	D	757,000	488,740			
Edison	Facility improvements - gym modernization (design only)	D	190,000	68,447			
Edison	Facility infrastructure improvements - HVAC replacement	C	23,652	23,652			
Edison	Facility infrastructure improvements - irrigation system	D	20,500	15,717			
Edison	Facility infrastructure improvements - replace PA system	C	33,813	33,813			
Edison	Facility infrastructure improvements - replace gym floor	C	338,996	338,996			
Edison	Master plan improvements - design	P	1,500,000	0			
Ericson	Safety/energy conservation - lighting improvements	C	68,618	68,618			
Ericson	Safety/security - security camera system installation	C	83,764	83,764			
Ericson	HVAC - multi-purpose room	D	475,000	72,953			

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Ericson	Facility infrastructure improvements - irrigation system	C	99,108	99,108			
Ericson	Facility infrastructure improvements - install marquee sign	C	17,256	17,256			
Ericson	Facility infrastructure improvements - replace PA system	C	13,616	13,616			
Ericson	Facility improvements - hydration station installation	D	10,000	121			potential funding
Ewing	Portable classrooms for enrollment & programs	I	699,099	593,004			
Ewing	Safety/energy conservation - lighting improvements	C	51,100	51,100			
Ewing	Safety/security - security camera system installation	C	77,942	77,942			
Ewing	Facility infrastructure improvements - concrete pathway and landscape in kindergarten area	C	17,508	17,508			
Ewing	Facility infrastructure improvements - replace PA system	C	31,937	31,937			
Ewing	Facility improvements - hydration station installation	D	10,000	0			potential funding
Figarden	Safety/energy conservation - lighting improvements	C	40,262	40,262			
Figarden	Safety/security - security camera system installation	I	150,000	89,603			
Figarden	Facility improvements - hydration station installation	I	10,000	7,910			potential funding
Figarden	Facility infrastructure improvements - replace admin HVAC unit	C	8,722	8,722			
Figarden	Facility infrastructure improvements - play structure	P	200,000	0			
Forkner	Safety/energy conservation - lighting improvements	C	41,379	41,379			
Forkner	Safety/security - security camera system installation	I	150,000	97,856			
Forkner	Facility improvements - hydration station installation	D	10,000	126			potential funding
Fort Miller	Safety/energy conservation - lighting improvements	C	40,341	40,341			
Fort Miller	HVAC - multi-purpose room	C	546,422	546,422			
Fort Miller	Facility infrastructure improvements - irrigation system	C	242,261	242,261			
Fort Miller	Facility infrastructure improvements - HVAC for gym and wrestling room	C	450,735	450,735			
Fremont	Safety/energy conservation - lighting improvements	C	33,263	33,263			
Fremont	Safety/security - security camera system installation	C	91,269	91,269			
Fremont	HVAC - multi-purpose room	C	680,907	680,907			
Fremont	Facility infrastructure improvements - chiller replacement	C	277,298	277,298			
Fremont	Facility improvements - hydration station installation	I	10,000	6,389			potential funding
Fresno	Athletic facilities - new concrete tennis courts	D	2,500,000	57,668			
Fresno	Facility improvements - Fitness/Weight Room	C	79,230	79,230			
Fresno	Facility improvements - new track & field complex bleachers	D	500,000	44,123			
Fresno	New facilities - CTE	D	12,600,000	448,202			funded approval
Fresno	Facility infrastructure improvements - EMS controls	C	518,532	518,532			
Fresno	Facility infrastructure improvements - gym HVAC	C	2,596,791	2,596,791			
Fresno	Facility infrastructure improvements - replace stage lighting	C	432,006	432,006			
Fresno	Facility infrastructure improvements - replace lockers	C	556,063	556,063			
Fresno	Facility infrastructure improvements - re-roof gym locker rooms	I	460,000	112,254			
Fresno	Facility infrastructure improvements - irrigation system	P	13,000	10,867			
Fulton	Safety/security - security camera system installation	C	4,128	4,128			
Fulton	Safety/energy conservation - lighting improvements	C	5,606	5,606			
Gibson	Safety/energy conservation - lighting improvements	C	40,172	40,172			
Gibson	Safety/security - security camera system installation	I	150,000	88,927			
Gibson	Safety/security - install fencing	C	9,789	9,789			
Gibson	HVAC - multi-purpose room	D	475,000	90,344			
Gibson	Facility improvements - hydration station installation	I	10,000	5,440			potential funding
Gibson	Facility infrastructure improvements - play structure	P	200,000	0			
Ginsburg	Facility improvements - hydration station installation	D	10,000	0			potential funding
Greenberg	Safety/security - security camera system installation	C	65,534	65,534			

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Greenberg	Facility infrastructure improvements - chiller replacement	D	300,000	61,545			
Greenberg	Facility improvements - hydration station installation	D	10,000	0			potential funding
Greenberg	Facility infrastructure improvements - exterior painting	C	70,904	70,904			
Hamilton	Facility infrastructure improvements - install washer/dryer utilities for PE uniform cleaning	C	13,103	13,103			
Hamilton	Safety/security improvement - signal systems	C	27,690	27,690			
Hamilton	Safety/security - new camera system	D	85,000	27,190			
Hamilton	Facility infrastructure improvements - install play structure	C	28,351	28,351			
Hamilton	Facility infrastructure improvements - install marquee sign	I	25,000	2,773			
Hamilton	Facility infrastructure improvements - irrigation system	P	6,000	4,835			
Heaton	Facility infrastructure improvements - install barrier wall for soundproofing	C	10,905	10,905			
Heaton	Safety/energy conservation - lighting improvements	C	43,113	43,113			
Heaton	Safety/security - security camera system installation	C	107,627	107,627			
Heaton	Facility infrastructure improvements - HVAC equipment and EMS controls	C	312,415	312,415			
Heaton	Facility infrastructure improvements - add hand dryers to student restrooms	C	16,561	16,561			
Heaton	Facility improvements - hydration station installation	D	10,000	0			potential funding
Heaton	Facility infrastructure improvements - play structure	D	200,000	47,516			
Herrera	New elementary school	D	46,800,000	2,238,575			potential funding
Hidalgo	Facility improvements - carpet replacement	C	5,890	5,890			
Hidalgo	Safety/security - security camera system installation	C	94,393	94,393			
Hidalgo	Facility infrastructure improvements - re-roof main building & multi-purpose room	D	650,000	485			
Hidalgo	Facility infrastructure improvements - replace PA system	C	21,279	21,279			
Hidalgo	Facility improvements - hydration station installation	D	10,000	0			potential funding
Holland	Safety/security - security camera system installation	C	86,971	86,971			
Holland	HVAC - multi-purpose room	D	475,000	92,930			
Holland	Facility improvements - hydration station installation	I	10,000	6,989			potential funding
Homan	Safety/energy conservation - lighting improvements	C	40,202	40,202			
Homan	Safety/security - security camera system installation	C	82,288	82,288			
Homan	Facility improvements - hydration station installation	D	10,000	0			potential funding
Homan	Facility infrastructure improvements - seal coat asphalt	C	8,287	8,287			
Hoover	Modernization - Library	D	6,000,000	579,049			
Hoover	Facility infrastructure improvements - install gym scoreboards	C	39,520	39,520			
Hoover	Facility infrastructure improvements - install gym audio/video	C	45,836	45,836			
Hoover	Facility improvements - Fitness/Weight Room	C	96,530	96,530			
Hoover	Modernization - CTE facilities	D	1,284,771	220,078			funded approval
Hoover	Facility infrastructure improvements - electrical upgrade	C	1,773,522	1,773,522			
Hoover	Facility infrastructure improvements - event center HVAC and roofing	I	303,750	190,981			
Jackson	New facilities - replace multi-purpose room with HVAC	D	3,200,000	259,823			potential funding
Jackson	Safety/energy conservation - lighting improvements	C	33,528	33,528			
Jackson	Safety/security - security camera system installation	C	77,147	77,147			
Jackson	Facility infrastructure improvements - exterior painting	C	57,512	57,512			
Jackson	Facility improvements - hydration station installation	D	10,000	0			potential funding
JE Young	Safety/energy conservation - lighting improvements	C	29,890	29,890			
Jefferson	Safety/security - security camera system installation	C	77,121	77,121			
Jefferson	Facility infrastructure improvements - irrigation system	C	229,166	229,166			
Jefferson	Facility infrastructure improvements - replace PA system	C	27,835	27,835			
Jefferson	Facility improvements - hydration station installation	I	10,000	4,458			potential funding
King	Portable classrooms for enrollment & programs	I	570,600	479,902			

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King	Safety/security - security camera system installation	C	120,315	120,315			
King	Facility improvements - hydration station installation	D	10,000	6,931			potential funding
King	Facility infrastructure improvements - play structure	P	200,000	0			
Kings Canyon	Student Support Facilities- create new office for vice principal	C	19,443	19,443			
Kings Canyon	Athletic facilities - field improvements	C	327,271	327,271			
Kings Canyon	Gym bleachers	C	163,523	163,523			
Kings Canyon	HVAC - piping replacement	C	484,105	484,105			
Kings Canyon	Facility infrastructure improvements - boiler replacement	C	115,441	115,441			
Kings Canyon	Facility infrastructure improvements - irrigation system	I	315,000	250,913			
Kings Canyon	Facility improvements - student support services	C	31,464	31,464			
Kings Canyon	Facility infrastructure improvements - exterior painting	C	187,821	187,821			
Kirk	Facility improvements - carpet replacement	C	18,917	18,917			
Kirk	Portable classrooms for enrollment & programs	I	520,500	497,889			
Kirk	Safety/energy conservation - lighting improvements	C	38,937	38,937			
Kirk	Safety/security - security camera system installation	C	65,113	65,113			
Kirk	Safety/security - install pole lighting for parking lot	C	19,717	19,717			
Kirk	Facility improvements - hydration station installation	D	10,000	0			potential funding
Kratt	Safety/security - security camera system installation	C	134,479	134,479			
Kratt	Safety/energy conservation - lighting improvements	D	100,000	0			
Kratt	Safety/security - install pole lighting for parking lot	C	24,746	24,746			
Kratt	Facility infrastructure improvements - irrigation system	C	959,767	959,767			
Kratt	Facility improvements - new accessible restroom	D	200,000	24,861			
Kratt	Facility improvements - hydration station installation	I	10,000	2,926			potential funding
Kratt	Facility infrastructure improvements - playcourt/tennis court asphalt reconstruction	C	400,371	400,371			
Kratt	Facility infrastructure improvements - play structure	D	200,000	44,862			
Lane	Safety/energy conservation - lighting improvements	C	41,326	41,326			
Lane	Safety/security - security camera system installation	C	79,482	79,482			
Lane	Safety/security improvement - automatic gate and fencing	C	17,382	17,382			
Lane	Facility improvements - hydration station installation	D	10,000	0			potential funding
Lawless	Safety/energy conservation - lighting improvements	C	43,233	43,233			
Lawless	Safety/security - security camera system installation	C	91,912	91,912			
Lawless	Facility improvements - hydration station installation	I	10,000	8,610			potential funding
Leavenworth	Safety/security - security camera system installation	C	101,889	101,889			
Leavenworth	Facility infrastructure improvements - replace PA system	C	25,434	25,434			
Leavenworth	Facility improvements - hydration station installation	D	10,000	121			potential funding
Lincoln	Safety/energy conservation - lighting improvements	C	36,940	36,940			
Lincoln	Safety/security - security camera system installation	C	93,036	93,036			
Lincoln	Facility infrastructure improvements - exterior painting	C	67,315	67,315			
Lincoln	Facility infrastructure improvements - EMS controls	C	43,974	43,974			
Lincoln	Facility improvements - hydration station installation	D	10,000	363			potential funding
Lowell	Safety/energy conservation - lighting improvements	C	59,675	59,675			
Lowell	Safety/security - security camera system installation	I	150,000	87,353			
Lowell	Facility improvements - hydration station installation	D	10,000	0			potential funding
Malloch	Safety/security - security camera system installation	C	91,660	91,660			
Malloch	Facility improvements - hydration station installation	I	10,000	8,184			potential funding
Manchester	Facility improvements - carpet admin area	C	4,920	4,920			
Manchester	Safety/security - security camera system installation	I	150,000	86,141			

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Manchester	Safety/security - install pole lighting for parking lot	C	30,986	30,986			
Manchester	HVAC - multi-purpose room	D	475,000	90,201			
Manchester	Facility improvements - hydration station installation	D	10,000	0			potential funding
Mayfair	Safety/security - security camera system installation	C	87,146	87,146			
Mayfair	Safety/security - install pole lighting for parking lot	C	31,125	31,125			
Mayfair	Facility improvements - hydration station installation	D	10,000	0			potential funding
McCardle	Safety/energy conservation - lighting improvements	C	37,938	37,938			
McCardle	Safety/security - security camera system installation	I	150,000	98,776			
McCardle	Facility infrastructure improvements - EMS controls	C	42,063	42,063			
McCardle	Facility improvements - hydration station installation	D	10,000	126			potential funding
McLane	Modernization - library	I	1,278,757	448,737			
McLane	Baseball and softball fields improvements	I	3,900,000	3,833,844			
McLane	Athletic facilities - new aquatic complex	I	4,566,801	3,477,164			
McLane	Athletic facilities - new concrete tennis courts	D	2,325,000	80,936			
McLane	Facility infrastructure improvements - install gym scoreboards	C	38,642	38,642			
McLane	Facility infrastructure improvements - install gym audio/video	I	85,000	45,592			
McLane	Athletic facility improvements - Stadium synthetic turf and related improvements	C	2,966,018	2,966,018			
McLane	Facility infrastructure improvements - replace stadium scoreboard	D	350,000	62,877			
McLane	Facility improvements - Fitness/Weight Room	C	141,445	141,445			
McLane	Modernization - CTE facilities	D	1,229,663	108,370			funded approval
McLane	Facility improvements - infrastructure and campus environment	C	984,555	984,555			
McLane	Facility infrastructure improvements - boiler replacement	C	318,459	318,459			
Muir	Safety/energy conservation - lighting improvements	C	68,709	68,709			
Muir	Safety/security - security camera system installation	C	86,523	86,523			
Muir	Facility improvements - hydration station installation	D	10,000	253			potential funding
Multi-site	Facility infrastructure improvements - energy conservation projects	P	840,000	0			
Norseman	Facility improvements - carpet replacement	C	5,322	5,322			
Norseman	Safety/security - security camera system installation	C	112,658	112,658			
Norseman	Safety/security - install pole lighting for parking lot	C	32,800	32,800			
Norseman	Facility infrastructure improvements - replace PA system	C	40,547	40,547			
Norseman	Facility infrastructure improvements - replace wood subfloor	C	17,848	17,848			
Norseman	Facility improvements - hydration station installation	I	10,000	4,222			potential funding
Norseman	Facility infrastructure improvements - re-roof gym multi-purpose room	D	50,000	242			
Olmos	Safety/energy conservation - lighting improvements	C	58,057	58,057			
Olmos	Safety/security - security camera system installation	C	92,269	92,269			
Olmos	Facility improvements - hydration station installation	D	10,000	0			potential funding
Phoenix Elementary	Portable classrooms for enrollment & programs	I	790,000	785,761			
Phoenix Elementary	Safety/security - security camera system installation	C	92,613	92,613			
Phoenix Elementary	Facility improvements - hydration station installation	D	10,000	0			potential funding
Phoenix Secondary	New school	I	14,298,726	13,634,485			potential funding
Powers	Facility infrastructure improvements - replace restroom partitions	C	11,142	11,142			
Powers	Safety/security - security camera system installation	I	150,000	90,179			
Powers	Safety/energy conservation - lighting improvements	C	36,136	36,136			
Powers	Facility infrastructure improvements - replace PA system	C	37,350	37,350			
Powers	Facility improvements - hydration station installation	I	10,000	8,062			potential funding
Powers/Ginsburg	HVAC - multi-purpose room	D	475,000	81,263			
Pyle	Safety/security - security camera system installation	C	85,132	85,132			

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Pyle	Safety/security - install fencing	D	85,000	0			
Pyle	HVAC - multi-purpose room	I	475,000	438,464			
Pyle	Facility infrastructure improvements - irrigation system	C	98,183	98,183			
Pyle	Facility infrastructure improvements - install marquee sign	C	16,601	16,601			
Pyle	Facility improvements - hydration station installation	D	10,000	0			potential funding
Pyle	Facility infrastructure improvements - play structure	D	200,000	47,089			
Rata	Modernization - construction	C	6,715,468	6,715,468			application submitted
Robinson	Facility improvements - new accessible restroom	P	50,000	0			
Robinson	Safety/security - security camera system installation	C	70,983	70,983			
Robinson	Safety/security - fence installation	C	7,700	7,700			
Robinson	Safety/security - install pole lighting for parking lot	C	24,868	24,868			
Robinson	Facility improvements - hydration station installation	D	10,000	0			potential funding
Robinson	Facility infrastructure improvements - irrigation system	D	4,500	3,257			
Robinson	Facility infrastructure improvements - play structure	P	200,000	0			
Roeding	Safety/security - security camera system installation	I	150,000	92,289			
Roeding	Safety/energy conservation - lighting improvements	C	36,831	36,831			
Roeding	HVAC - multi-purpose room	I	897,316	619,661			
Roeding	Facility infrastructure improvements - heat pump replacement	C	21,812	21,812			
Roeding	Facility infrastructure improvements - replace PA system	C	35,485	35,485			
Roeding	Facility improvements - hydration station installation	I	10,000	8,062			potential funding
Roosevelt	Modernization - design services	I	1,680,000	1,494,064			potential funding
Roosevelt	Baseball and softball fields improvements	C	2,873,619	2,873,619			
Roosevelt	Athletic facilities - new aquatic complex	C	747,661	747,661			
Roosevelt	Facility infrastructure improvements - replace softball outfield fencing	C	9,287	9,287			
Roosevelt	Facility infrastructure improvements - install gym scoreboards	C	40,640	40,640			
Roosevelt	Facility infrastructure improvements - install gym audio/video	C	43,988	43,988			
Roosevelt	Facility improvements - new track & field complex bleachers	D	500,000	38,548			
Roosevelt	Facility improvements - Fitness/Weight Room	C	85,536	85,536			
Roosevelt	New facilities - establish CTE project feasibility	P	25,200	18,000			
Roosevelt	Facility infrastructure improvements - irrigation system	D	12,500	10,252			
Roosevelt	Facility infrastructure improvements - gym interior paint	P	33,000	0			
Rowell	Safety/energy conservation - lighting improvements	C	41,333	41,333			
Rowell	Safety/security - security camera system installation	I	150,000	118,521			
Rowell	Safety/security improvement - automatic gate and fencing	C	52,463	52,463			
Rowell	Facility improvements - hydration station installation	I	10,000	6,631			potential funding
Scandinavian	Student Support Facilities - improve accessibility to nurse's office	P	30,000	12,308			
Scandinavian	Safety/energy conservation - lighting improvements	C	39,157	39,157			
Scandinavian	HVAC - multi-purpose room	D	475,000	75,377			
Scandinavian	Facility infrastructure improvements - irrigation system	D	11,000	9,530			
Sequoia	Safety/energy conservation - lighting improvements	C	14,133	14,133			
Slater	Facility improvements - hydration station installation	I	10,000	8,489			potential funding
Starr	Classroom improvements - SPED/Inclusion	I	272,971	218,286			
Starr	Safety/security - security camera system installation	C	93,909	93,909			
Starr	Facility improvements - hydration station installation	I	10,000	8,368			potential funding
Starr	Facility infrastructure improvements - exterior painting	C	64,833	64,833			
Storey	Facility improvements - carpet & foundation replacement	C	14,788	14,788			
Storey	Safety/security - security camera system installation	I	150,000	99,395			

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Storey	Facility infrastructure improvements - boiler replacement	C	219,097	219,097			
Storey	Facility improvements - hydration station installation	D	10,000	0			potential funding
Sunnyside	Classroom improvements - create additional teaching spaces	I	130,000	78,068			
Sunnyside	Baseball and softball fields improvements	D	445,000	73,930			
Sunnyside	Facility infrastructure improvements - install gym scoreboards	C	42,120	42,120			
Sunnyside	Facility infrastructure improvements - install gym audio/video	C	39,264	39,264			
Sunnyside	Facility improvements - Fitness/Weight Room	C	80,492	80,492			
Sunnyside	Facility infrastructure improvements - stadium scoreboard ad panels	D	91,000	0			
Sunnyside	New facilities - CTE	P	7,020,793	0			
Sunnyside	Safety/security - locking system improvements	C	71,550	71,550			
Sunnyside	Safety/security improvement - fencing	C	82,103	82,103			
Sunnyside	Facility infrastructure improvements - irrigation - booster pump station	C	285,265	285,265			
Sunnyside	Facility infrastructure improvements - replace PA system	I	60,000	34,447			
Sunnyside	Facility infrastructure improvements - irrigation system	D	18,000	16,766			
Sunnyside	Facility infrastructure improvements - replace stadium scoreboard	C	325,322	325,322			
Sunnyside	Portable classrooms for enrollment & programs	I	1,241,200	1,031,815			
Sunset	Safety/energy conservation - lighting improvements	C	36,560	36,560			
Sunset	Safety/security - security camera system installation	C	91,133	91,133			
Sunset	Facility infrastructure improvements - exterior painting	C	59,833	59,833			
Sunset	Facility infrastructure improvements - install marquee sign	C	20,521	20,521			
Sunset	Facility improvements - hydration station installation	I	10,000	7,126			potential funding
Tehipite	Gym bleachers	C	167,477	167,477			
Tehipite	Facility improvements - athletic lockers replacement	C	297,179	297,179			
Tehipite	Safety/energy conservation - lighting improvements	C	39,220	39,220			
Tehipite	Safety/energy conservation - lighting improvements	C	165,440	165,440			
Tehipite	Facility infrastructure improvements - replace PA system	C	39,170	39,170			
Tehipite	Facility infrastructure improvements - irrigation system	P	8,500	6,155			
Tenaya	Safety/security - locking system improvements	C	13,152	13,152			
Tenaya	Safety/energy conservation - lighting improvements	C	44,699	44,699			
Tenaya	Facility infrastructure improvements - irrigation system	C	659,163	659,163			
Terronez	Facility infrastructure improvements - playcourt/tennis court asphalt reconstruction	C	561,339	561,339			
Terronez	Facility infrastructure improvements - replace MUA controller	C	19,398	19,398			
Terronez	Facility infrastructure improvements - irrigation system	D	12,000	10,252			
Terronez	Facility infrastructure improvements - exterior painting	C	213,873	213,873			
Thomas	Student Support Facilities- create new office for vice principal	C	17,940	17,940			
Thomas	Safety/energy conservation - lighting improvements	C	42,632	42,632			
Thomas	Safety/security - security camera system installation	C	108,694	108,694			
Thomas	Facility improvements - hydration station installation	D	10,000	0			potential funding
Tioga	Safety/energy conservation - lighting improvements	C	46,994	46,994			
Tioga	Facility infrastructure improvements - boiler replacement	C	150,275	150,275			
Tioga	Facility infrastructure improvements - irrigation system	D	8,000	6,023			
Turner	Safety/security - security camera system installation	C	127,187	127,187			
Turner	Facility improvements - hydration station installation	D	10,000	0			potential funding
Vang Pao	Portable classrooms for enrollment & programs	I	547,906	441,181			
Vang Pao	Safety/security - security camera system installation	I	150,000	94,035			
Vang Pao	Facility improvements - hydration station installation	D	10,000	0			potential funding
Ventura & 10th	New Facilities - Ventura / 10th	C	1,567,937	1,567,937			

MEASURE X PROJECT/EXPENDITURE REPORT

Presented to Citizens' Bond Oversight Committee
as of November 2019

Status
P = Planned
D = In Design
I = In Construction
C = Complete

DRAFT

School	Specific Work	Status	Estimated/Final Bond Cost	Total Project Obligation	Federal Funding	State Funding *	
Ventura & 10th	New Facilities - Ventura / 10th site demo	I	2,600,000	2,246,812			
Viking	Classroom improvements - add partition walls for group teaching spaces	C	23,590	23,590			
Viking	Facility improvements - carpet & foundation replacement room 21	C	239	239			
Viking	Facility improvements - carpet & foundation replacement room 29	C	16,341	16,341			
Viking	Portable classrooms for enrollment & programs	D	2,346,981	319,922			
Viking	Safety/energy conservation - lighting improvements	C	41,748	41,748			
Viking	Safety/security - security camera system installation	C	104,133	104,133			
Viking	HVAC - multi-purpose room	C	539,451	539,451			
Viking	Facility infrastructure improvements - chiller replacement	C	247,456	247,456			
Viking	Facility infrastructure improvements - replace PA system	C	39,190	39,190			
Viking	Facility infrastructure improvements - install marquee sign	C	18,692	18,692			
Viking	Facility improvements - hydration station installation	C	6,360	6,360			potential funding
Vinland	Safety/security - security camera system installation	C	87,358	87,358			
Vinland	Safety/security - install pole lighting for parking lot	C	23,601	23,601			
Vinland	HVAC - multi-purpose room	C	588,992	588,992			
Vinland	Facility infrastructure improvements - install play structure	C	145,635	145,635			
Vinland	Safety/security improvement - north parking lot drop off/pick up zone	I	220,000	191,884			
Vinland	Facility improvements - hydration station installation	D	10,000	0			potential funding
Wawona	Facility improvements - new restroom and classroom upgrades for Dual Immersion program	I	8,267,313	7,549,961			
Wawona	Long range master plan	D	53,500	37,000			
Wawona	Facility improvements - hydration station installation	C	3,658	3,658			
Wawona	Facility infrastructure improvements - replace restroom partitions	C	26,109	26,109			
Wawona	Facility infrastructure improvements - irrigation system	D	8,500	6,290			
Webster	Safety/security - security camera system installation	C	81,279	81,279			
Webster	Safety/energy conservation - lighting improvements	C	32,586	32,586			
Webster	Facility infrastructure improvements - irrigation system	D	6,500	4,608			
Webster	Facility improvements - hydration station installation	D	10,000	0			potential funding
Williams	Safety/security - security camera system installation	C	89,734	89,734			
Williams	Safety/energy conservation - lighting improvements	C	28,832	28,832			
Williams	Facility improvements - hydration station installation	D	10,000	0			potential funding
Williams	Facility infrastructure improvements - exterior painting	C	61,297	61,297			
Wilson	Portable classrooms for enrollment & programs	I	629,332	596,231			
Wilson	Safety/energy conservation - lighting improvements	C	50,858	50,858			
Wilson	Safety/security - security camera system installation	C	114,549	114,549			
Wilson	Facility infrastructure improvements - heat pump replacement	C	15,138	15,138			
Wilson	Facility improvements - hydration station installation	I	10,000	6,878			potential funding
Winchell	Safety/energy conservation - lighting improvements	C	41,786	41,786			
Winchell	Safety/security - security camera system installation	C	83,259	83,259			
Winchell	Safety/security - debris removal	C	9,709	9,709			
Winchell	Facility infrastructure improvements - irrigation system	D	8,500	8,346			
Winchell	Facility improvements - hydration station installation	D	10,000	0			potential funding
Wishon	Facility improvements - carpet & foundation replacement	C	14,788	14,788			
Wishon	Safety/energy conservation - lighting improvements	C	57,910	57,910			
Wishon	Safety/security - security camera system installation	C	112,274	112,274			
Wishon	HVAC - multi-purpose room	D	475,000	76,819			
Wishon	Facility infrastructure improvements - chiller and boiler replacement	C	327,056	327,056			
Wishon	Facility infrastructure improvements - replace PA system	C	24,175	24,175			

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School	Specific Work	Status	Estimated/Final Bond Cost	Total Project Obligation	Federal Funding	State Funding *	
Wishon	Facility improvements - hydration station installation	C	10,279	10,279			potential funding
Wolters	Safety/energy conservation - lighting improvements	C	48,303	48,303			
Wolters	Safety/security - security camera system installation	C	77,991	77,991			
Wolters	Facility infrastructure improvements - heat pump replacement	C	55,328	55,328			
Wolters	Facility improvements - hydration station installation	I	10,000	8,183			potential funding
Yokomi	Safety/energy conservation - lighting improvements	C	34,586	34,586			
Yokomi	Safety/security - security camera system installation	I	150,000	87,782			
Yokomi	Facility improvements - hydration station installation	I	10,000	6,948			potential funding
Yokomi	Facility infrastructure improvements - irrigation system	D	4,500	3,497			
Yokomi	Facility infrastructure improvements - exterior painting	C	64,244	64,244			
Yosemite	Gym bleachers	C	295,997	295,997			
Yosemite	Facility infrastructure improvements - replace lockers	C	380,966	380,966			
Yosemite	Safety/energy conservation - lighting improvements	C	43,768	43,768			
Yosemite	HVAC - multi-purpose room	C	501,631	501,631			
Yosemite	Facility infrastructure improvements - irrigation system	D	5,000	3,497			
	Future Measure X projects		6,134,539	0			
			225,000,000	102,209,015	0	0	

CHANGE IN STATUS FROM LAST REPORT (August 2019)

Planned

Computech	Portable classrooms for enrollment & programs
Figarden	Facility infrastructure improvements - play structure
Gibson	Facility infrastructure improvements - play structure
King	Facility infrastructure improvements - play structure
Robinson	Facility infrastructure improvements - play structure
Roosevelt	Facility infrastructure improvements - gym interior paint

In Design

Birney	Facility infrastructure improvements - play structure
Edison	Athletic facilities - gym addition (design only)
Edison	Facility improvements - gym modernization (design only)
Greenberg	Facility infrastructure improvements - chiller replacement
Hoover	Modernization - CTE facilities
Sunnyside	Facility infrastructure improvements - stadium scoreboard ad panels

In Construction

Birney	Facility improvements - hydration station installation
Burroughs	Facility improvements - hydration station installation
Columbia	Facility improvements - hydration station installation
Del Mar	Facility improvements - hydration station installation
Easterby	Facility improvements - hydration station installation
Eaton	Facility improvements - hydration station installation
Figarden	Facility improvements - hydration station installation
Fremont	Facility improvements - hydration station installation
Gibson	Facility improvements - hydration station installation

MEASURE X PROJECT/EXPENDITURE REPORT

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School	Specific Work	Status	Estimated/Final Bond Cost	Total Project Obligation	Federal Funding	State Funding *
In Construction - continued						
Holland	Facility improvements - hydration station installation					
Jefferson	Facility improvements - hydration station installation					
Kratt	Facility improvements - hydration station installation					
Lawless	Facility improvements - hydration station installation					
Malloch	Facility improvements - hydration station installation					
Norseman	Facility improvements - hydration station installation					
Powers	Facility improvements - hydration station installation					
Roeding	Facility improvements - hydration station installation					
Rowell	Facility improvements - hydration station installation					
Slater	Facility improvements - hydration station installation					
Starr	Facility improvements - hydration station installation					
Sunset	Facility improvements - hydration station installation					
Wilson	Facility improvements - hydration station installation					
Wolters	Facility improvements - hydration station installation					
Yokomi	Facility improvements - hydration station installation					
Completed						
Addams	Safety/security - security camera system installation					
Balderas	Safety/security - security camera system installation					
Balderas	Facility infrastructure improvements - boiler replacement					
Birney	Safety/security - security camera system installation					
Centennial	Facility infrastructure improvements - boiler replacement					
Cooper	Facility infrastructure improvements - boiler replacement					
Del Mar	Facility infrastructure improvements - seal coat asphalt					
Ericson	Safety/security - security camera system installation					
Ewing	Safety/security - security camera system installation					
Fremont	Safety/security - security camera system installation					
Fresno	Facility infrastructure improvements - replace stage lighting					
Fresno	Facility infrastructure improvements - replace lockers					
Greenberg	Safety/security - security camera system installation					
Heaton	Safety/security - security camera system installation					
Hidalgo	Safety/security - security camera system installation					
Holland	Safety/security - security camera system installation					
Hoover	Facility infrastructure improvements - install gym audio/video					
Hoover	Facility improvements - Fitness/Weight Room					
Hoover	Facility infrastructure improvements - electrical upgrade					
Jackson	Safety/security - security camera system installation					
Jefferson	Safety/security - security camera system installation					
King	Safety/security - security camera system installation					
Kings Canyon	Gym bleachers					
Kratt	Safety/security - security camera system installation					
Lane	Safety/security - security camera system installation					
Lincoln	Safety/security - security camera system installation					
Malloch	Safety/security - security camera system installation					
Mayfair	Safety/security - security camera system installation					

MEASURE X PROJECT/EXPENDITURE REPORT

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DRAFT

School	Specific Work	Status	Estimated/Final Bond Cost	Total Project Obligation	Federal Funding	State Funding *
Completed - continued						
McLane	Athletic facility improvements - Stadium synthetic turf and related improvements					
McLane	Facility improvements - Fitness/Weight Room					
McLane	Facility infrastructure improvements - boiler replacement					
Norseman	Safety/security - security camera system installation					
Olmos	Safety/security - security camera system installation					
Sunnyside	Facility infrastructure improvements - replace stadium scoreboard					
Sunset	Safety/security - security camera system installation					
Tehipite	Gym bleachers					
Thomas	Student Support Facilities- create new office for vice principal					
Thomas	Safety/security - security camera system installation					
Viking	HVAC - multi-purpose room					
Viking	Facility improvements - hydration station installation					
Vinland	Safety/security - security camera system installation					
Vinland	HVAC - multi-purpose room					
Williams	Safety/security - security camera system installation					
Wilson	Safety/security - security camera system installation					
Winchell	Safety/security - security camera system installation					
Winchell	Safety/security - debris removal					
Wishon	Facility infrastructure improvements - chiller and boiler replacement					
Wishon	Facility improvements - hydration station installation					
Yosemite	HVAC - multi-purpose room					

Other Projects in Design - State Facility Program Funding (from previous projects)

School	Specific Work	Status	Estimated Project Cost	Total Project Obligation
Edison	Facility improvements - acoustical improvements to multi-purpose room (design only)	D	408,000	-
Bullard	Safety/security - fencing (design only)	D	347,000	-
Fresno	Athletic facilities - gym addition (design only)	D	757,000	-
McLane	Athletic facilities - gym addition (design only)	D	757,000	399,795
Ventura/10th	Planning for North site academic program	D	1,500,000	50,904

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Crowe LLP
Independent Member Crowe Global

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Board of Education and
Independent Citizens' Bond Oversight
Committee
Fresno Unified School District
Fresno, California

We have performed the procedures enumerated in Attachment II, which were agreed to by Fresno Unified School District (the "District") and the Independent Citizens' Bond Oversight Committee for Measure Q (the "Committee"), solely to assist the Committee in evaluating District management's assertions concerning expenditures of bond funds for the period July 1, 2019 through September 30, 2019. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the District and the Committee. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment II either for the purpose for which this report has been requested or for any other purpose.

Background information related to the bonds is included in Attachment I. The procedures performed and conclusions reached as a result of these procedures are identified in Attachment II.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed other procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of Fresno Unified School District and the Independent Citizens' Bond Oversight Committee for Measure Q and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Crowe LLP

Crowe LLP

Sacramento, California
November 18, 2019

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE Q GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

FRESNO UNIFIED SCHOOL DISTRICT MEASURE Q GENERAL OBLIGATION BONDS

On November 2, 2010, the electorate of the Fresno Unified School District approved the issuance of up to $280,000,000 in general obligation bonds with greater than 55% of the votes in favor. The abbreviated text of the ballot language was as follows:

"To offset state budget cuts, attract quality teachers, and repair classrooms by:

- *Upgrading vocational education classrooms/science labs/technology/libraries;*
- *Improving security/fire safety/restrooms/plumbing/ventilation systems;*
- *Increasing handicapped access;*
- *Securing state matching funds;*
- *Preventing dropouts by improving alternative schools;*
- *Acquiring, constructing, repairing campuses/facilities/equipment;*

Shall Fresno Unified School District issue $280 million in bonds requiring audits, citizens' oversight, no money for administrators' salaries, no money for Sacramento and no tax rate increase?"

The project list identified in the ballot language was specified in greater detail by the District's Board of Education.

In October 2011, the District issued Measure Q General Obligation Bonds, Series A, in the amount of $29,561,373 and Series B, in the amount of $50,434,849.

In August 2013, the District issued Measure Q General Obligation Bonds, Series C, in the amount of $55,596,095.

In September 2014, the District issued Measure Q General Obligation Bonds, Series D, in the amount of $59,996,789.

In September 2015, the District issued Measure Q General Obligation Bonds, Series E, in the amount of $54,998,095.

In September 2016, the District issued Measure Q General Obligation Bonds, Series F, in the amount of $30,010,000.

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE Q GENERAL OBLIGATION BONDS
PROCEDURES PERFORMED AND CONCLUSIONS

PROCEDURES PERFORMED

Fresno Unified School District provided a list of all Measure Q project expenditures from July 1, 2019 through September 30, 2019 (the "List"). An approximate total of 108 items were identified representing $1,039,987 in expenditures. We performed the following procedures to the List of Measure Q bond expenditures:

- Verified the mathematical accuracy of the List.
- Selected a sample of 25 expenditures totaling $930,120. The sample was selected to provide a representation across all construction projects, vendors and expenditure amounts. The sample represented approximately 23% of the total number of expenditures and 89% of the total expenditure value. Obtained purchase orders and invoices for each of the 25 expenditures; verified that the expenditures properly charged to the location indicated, were properly coded as to the nature of the expenditure and were made for the acquisition and construction of school facilities, including the furnishing and equipping of school facilities, and that funds were not spent for administrative salaries.

CONCLUSIONS

- The List was mathematically accurate.
- Each of the 25 expenditures tested represented valid Bond expenditures, were properly charged to the location indicated, were properly coded as to the nature of the expenditure and were determined to represent acquisition and construction of school facilities, including the furnishing and equipping of school facilities, and were not spent for administrative salaries.

FRESNO UNIFIED SCHOOL DISTRICT

MEASURE Q GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2019

FRESNO UNIFIED SCHOOL DISTRICT

MEASURE Q GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Fresno Unified School District
Fresno, California

Report on the Financial Statements

We have audited the accompanying financial statements of Fresno Unified School District (the "District") Measure Q General Obligation Bonds (the "Bonds") activity, as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Fresno Unified School District Measure Q General Obligation Bonds activity as of June 30, 2019, and the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present the financial activity and balances of the Measure Q General Obligation Bonds activity only, and do not purport to, and do not, present fairly the financial position of Fresno Unified School District, as of June 30, 2019 or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for the Measure Q General Obligation Bond activity. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance for the Measure Q General Obligation Bond activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance for the Measure Q General Obligation Bond activity.

Crowe LLP

Crowe LLP

Sacramento, California
November 18, 2019

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE Q GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2019

ASSETS		
Cash in County Treasury (Note 2)	$	32,859,731
Receivables		162,876
Due from other funds (Note 3)		1,549,424
Total assets	$	34,572,031
LIABILITIES AND FUND BALANCE		
Accounts payable	$	917,543
Due to other funds (Note 3)		2,589,805
Total liabilities		3,507,348
Fund balance:		
Fund balance – restricted (Note 4)		31,064,683
Total liabilities and fund balance	$	34,572,031

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE Q GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE
For the Year Ended June 30, 2019

Revenues:	
State sources	$ 8,551,666
Interest income	780,550
Total revenues	9,332,216
Expenditures:	
Current:	
Classified salaries	288,449
Employee benefits	132,095
Books and supplies	347,515
Contracted services	432,672
Capital outlay	19,783,729
Total expenditures	20,984,460
Deficiency of revenues under expenditures	(11,652,244)
Other financing uses:	
Transfers out (Note 3)	6,394,558
Net change in fund balance	(18,046,802)
Fund balance, July 1, 2018	49,111,485
Fund balance, June 30, 2019	$ 31,064,683

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Fresno Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual.* The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure Q General Obligation Bonds, only. These financial statements are not intended to present the financial position and results of operations of Fresno Unified School District as a whole.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The basic financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Board of Education must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Board of Education satisfied these requirements.

The District's Board of Education and Superintendent revise the budgets during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Cash and Cash Equivalents: For the purposes of the financial statements, cash equivalents are defined as financial instruments with an original maturity of three months or less. Funds invested in the Fresno County Treasury are considered cash equivalents.

Receivables: Receivables are made up principally of amounts due from local and state agencies for shared project reimbursements and funding. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2019.

Accounting Estimates: The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2019 consisted of $32,859,731 held in the County Treasury investment pool.

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Fresno County Treasury. The County pools and invests the cash. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). Interest earned is deposited annually into participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the Fresno County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2019, the Fresno County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Interest Rate Risk: The District does not have a formal investment policy that limits the cash and investment maturities as a means of managing their exposure to fair value arising from increasing interest rates. At June 30, 2019, the District had no significant interest rate risk related to investments held.

Concentration of Credit Risk: The District does not place limits on the amount they may invest in any one issuer. At June 30, 2019, the District had no concentration of credit risk.

NOTE 3 – INTERFUND ACTIVITIES

Interfund activity: Transactions between funds of the District are recorded as interfund transfers. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

(Continued)

NOTE 3 – INTERFUND ACTIVITIES (Continued)

Interfund Receivables/Payables: Interfund receivable and payable balances are a result of balances owed by the Measure Q Fund to other funds to reimburse those funds for prior year bond related expenditures. At June 30, 2019 interfund receivable and payable balances were as follows:

	Interfund Receivable	Interfund Payable
General Fund	$ 33,639	$ -
Deferred Maintenance Fund	-	815,777
County School Facilities Fund	-	1,515,785
Special Reserve Fund	-	258,243
Measure Q Fund	1,515,785	
	$ 1,549,424	$ 2,589,805

Interfund Transfers: Interfund transfers consists of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Interfund transfers for the 2018-19 fiscal year were as follows:

Transfer from the Building Fund (Measure Q) to the General Fund to contribute to restricted routine maintenance	$ 6,394,558

NOTE 4 – FUND BALANCE CLASSIFICATION

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure Q General Obligation Bonds is restricted, as described below.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

(Continued)

NOTE 5 – PURPOSE OF BOND ISSUANCE

Bond Authorization: By approval of the proposition for Measure Q by at least 55% of the registered voters voting on the proposition at an election held on November 2, 2010, Fresno Unified School District was authorized to issue and sell bonds of up to $280,000,000 in aggregate principal amount.

Purpose of Bonds: The proceeds of the Bonds may be used:

"To offset state budget cuts, attract quality teachers, and repair classrooms by:

- *Upgrading vocational education classrooms/science labs/technology/libraries;*
- *Improving security/fire safety/restrooms/plumbing/ventilation systems;*
- *Increasing handicapped access;*
- *Securing state matching funds;*
- *Preventing dropouts by improving alternative schools;*
- *Acquiring, constructing, repairing campuses/facilities/equipment;*

Shall Fresno Unified School District issue $280 million in bonds requiring audits, citizens' oversight, no money for administrators' salaries, no money for Sacramento and no tax rate increase?"

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

Bond Project List: The Bond Project List, which is an integral part of the proposition, lists the specific projects the District proposes to finance with proceeds of the bonds. Listed repairs, rehabilitation projects and upgrades will be completed as needed at individual campuses. Each project is assumed to include its share of costs of the election and bond issuance, architectural, engineering and similar planning costs, construction management and customary contingency for unforeseen design and construction costs. The final cost of each project will be determined as plans are finalized, construction bids are awarded and projects are completed. In addition, certain construction funds expected from non-bond sources, including State grant funds for eligible projects, have not yet been secured. Therefore, the Board of Education cannot guarantee that the bonds will provide sufficient funds to allow completion of all listed projects.

NOTE 6 – GENERAL OBLIGATION BOND ISSUANCES

The bonds are general obligations of the District, and Fresno County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

Measure Q: In October 2011, the District issued Measure Q General Obligation Bonds, Series A, in the amount of $29,561,373 and Series B, in the amount of $50,434,849.

In August 2013, the District issued Measure Q General Obligation Bonds, Series C, in the amount of $55,596,095.

In September 2014, the District issued Measure Q General Obligation Bonds, Series D, in the amount of $59,996,789.

(Continued)

NOTE 6 – GENERAL OBLIGATION BOND ISSUANCES (Continued)

In September 2015, the District issued Measure Q General Obligation Bonds, Series E, in the amount of $54,998,095.

In September 2016, the District issued Measure Q General Obligation Bonds, Series F, in the amount of $30,010,000.

Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Fresno Unified School District
Fresno, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of Fresno Unified School District (the "District") Measure Q General Obligation Bonds (the "Bonds") activity, as of and for the year ended June 30, 2019, and related notes to the financial statements and have issued our report thereon dated November 18, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Fresno Unified School District's internal control over Measure Q General Obligation Bond activity financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fresno Unified School District's internal control. Accordingly, we do not express an opinion of the effectiveness of Fresno Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fresno Unified School District Measure Q General Obligation Bond activity financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

This purpose of this report is intended solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
November 18, 2019

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE Q GENERAL OBLIGATION BONDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2019

No matters were reported.

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE Q GENERAL OBLIGATION BONDS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2019

No matters were reported.

FRESNO UNIFIED SCHOOL DISTRICT

MEASURE Q GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT

June 30, 2019

FRESNO UNIFIED SCHOOL DISTRICT
Fresno, California

MEASURE Q GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
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INDEPENDENT AUDITOR'S REPORT

Board of Education
Fresno Unified School District
Fresno, California

We have conducted a performance audit of the Fresno Unified School District (the "District") School Measure Q General Obligation Bond funds for the year ended June 30, 2019.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 4 of this report which includes determining the compliance with the performance requirements for the Measure Q General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for Fresno Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Fresno Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our tests indicated that, in all significant respects, Fresno Unified School District expended Measure Q General Obligation Bond funds for the year ended June 30, 2019 only for the specific projects developed by the District's Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Crowe LLP

Crowe LLP

Sacramento, California
November 18, 2019

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

FRESNO UNIFIED SCHOOL DISTRICT MEASURE Q GENERAL OBLIGATION BONDS

On November 2, 2010, the electorate of the Fresno Unified School District approved the issuance of up to $280,000,000 in general obligation bonds with greater than 55% of the votes in favor. The abbreviated text of the ballot language was as follows:

"To offset state budget cuts, attract quality teachers, and repair classrooms by:

- *Upgrading vocational education classrooms/science labs/technology/libraries;*
- *Improving security/fire safety/restrooms/plumbing/ventilation systems;*
- *Increasing handicapped access;*
- *Securing state matching funds;*
- *Preventing dropouts by improving alternative schools;*
- *Acquiring, constructing, repairing campuses/facilities/equipment;*

Shall Fresno Unified School District issue $280 million in bonds requiring audits, citizens' oversight, no money for administrators' salaries, no money for Sacramento and no tax rate increase?"

The project list identified in the ballot language was specified in greater detail by the District's Board of Education.

In October 2011, the District issued Measure Q General Obligation Bonds, Series A, in the amount of $29,561,373 and Series B, in the amount of $50,434,849.

In August 2013, the District issued Measure Q General Obligation Bonds, Series C, in the amount of $55,596,095.

In September 2014, the District issued Measure Q General Obligation Bonds, Series D, in the amount of $59,996,789.

(Continued)

FRESNO UNIFIED SCHOOL DISTRICT MEASURE Q GENERAL OBLIGATION BONDS (Continued)

In September 2015, the District issued Measure Q General Obligation Bonds, Series E, in the amount of $54,998,095.

In September 2016, the District issued Measure Q General Obligation Bonds, Series F, in the amount of $30,010,000.

All bond expenditures are subject to review by a Citizens Oversight Committee which reports to the public, as provided in Education Code Section 15278 *et seq.*

The financial activity related to the Measure Q General Obligation Bonds is recorded within the District's Financial Activity Report for the Building Fund and County School Facilities Fund.

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE Q GENERAL OBLIGATION BONDS
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure Q General Obligation Bond funds for the year ended June 30, 2019 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Education, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure Q General Obligation Bond project expenditures for the year ended June 30, 2019 (the "List"). An approximate total of 4,797 transactions were identified, representing $20,962,462 in expenditures and transfers from July 1, 2018 through June 30, 2019.

METHODOLOGY

We performed the following procedures to the List of Measure Q General Obligation Bond project expenditures for the year ended June 30, 2019:

- Verified the mathematical accuracy of the List.
- Reconciled the list to total bond expenditures as reported by the District in the District's audited financial statements for the year ended June 30, 2019, presented in the Building Fund and County School Facilities Fund.
- Selected a sample of 100 expenditures totaling $9,382,677. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented approximately 44.8% of the total dollar value of expenditures and transfers. Verified that the expenditures properly charged to the location indicated, were properly coded as to the nature of the expenditure and were made for the acquisition and construction of school facilities, including the furnishing and equipping of school facilities. We also verified that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November by the State of California Attorney General.

CONCLUSION

The results of our tests indicated that, in all significant respects, Fresno Unified School District expended Measure Q General Obligation Bond funds for the year ended June 30, 2019 only for the specific projects developed by the District's Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Crowe LLP
Independent Member Crowe Global

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Board of Education and
Independent Citizens' Bond Oversight
Committee
Fresno Unified School District
Fresno, California

We have performed the procedures enumerated in Attachment II, which were agreed to by Fresno Unified School District (the "District") and the Independent Citizens' Bond Oversight Committee for Measure X (the "Committee"), solely to assist the Committee in evaluating District management's assertions concerning expenditures of bond funds for the period July 1, 2019 through September 30, 2019. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the District and the Committee. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment II either for the purpose for which this report has been requested or for any other purpose.

Background information related to the bonds is included in Attachment I. The procedures performed and conclusions reached as a result of these procedures are identified in Attachment II.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed other procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of Fresno Unified School District and the Independent Citizens' Bond Oversight Committee for Measure X and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Crowe LLP

Crowe LLP

Sacramento, California
November 18, 2019

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE X GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

FRESNO UNIFIED SCHOOL DISTRICT MEASURE X GENERAL OBLIGATION BONDS

On November 8, 2016, the electorate of the Fresno Unified School District approved the issuance of up to $225,000,000 in general obligation bonds with greater than 55% of the votes in favor. The abbreviated text of the ballot language was as follows:

> *"To attract / retain quality teachers and repair / upgrade schools by:*
> - *Improving classrooms, career-technical facilities, science labs, technology;*
> - *Repairing deteriorating restrooms, plumbing, air conditioning, wiring;*
> - *Removing asbestos / lead hazards;*
> - *Upgrading security cameras, lighting, fencing, fire safety;*
> - *Renovating, building, acquiring facilities / equipment;*
> - *Securing State funds;*
>
> *Shall Fresno Unified School District issue $225 million in bonds, at legal rates, requiring audits, citizens' oversight, no money for administrators' salaries, all funds spent locally?"*

The project list identified in the ballot language was specified in greater detail by the District's Board of Education.

In May 2018, the District issued Measure X General Obligation Bonds, Series A, in the amount of $59,996,623.

In August 2019, the District issued Measure X General Obligation Bonds, Series B, in the amount of $75,000,000.

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE X GENERAL OBLIGATION BONDS
PROCEDURES PERFORMED AND CONCLUSIONS

PROCEDURES PERFORMED

Fresno Unified School District provided a list of all Measure X project expenditures from July 1, 2019 through September 30, 2019 (the "List"). An approximate total of 1,128 items were identified representing $14,699,289 in expenditures. We performed the following procedures to the List of Measure X bond expenditures:

- Verified the mathematical accuracy of the List.
- Selected a sample of 25 expenditures totaling $9,539,829. The sample was selected to provide a representation across all construction projects, vendors and expenditure amounts. The sample represented approximately 2.2% of the total number of expenditures and approximately 65% of the total expenditure value. Obtained purchase orders and invoices for each of the 25 expenditures; verified that the expenditures properly charged to the location indicated, were properly coded as to the nature of the expenditure and were made for the acquisition and construction of school facilities, including the furnishing and equipping of school facilities, and that funds were not spent for administrative salaries.

CONCLUSIONS

- The List was mathematically accurate.
- Each of the 25 expenditures tested represented valid Bond expenditures, were properly charged to the location indicated, were properly coded as to the nature of the expenditure and were determined to represent acquisition and construction of school facilities, including the furnishing and equipping of school facilities, and were not spent for administrative salaries.

Crowe LLP
Independent Member Crowe Global

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Board of Education and
Independent Citizens' Bond Oversight
Committee
Fresno Unified School District
Fresno, California

We have performed the procedures enumerated in Attachment II, which were agreed to by Fresno Unified School District (the "District") and the Independent Citizens' Bond Oversight Committee for Measure X (the "Committee"), solely to assist the Committee in evaluating District management's assertions concerning expenditures of bond funds for the period July 1, 2019 through September 30, 2019. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the District and the Committee. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment II either for the purpose for which this report has been requested or for any other purpose.

Background information related to the bonds is included in Attachment I. The procedures performed and conclusions reached as a result of these procedures are identified in Attachment II.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed other procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of Fresno Unified School District and the Independent Citizens' Bond Oversight Committee for Measure X and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Crowe LLP

Crowe LLP

Sacramento, California
November 18, 2019

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE X GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

FRESNO UNIFIED SCHOOL DISTRICT MEASURE X GENERAL OBLIGATION BONDS

On November 8, 2016, the electorate of the Fresno Unified School District approved the issuance of up to $225,000,000 in general obligation bonds with greater than 55% of the votes in favor. The abbreviated text of the ballot language was as follows:

"To attract / retain quality teachers and repair / upgrade schools by:
- *Improving classrooms, career-technical facilities, science labs, technology;*
- *Repairing deteriorating restrooms, plumbing, air conditioning, wiring;*
- *Removing asbestos / lead hazards;*
- *Upgrading security cameras, lighting, fencing, fire safety;*
- *Renovating, building, acquiring facilities / equipment;*
- *Securing State funds;*

Shall Fresno Unified School District issue $225 million in bonds, at legal rates, requiring audits, citizens' oversight, no money for administrators' salaries, all funds spent locally?"

The project list identified in the ballot language was specified in greater detail by the District's Board of Education.

In May 2018, the District issued Measure X General Obligation Bonds, Series A, in the amount of $59,996,623.

In August 2019, the District issued Measure X General Obligation Bonds, Series B, in the amount of $75,000,000.

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE X GENERAL OBLIGATION BONDS
PROCEDURES PERFORMED AND CONCLUSIONS

PROCEDURES PERFORMED

Fresno Unified School District provided a list of all Measure X project expenditures from July 1, 2019 through September 30, 2019 (the "List"). An approximate total of 1,128 items were identified representing $14,699,289 in expenditures. We performed the following procedures to the List of Measure X bond expenditures:

- Verified the mathematical accuracy of the List.
- Selected a sample of 25 expenditures totaling $9,539,829. The sample was selected to provide a representation across all construction projects, vendors and expenditure amounts. The sample represented approximately 2.2% of the total number of expenditures and approximately 65% of the total expenditure value. Obtained purchase orders and invoices for each of the 25 expenditures; verified that the expenditures properly charged to the location indicated, were properly coded as to the nature of the expenditure and were made for the acquisition and construction of school facilities, including the furnishing and equipping of school facilities, and that funds were not spent for administrative salaries.

CONCLUSIONS

- The List was mathematically accurate.
- Each of the 25 expenditures tested represented valid Bond expenditures, were properly charged to the location indicated, were properly coded as to the nature of the expenditure and were determined to represent acquisition and construction of school facilities, including the furnishing and equipping of school facilities, and were not spent for administrative salaries.

FRESNO UNIFIED SCHOOL DISTRICT

MEASURE X GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2019

FRESNO UNIFIED SCHOOL DISTRICT

MEASURE X GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Fresno Unified School District
Fresno, California

Report on the Financial Statements

We have audited the accompanying financial statements of Fresno Unified School District (the "District") Measure X General Obligation Bonds (the "Bonds") activity, as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Fresno Unified School District Measure X General Obligation Bonds activity as of June 30, 2019, and the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present the financial activity and balances of the Measure X General Obligation Bonds activity only, and do not purport to, and do not, present fairly the financial position of Fresno Unified School District, as of June 30, 2019 or the changes in its financial position for the year ended June 30, 2019 in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for the Measure X General Obligation Bond activity. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance for the Measure X General Obligation Bond activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance for the Measure X General Obligation Bond activity.

Crowe LLP

Crowe LLP

Sacramento, California
November 18, 2019

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE X GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2019

ASSETS	
Cash in County Treasury (Note 2)	$ 15,301,198
Receivables	264,547
Due from other funds (Note 3)	9,375,594
Total assets	$ 24,941,339
LIABILITIES AND FUND BALANCE	
Accounts payable	$ 6,058,127
Due to other funds (Note 3)	9,855,680
Total liabilities	15,913,807
Fund balance:	
Fund balance – restricted (Note 4)	9,027,532
Total liabilities and fund balance	$ 24,941,339

See accompanying notes to financial statements.

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE X GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE
For the Year Ended June 30, 2019

Revenues:	
Interest income	$ 1,049,021
Expenditures:	
Current:	
Classified salaries	544,219
Employee benefits	255,740
Books and supplies	1,457,320
Contracted services	7,979,285
Capital outlay	29,840,484
Total expenditures	40,077,048
Deficiency of revenues under expenditures	(39,028,027)
Other financing uses:	
Transfers out	928,709
Change in fund balance	(39,956,736)
Fund balance, July 1, 2018	48,984,268
Fund balance, June 30, 2019	$ 9,027,532

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Fresno Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual.* The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure X General Obligation Bonds, only. These financial statements are not intended to present the financial position and results of operations of Fresno Unified School District as a whole.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The basic financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Board of Education must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Board of Education satisfied these requirements.

The District's Board of Education and Superintendent revise the budgets during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Cash and Cash Equivalents: For the purposes of the financial statements, cash equivalents are defined as financial instruments with an original maturity of three months or less. Funds invested in the Fresno County Treasury are considered cash equivalents.

Receivables: Receivables are made up principally of amounts due from local and state agencies for shared project reimbursements and funding. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2019.

Accounting Estimates: The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2019 consisted of $15,301,198 held in the County Treasury investment pool.

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Fresno County Treasury. The County pools and invests the cash. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). Interest earned is deposited annually into participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the Fresno County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2019, the Fresno County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Interest Rate Risk: The District does not have a formal investment policy that limits the cash and investment maturities as a means of managing their exposure to fair value arising from increasing interest rates. At June 30, 2019, the District had no significant interest rate risk related to investments held.

Concentration of Credit Risk: The District does not place limits on the amount they may invest in any one issuer. At June 30, 2019, the District had no concentration of credit risk.

NOTE 3 – INTERFUND ACTIVITIES

Interfund activity: Transactions between funds of the District are recorded as interfund transfers. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

(Continued)

NOTE 3 – INTERFUND ACTIVITIES (Continued)

Interfund Receivables/Payables: Interfund receivable and payable balances are a result of balances owed by the Measure X Fund to other funds to reimburse those funds for prior year bond related expenditures. At June 30, 2019 interfund receivable and payable balances were as follow:

	Interfund Receivable	Interfund Payable
General Fund	$ 18,920	$ 20,583
Developer Maintenance Fund	1,692	-
County School Facilities Fund	-	9,354,981
Special Reserve Fund	-	480,116
Measure X Fund	9,354,982	-
	$ 9,375,594	$ 9,855,680

Interfund Transfers: Interfund transfers consists of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Interfund transfers for the 2018-2019 fiscal year were as follows:

Transfer from the Building Fund (Measure X) to the General Fund to contribute to restricted routine maintenance	$ 928,709

NOTE 4 – FUND BALANCE CLASSIFICATION

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure X General Obligation Bonds is restricted, as described below.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

(Continued)

NOTE 5 – PURPOSE OF BOND ISSUANCE

Bond Authorization: By approval of the proposition for Measure X by at least 55% of the registered voters voting on the proposition at an election held on November 8, 2016, Fresno Unified School District was authorized to issue and sell bonds of up to $225,000,000 in aggregate principal amount.

Purpose of Bonds: The proceeds of the Bonds may be used:

"To attract / retain quality teachers and repair / upgrade schools by:
- *Improving classrooms, career-technical facilities, science labs, technology;*
- *Repairing deteriorating restrooms, plumbing, air conditioning, wiring;*
- *Removing asbestos / lead hazards;*
- *Upgrading security cameras, lighting, fencing, fire safety;*
- *Renovating, building, acquiring facilities / equipment;*
- *Securing State funds;*

Shall Fresno Unified School District issue $225 million in bonds, at legal rates, requiring audits, citizens' oversight, no money for administrators' salaries, all funds spent locally?"

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

Bond Project List: The Bond Project List, which is an integral part of the proposition, lists the specific projects the District proposes to finance with proceeds of the bonds. Listed repairs, rehabilitation projects and upgrades will be completed as needed at individual campuses. Each project is assumed to include its share of costs of the election and bond issuance, architectural, engineering and similar planning costs, construction management and customary contingency for unforeseen design and construction costs. The final cost of each project will be determined as plans are finalized, construction bids are awarded and projects are completed. In addition, certain construction funds expected from non-bond sources, including State grant funds for eligible projects, have not yet been secured. Therefore, the Board of Education cannot guarantee that the bonds will provide sufficient funds to allow completion of all listed projects.

NOTE 6 – GENERAL OBLIGATION BOND ISSUANCES

The bonds are general obligations of the District, and Fresno County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

Measure X: In May 2018, the District issued Measure X General Obligation Bonds, Series A, in the amount of $59,996,623.

NOTE 7 – SUBSEQUENT EVENT

In August 2019, the District issued Measure X General Obligation Bonds, Series B, in the amount of $75,000,000.

Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Fresno Unified School District
Fresno, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of Fresno Unified School District (the "District") Measure X General Obligation Bonds (the "Bonds") activity, as of and for the year ended June 30, 2019, and related notes to the financial statements and have issued our report thereon dated ___, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Fresno Unified School District's internal control over Measure X General Obligation Bond activity financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fresno Unified School District's internal control. Accordingly, we do not express an opinion of the effectiveness of Fresno Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fresno Unified School District Measure X General Obligation Bond activity financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This purpose of this report is intended solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
November 18, 2019

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE X GENERAL OBLIGATION BONDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2019

No matters were reported.

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE X GENERAL OBLIGATION BONDS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2019

No matters were reported.

FRESNO UNIFIED SCHOOL DISTRICT

MEASURE X GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT

June 30, 2019

FRESNO UNIFIED SCHOOL DISTRICT
Fresno, California

MEASURE X GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2019

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Crowe

Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

Board of Education
Fresno Unified School District
Fresno, California

We have conducted a performance audit of the Fresno Unified School District (the "District") School Measure X General Obligation Bond funds for the year eneded June 30, 2019.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 3 of this report which includes determining the compliance with the performance requirements for the Measure X General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for Fresno Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Fresno Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our tests indicated that, in all significant respects, Fresno Unified School District expended Measure X General Obligation Bond funds for year ended June 30, 2019 only for the specific projects developed by the District's Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Crowe LLP

Crowe LLP

Sacramento, California
November 18, 2019

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE X GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

FRESNO UNIFIED SCHOOL DISTRICT MEASURE X GENERAL OBLIGATION BONDS

On November 8, 2016, the electorate of the Fresno Unified School District approved the issuance of up to $225,000,000 in general obligation bonds with greater than 55% of the votes in favor. The abbreviated text of the ballot language was as follows:

> *"To attract / retain quality teachers and repair / upgrade schools by:*
> - *Improving classrooms, career-technical facilities, science labs, technology;*
> - *Repairing deteriorating restrooms, plumbing, air conditioning, wiring;*
> - *Removing asbestos / lead hazards;*
> - *Upgrading security cameras, lighting, fencing, fire safety;*
> - *Renovating, building, acquiring facilities / equipment;*
> - *Securing State funds;*
>
> *Shall Fresno Unified School District issue $225 million in bonds, at legal rates, requiring audits, citizens' oversight, no money for administrators' salaries, all funds spent locally?"*

The project list identified in the ballot language was specified in greater detail by the District's Board of Education.

In May 2018, the District issued Measure X General Obligation Bonds, Series A, in the amount of $59,996,623.

All bond expenditures are subject to review by a Citizens Oversight Committee which reports to the public, as provided in Education Code Section 15278 *et seq.*

The financial activity related to the Measure X General Obligation Bonds is recorded within the District's Financial Activity Report for the Building Fund and County School Facilities Fund.

FRESNO UNIFIED SCHOOL DISTRICT
MEASURE X GENERAL OBLIGATION BONDS
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure X General Obligation Bond funds for the period July 1, 2018 to June 30, 2019 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Education, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure X General Obligation Bond project expenditures for period July 1, 2018 to June 30, 2019 (the "List"). An approximate total of 11,116 transactions were identified, representing $40,062,758 in expenditures and transfers from July 1, 2018 through June 30, 2019.

METHODOLOGY

We performed the following procedures to the List of Measure X General Obligation Bond project expenditures for the period July 1, 2018 to June 30, 2019:

- Verified the mathematical accuracy of the List.
- Reconciled the list to total bond expenditures as reported by the District in the District's audited financial statements for the period July 1, 2018 to June 30, 2019, presented in the Building Fund and County School Facilities Fund.
- Selected a sample of 100 expenditures totaling $20,225,760. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented approximately 50.49% of the total dollar value of expenditures and transfers. Verified that the expenditures properly charged to the location indicated, were properly coded as to the nature of the expenditure and were made for the acquisition and construction of school facilities, including the furnishing and equipping of school facilities. We also verified that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November by the State of California Attorney General.

CONCLUSION

The results of our tests indicated that, in all significant respects, Fresno Unified School District expended Measure X General Obligation Bond funds for the period July 1, 2018 to June 30, 2019 only for the specific projects developed by the District's Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.



2018/19 Measure Q and Measure X Annual Report

This annual report, for the period July 1, 2018 through June 30, 2019, is presented on behalf of the Citizens' Bond Oversight Committee in accordance with the Committee's Bylaws.

Bond Measure Q

Measure Q was approved by 76% of the voters in November 2010. It authorizes the issuance of $280 million in general obligation bonds to offset state budget cuts, attract quality teachers, and repair/improve/modernize classrooms by:

- upgrading vocational education classrooms, science labs, technology and libraries
- improving security, fire safety, restrooms, plumbing and ventilation systems
- increasing handicapped access
- securing state matching funds
- replacing deteriorating portables
- preventing dropouts by improving alternative schools
- acquiring, constructing, repairing campuses, facilities and equipment

All $280 million in Measure Q bonding authority has been utilized, in issuances listed below:

- Series A/B, October 2011, $80 million
- Series C, August 2013, $55 million
- Series D, September 2014, $60 million
- Series E, September 2015, $55 million
- Series F, September 2016, $30 million

The district has been successful in leveraging funding from the State Facility Program for new construction, modernization and career technical education (CTE) projects using Measure Q as the local match. To date, $64.6 million in State funding has been received for Measure Q projects; $7.4 million has been approved but not yet funded; and $13.9 million has been applied for but not yet approved. Measure Q also leveraged $5 million in Federal funding for technology infrastructure.

Bond Measure X

Measure X was approved by 67% of the voters in November 2016. It authorizes the issuance of $225 million in general obligation bonds to attract/retain quality teachers and repair/upgrade schools by:

- improving classrooms, career-technical facilities, science labs, technology

- repairing deteriorating restrooms, plumbing, air conditioning, wiring
- removing asbestos/lead hazards
- upgrading security cameras, lighting, fencing, fire safety
- repairing, building, acquiring facilities/equipment
- securing State funds

Measure X Series A bonds ($60 million) were issued in May 2018 and Series B bonds ($75 million) were issued in August 2019; $90 million in bonding authority remains. Based on current planning, it is anticipated that all Measure X funding will be committed by the end of 2021.

The district has been successful in leveraging funding from the State Facility Program for new construction, modernization and career technical education (CTE) projects using Measure X as the required match. To date, $7.5 million has been approved but not yet funded, and $800,000 has been applied for but not yet approved. There is also an additional $25 million in potential State funding for projects recently completed and currently in construction.

The March 2020 State ballot will include Proposition 13, the $15 billion School and College Facilities Bond. Prop 13 will provide $9 billion for preschool and K-12 schools, $2 billion for community colleges, and $4 billion for universities. District projects continue to be designed and bid to meet State Facility Program requirements, to remain eligible for future funding opportunities.

Measure Q and Measure X were structured to maintain the current tax rate of $188.86 per $100,000 of assessed valuation, and the tax rate has remained stable for eleven consecutive years.

State Proposition 39

Measure Q and Measure X are Proposition 39 bonds. State Proposition 39, which was approved by the voters in November 2000, amended Article XIIIA, Section 1(b)(3) of the California Constitution to decrease the requirement for passage of local school facilities bonds from two-thirds (66.7%) voter approval to 55%. In conjunction with dropping the approval threshold, Proposition 39 requires that:

- Bond funds must be used only for constructing, rehabilitating, and equipping school facilities, or acquiring/leasing property for school facilities.
- The school projects to be funded with bond funds must be included on the ballot.
- The district must conduct annual, independent performance and financial audits to ensure bond funds have been expended only on eligible school facilities projects.

Citizens' Bond Oversight Committee

The Citizens' Bond Oversight Committee (CBOC) complies with State legislation implementing Proposition 39 that requires school district governing boards to appoint an oversight committee to inform the public concerning the expenditure of bond funds. Per its Bylaws, the CBOC's duties are to review the quarterly bond expenditure reports produced by the district, and present an annual report to the public indicating the district's compliance with the Constitution of the State of California. To perform the duty of reporting on Constitutional compliance, the CBOC receives and reviews the required annual, independent performance and financial audits.

CBOC members, with the exception of the Committee Chair, are appointed by the Board. The Chair is appointed by the Superintendent. Members are required to live within Fresno Unified boundaries; be at least 18 years old; and not be a vendor, contractor, consultant, employee or official of the district. Members are required to live within Fresno Unified boundaries; be at least 18 years old; and not be a vendor, contractor, consultant, employee or official of the district. CBOC members during all or a portion of 2018/19 were: Brian Andritch, Venancio Gaona, Inez Hill, Clint Horwitz, Mike Karbassi, Michael Kelly, Arthur Koster, Michael Lopez, Jose Mejia, Guillermo Moreno, Jim Nau, Bruce O'Neal, Dominic Papagni, Chuck Riojas and Barbara Steck.

The quarterly meetings of the CBOC are publicly noticed and held at the Brawley Service Center. During 2018/19, meetings were held on August 16 and November 15, 2018 and February 21, 2019 and May 16, 2019. The April meeting offered a tour of bond projects throughout the district. Meeting agendas include project updates, review of bond expenditure reports that detail every bond dollar spent by school and project, an audit report presented by the district's independent accountant, other related bond/project topics, and an opportunity for public comment. Meeting materials are provided in advance and are available on the district's website.

THIS SECTION TO BE UPDATED AFTER 11/21/2019 CBOC MEETING

Annual and Quarterly Audits of Bond Projects and Bond Expenditures

The CBOC receives and reviews three types of audit reports, as described below.

Required Annual Independent Performance Audit

The district's independent auditor, Crowe Horwath, conducts annual performance audits for Measure Q and Measure X in accordance with government auditing standards. The 2018/19 Measure Q General Obligation Bonds Performance Audit and 2018/19 Measure X General Obligation Bonds Performance Audit were reviewed and accepted by the CBOC on November 21, 2019. The Performance Audits conclude that:

> ***Fresno Unified School District expended Measure Q General Obligation Bond funds for the year ended June 30, 2019 only for the specific projects developed by the District's Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.***
>
> ***Fresno Unified School District expended Measure X General Obligation Bond funds for the year ended June 30, 201(only for the specific projects developed by the District's Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.***

Required Annual Independent Financial Statements Audit

The district's independent auditor, Crowe Horwath, conducts annual audits of the district's financial statements for Measure Q and Measure X. District management is responsible for the preparation and fair presentation of the financial statements in accordance with generally accepted accounting

standards; the auditor's responsibility is to express an opinion on the financial statements based on the audit. The 2018/19 Measure Q General Obligation Bonds Financial Statements Audit and 2018/19 Measure X General Obligation Bonds Financial Statements Audit were reviewed and accepted by the CBOC on November 21, 2019. It is Crowe Horwath's opinion that:

> ***The financial statements present fairly, in all material respects, the financial position of the Fresno Unified School District Measure Q General Obligation Bonds activity as of June 30, 2019, and the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.***

> ***The financial statements present fairly, in all material respects, the financial position of the Fresno Unified School District Measure X General Obligation Bonds activity as of June 30, 2019, and the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.***

Elective Quarterly Reports on Applying Agreed-Upon Procedures

In addition to the required annual performance and financial audits, the district also engages Crowe Horwath to conduct Quarterly Reports on Applying Agreed-Upon Procedures for bond funds for the periods July 1-September 30, October 1-December 31, and January 1-March 31 each year. These quarterly audit reports, which exceed the State Constitutional requirement, are reviewed and accepted by the CBOC and represent the district's commitment to transparency and accountability. The quarterly audit procedures involve selecting a sample of 25 expenditures across all projects, vendors and expenditure amounts, and evaluating the expenditures against purchase orders and invoices. There were no audit findings. Every 2018/19 Quarterly Report on Applying Agreed-Upon Procedures for Measure Q and Measure X included the following statement by the independent auditor:

> ***Each of the 25 expenditures tested represented valid Bond expenditures, were properly charged to the location indicated, were properly coded as to the nature of the expenditure and were determined to represent acquisition and construction of school facilities, including the furnishing and equipping of school facilities, and were not spent for administrative salaries.***

Measure Q / X Project Updates

The projects described below were in design or construction during 2018/19. The CBOC received updates on projects throughout the year.

School Construction and Modernization

- Addams Elementary: The project to provide regular and early learning classrooms to replace portables, and relocated administration building to improve campus access and safety is in design review at DSA
- Columbia Elementary: Design at DSA for classroom building to replace portables and enhance campus supervision and safety

- Del Mar Elementary: Design underway for new classroom building and renovated/relocated library and administration building for campus access and safety
- Edison High School: Design underway for Gym expansion/renovation and Cafetorium acoustics improvements for music
- Ericson Elementary: Project out to bid for new kindergarten building to replace portables
- Ewing Elementary: Design at DSA for new classroom building and kindergarten building
- Figarden Elementary: Construction of third new classroom completed
- High School Auxiliary Gyms: Design underway for Fresno High, McLane and Roosevelt
- High School Baseball and Softball Improvements: Field reconstruction complete at McLane and Roosevelt; improvements at Bullard, Edison and Sunnyside are in design
- Hoover High: Designs at DSA for library and administration office improvements
- Juan Felipe Herrera Elementary School: Design complete pending bid and Board award for a new elementary school on Church between Peach and Willow
- McLane High Pool: New pool/related facilities in construction to replace the one built in 1957
- Phoenix Secondary: Master-planned portable campus is nearing completion on Church and Orangewood (east of Peach)
- Roosevelt High: Cafeteria renovation design is at DSA; design and scope development underway for potential modernization of West Hall classroom building
- Slater Elementary: Construction of new early learning and regular classrooms, administration building and site improvements complete
- Starr Elementary Classroom Improvements: Modifications to provide for inclusion of special education students with general education students
- Ventura and 10th Site: Demolition and soil remediation for future construction of alternative education/personalized learning campus
- Wawona K-8: Building expansion for K-8 Dual Immersion conversion and site security improvements are underway

Other Facility Improvement and Safety Projects

- Air Conditioning/Heating Upgrades: Baird chiller/boiler, Cooper boiler, Fremont chiller, McLane boiler, Wishon chiller/boiler complete; Balderas and Centennial in construction; Ahwahnee and Greenberg in design
- Air Conditioning – Fresno High Gym: Construction complete
- Bullard Talent Parking/Fencing: Project to improve safety and access control, and expand the drive aisle, is complete
- Cafeteria Air Conditioning: AC has been installed to replace evaporative cooling at Computech, Cooper, Fremont, Fort Miller, Pyle, Roeding, Viking, Vinland and Yosemite; projects are in design for Baird, Centennial, Dailey, Ericson, Gibson, Holland, Manchester, Powers-Ginsburg, Scandinavian and Wishon; projects will continue through mid-2020
- Computech Safety/Access: Project to add fencing and gates underway
- Fitness/Weight Rooms: Improvements at Bullard, Duncan, Edison, Fresno, Roosevelt, Sunnyside complete; Hoover and McLane in construction

- Gym Bleachers: Duncan, Kings Canyon, Scandinavian, Tehipite, Yosemite complete; Hoover in design
- Gym Floor Replacement: Edison
- Gym Floor Renovation: Yosemite
- Gym Lockers: Fresno High
- Gym Scoreboards: Hoover, McLane and Roosevelt complete; Duncan in design
- Hydration Stations: Projects in design/construction for all elementary schools to receive filtered water bottle filling stations
- Irrigation/Water Conservation Improvements: Synthetic turf installed between the classroom wings at Kings Canyon to reduce water and maintenance requirements
- Lighting, Exterior LED: Projects in design for 18 schools to increase lighting and decrease utility costs
- Marquees: Ericson and Pyle complete; Fresno High and Roosevelt in construction; Cambridge, Computech, Hamilton and Scandinavian in design
- Painting: Burroughs, Dailey, DeWolf, Greenberg, Kings Canyon, Starr, Williams, Terronez and Yokomi received new exterior paint
- Paving/Play Court Renovation: Del Mar seal coat complete; Easterby and Kratt replacement complete; Bullard Talent and Homan in design
- Playground Equipment: New equipment installed at Aynesworth and Eaton complete; Heaton, Kratt, Pyle and Vinland in design
- Public Address/Signal Systems: Balderas, Edison, Ericson, Ewing, Hidalgo, Jefferson, Leavenworth, Norseman, Powers-Ginsburg, Roeding, Sunnyside, Tehipite, Viking, Wawona and Wishon received updated PA systems
- Viking Parking/Access: Safety improvements to approaches, parking and drop-off/pick-up areas are underway

Measure Q / X Financial Update

As of June 30, 2019	Measure Q (millions)	Measure X (millions)	Total 2018/19
TO DATE			
Local funds expended and committed to projects	$246	$100	$346
State/federal funding leveraged	$70	$0	$70
Total value of projects	$316	$100	$416
FUTURE			
Available for projects in design/construction and future projects	$34	$125	$159
State funds approved but not yet received	$7	$8	$15
State funds applied for but not yet approved	$14	$1	$15

Affirmation of Compliance with State Constitution

As validated by the following documents, which have been reviewed and accepted by the Citizens' Bond Oversight Committee, it is confirmed that Fresno Unified School District is in compliance with the requirements of Article XIIIA, Section 1(b)(3) of the California Constitution:

- Measure Q General Obligation Bonds Annual Independent Performance Audit
- Measure Q General Obligation Bonds Annual Independent Financial Statements Audit
- Measure Q Quarterly Reports of Agreed-Upon Procedures
- Measure X General Obligation Bonds Annual Independent Performance Audit
- Measure X General Obligation Bonds Annual Independent Financial Statements Audit
- Measure X Quarterly Reports of Agreed-Upon Procedures

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