

# Table of Contents

*Budget Cover Created By  
Ivrees Tong – 8<sup>th</sup> Grade –  
Granite Ridge Intermediate*

<b>Introductory Section.....</b>	<b>3</b>
Superintendent’s Message .....	4
Trustee Areas .....	5
Governing Board and Administrative Staff .....	7
ASBO Meritorious Budget .....	8
Executive Summary.....	10
<b>Organizational Section .....</b>	<b>34</b>
In the Heart of California .....	35
Organizational Chart .....	36
District Organization .....	37
Summary of 2017-18 State Education Budget .....	43
Budget Calendar .....	47
Budget Development Process.....	48
Division/Department Budgets .....	58
<b>Financial Section .....</b>	<b>68</b>
Summary of Financial Data .....	69
Summary of General Fund Financial Data Revenue.....	77
Summary of General Fund Expenditures .....	83
Capital Projects Funds.....	144
Local/State Bonds .....	146
Long Term Obligations .....	162
Summary Fund Balances.....	169
Multi-Year Projections .....	177
State of California Standardized Account Code Structure .....	195
<b>Information Section.....</b>	<b>210</b>
Budget Forecasts.....	211
Student Achievement .....	248
National Comparative Analysis .....	271
School Finance Glossary of Terms.....	303

# Introductory Section

- Superintendent’s Message ..... 4
- Trustee Areas ..... 5
- CUSD Municipal Map..... 6
- Governing Board and Administrative Staff..... 7
- ASBO Meritorious Budget..... 8
- Executive Summary .....10

Budget Cover Contest Runner up:  
Caroline Fanelli – 11<sup>th</sup> Grade - Clovis West High School





## Superintendent's Message

June 1, 2017

Dear Community Member:

Students come first in Clovis Unified, and we believe that readers of our 2017-18 Annual District Budget will find that our financial decisions reflect that fact.

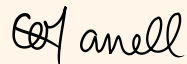
As we have worked to develop our 2017-18 Annual District Budget, we have continued to measure each financial decision against what are the best and most effective ways we can support student achievement. Our Local Control Accountability Plan (LCAP), and its accompanying services and programs, has been developed with the best interest of our students in mind, and we believe that a close look at our entire budget shows that helping our students be the best they can be in mind, body, and spirit is our highest priority.

As you review the various funding sources and expenditures of our district, you will find that we continue to invest heavily in services and programs that support our three aims:

- Maximize Achievement for ALL Students
- Operate with Increasing Efficiency and Effectiveness
- Hire, Develop, Sustain, and Value a High Quality Diverse Workforce

This budget document represents our fiscal plan to provide an educational program for all students of the district as we continue our vision to be America's benchmark for excellence in education. If you have any questions or need additional information or further explanation on any aspect of the Adopted Budget, please feel free to call our business office at 559-327-9127. I, along with our staff, will meet with you to answer your questions and/or listen to your concerns.

Sincerely,



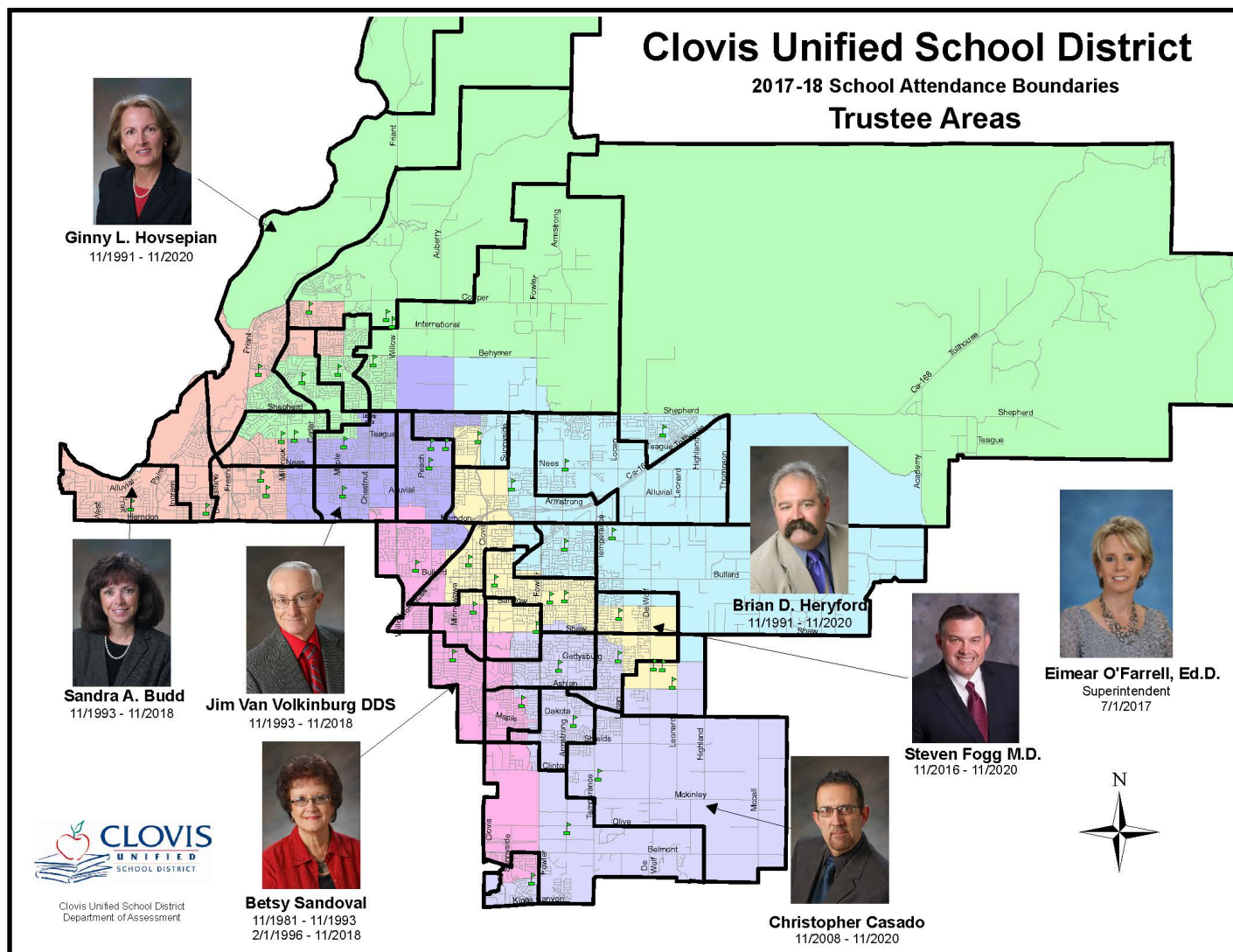
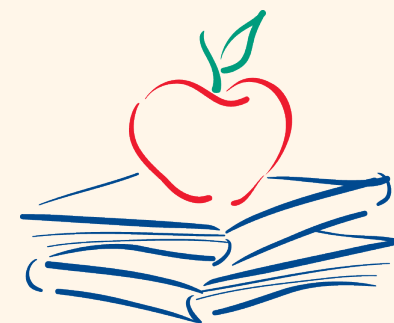
Eimear O'Farrell, Ed.D

Superintendent

Superintendent's  
Message

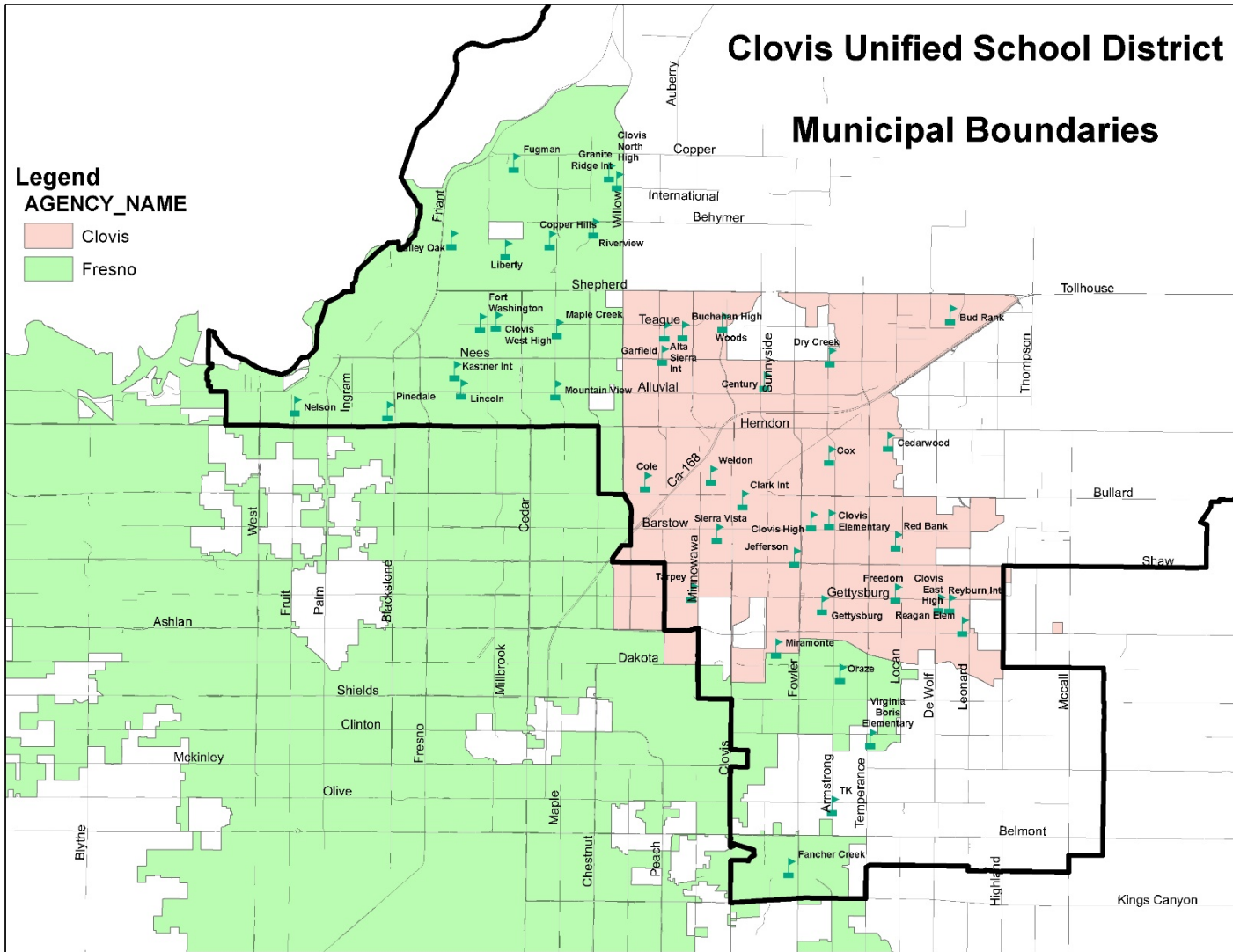


## Trustee Areas

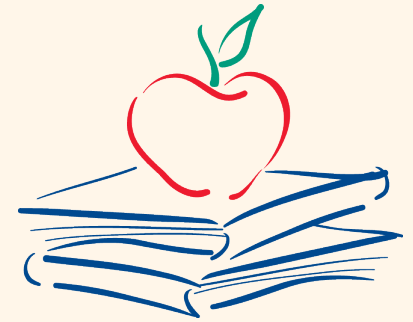


# Clovis Unified School District Municipal Boundaries

- Legend**  
**AGENCY\_NAME**
- Clovis
  - Fresno



CUSD Municipal Map





The following is a list of the District's Governing Board and first level administrative staff :

Board Members	
Sandra A. Budd	Term expires November 2018
Christopher Casado	Term expires November 2020
Brian D. Heryford	Term expires November 2020
Ginny L. Hovsepian	Term expires November 2020
Steven Fogg, M.D.	Term expires November 2020
Elizabeth J. Sandoval	Term expires November 2018
Jim Van Volkinburg, D.D.S.	Term expires November 2018

Administrative Staff	
Eimear O'Farrell, Ed.D.	Superintendent
Don Ulrich, Ed.D.	Deputy Superintendent
Barry Jager	Associate Superintendent, Human Resources & Human Relations
Michael Johnston	Associate Superintendent, Administrative Services
Norm Anderson	Associate Superintendent, School Leadership

## Governing Board and Administrative Staff



Each year, the Association of School Business Officials International (ASBO) presents their Meritorious Budget Award to school districts who exhibit excellence in the preparation and issuance of their school system budgets. This award is presented to those districts whose budgets are judged to conform to the principles and standards of the ASBO International Meritorious Budget Awards Program.

ASBO requires that the budget document be technically well prepared, easy to read, that information flows in a logical sequence, narratives are clear and understandable, and that the document is free of spelling and grammatical errors. In addition, there are many specific requirements of information that should be included in the document, section by section. Submitters must also respond to the previous review team recommendations regarding any information not meeting criteria and standards.

Clovis Unified School District first submitted its budget for review in 1998-99. The District was very proud to be an award recipient that first year. The District's budget has consistently received the award for fiscal years 1999-00 through 2016-17, and will again submit this document for review for the 2017-18 fiscal year.

## ASBO Meritorious Budget





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## CLOVIS UNIFIED SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2016-2017.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



**Brenda R. Burkett, CPA, CSBA, SFO**  
President

**John D. Musso, CAE, RSBA**  
Executive Director



Clovis Unified School District serves the residents of the City of Clovis, City of Fresno, and the unincorporated areas of the County of Fresno adjacent to Clovis and Fresno. A total population of approximately 197,000 citizens results in a projected student K-12 enrollment of 43,236 as of the 2017-18 school year. The 2017-18 Adopted Budget is presented for the District's 33 elementary schools, five intermediate schools, five high schools, two alternative high schools, two community day schools, Clovis Online School and Adult School. In addition, the budget summarizes the cost to provide the necessary services to support the District's school sites.

The 2017-18 Adopted Budget represents a continuation of District educational programs through the Governing Board's three aims. The District's budgeting process is centered on meeting those aims which are:

- Maximize achievement for ALL students
- Operate with increasing efficiency and effectiveness
- Hire, develop, sustain, and value a high quality, diverse workforce

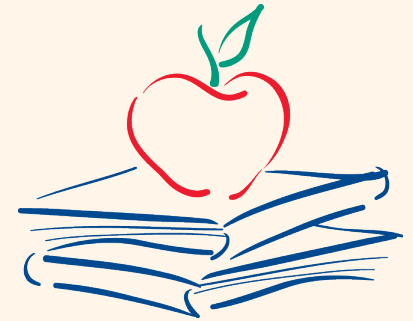
The budget is evaluated against the District's aims and has the following objectives:

- Student Achievement
- Student Engagement
- Other Student Outcomes
- School Climate
- Basic Services
- Parent Involvement
- Course Access
- Implementation of State Standards

The budget process starts in January of each year with the State of the State Address by the Governor and continues through this adopted budget plan for the coming fiscal year. Clovis Unified School District, like most school districts in California, is dependent upon the State for much of its revenue each year. The District's Adopted Budget revenue projection is developed based on the State May Revise Budget projection, along with the District's student enrollment projection for the budget year.

The Local Control Funding Formula (LCFF) revenue is 81% of the District's entire General Fund budget. The LCFF was enacted into law for the 2013-14 fiscal year and replaced the Revenue Limit model that had existed in California for nearly 40 years. Its intent is to fund students based on their needs and to simplify funding calculations. The key elements in the District's Adopted Budget include:

## Executive Summary





### **Keeping the System Going**

Approximately \$12.4 million in increased LCFF revenue is anticipated based on the Governor's May Revise Budget. This is related to the proposed implementation of the Local Control Funding Formula (LCFF). The LCFF attempts to fund the individual student as the LCFF provides additional funding for students who are English language learners, from low-income families or foster youth.

### **Catching Up with the Rest**

No additional funding is included in the State Budget to reduce the revenue gap between Clovis Unified and the average California unified school district. In fact, the LCFF widens the gap since the LCFF shifts State funds to Districts with higher levels of target students. The unduplicated pupil percentage (UPP), is the percentage of target students a district has compared to total enrollment. The UPP determines the amount of LCFF Supplemental Grants a district receives. If a district has a 55% or higher UPP, the district is eligible for the LCFF Concentration Grant. The Clovis Unified UPP for the 2016-17 year was 41.91% and the District is projecting a 42.33% for the 2017-18 fiscal year. The three-year average UPP is used to calculate the LCFF for a District. Clovis Unified has a three-year average for 2017-18 is projected to be 43.14%. Clovis Unified receives less LCFF revenue per student than any other district in Fresno County. If the District received the Fresno County average funding per pupil, it would result in approximately \$78 million more in LCFF revenues

### **Special Revenue Funds**

The Special Revenue Funds include Charter School, Adult Education, Child Development, Food Service and Deferred Maintenance and will continue programs for 2017-18. The Charter School Fund receives a separate LCFF Apportionment utilizing the Charter School's enrollment and either the charter school or the district UPP, whichever is less. The Charter School and Food Service Fund will receive COLA for 2017-18, whereas, the Adult School will not receive COLA. The Deferred Maintenance Fund is fully supported with General Fund contributions. The expenditures have been updated based on current trends for all funds.

### **Capital Projects Funds**

Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets. The Capital Project Funds include the Building Fund, Capital Facilities Fund, County School Facilities Fund and the Special Reserve Fund for Capital Outlay Projects. The above mentioned funds are budgeted on a multi-year basis. At the end of each year, available balances will roll forward and become the subsequent year's budget.

### **Executive Summary**

## **Total District Budgeted Revenues 2017-18**

The total revenue budgeted for the funds of the Clovis Unified School District is shown on the chart below.

All Funds Revenues			
Funds	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Difference
General Fund	\$ 436,891,037	\$431,439,297	\$ (5,451,740)
Charter School	3,410,803	3,154,893	(255,910)
Adult Education	6,675,041	6,673,082	(1,959)
Child Development	10,826,027	11,535,203	709,176
Cafeteria	14,518,790	15,999,070	1,480,280
Deferred Maintenance	4,105,000	4,100,000	(5,000)
Building	10,826,261	1,811,225	(9,015,036)
Capital Facilities (Developer Fees)	10,489,800	11,220,000	730,200
County School Facilities	1,114,451	-0-	(1,114,451)
Special Reserve Fund for Capital Projects	14,181,398	2,514,454	(11,666,944)
Bond Interest & Redemption	37,343,063	35,628,313	(1,714,750)
Debt Service for Blended Component Units	396,163	2,500	(393,663)
Self-Insurance	65,432,267	67,998,582	2,566,315
<b>Total</b>	<b>\$ 616,210,102</b>	<b>\$ 592,076,619</b>	<b>\$ (24,133,483)</b>

Executive Summary  
Total District Budgeted  
Revenues 2017-18





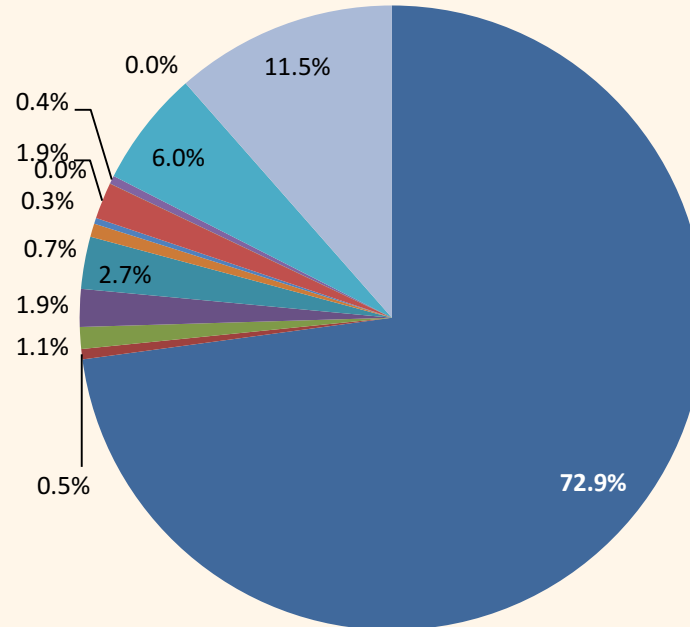
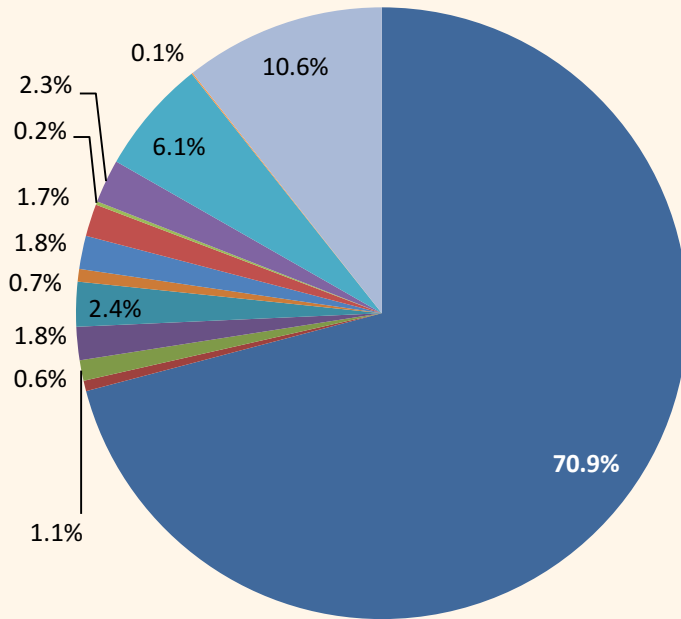
The District's total budgeted revenue for 2017-18 is \$592,076,619. This is a decrease of \$24,133,483 from the 2016-17 3rd quarter revenue of \$616,210,102. The General Fund makes up the largest portion of the District's total budget accounting for 72.9%. The Self Insurance Fund for 11.5%; Bond Interest and Redemption for 6.0%; Cafeteria Fund for 2.7%; and the remaining funds account for 6.8% of the District's budgeted revenues.

**Executive Summary**  
**Total District Budgeted Revenues 2017-18**

**Budgeted Revenues**

**Prior Year**

**Budget Year**



- GENERAL
- ADULT EDUCATION
- CAFETERIA
- BUILDING
- COUNTY SCHOOL FACILITIES
- BOND INTEREST & REDEMPTION
- SELF INSURANCE
- CHARTER SCHOOLS
- CHILD DEVELOPMENT
- DEFERRED MAINTENANCE
- CAPITAL FACILITIES
- SPECIAL RESERVE FUND FOR CAPITAL PROJECTS
- DEBT SERVICE FOR BLENDED COMPONENT UNITS

The total 2017-18 expenditure budget for all funds of the Clovis Unified School District follows. For comparative purposes, the 2016-17 3rd quarter estimated actuals are also presented.

All Funds Expenditures			
Funds	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Difference
General Fund	\$ 437,710,997	\$ 433,479,917	\$ (4,231,081)
Charter School	2,397,050	2,819,928	422,878
Adult Education	5,863,868	6,010,548	146,680
Child Development	11,171,331	11,535,203	363,872
Cafeteria	15,518,128	16,253,915	735,787
Deferred Maintenance	6,038,963	4,100,000	(1,938,963)
Building	65,843,456	1,898,043	(63,945,413)
Capital Facilities (Developer Fees)	11,821,210	10,778,328	(1,042,882)
County School Facilities	1,094,451	-0-	(1,094,451)
Special Reserve Fund for Capital Projects	17,106,710	2,685,000	(14,421,710)
Bond Interest & Redemption	37,166,063	35,628,313	(1,537,750)
Debt Service for Blended Component Units	393,663	-0-	(393,663)
Self-Insurance	64,436,401	69,195,363	5,758,963
<b>Total</b>	<b>\$ 676,562,291</b>	<b>\$ 594,384,558</b>	<b>\$ (82,177,733)</b>

Executive Summary  
Total District Budgeted  
Expenditures 2017-18



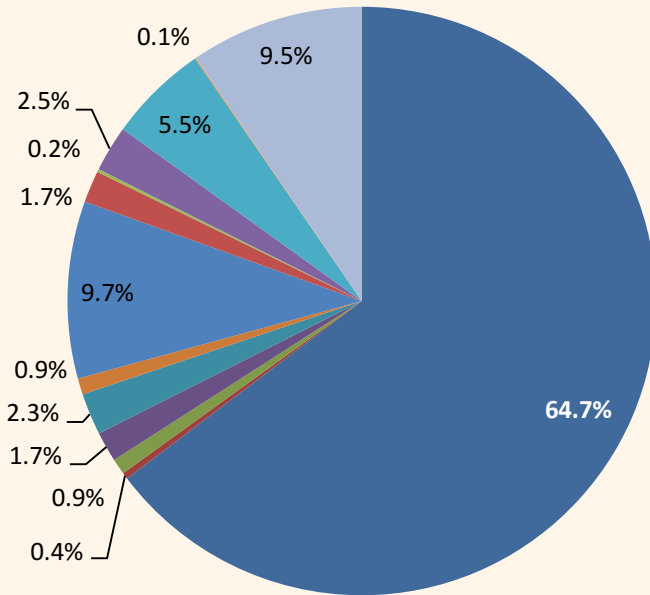


The District's total budget expenditures for 2017-18 are \$594,384,558. This is a decrease of \$82,177,733 compared to 3rd quarter due mainly to our multi-year construction program. Of the total District budgeted expenditures, the General Fund accounts for 72.9%; the Self Insurance Fund for 11.6%; Bond Interest and Redemption Fund for 6.0%; Cafeteria Fund for 2.7 %; and the remaining funds account for 6.8% of the remaining expenditures.

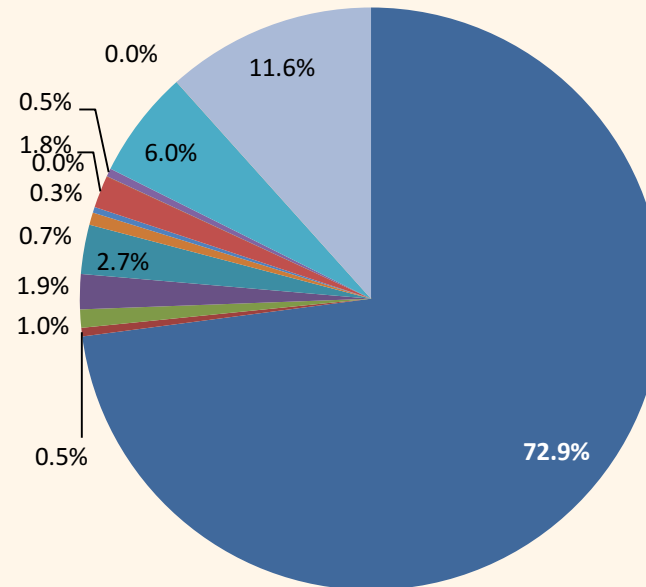
**Executive Summary**  
**Total District Budgeted Expenditures 2017-18**

**Budgeted Expenditures**

**Prior Year**



**Budget Year**



- GENERAL
- ADULT EDUCATION
- CAFETERIA
- BUILDING
- COUNTY SCHOOL FACILITIES
- BOND INTEREST & REDEMPTION
- SELF INSURANCE
- CHARTER SCHOOLS
- CHILD DEVELOPMENT
- DEFERRED MAINTENANCE
- CAPITAL FACILITIES
- SPECIAL RESERVE FUND FOR CAPITAL PROJECTS
- DEBT SERVICE FOR BLENDED COMPONENT UNITS



Our single largest source of funding is Local Control Funding Formula (LCFF) revenue.

Under State law, each district has an "LCFF", a guaranteed amount of general purpose funding. The LCFF Base grant is determined by multiplying Average Daily Attendance by grade span by the grade span's base. The Supplemental grant provides 20% of the adjusted Base grant for targeted students. Targeted students include English Language Learners, students enrolled in free and reduced meal programs, foster youth and the homeless. The Concentration grant equals 50% of the adjusted Base grant for targeted students exceeding 55% of LEA's enrollment. The result is the "target" funding which will be received once LCFF is fully implemented. The "target" less the prior year amount is what is referred to as the "gap". The State each year issues the gap funding percentage which would be applied to the gap. That amount is then added to the total from the previous year to determine the current year's LCFF funding amount. Local property tax revenues and state aid fund the LCFF.

Passage of AB 727 in 1998 changed the definition of ADA from including excused student absences to excluding excused student absences. The change in law was to have no effect on the district's total revenue. However, if the district has a higher than normal absence rate, it can result in a significant loss in revenue due to AB 727. The 2017-18 LCFF budget is based on maintaining the District attendance rate at the average level of previous years.

As previously mentioned, California provides schools with additional funds based on the composition of its students related to the following statuses, English Learners, foster youth, homeless, or qualifying for free and reduced price meals. Due to the composition of our students and schools, Clovis Unified is not eligible for Concentration grant funding. In addition to a lower LCFF per student, CUSD also receives significantly less per student in categorical funds from Federal and State sources. Information regarding this issue can be found in the "Comparative Analysis" section of this budget document.

Enrollment growth of 487 was used to determine staffing needs for the 2017-18 fiscal year. Staffing formulas, along with scheduled increases for salary schedule implementation (step and column) for all District employees, plus other unavoidable costs such as employee insurance, retirement systems' cost, and utilities are factored into the Adopted Budget.

## Executive Summary

### Student Enrollment Projections



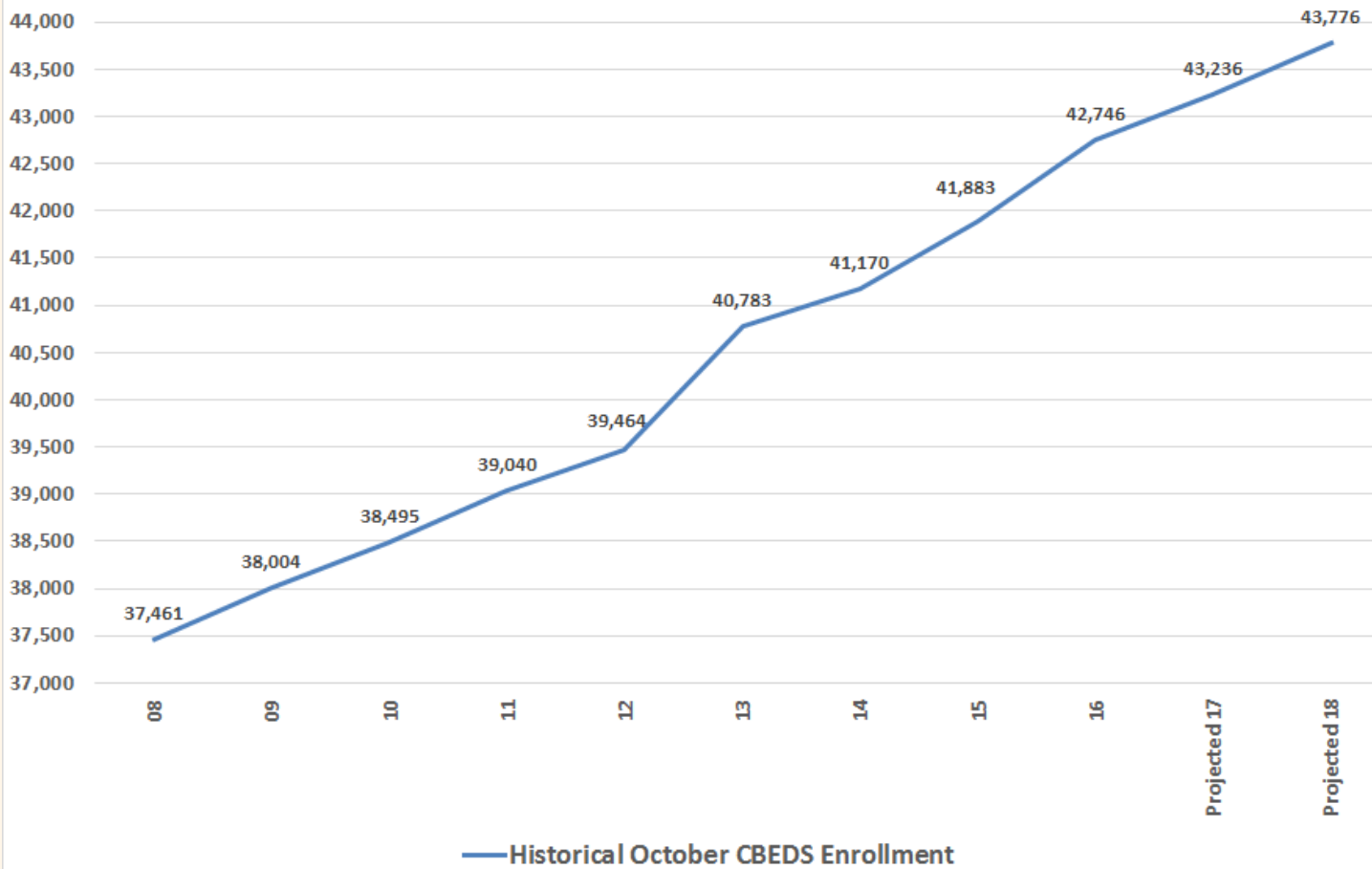


### Clovis Unified School District's Enrollment Patterns

Many school districts throughout the country experienced a decline in student enrollment during previous years. Since 1980-81, Clovis Unified School District has experienced an enrollment growth of 29,578 students, or 209% from 14,131 students in October, 1980 to 42,746 (includes Clovis Online Charter) students in October 2016. The average growth per year from 1980 to current is 778 students. Projected growth of 490 students will increase 2017-18 enrollment to 43,236.

### Executive Summary Student Enrollment

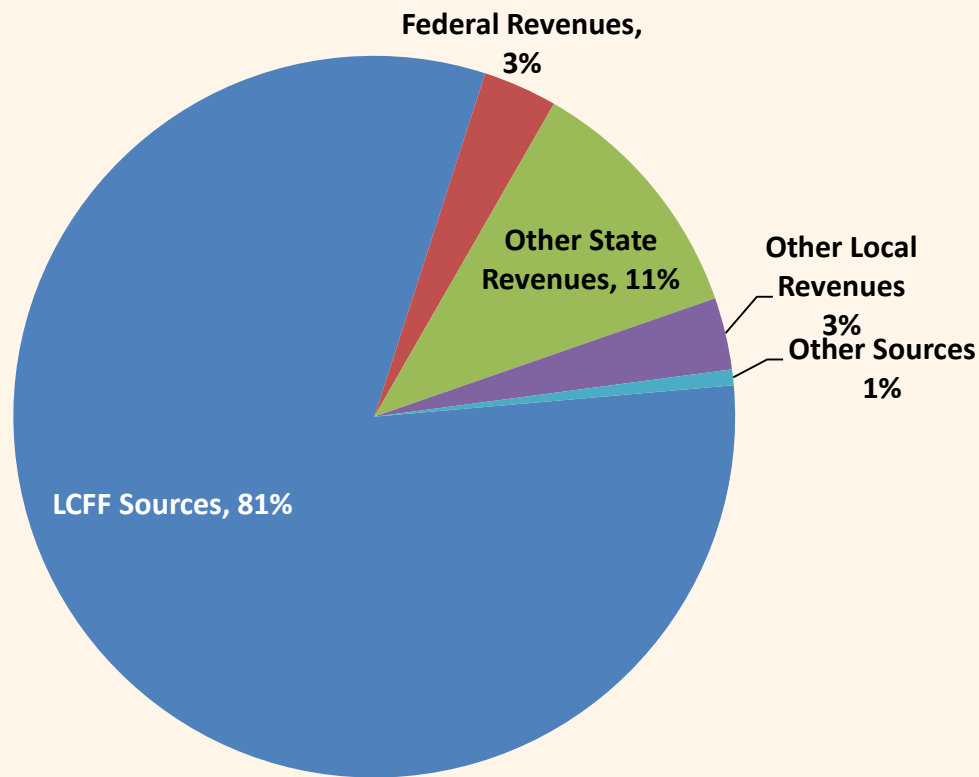
#### Historical October CBEDS Enrollment



The District's total General Fund budgeted revenue for 2017-18 is \$431,439,297. The majority of the District's unrestricted General Fund revenue is generated through the District's LCFF which is 81% in 2017-18. Other State sources of income are 11% of the General Fund in 2017-18. Federal revenue, other local revenue (not property taxes), and other sources, make up the remaining portion of the District's General Fund revenue, and represent 3%, 3% and less than 1% of the General Fund revenue respectively for 2017-18.

Executive Summary  
**General Fund Revenues**

**General Fund Revenues**

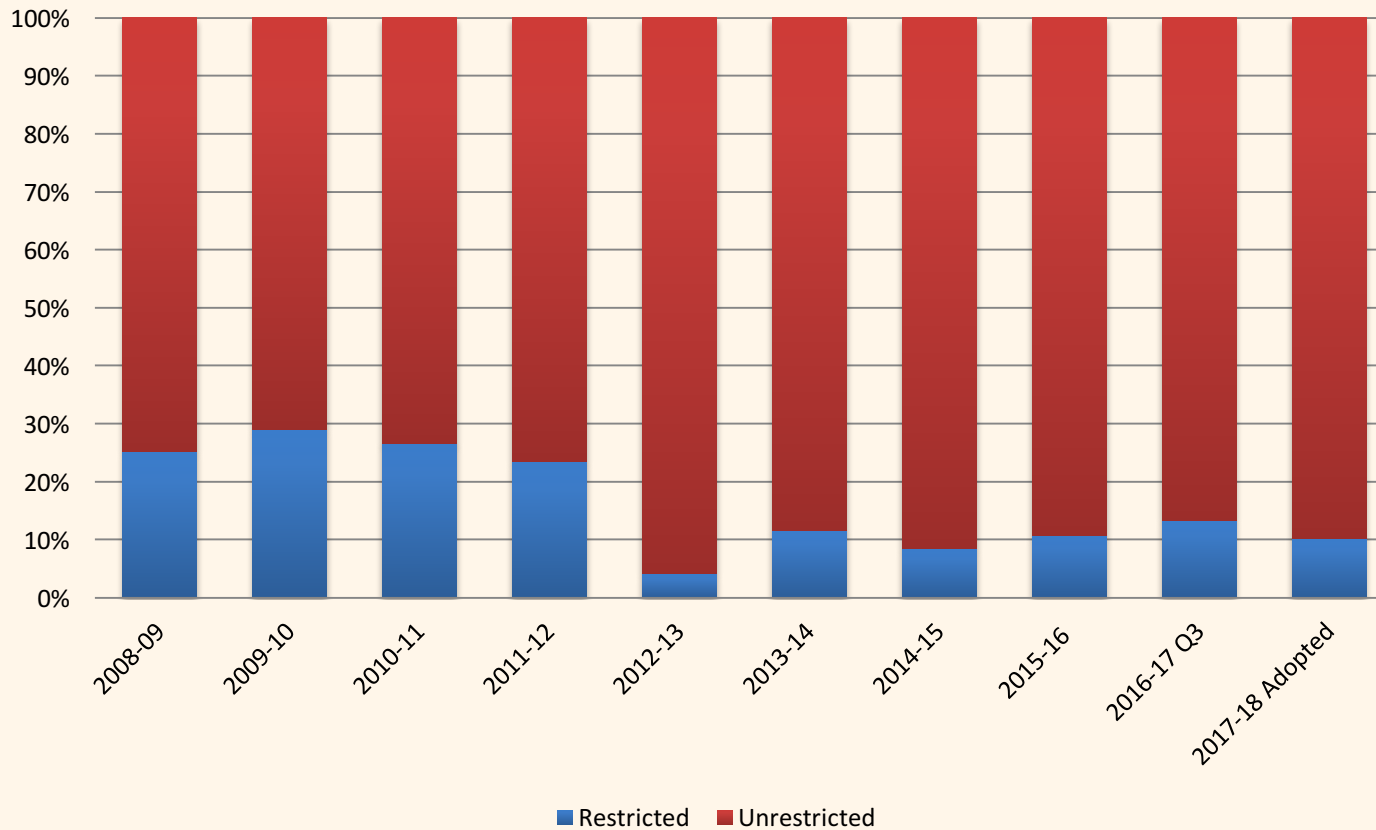




The following is a graphic comparison of the amount of unrestricted funds the District has had available. Total General Fund revenues are projected to decrease by over \$5.4 million. This is primarily the result of increased one-time revenue and grants received during the 2016-17 fiscal year.

## Executive Summary General Fund Revenues

### State Revenue



The District's total General Fund budgeted expenditures for 2017-18 are \$433,479,917 or \$10,109 per student.

The majority of expenditures in the General Fund are in the area of compensation which includes 42% for certificated salaries, 17% for classified salaries and 26% for benefits. Contracted services amount to 6% of the expenditures, books and supplies 6%, other outgo 2% and capital outlay less than 1%.

Certificated salaries in the 2017-18 Adopted Budget are total \$183,837,248 and classified salaries total \$73,002,033. Together these total \$256,839,282, an increase of \$6,398,362 from 2016-17 3rd quarter expenditures.

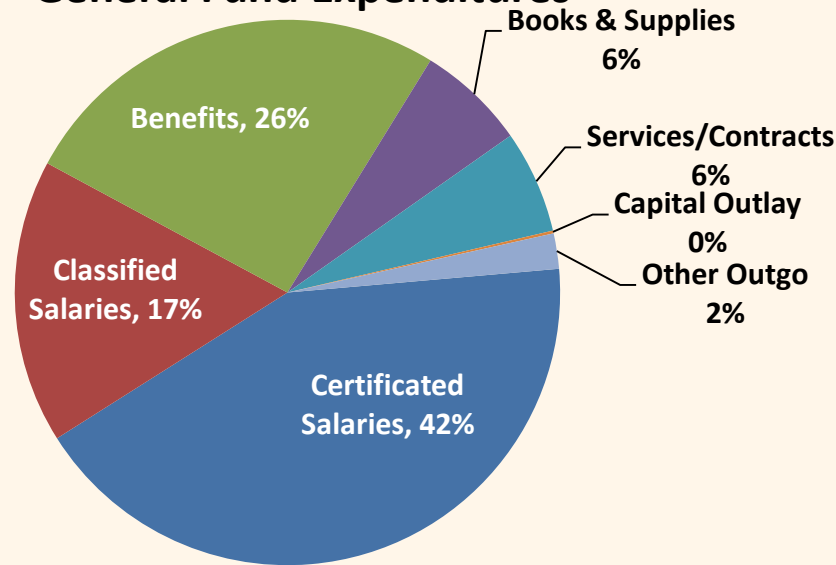
Employee benefits in the 2017-18 Adopted Budget are \$112,415,097, an increase of \$6,646,381 compared to 2016-17 3rd quarter expenditures. Changes are due to increased STRS and PERS employer rates and staffing increases related to enrollment growth.

Books and supplies in the 2017-18 Adopted Budget are \$27,959,108, a decrease of \$8,227,476 from 2016-17 3rd quarter expenditures. Significant changes in books and supplies are related to the inclusion of carryover in the 2016-17 budget.

Executive Summary

**General Fund Expenditures**

**General Fund Expenditures**





As with any educational organization, people and/or positions are the key factors in budget development. The success of the District is dependent upon the quality of staff hired. Clovis Unified's employees have allowed the District to meet the strategic aims of the Governing Board.

The certificated and classified staff all play an important role in continuing the District's success. All of Clovis Unified's employees help to ensure the safe and positive learning environment in the District. Through the allocation formulas that CUSD has established, the District will insure that proper staffing will be allocated to help meet the goals and objectives of the Board. The District tracks employees by allocated personnel units (APUs) per school site and several district level departments. Other departments are tracked by full-time equivalents (FTEs).



## Executive Summary

### General Fund Expenditures



Staffing figures are based on the number of Full Time Equivalent (FTE) positions.

Function	2014-15	2015-16	2016-17	2017-18
Instruction	1,749	1,836	1,908	1,945
Special Ed Other Spec Instruction Services	605	626	687	732
Instructional Supervision & Administration	45	57	58	60
Instructional Library/Media/Technology/Other	202	203	215	227
School Administration	275	285	289	288
Pupil Services	249	274	305	320
Pupil Transportation	100	101	111	110
Food Services	136	139	145	146
Ancillary Services	28	28	30	32
Enterprise	3	3	3	3
Board & Superintendent	10	12	13	15
General Administration	21	22	22	22
Fiscal Services	19	21	23	25
Personnel/Human Resources Services	16	18	18	18
Central Support	17	17	17	20
Centralized Data Processing	23	23	24	25
Plant Maintenance & Operations	346	358	370	373
Security	14	14	14	16
<b>Total</b>	<b>3,859</b>	<b>4,037</b>	<b>4,252</b>	<b>4,377</b>

Executive Summary

District Staffing





The District's ending fund balance is the accumulation of results from prior years. The ending fund balance is measured against the State's minimum reserve requirement of 2%. The general reserve in Clovis Unified is a safety net for budget issues that may arise and helps to manage cash flow during the year. Current year revenues, less current expenditures, either adds or subtracts from the District's beginning fund balance. The Governing Board has an established policy that requires the District to maintain a 6% minimum general reserve. The projected beginning and ending fund balances follow:

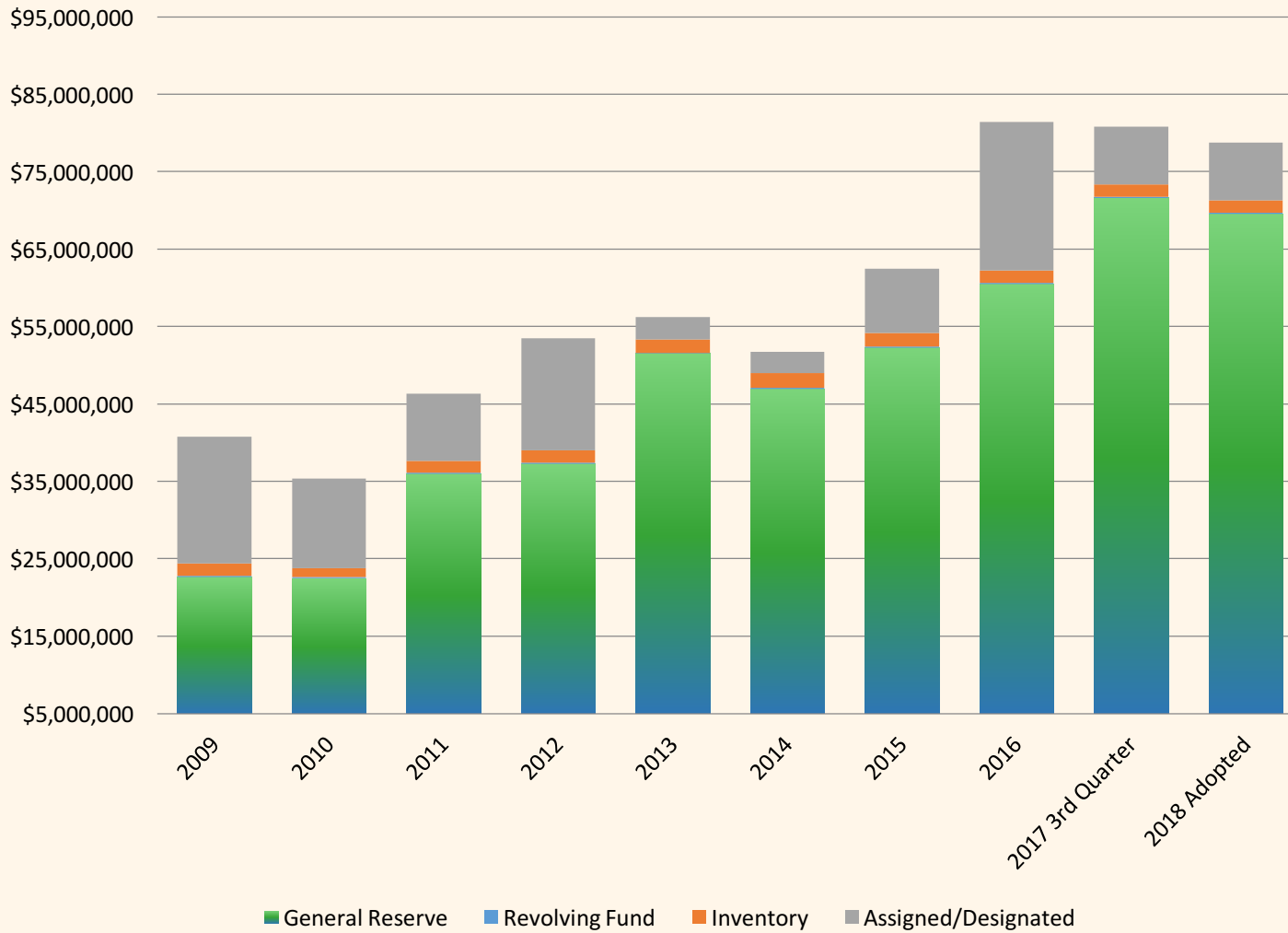
<b>General Fund 2017-18 Adopted Budget Projected Fund Balance</b>		
Beginning Fund Balance 7/1/17, Projected		\$ 80,823,004
2017-18 Revenues	\$431,439,297	
2017-18 Expenditures	\$433,479,917	
Deficit		(2,040,620)
2017-18 Ending Fund Balance 6/30/18, Projected		<u>\$ 78,781,363</u>
Components of Fund Balance:		
Non-Spendable:		
Revolving Cash Reserve	\$ 144,000	
Stores Inventory Reserve	1,637,746	
Assigned:		
Student Computer Refresh	5,419,770	
Mandate Audit Reserve	853,750	
LCAP/Site/Department Carryover	1,150,325	
Subtotal of Components		<u>9,205,591</u>
General Reserve 6/30/18, Projected		<u>\$ 69,575,772</u>
General Reserve as a percentage of Expenditures, Projected		16.05%
<b>One-time impacts to the 2017-18 Budget:</b>		
One-Time Revenues		\$ (1,292,726)
Total One-Time Items		<u>\$ (1,292,726)</u>
Ongoing Operating Deficit		<u>\$ (3,333,546)</u>

## Executive Summary

### General Fund Fund Balance

The District's historical general fund reserve (balance) and the projected balance for 2016-17 and 2017-18 is reflected in the following graph:

### General Fund Balance History



Executive Summary  
**General Fund  
 Fund Balance**





The Adopted Budget document provides the reader with a detailed review of the goals and objectives of Clovis Unified School District and how the District allocates its funds to meet those objectives. The budget has been completed using the ASBO Meritorious Budget format to provide the reader with a more readable document in understanding the school district budget and California school finance.

In the 2017-18 fiscal year, Clovis Unified School District projects to receive \$592,076,619 and spend \$594,384,558 from all District funds with a staffing of approximately 4,400 full-time equivalent employees. Forty-nine (49) K-12 school sites will be served, all with the vision to "strive to be America's benchmark for excellence in education" and a mission to "provide a quality educational system for all students to reach their potential in mind, body and spirit."

The following page includes a summary of all District funds for both revenues and expenditures:



## Executive Summary

### District Funds

## 2017-2018 Adopted Budget

FUNDS	Revenues					Expenditures				
	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Dollar Changes	% Change	Total %	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Dollar Changes	% Change	Total %
01 - General Fund	\$436,891,037	\$431,439,297	\$(5,451,740)	-1.25%	72.9%	\$437,710,997	\$433,479,917	\$(4,231,080)	-0.97%	72.9%

## Special Revenue Funds

09 - Charter School Fund	\$3,410,803	\$3,154,893	\$(255,910)	-7.50%	0.5%	\$2,397,050	\$2,819,928	\$422,878	17.64%	0.5%
11 - Adult Education Fund	\$6,675,041	\$6,673,082	\$(1,959)	-0.03%	1.1%	\$5,863,868	\$6,010,548	\$146,680	2.50%	1.0%
12 - Child Development Fund	\$10,826,027	\$11,535,203	\$709,176	6.55%	1.9%	\$11,171,331	\$11,535,203	\$363,872	3.26%	1.9%
13 - Cafeteria Fund	\$14,518,790	\$15,999,070	\$1,480,280	10.20%	2.7%	\$15,518,128	\$16,253,915	\$735,787	4.74%	2.7%
14 - Deferred Maintenance Fund	\$4,105,000	\$4,100,000	\$(5,000)	-0.12%	0.7%	\$6,038,963	\$4,100,000	\$(1,938,963)	-32.11%	0.7%

## Capital Projects Funds

21 - Building Fund	\$10,826,261	\$1,811,225	\$(9,015,036)	-83.27%	0.3%	\$65,843,456	\$1,898,043	\$(63,945,413)	-97.12%	0.3%
25 - Capital Facilities Fund	\$10,489,800	\$11,220,000	\$730,200	6.96%	1.9%	\$11,821,210	\$10,778,327	\$(1,042,883)	-8.82%	1.8%
35 - County School Facilities Fund	\$1,114,451	\$-0-	\$(1,114,451)	-100.00%	0.0%	\$1,094,451	\$-0-	\$(1,094,451)	-100.00%	0.0%
40 - Special Reserve for Capital Projects	\$14,181,398	\$2,514,454	\$(11,666,944)	-82.27%	0.4%	\$17,106,710	\$2,685,000	\$(14,421,710)	-84.30%	0.5%

## Debt Service Funds

51 - Bond Interest and Redemption Fund	\$37,343,063	\$35,628,313	\$(1,714,750)	-4.59%	6.0%	\$37,166,063	\$35,628,31	\$(1,537,750)	-4.14%	6.0%
52 - Debt Service Fund for Blended Component Units	\$396,163	\$2,500	\$(393,663)	-99.37%	0.0%	\$393,663	\$-0-	\$(393,663)	-100.00%	0.0%

## Proprietary Fund

67 - Self Insurance Fund	\$65,432,267	\$67,998,582	\$2,566,315	3.92%	11.5%	\$63,436,401	\$69,195,363	\$5,758,962	9.08%	11.6%
<b>Total</b>	<b>\$616,210,101</b>	<b>\$592,076,619</b>	<b>\$(24,133,482)</b>	<b>-3.92%</b>	<b>100.0%</b>	<b>\$675,562,291</b>	<b>\$594,384,557</b>	<b>\$(81,177,734)</b>	<b>-12.02%</b>	<b>100.0%</b>





Major capital facility improvements are typically financed by the District through the sale of voter approved general obligation bonds. Also, the District has financed high cost equipment, school site purchases, and capital facility improvements through the issuance of Certificates of Participation (COP).

The following is a summary of the long-term debt obligations of the District relating to the forms of financing described above. For additional information on the District's debt, please refer to the Long-Term Obligations section of the budget.

<b>Combined Long-Term Obligations Repayment Schedule</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2017-18	\$18,518,253	\$21,948,581	\$40,466,835
2018-19	21,813,605	17,387,478	39,201,083
2019-20	26,880,200	12,821,095	39,701,295
2020-21	20,633,532	19,415,743	40,049,275
2021-22	15,033,928	11,995,073	27,029,000
2022-23	14,056,017	20,039,421	34,095,438
2023-24	13,158,479	22,673,440	34,095,438
2024-25	16,317,590	23,470,273	35,831,919
Thereafter	226,188,536	259,227,196	494,894,825
<b>Total</b>	<b>\$372,600,138</b>	<b>\$408,978,300</b>	<b>\$781,578,437</b>

The Bond Interest and Redemption Fund is used solely for the purpose of making annual principal and interest payments on the District's outstanding general obligation bonds. It is estimated that Clovis Unified School District will have an assessed valuation of approximately \$22,273,300,160 for the 2017-18 fiscal year. Multiplied by the 2.5% California legal debt limit, the District's maximum allowable debt limit is \$556,832,504. The last series of general obligation bonds were issued and sold in August 2015. This is the final series for the 2012 Bond election. The District does not currently have plans for new local bond elections.

## Executive Summary

### Long-Term Obligations



The following is a summary of the annual bonded debt payments:

Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2017-18	\$15,021,921	\$20,606,392	\$35,628,313
2018-19	\$18,865,664	\$16,101,198	\$34,966,863
2019-20	\$24,760,615	\$11,613,698	\$36,374,313
2020-21	\$19,923,532	\$18,266,231	\$38,189,763
2021-22	\$14,288,928	\$10,877,685	\$25,166,613
2022-23	\$13,726,017	\$18,947,146	\$32,673,163
2023-24	\$10,289,258	\$20,233,105	\$30,522,363
2024-25	\$10,275,899	\$21,434,714	\$31,710,613
Thereafter	\$270,638,080	\$257,927,602	\$528,565,681
<b>Total</b>	<b>\$397,789,912</b>	<b>\$396,007,769</b>	<b>\$793,797,681</b>

Tax Rates

Based on the most recent data available, there are a total of three tax rate areas in the District as of fiscal year 2016-17. The portion of the District within the City of Clovis has a 2016-17 projected assessed valuation of approximately \$8.97 billion, and represents 40.28% of the District's taxable assessed valuation. The portion of the District within the City of Fresno has a 2016-17 assessed valuation of approximately \$11.07 billion, and represents 49.72% of the District's taxable assessed valuation. The portion of the District within Unincorporated Fresno County has a 2016-17 assessed valuation of approximately \$2.2 billion, and represents 10.0% of the District's taxable assessed valuation. The District does not receive information regarding the actual tax amounts collected for each tax rate area. The following table summarizes the total ad Valorem tax rates levied by all taxing entities in three representative rate areas during fiscal years 2002-03 through 2016-17:

Executive Summary  
Long-Term Obligations





**Summary of Ad Valorem Tax Rates  
\$1 Per \$100 Of Assessed Valuation**

Fiscal Year	City of Clovis Tax Rate Area*	City of Fresno Tax Rate Area**	Unincorporated Fresno County Tax Rate Area	Tax Rate on Bond Indebtedness Only - CUSD
2002-03	\$1.197500	\$1.229938	\$1.197500	\$0.197500
2003-04	\$1.213144	\$1.245582	\$1.213144	\$0.197500
2004-05	\$1.211872	\$1.244310	\$1.211872	\$0.197500
2005-06	\$1.203386	\$1.235824	\$1.203386	\$0.197500
2006-07	\$1.202238	\$1.234976	\$1.202238	\$0.197500
2007-08	\$1.213118	\$1.245556	\$1.213118	\$0.197500
2008-09	\$1.98082	\$1.230520	\$1.198082	\$0.197488
2009-10	\$1.207824	\$1.240262	\$1.207824	\$0.197500
2010-11	\$1.196790	\$1.229228	\$1.196790	\$0.186740
2011-12	\$1.162422	\$1.194860	\$1.162422	\$0.155352
2012-13	\$1.647080	\$1.197146	\$1.164708	\$0.155350
2013-14	\$1.164952	\$1.197390	\$1.164952	\$0.155350
2014-15	\$1.164654	\$1.197092	\$1.164654	\$0.155346
2015-16	\$1.163414	\$1.195852	\$1.163414	\$0.155350
2016-17	\$1.163830	\$1.196268	\$1.163830	\$0.155350
2017-18	\$1.197500	\$1.229938	\$1.197500	\$0.197500

\* Comprised of General Countywide, CUSD Bond and State Center Community College District Bond tax rates.

\*\* Comprised of General Countywide, CUSD Bond, State Center Community College District Bond and City of Fresno Pension Override tax rates.

Source: California Municipal Statistics, Inc.

Certificates of Participation (COP) are sold to investors much as bonds are, however, a special tax is not assessed and repayment comes from the District's General Fund or other operating revenues. The District issued twelve (12) Certificates of Participation, one each in 1984-85, 1985-86, 1986-87, 1987-88, 1989-90, 1995-96, 1997-98, 1999-00, 2004-05, 2006-07, 2009-10, and 2010-11 for the purpose of acquiring necessary equipment, purchasing land for future school sites, and building and site improvements through the lease/purchase arrangement.

As outlined above, repayment for the various Certificates of Participation issues must be made in the form of a lease/purchase payment.

**Executive Summary  
Long-Term Obligations**

The following is a summary of outstanding indebtedness and the District's 2017-18 Certificates of Participation lease payment obligation:

Issue	Outstanding Indebtedness July 1, 2017	2017-18 Payment*
2009-10	4,816,800	1,310,300
2010-11	3,974,288	420,500
<b>Total</b>	<b>\$8,791,088</b>	<b>\$1,730,800</b>

\*Represents the gross annual payment including principal and interest.

The gross payment does not take into consideration interest earned on the reserve account, if any.

The following is a summary of the annual Certificate of Participation payments for the next 9 fiscal years; all payments will be funded by the District's General Fund. COPs will be fully matured at the end of fiscal year 2025-26.

Certificates of Participation Amortization Schedule by Fund	
Fiscal Year	General*
2017-18	1,730,800
2018-19	1,732,456
2019-20	1,726,100
2020-21	854,013
2021-22	856,888
2022-23	416,775
2023-24	414,056
2024-25	545,000
2025-26	515,000
<b>Total</b>	<b>\$ 8,791,088</b>

\* Includes Special Education transportation bus payment.

On November 17, 2004, the Board approved the Computer Refresh Program for the purchase of computers. The purpose of the program was to place the District on a regular three-year cycle for the replacement of selected computers district wide. Additional details are included in the Long-Term Debt section of the book.

Executive Summary  
**Long-Term Obligations**





Academic excellence for students is one of Clovis Unified School District's top priorities. The District is committed to maintaining and improving the quality of the educational programs we provide to our students. The setting of high standards and District goals by our Governing Board to achieve constant improvement has long been the foundation of accountability for students, teachers and administrators in Clovis Unified. To succeed in this goal takes the combined effort of the whole community. Clovis Unified is proud to play a part in contributing to the successful achievements of our students.

### **CAASPP Program**

The California Assessment of Student Performance and Progress (CAASPP) System was established on January 1, 2014. The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013.

This spring marks the fourth year of the new State testing program called the California Assessment of Student Performance and Progress or CAASPP. Like last year, students in grades 3-8 and 11 will take tests in English-language arts and mathematics online using a computer. These tests are also known as the Smarter Balanced Assessments Consortium (SBAC). Students in grades 5, 8, and a sample from 10, 11 and 12 will also take the online Pilot California Science Test. Students in Special Education, who have been designated, will be taking the California Alternative Assessment (CAA) in the same grade levels as SBAC.

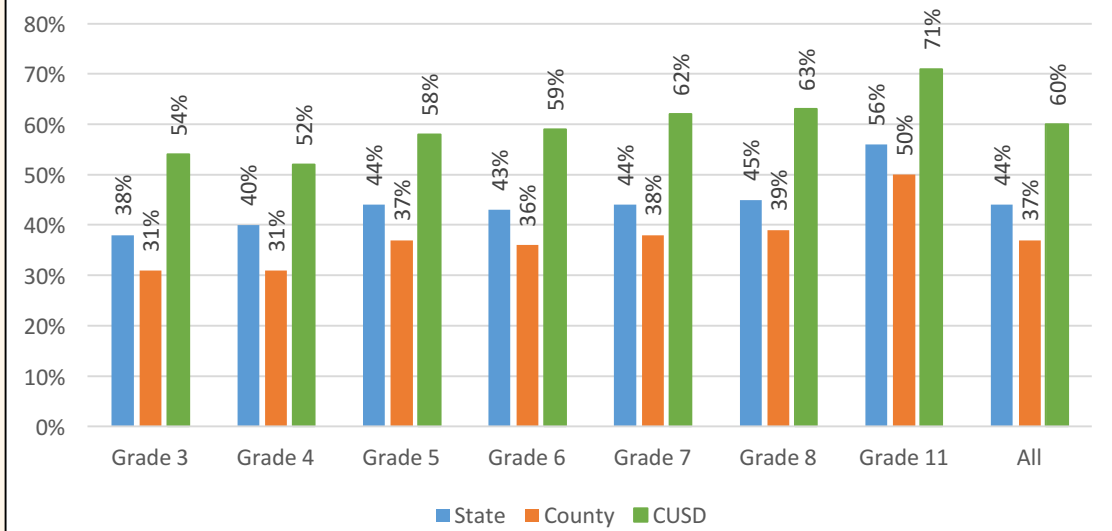
The CAASPP program is designed to give information to teachers, students, and their families about what students know, are able to do, and whether they are on track to be ready for success in college or career when they graduate from high school. Test results will help identify and address gaps in knowledge or skills early on so students get the support they need to be ready for success in higher grades. This year will be the fourth year of results reported back to schools and students.

State-wide for 2015-16, 44% of students met or exceeded the English language arts/literacy standard and 33% met or exceeded the mathematics standards. As noted in the following charts, Clovis Unified students exceeded the state-wide rate with 60% of students meeting or exceeding standards in the English language arts/literacy standard and 50% in mathematics standard.

## **Executive Summary**

### **Student Achievement**

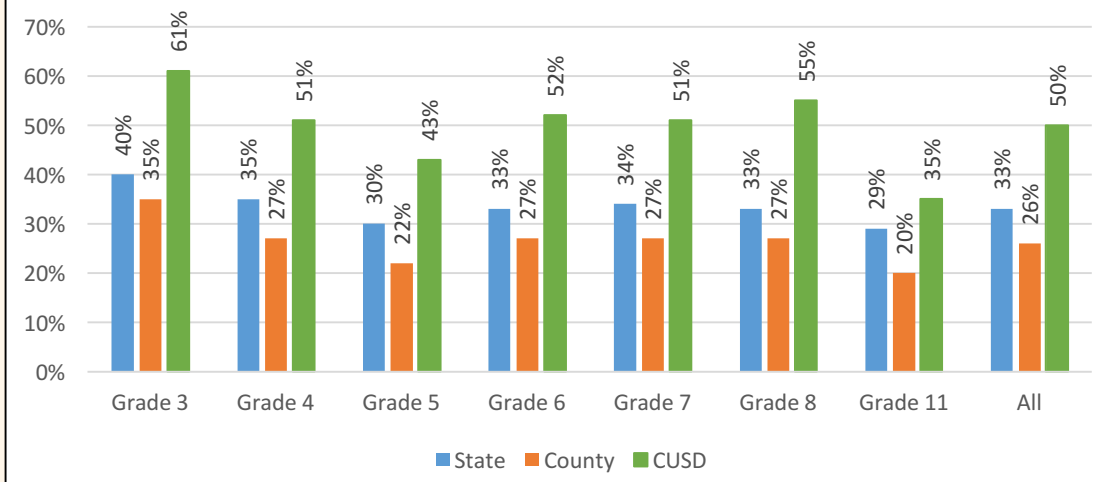
### English Language Arts



Smarter Balanced  
Assessment  
Grades 3-11

## Executive Summary Student Achievement

### Mathematics



Smarter Balanced  
Assessment  
Grades 3-11  
Percent  
met/exceeded





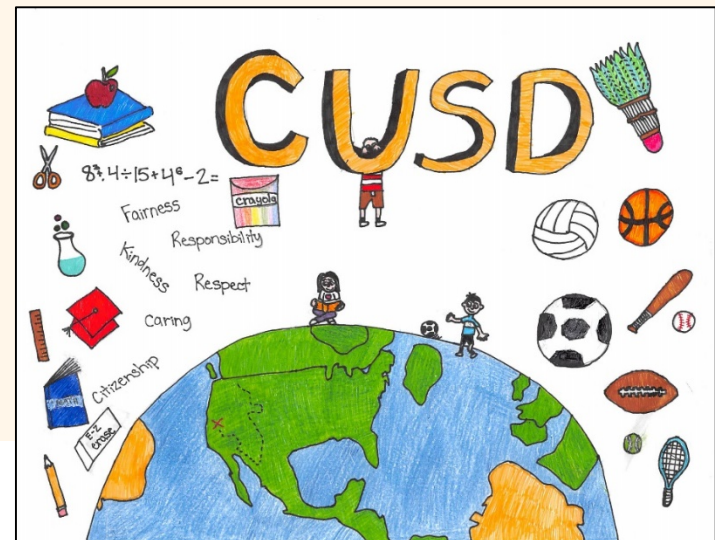
CLOVIS

UNIFIED

SCHOOL DISTRICT

# Organizational Section

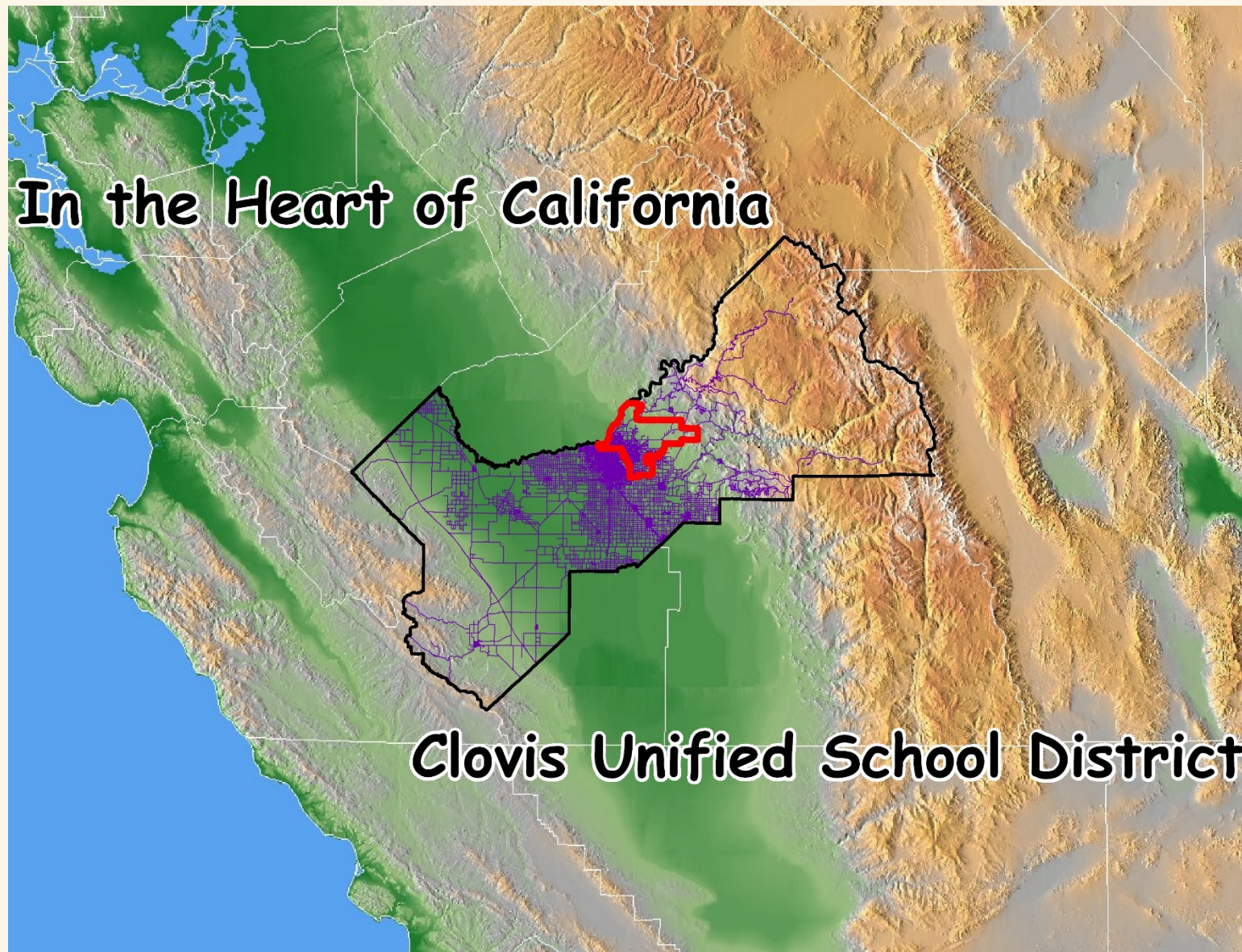
In the Heart of California .....	35
Organizational Chart .....	36
District Organization .....	37
Summary of 2017-18 State Education Budget .....	43
Budget Calendar .....	47
Budget Development Process .....	48
Division/Department Budgets .....	58



Budget Cover Contest Runner-up:  
Cole Keeslar - 5<sup>th</sup> Grade - Dry Creek Elementary



In the Heart of California



In the Heart of California

Clovis Unified School District





## Organizational Chart

### Clovis Unified School District GOVERNING BOARD & SUPERINTENDENT 2017-18 Organizational Chart

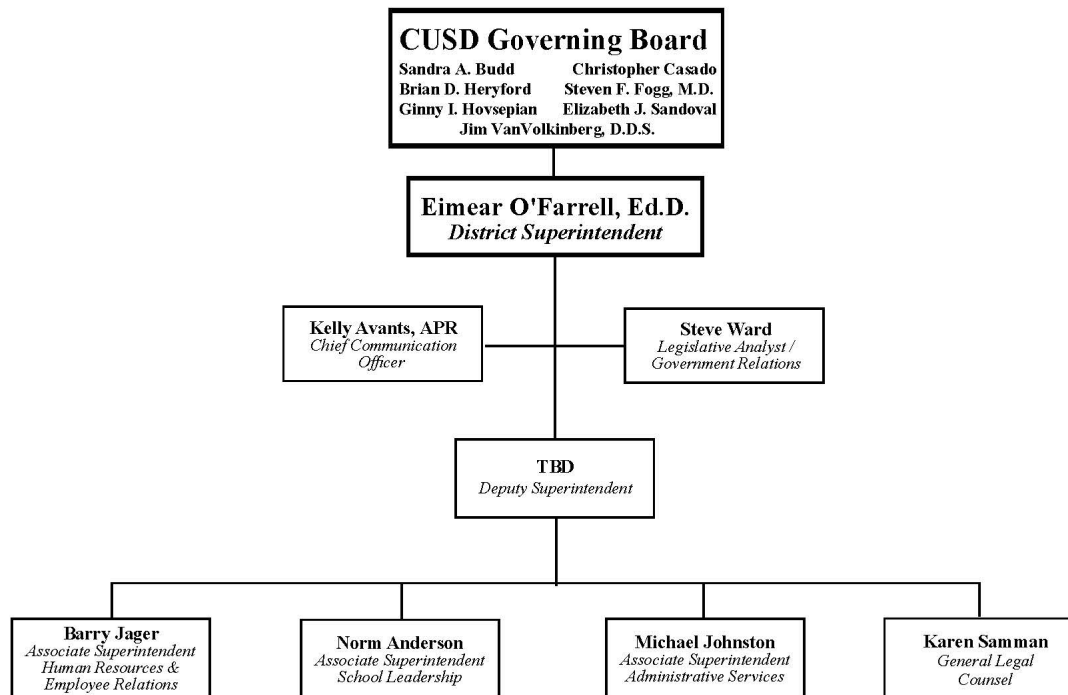


Exhibit No. 1201

Adopted: 10/26/16

The Clovis Unified School District formed on July 1, 1960 when the Clovis Union High School District unified with six elementary Districts - Clovis, Dry Creek Union, Fort Washington-Lincoln Union, Jefferson Union, Pinedale, and Temperance-Kutner Union.

One high school, 10 elementary schools, and an enrollment of slightly over 5,200 students formed the original nucleus. In 2017-18, the District will support 33 elementary schools, 5 intermediate schools, 5 high schools, 2 alternative education sites, 2 Community Day Schools, the Clovis Online School (Charter) and the Center for Advanced Research & Technology (CART), a Joint Powers Authority with Fresno Unified School District. These sites make up a total projected enrollment of 42,742 K-12 students plus the Clovis Adult School with an average enrollment of approximately 8,500 students.

The Center for Advanced Research and Technology (CART), a state-of-the-art high school, in partnership with the Fresno Unified School District and the business community, opened for students in September of 2000. CART is a unique school designed to meet a student's need for technology and advanced course work during high school. The CART budget is not a part of this document as it has a separate board and is a legally separate organization from Clovis Unified School District.

Over the years, the District's General Fund budget has grown from \$2,112,200 in 1960-61 to \$433,479,917 in 2017-18. The assessed valuation has also grown from \$24,280,200 to a projected \$22,273,300,160 in the 2017-18 fiscal year. The District, which covers an approximate area of 198 square miles, lies in Central California generally north and east of the City of Fresno running to the San Joaquin River and into the foothills. It encompasses most of the City of Clovis, parts of the City of Fresno, and the communities of Friant, Academy and a large unincorporated area in the County of Fresno.

## District Organization

### Historical Background







## Governance

A Board consisting of seven members governs Clovis Unified. Their responsibility is to represent the voters of the District in policymaking and budgetary decisions as provided by the laws of the State of California. Board members serve four-year terms and can be re-elected.

The most important job for the Governing Board is to hire the District's Superintendent. The Superintendent is responsible for oversight of the educational program, the operations of the District, and ensuring the policies and budget decisions of the Governing Board are enforced. The District is fiscally accountable. To help the Superintendent with this monumental task, there are approximately 2,405 certificated and 3,055 classified employees for a total of 5,460 full and part time staff.

### 2017-18 Vision, Mission, and Motto

The 2017-18 budget envelopes the District's vision, mission statement, and aims that reflect the core principles and philosophies of the District.

The 2017-18 General Fund, Special Revenue Fund, and Capital Project Fund budgets reflect the educational programs of the Clovis Unified School District and its goal to maximize student achievement for ALL students.

During the 2017-18 school year, the District will continue to provide a learning community that is secure, open, and optimistic about the future. The District will create steady improvement based on the needs of students.

## District Organization

### Vision

Clovis Unified School District strives to be America's benchmark for excellence in education.

### Mission

To be a quality educational system providing the opportunity for ALL students to reach their potential in mind, body, and spirit.

### Values

- Trustworthiness
- Respect
- Responsibility
- Fairness
- Caring
- Citizenship

In Clovis Unified, we hold ourselves accountable to a set of core values that we consider non-negotiable. The core values are expressed in the following key phrases and words:

**Our Non-Negotiable Core Values**

*"We believe in high standards in Clovis schools." - Floyd "Doc" Buchanan, Ed.D.*

*We believe that integrity cannot be compromised.*

*We believe in collaboration based on shared decision-making and trust.*

*We believe that standing together with our students, employees, and community is our strength.*

**District Organization  
Our Beliefs, Motto and  
Principles**

Students	Employees	Community	Schools and Facilities
<p>"A fair break for every kid." - "Doc"</p> <p>Educate the whole child in Mind, Body, and Spirit.</p> <p>Base all decisions on what is best for students' academic, social, and emotional well-being.</p> <p>Commit to a safe and inclusive learning environment for ALL students.</p> <p>Believe every child can learn and we can teach ALL children.</p>	<p>"It's people, not programs that make the positive difference for students." - "Doc"</p> <p>Foster a climate of trust and respect through personal relationships and communication.</p> <p>Collaborate and empower all employees in the decision-making process at the site, area, and department level. Be accountable to high standards, both collectively and individually.</p> <p>Surround students with the very best role models and mentors.</p> <p>Support life-long learning by providing ongoing professional development for all employees.</p>	<p>"Education revolves around teamwork and trust." - "Doc"</p> <p>Good schools build great communities and good communities build great schools.</p> <p>Engage with parents and the community to support ALL students.</p> <p>Recognize the cultural perspectives of our community.</p> <p>Be accessible to parents and the community as we continue to grow.</p>	<p>"When you do something, only do it first class." - "Doc"</p> <p>Provide safe, student-centered, world-class schools.</p> <p>Build state of the art facilities that promote student success.</p> <p>Maintain quality campuses that create community pride.</p> <p>Design learning environments that serve ALL students, now and in the future.</p>





### **General Fund - Number 01**

- General Fund

### **Special Revenue Funds - Numbers 09-14**

- Charter School Fund - 09
- Adult Education Fund - 11
- Child Development Fund - 12
- Cafeteria (Campus Catering) Fund - 13
- Deferred Maintenance Fund - 14

### **Capital Projects Funds - Numbers 21-40**

- Building Fund - Number 21
  - Redevelopment Projects Sub-fund
  - Certificates of Participation (COP) Sub-fund
  - Building Fund - 12 Sub-fund
- Capital Facilities Fund - Number 25
  - Developer Fee Fund
- County School Facilities Fund - Number 35
  - School Facilities Program Sub-fund
- Special Reserve (Capital Projects) Fund - Number 40
  - Recreational, Cultural and Athletic Facilities (RCA) Sub-fund
  - Reserve - Capital Projects Sub-fund

### **Debt Service Funds- Numbers 51-52**

- Bond Interest and Redemption Fund - 51
- Debt Service Fund for Blended Component Units - 52

### **Internal Service Fund - Number 67**

- Self Insurance Fund

## **District Organization Funds Operated by the District**

---

*In addition, the District serves as the fiscal agent and maintains all accounting records for the following organizations even though they are not part of Clovis Unified School District:*

*Joint Powers Authority - Number 80*

*CVSS - Central Valley Support Services*

*Joint Powers Authority - Number 78*

*CART - Center for Advanced Research & Technology*

*CART Special Reserve Fund - Number 17*

Schools operated by Clovis  
Unified School District

Elementary Sites	Principal	2017-18 Estimated
Boris Elementary	Erin Gage	697
Bud Rank Elementary	Ryan Gettman	840
Cedarwood Elementary	Matthew Lucas	699
Century Elementary	Brion Warren	625
Clovis Elementary	Isabel Facio	704
Cole Elementary	Marshall Hamm	732
Copper Hills Elementary	Todd Deck	608
Cox Elementary	Cheryl Floth	614
Dry Creek Elementary	Aaron Cook	866
Fancher Creek Elementary	Erin Parker	889
Fort Washington Elementary	Melanie Hashimoto	621
Freedom Elementary	Carrie Carter	715
Fugman Elementary	Jennifer Thomas	864
Garfield Elementary	Jennifer Bump	676
Gettysburg Elementary	Nick Mele	641
Jefferson Elementary	Jeff Tiftick	635
Liberty Elementary	George Petersen	616
Lincoln Elementary	Matt Verhalen	773
Maple Creek Elementary	Gina Kismet	674
Miramonte Elementary	Kia Yang	603
Mountain View Elementary	Monica Everson	703
Nelson Elementary	Kendra Matson	526
Oraze Elementary	Robyn Pellouso-Snyder	846
Pinedale Elementary	Debra Bolls	569
Reagan Elementary	Kacey Gibson	635
Red Bank Elementary	Pa Vue	778
Riverview Elementary	Marci Panoo	748
Sierra Vista Elementary	Cathy Dodd	530
Tarpey Elementary	Tachua Vue	739
Temperance-Kutner Elementary	Kathy Blackburn	735
Valley Oak Elementary	Julie Duwe	518
Weldon Elementary	Ray Lozano	637
Woods Elementary	Darrin Holtermann	719
* Enrollment includes Special Education Special Day class students.		

District Organization  
Schools Operated by  
Clovis Unified School  
District







Intermediate Sites	Principal	2017-18 Estimated
Alta Sierra Intermediate	Steve Pagani	1,397
Clark Intermediate	Teresa Barber	1,582
Granite Ridge Intermediate	Scott Dille	1,357
Kastner Intermediate	Ryan Eisele	1,161
Reyburn Intermediate	Kevin Kerney	1,433

High School Sites	Principal	2017-18 Estimated
Buchanan High School	Joe Aiello	2,695
Clovis East High School	Kevin Kerney	2,480
Clovis High School	Denver Stairs	2,797
Clovis North High School	Scott Dille	2,579
Clovis West High School	Marc Hammack	2,090

Alternative Education	Principal	2017-18 Estimated
Enterprise	Rees Warne	78
Gateway	Rees Warne	241
Clovis Online School	Kevin Cookingham	351

Community Day	Learning Director	2017-18 Estimated
Community Day Elementary	Tom Judd	15
Community Day Secondary	Tom Judd	57
* Enrollment includes Special Education Special Day class students.		

Adult Education	Learning Director	2017-18 Estimated
Clovis Adult Education	Kevin Cookingham	8,500
* Enrollment includes Adult Basic ED (ABE), High School GED and Career Technical Education students.		

**District Organization  
Schools Operated by  
Clovis Unified School  
District**

This section of the 2017-18 budget document summarizes the major changes in General Fund revenue projections as a result of the Governor's May Revision projection of the 2017-18 State budget, as well as the assumptions used in the development of revenues and expenditures for the 2017-18 General Fund budget.

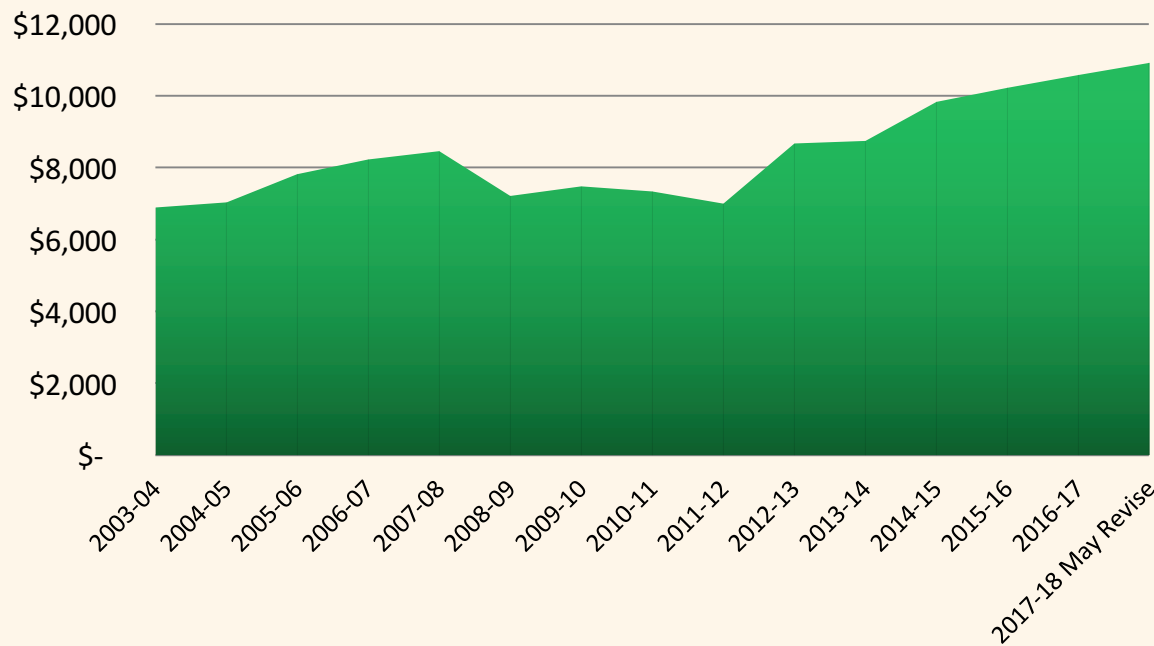
**Summary of 2017-18 State Education Budget**

Proposition 98 was approved by voters in November 1988. With the approval of Proposition 98, the minimum funding level for K-14 education became a constitutionally protected portion of the State budget. Proposition 98 funding is estimated to be \$74.6 billion. The State budget includes increases based on the continued implementation of the proposed Local Control Funding Formula (LCFF). This funding model provides additional funds to Districts based on their unduplicated percentage of students who are English language learners from low income families, foster youth, and homeless. Districts with a high percentage of these populations will receive substantially more funding.

**Summary of 2017-18  
State Education Budget**



**Proposition 98 Guarantee Funding per ADA for K-14**



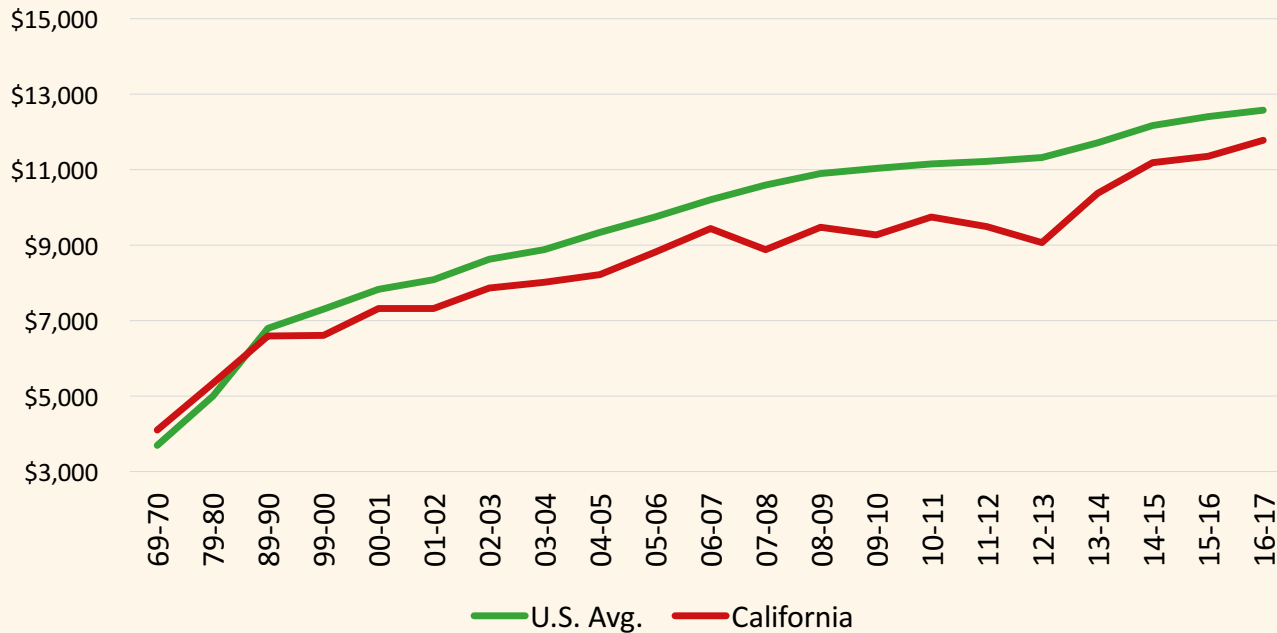


In the early 1990's, California saw itself drop from a position of providing a relatively high level of support to public education to a position of ranking close to the bottom when comparing per pupil expenditures in California with other states throughout the country. With the financial picture improving, California school Districts may gain ground when compared to other states, although other states may increase their funding as well. This graph displays what has occurred during the past several years relative to California's historical support for public education.

From 1989-1990 through 1996-97, California's expenditures per student declined compared to the national average. California showed some improvement from 1997-98 through 2002-03. The state has averaged a ranking of 32<sup>nd</sup> over the previous five years.

## Summary of 2017-18 State Education Budget

### Expenditures per Student Enrollment CA vs National Average



Year	89-90	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17
Ranking	24	32	27	35	31	31	35	33	32	44	39	42	37	40	42	33	28	29	29

**Revenue - General Fund****Local Control Funding Formula (LCFF) Revenue**

- Local Control Funding Formula increase of 6.7% based on estimated gap closure of 43.97% and a 1.56% COLA in 2017-18
- Student growth of 483 enrolled students yielding a minimum of 465 additional ADA

**Federal Revenue**

- Removal of prior year carryover
- Expiration of Federal Grants

**Other State Revenue**

- Increase to Lottery and Mandate Block Grant due to Increased ADA projection
- COLA applied to Special Education Apportionment
- Decrease in one-time discretionary funds
- Removal of prior year apportionment adjustments

**Other Local Revenue**

- Decrease in projected interest revenue
- Adjustments to fee based programs; budget conservatively for Adopted Budget

**Transfers In/Other Sources**

- Increased revenue from Computer Refresh Lease

**Summary of 2017-18  
State Education Budget****Revenue  
General Fund**



## Expenditures - General Fund

### Certificated Salaries

- Salary increases due to step and column movements
- Attrition adjustments
- Increase in school site staffing due to increased enrollment projections
- Increase in Special Education staffing
- Increase in staffing related to LCAP supplemental programs

### Classified Salaries

- Salary increases due to step and column movement
- Attrition adjustment
- Increase in staffing related to LCAP supplemental programs
- Increase in Special Education staffing

### Fringe Benefits

- Adjustments to coincide with step and column and increased salaries
- Adjustments to PERS and STRS for new employer rates

### Books, Supplies & Other Materials

- Reduction of one-time and carryover
- Dollars moved between categories

### Contracted Services/Other Operating Expenditures

- Elimination of grants and carryover
- Increases in utilities are due to increases in electricity rates, but are significantly mitigated by savings due to District wide solar projects

### Capital Outlay

- Decrease in planned equipment purchases

### Transfers Out/Other Outgo

- Increased transfers out to the Deferred Maintenance Fund and the Special Reserve for Capital Outlay Fund

## Summary of 2016-17 State Education Budget

### General Fund Budget Adjustments

## Budget Calendar

In October 1991, Governor Wilson signed into law Assembly Bill 1200 which allowed school Districts to choose one of two methods for the approval of their local budgets. For the last twenty-five (25) fiscal years, as well as the 2017-18 fiscal year, the Governing Board has adopted the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget by July 1 of each year. The selection of the single budget adoption process further requires a District to make available for public review, within forty-five (45) days of the Governor's signing of the State Budget, "revisions in revenue and expenditures that reflect the funding made available" by the State Budget Act.

The process of developing a school district budget is an ongoing function that must be addressed by the Board and Administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school district, the budget process must include a well-defined budget calendar outlining when each component of the budget is to be completed.

Although there are numerous deadlines used in the development of the 2017-18 budget, the calendar highlights the main steps, specifically those involving the Governing Board.

Following is the budget calendar for its use in the 2017-18 budget adoption process.

January 10, 2017	Governor's 2017-18 budget proposal released
January 30, 2017	LCAP Parent Night
February 8, 2017	Preliminary Budget presentation to Board
March 27, 2017	LCAP Parent Night
April 5, 2017	Final LCAP recommendations made to Governing Board
May 11, 2017	Governor's May Revise Proposal
May 19, 2017	School Services of California May Budget Revise Workshop
May 21, 2017	Budget copy available for public review
May 24, 2017	Governing Board Public Hearing for LCAP and Adopted Budget
June 14, 2017	Local Control Accountability Plan approved/2017-18 Budget adopted by Board
TBD	Governor signs the State Budget
TBD	Budget update on 2017-18 State Adopted Budget





The District accounts for its financial transactions in accordance with the 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 and by the American Institute of Certified Public Accountants.

Due to construction projects often taking longer than one year, the District prepared multi-year budgets for projects accounted for in all Capital Project Funds. Anticipated revenues and expenditures for all projects were budgeted in fiscal year 2016-17. The available balances at year-end will become the budget for fiscal year 2017-18. The District is a fiscally accountable District. This means the District issues its own payroll and vendor warrants. The District is still subject to oversight by the Fresno County Office of Education (FCOE). The District must submit its first interim budget, second interim budget, adopted budget, and actual financial reports to FCOE for review and approval. The FCOE requires the District to do internal audits of each of our warrant registers. Additionally, on a periodic basis, FCOE will conduct audits of those District warrants issued. The following is a summary of the significant accounting policies:

- A. Fund Accounting** - The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures, as appropriate. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District accounts are organized into major and non-major governmental, proprietary, and fiduciary funds.

**Major Governmental Funds:**

- The General Fund is the main operating fund of the District and is used to manage all financial resources except those required to be accounted for in another fund.
- The Building Fund accounts for the acquisition of major governmental capital facilities and buildings from bond proceeds.
- The Capital Facilities Fund accounts for revenues received from developer fees.

**Non-Major Governmental Funds:**

- Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds in this category include the Charter Schools Fund, Adult Education Fund, Child Development Fund, Food Service Fund (Campus Catering), and Deferred Maintenance Fund.

## Budget Development Process



## Significant Accounting Policies and Terms



- Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. Funds in this category include the School Facilities Program Fund and the Special Reserve Fund.
- Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The Bond Interest and Redemption Fund and Debt Service Fund for Blended Component Units are CUSD's only debt service funds

**Proprietary Funds:**

- One type of Proprietary Fund is the Internal Service Fund. This fund renders services to other organizational units of a Local Educational Agency on a cost reimbursement basis. The fund is generally self-supporting. CUSD has established an Internal Service Fund for Self Insurance. This fund separates money for self-insurance activities from other operating funds of the District. Health and welfare activities are accounted for in this fund.

**Fiduciary Funds:**

- Agency Funds account for assets held by the District as trustee. The District maintains the Warrant/Pass-Through Fund to account for District payroll transactions.

- B. Basis of Accounting** - Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide revenues and expenditures are recorded using the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

**Accrual:**

- Revenues are recognized when earned and expenses are recognized when incurred.

**Modified Accrual:**

- Revenues are recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Revenue from property taxes are recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements are recognized in the fiscal year in which all eligibility requirements have been satisfied.
- Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first then unrestricted resources as they are needed.

**Budget Development Process  
Significant Accounting  
Policies and Terms**



- C. 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 Governing Board must adopt a final budget no later than July 1. A public hearing is conducted prior to adoption to receive comments. The budget is revised by the District's Governing Board 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.
- D. 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 initiated. Encumbrances are liquidated when the commitments are paid.
- E. Inventories** - Inventories are recorded using the consumption method, in that inventory acquisitions are initially recorded in inventory accounts and the cost is recorded as expenditure at the time items are requisitioned. Inventories are valued on the weighted average method. Reported inventories are equally offset by a fund balance reserve which indicates that these amounts are not available for appropriation and expenditure even though they are a component of net current assets.
- F. Prepaid Expenditures** - The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District chooses to report expenditures in the benefiting period.
- G. Capital Assets** - Assets purchased or acquired with an original cost of \$25,000 or more are reported as capital assets.
- H. Fund Balance Categories** - GASB 54 requires the fund balance amounts to be properly reported within the fund balance categories below:
- **Nonspendable** - This is the fund balance associated with revolving cash funds, inventories and prepaids.
  - **Restricted** - This includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
  - **Committed** - This includes amounts that can be used only for the specific purposes determined by a formal action of the Governing Board (the District's highest level of decision-making authority).
  - **Assigned** - These funds are intended to be used by the government (District) for specific purposes but do not meet the criteria to be classified as restricted or committed.
  - **Unassigned** - This is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications

## Budget Development Process

### Significant Accounting Policies and Terms

### Local Control Accountability Plan

In order to involve numerous stakeholder groups in the development of the District's 2017-18 budget and Local Control Accountability Plan (LCAP), District leaders held several meetings to gather input from the community, and conducted a district-wide online parent survey. Community members were invited to participate in these meetings and in the online survey through face-to-face contact, telephone calls and emails to parents in multiple languages. These meetings included parents, students, employees, and community members. The meetings focused on effective strategies to meet the needs of all students, specifically at risk students, which includes English Learners (EL), Foster Youth (FY), and Low Income (LI) students.

In addition to regularly scheduled parent advisory and employee meetings, outreach to specific to special interest areas occurred. The special interest areas included Special Education parents, foster youth, Governing Board Members, represented employee groups, Citizen's Oversight Committee members, student advisory and leadership teams, site and District English Learner Advisory Committee (DELAC), District Advisory Committee (DAC), and parents of migrant and Native American Indian students. When we identified a specific group of non-English speaking parents who may not have felt comfortable accessing school site meetings, a special meeting was coordinated with assistance from the Center for New Americans. Personal phone calls were made to these families inviting them to attend these special meetings. An additional meeting was held with agencies and families representing foster youth in order to hold specific dialogue around the unique needs of foster youth.

Feedback from these meetings, focused on strategies to effectively meet the academic needs of all students (what we are doing well, and what can we do better). These strategies were then assembled, reviewed, and discussed by the 200 members of the District's LCAP Parent Advisory Committee (with particular attention paid to reaching out to and connecting with stakeholder groups identified in Ed Code 42238.01). These meetings were held on January 30, 2017 and April 4, 2017, and the meeting of the DAC and DELAC was held on May 3, 2017. Following these meetings, the District Leadership Team reviewed all comments, feedback and recommendations collected. They identified implications and actions needed to execute the recommendations gathered from the community. This information was then used by the Superintendent and District leaders to develop recommendations for expenditures to address the needs of the low income, foster youth, homeless and English Learners in the LCAP.

The LCAP process resulted in the following actions and related services which are integrated in our budget for the 2017-18 fiscal year:

- Provide instructional and operational technology for all students. Maintain and support technology systems to ensure students and employees have access to effective technology to support the District's goals.
- Reduce class sizes in Title I schools.

### Budget Development Process

## Establishing Budget Projections

### School Site Staffing





- Offer professional development for implementation of the new state standards.
- Provide at risk students with intervention support to increase graduation rates, avoid drop outs, and chronic absenteeism.
- Reduce caseloads for academic counselors.
- Provision of services to students with Individual Education Plans (IEPs) or otherwise qualifying for special education programs/services.
- Custodial and maintenance services to ensure schools are clean and safe environments in which students can be prepared to learn.
- Maintenance and repair of school facilities to ensure quality learning environments for students.
- Provide extensive career technical education courses at all high schools, including CART.
- Provide students access to the District's performing arts program and VAPA.

On-going operating costs to maintain existing programs and services to students such as operational expenses; instructional supplies; utility costs; transportation services; custodial services; teachers; administration; clerical support; salaries, statutory and benefits; existing intervention services and co-curricular programs.

The actions/services in the District's LCAP align with the State's priorities:

- Student Achievement
- Student Engagement
- Other Student Outcomes
- School Climate
- Basic Services
- Parent Involvement
- Course Access
- Implementation of State Standards

During fiscal year 2009, the District completed a very detailed audit on all District owned facilities. The facilities audit was the baseline for the current Capital Improvement Plan (CIP). The team working on the audit and CIP consisted of an architect, a contractor, District Construction and Plant Operations personnel. The team was able to prioritize and summarize the cost by site to develop a ten-year CIP plan for the District. In addition to the needs of existing District facilities, the District hired a consultant to prepare an enrollment study to project the need for new facilities over the subsequent ten years. The plan was presented to the community and Board during the 2012 General Obligation Bond Campaign. The 2012 Bond was approved by voters in June, 2012. The proceeds from the \$298 Million bond will fund the majority of the budgeted expenditures on the District's current CIP. Additionally, District contributions, State Revenue, and Developer Fee Revenue will contribute to the budget of the CIP.

## Budget Development Process

### Establishing Budget Projections

## Facilities

The increasing costs of construction, volatile economic climate, and emergency projects will require the District to continuously review the CIP and re-prioritize as well as adjust budgets when necessary. The District is committed to providing safe, high quality facilities to ensure student success.

#### **Area Administration**

In order to effectively lead school site staffing and spending levels, allocation formulas have been used in determining school site staffing and levels of operational expenditures.

Since the implementation of allocation formulas, the Administration has been able to utilize the organizational structure of the District's instructional program (Clovis High, Clovis West, Buchanan, Clovis North, Clovis East and Educational Services Management Areas) to develop a decentralized budget process, while at the same time maintaining District-level flexibility through the Area Superintendents. The Educational Services Area oversees several ancillary programs and funds including Adult Education, Alternative Education, Community Relations, Student Services and School Attendance (SSSA), Clovis Online School and Nursing Services.

In determining the number of employees to be assigned to each school site, a staffing formula has been developed to equitably distribute available staffing dollars. Each school site receives a total site allocation covering all personnel for the campus. The personnel allocations are based upon an Allocated Personnel Unit (APU) formula revolving around the position of a classroom teacher.

The teacher position represents one (1) Allocated Personnel Unit (APU). All other school site positions, with the exception of Special Education positions, have an allocated personnel unit equivalency assigned to the position based upon its salary and length of work year as compared to the classroom teacher position. As an example, the position of elementary school principal has a unit equivalent of 1.38, a school secretary .70 (depending upon the length of the work year) and an elementary attendance clerk .564 (depending upon the length of the work year). Special Education positions are determined based on student need, and are in addition to site staffing parameters.

The formula takes into consideration the average position costs as related to the classroom teacher so a principal costs a site more APUs than does a clerical position.

School sites generate Allocated Personnel Units (APUs) based upon the number of students projected for attendance during the ensuing school year. The formula varies by grade level: elementary, intermediate, and high school.

### **Budget Development Process**

## **Establishing Budget Projections**

### **School Site Staffing**





The APU formulas for elementary and secondary are designed to provide appropriate staffing for teachers, administrators, business support, and school safety. For elementary, the formula provides a base staffing for the core office staff and administration for schools between 475 and 875 students. The number of teachers is determined by student enrollment in grade clusters of kindergarten, grades one through three, and grades four through six. For secondary, a common ratio of students to teachers is utilized for grades seven through twelve. However, for administration, business support, and school safety, a formula using a sliding scale based on the overall size of the school is used to determine the appropriate staffing level for these positions.

The following is the overall ratio of students to APUs by educational level (Note: each individual school's actual ratio will vary):

GRADE LEVEL	APUs
Elementary K-6	23.72
Intermediate 7-8	23.30
High School 9-12	23.05
Alternative Education 4-12	10.34

The average District-wide cost of an APU is \$99,758 in 2017-18, which includes salary and benefits.

Enrollment projections for the upcoming school year are made during the winter in order to prepare the 2017-18 budget. In February, principals reviewed projected enrollments and made necessary staffing modifications prior to the start of the school year. Lastly, in late September, a final review of actual enrollment and staffing levels are necessary to determine the final APU staffing levels for the year.

## Budget Development Process

### Establishing Budget Projections

#### School Site Staffing



the following is a summation, based upon projected enrollment, of authorized APUs for the 2017-18 school year by school site:

Elementary Schools	2017-18 Estimated Average Enrollment*	APUs
Boris	690	27.52
Bud Rank	830	34.52
Cedarwood	690	28.52
Century	614	25.52
Clovis	676	27.52
Cole	711	29.52
Copper Hills	580	25.52
Cox	589	25.52
Dry Creek	846	33.52
Fancher Creek	883	34.52
Ft. Washington	614	25.52
Freedom	690	28.52
Fugman	863	33.52
Garfield	650	28.52
Gettysburg	616	26.52
Jefferson	625	26.52
Liberty	606	25.52
Lincoln	773	30.52
Maple Creek	657	26.52
Miramonte	593	25.52
Mt. View	692	28.52
Nelson	520	23.52
Oraze	845	33.52
Pinedale	548	23.52
Reagan	612	26.52
Red Bank	765	31.52
Riverview	727	29.52
Sierra Vista	505	22.52
Tarpey	738	29.52
Temperance-Kutner	710	29.52

Elementary Schools	2017-18 Estimated Average Enrollment*	APUs
Valley Oak	506	22.52
Weldon	630	27.52
Woods	708	29.52

Intermediate Schools	2017-18 Estimated Average Enrollment*	APUs
Alta Sierra	1,373	56.95
Clark	1,567	65.74
Kastner	1,144	50.73

High Schools	2017-18 Estimated Average Enrollment*	APUs
Buchanan	2,648	115.61
Clovis	2,771	118.11
Clovis West	2,062	92.68
Enterprise	78	4.46
Gateway	241	33.36

Educational Centers	2017-18 Estimated Average Enrollment*	APUs
Regan	3,838	165.98
Clovis North	3,871	167.19

Community Day School	2017-18 Estimated Average Enrollment*	APUs
Community Day-Elem	15	3.78
Community Day-Sec.	57	13.16

\*Enrollment excludes Special education special Day class students. Special Day Class teachers are funded based on FTE's and budgeted in separate Special Education funds.

Budget Development Process

## Establishing Budget Projections

School Site Staffing







Each Instructional Area Superintendent and each school site receive a total unit allocation for supplies and materials (i.e., textbooks, library books, reference books, instructional classroom supplies, instructional media materials/supplies, office supplies, replacement equipment, and copier machine maintenance costs) based upon a student allocation formula.

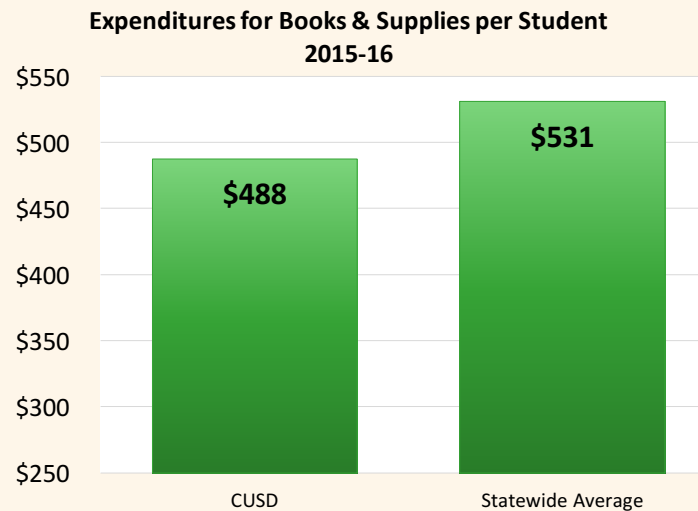
Principals and teaching staff may then determine how to expend the available discretionary dollars. The amounts of the allocations for 2017-18 are as follows:

Educational Level	Supply/Material Allocations per Enrolled Student
Elementary (K-6)	\$78.00
Intermediate (7-8)	80.00
High School (9-12)	88.00
Gateway High School	Flat*
Community Day School	Flat*
Enterprise High School	Flat*

Site allocations may be supplemented with funds provided from State and Federal grants.

In 2015-16, Clovis Unified spent \$43 less per student than the statewide average on books and supplies and \$358 less per student than the statewide average on consultants, contracts and other services.

Following is a graph displaying the District's allocation for books and supplies, as compared to the statewide average of unified school districts in 2015-16 (the most recent data available):



## Budget Development Process

### Supply/Material Allocations

In addition to staffing and supply allocations, sites also receive an allocation for school business substitutes based on the number of APUs allocated to the site.

The District also uses a formula for allocating funds to cover transportation costs for extra/co-curricular student activities. This formula varies by grade level and controls the amount of "free" transportation miles a school's program may receive. The student trip allocations for 2017-18 are as follows:

Grade Level	Student Trip Allocation
K-6	\$6,500
7-8	\$24,000
9-12	\$90,000

The staffing levels for many District-level departments are also based on allocation formulas approved by the Board, including Grounds, Maintenance, Custodial, Technology, and Food Services. Following are the current Board approved APU allocations for these departments:

- Grounds Department: 1 APU per 28.66 acres
- Maintenance Department: 1 APU per 67,939 sq. ft. per building to be serviced
- Custodial Department: 1 APU per 25,332 sq. ft. to be cleaned
- Food Services: Elementary: 1 APU per 247 meals served on an average day
- Intermediate/High School: 1 APU per 156 meals served on an average day
- Satellite: 1 APU per 423 meals served on an average day
- Technology Department:
  - 1 APU per 500 District owned PC desktop computers
  - 1 APU per 387 District owned PC laptop computers
  - 1 APU per 445 Student owned PC laptop computers
  - 1 APU per 2,500 e-mail users
  - 1 APU per 800 Munis users
  - 1 APU per 800 Student Information System users
  - 1 APU per 41 Decentralized Servers

**Budget Development Process**

**Other Allocations**

**Non-School Site Staffing**





Budgets for District departments are established each spring for the following year to meet department needs, goals and priorities. Requests, including justification for additional funds, are considered by management and the Local Control Accountability Plan Advisory Committee. Once the budget is established, each division has the ability to increase or decrease individual department budgets within their overall allocation. Department directors and managers are responsible for meeting their goals within their established budgets. To aid in this responsibility, departments review their budgets on an ongoing basis and can reallocate budgeted dollars as needed to cover unplanned expenditures. Unplanned expenditures during the year that will exceed department budgets are reviewed by the Business Services Department and a one-time allocation may be made. In addition, Business Services reviews budgets quarterly and recommends adjustments as needed.

### **School Leadership Division**

It is the primary responsibility of the School Leadership Division to provide leadership to the school sites and instructional departments. In 2017-18, the District will operate 33 elementary schools, 5 intermediate schools, 5 comprehensive high schools, 2 alternative education schools, 2 Community Day schools, Clovis Adult Education and the Clovis Online School.

---

#### ***Mission Statement***

*To be a quality educational system providing the opportunity for all students to reach their potential in mind, body and spirit.*

---

## **Division/Department Budgets**



### **School Leadership Division**

In addition, the following departments report to the School Leadership Division:

**Curriculum, Instruction and Accountability**

- Curriculum and Instruction
- Instructional Resources and Library Services
- Visual and Performing Arts
- Assessment and Accountability
- Child Development
- Career Technical Education
- Supplemental Services

**Other Departments:**

- Area Superintendents
- Educational Services
- Student Services and School Attendance
- Alternative Education
- Sierra Outdoor School
- Adult Education
- Community Day Schools
- Clovis Community Sport and Recreation
- Clovis Online School
- Nursing Services

**Division/Department Budgets**

**School Leadership  
Division**



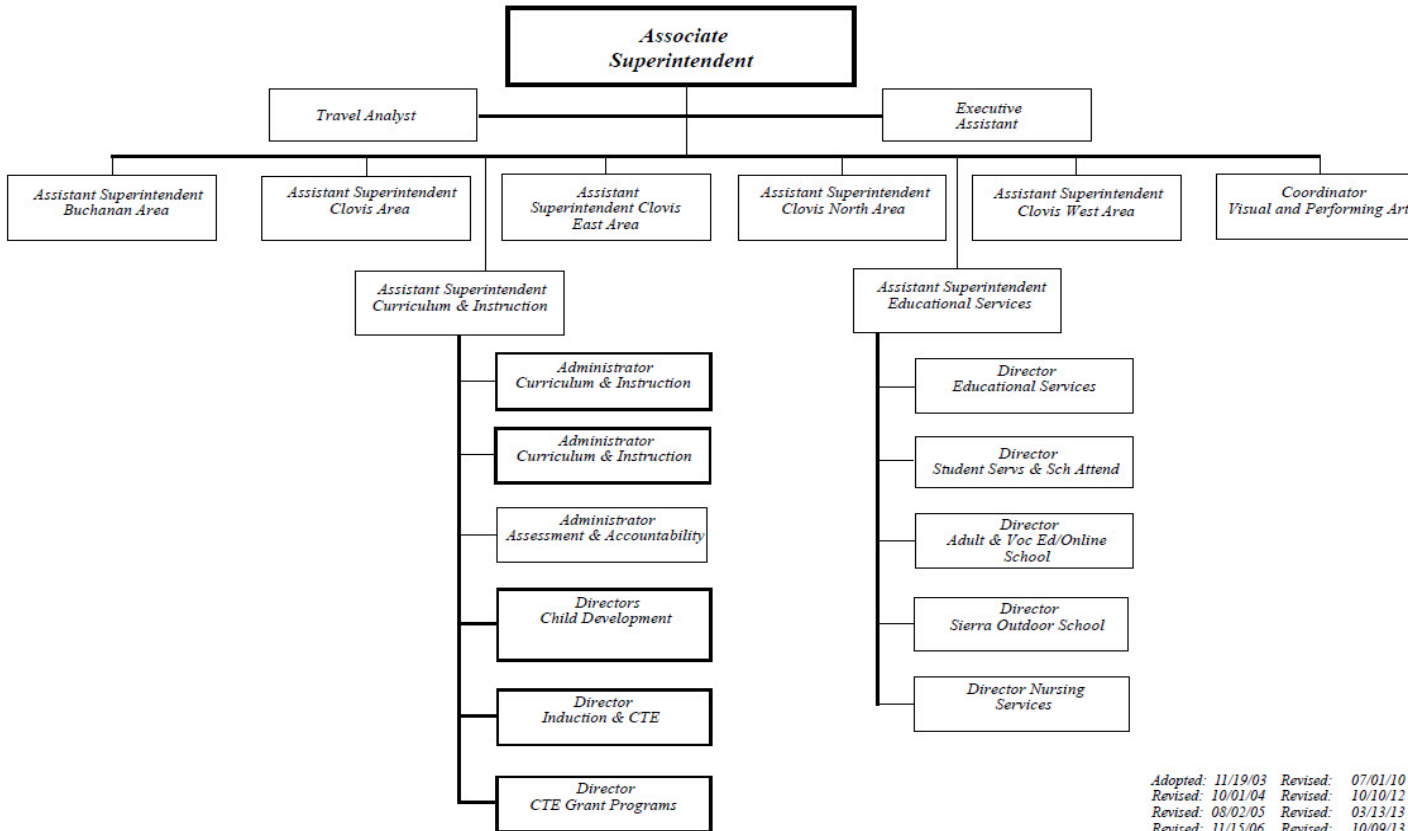


Division/Department Budgets

School Leadership  
Division

Division: School Leadership  
Reports to: Deputy Superintendent

**SCHOOL LEADERSHIP**  
*2017-18 Organizational Chart*



Adopted: 11/19/03	Revised: 07/01/10
Revised: 10/01/04	Revised: 10/10/12
Revised: 08/02/05	Revised: 03/13/13
Revised: 11/15/06	Revised: 10/09/13
Revised: 08/31/07	Revised: 05/30/14
Revised: 07/08/08	Revised: 10/08/14
Revised: 09/16/09	Revised: 10/26/16

Exhibit No. 1201

## Administrative and Human Resources Division

---

### *Mission Statement*

*We make a difference in student and staff achievement by providing safe, effective and efficient administrative support services.*

---

The main responsibilities of these divisions are to provide support services to the Instructional Division and to maintain the integrity of the District's legal and financial responsibilities. The following departments report to the Administrative and Human Resources Division:

#### **Administrative Services**

Business Services

Facility Services

Campus Catering

Transportation

Graphic Arts

Purchasing

Warehouse

Accounting

Budget & Finance

Payroll

Plant Operations

Construction

Information Technology

#### **Human Resources Services**

Human Resources

Benefits

Risk Management

## Division/Department Budgets

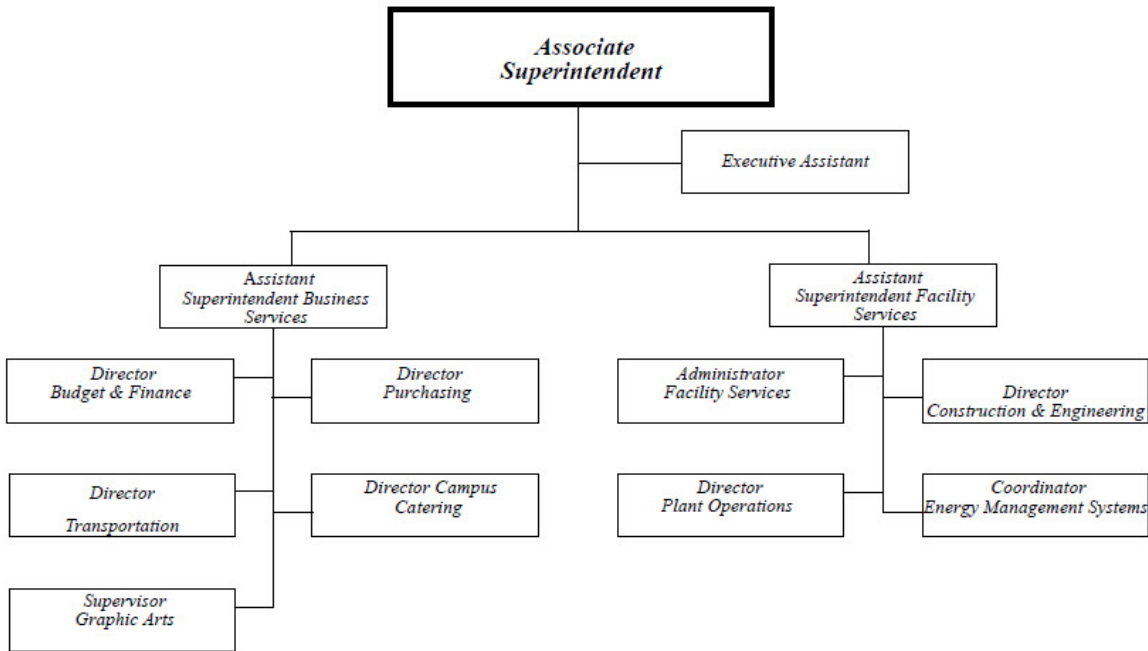
### **Administrative and Human Resources Division**





Division: Administrative Services  
Reports to: Deputy Superintendent

## ADMINISTRATIVE SERVICES 2017-18 Organizational Chart



Adopted: 11/19/03  
 Revised: 10/01/04  
 Revised: 08/02/05  
 Revised: 11/15/06  
 Revised: 07/24/07  
 Revised: 10/26/07  
 Revised: 09/16/08  
 Revised: 08/03/09  
 Revised: 01/19/10  
 Revised: 07/01/10  
 Revised: 10/10/12  
 Revised: 10/09/13  
 Revised: 10/08/14  
 Revised: 10/26/16

Exhibit No. 1201

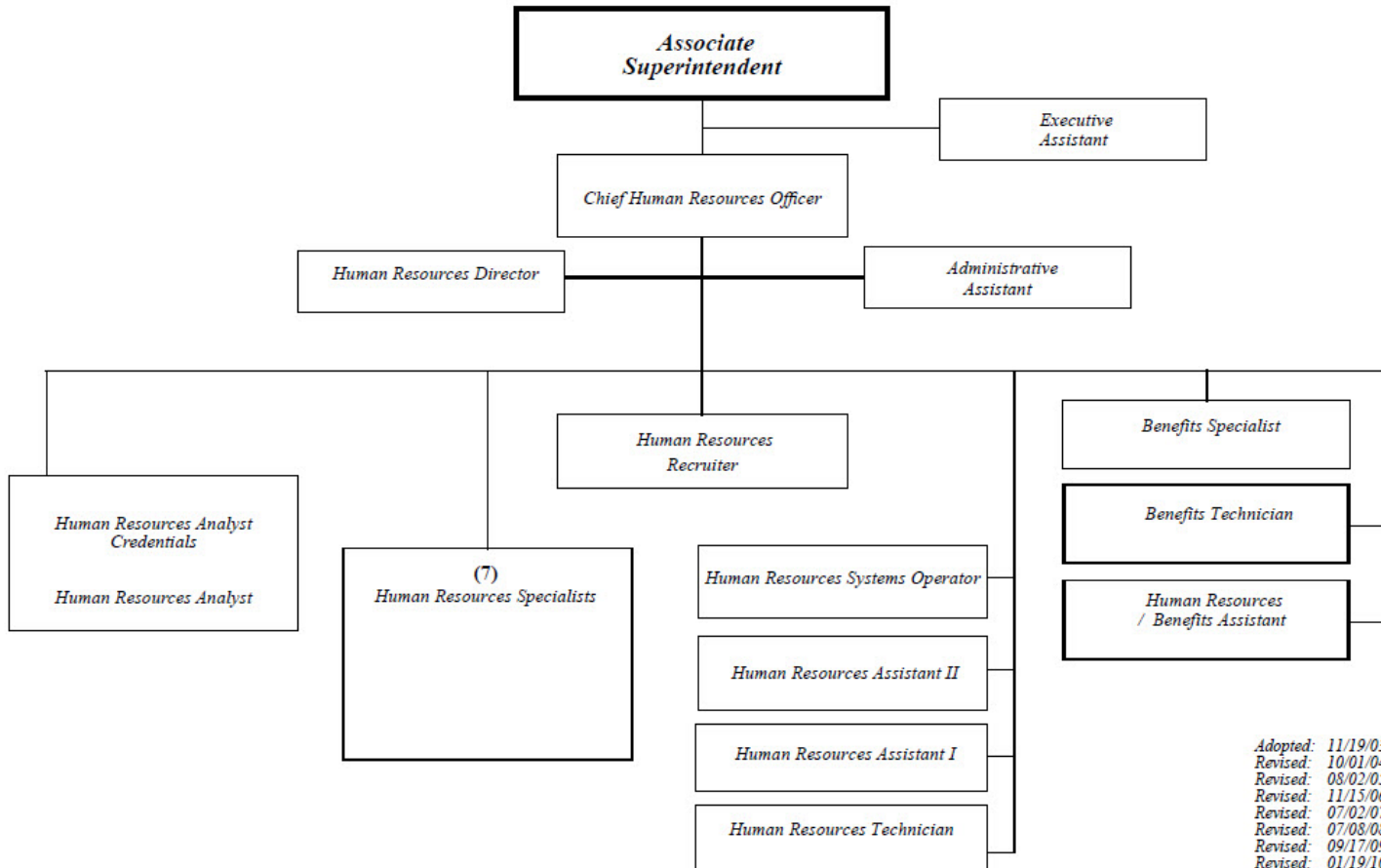
Division/Department Budgets

**Administrative and  
Human Resources  
Division**



Division: Human Resource & Employee Relations  
 Reports to: Deputy Superintendent

### HUMAN RESOURCES & EMPLOYEE RELATIONS 2017-18 Organizational Chart



Adopted: 11/19/03  
 Revised: 10/01/04  
 Revised: 08/02/05  
 Revised: 11/15/06  
 Revised: 07/02/07  
 Revised: 07/08/08  
 Revised: 09/17/09  
 Revised: 01/19/10  
 Revised: 07/01/10  
 Revised: 10/10/12  
 Revised: 03/13/13  
 Revised: 10/09/13  
 Revised: 10/08/14  
 Revised: 10/26/16

Exhibit No. 1201

Division/Department Budgets  
**Administrative and  
 Human Resources  
 Division**





## **Budget Administration and Management**

During the 2017-18 fiscal year, the Board will utilize the single-step budget calendar in meeting its legal requirements regarding the adoption of the annual operating budget. The District's annual Adopted Budget is approved by the Board at a June meeting each year. Consistent with California Education Code, the District must revise its 2017-18 budget for all funds within 45 days from the date the State adopts its budget (State Budget Act). Once the District's budget is adopted, it will be modified to reflect revenue and expenditure adjustments on a quarterly basis. District Board Policy Number 4802 established a minimum 6% reserve for economic uncertainty.

### **Budget Adjustments**

For the past twenty-five years, interim/quarterly financial reports have been prepared by Administration for review by the Board that reflect updated financial data. In addition, prior to the completion of the audited financial reports, the Administration prepares a separate annual financial report for review.

The interim/quarterly report, which provides the reader with a summary of adjustments made to major object classifications of revenue and expenditure accounts, is another tool used by management to monitor the budget. The interim/quarterly report compares the District's Adopted Budget to the updated budget, including all adjustments made to date. The report also includes revenues received and expenditures incurred to date.

A narrative that briefly summarizes major adjustments made precedes each fund's financial comparison. The annual financial report is presented in this same format to the Board in August or September of each year.

### **Budget Development Process**

Preparing the budget is an ongoing process that formally begins in January of each year for the following July. The budget process includes a group comprised of District employees from both classified and certificated staff, as well as, the Local Control Accountability Plan Advisory Committee. The groups' recommendations, which are based on the goals and direction of the District's Governing Board, are presented to the Superintendent's Cabinet and then to the Board where adjustments are made, if necessary, prior to final approval by the Board. Types of recommendations the group may make include selecting dollar amounts allocated to increasing employee salary schedules, dollars allocated to sites based on Average Daily Attendance (ADA), types of items to be purchased from anticipated State one-time or ongoing dollars, and if needed, program and/or employee reductions to be made.

## **Division/Department Budgets**

### **Budget Administration and Management**

Site dollars are calculated based on projected student enrollment for each site and are adjusted in January based on the site's actual California Basic Education Data System (CBEDS) student enrollment reported each October and certified each December. Each site allocates their total dollar allowance to meet the specific needs of their students. When a site's CBEDS enrollment increases compared to projections, they receive additional discretionary dollars in January of that fiscal year. When enrollment decreases compared to projections, the site will be held harmless, and no adjustments will be made. School sites are authorized to carry forward unspent allocations.

Department allocations are based on maintaining the same allocations as the prior year, decreased by any one-time additions. Adjustments are considered by District Administration and added as approved. An example of an adjustment would be adding dollars for a waste disposal contract that is projected to increase by 3% for the coming year.

Once the Board has approved the budgets, a site or department can reallocate their dollars as needs arise. All sites and departments have continuous on-line access to their budgets. This allows them to ascertain, at any point in time, where they stand financially. Further, all sites and departments have the ability to make budget transfers directly into the computer system as necessary.

Budget management is an ongoing process. Orders for both in-house warehouse items and outside vendor items are entered at the site or department and must include a valid account code to which the items will be charged. The software verifies the validity of the account code, that the user has access, and whether sufficient dollars are available to cover the items being purchased. The system advises the user immediately if the order will or will not be processed, and if not, why and how the user can correct the problem. For example, a site budgets most of its dollars in instructional supplies only to discover it needs a computer. When the site enters the computer order it will be blocked. The system gives the user a message explaining the reason the order has been blocked. The user will then review the budget on-line, determine the amount needed in the equipment classification and enter a budget transfer moving sufficient funds from the supply object classification to the equipment classification.

## Division/Department Budgets Budget Administration and Management





The District Financial System verifies that sufficient funds are available to move from the selected category before accepting the transfer. After an on-line review of the transfer, Business Services will post it in the system. The budget change is immediate so the site can then process its computer order. If there is an error on the transfer the site will be notified and asked to correct it before posting.

The District's on-line system access, with immediate posting, has several benefits: timely site-based decisions as to how and when dollars are spent, District control to prevent budget transfer errors, preventing overspent budget categories, and requiring ongoing review of the budget. It also allows site and department managers access to the most up-to-date financial information so timely and well-informed decisions are made.

## Division/Department Budgets Budget Administration and Management





**CLOVIS**

**U N I F I E D**

**SCHOOL DISTRICT**

# Financial Section

Summary of Financial Data.....	69
Summary of General Fund Financial Data Revenue .....	77
Summary of General Fund Expenditures .....	83
Capital Projects Funds .....	144
Local/State Bonds.....	146
Long Term Obligations .....	162
Summary Fund Balances .....	169
Multi-Year Projections.....	177
State of California Standardized Account Code Structure .....	195

Budget Cover Contest Runner-up:  
Kyra Arnold - 6<sup>th</sup> Grade - Dry Creek Elementary





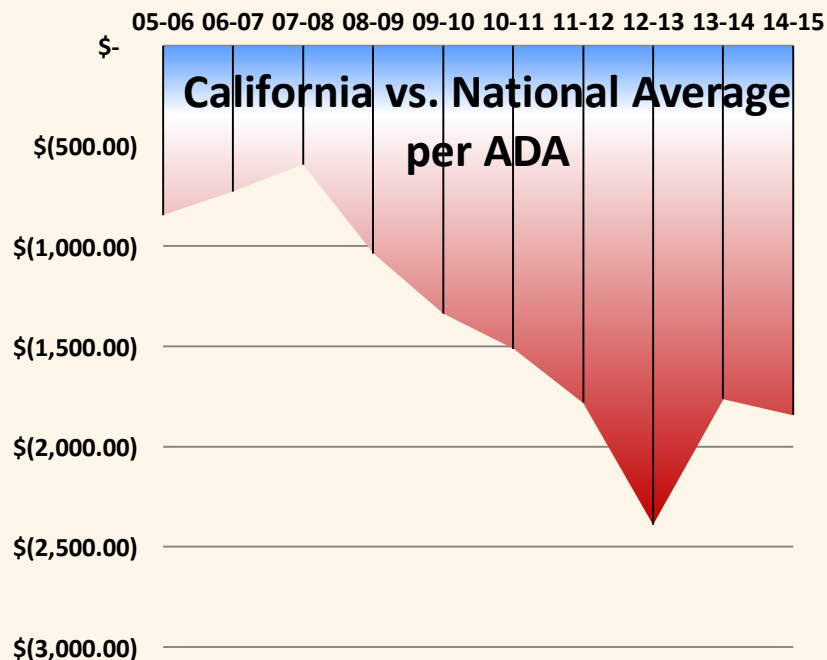
The 2004-05 fiscal year was the first year after the passage of Proposition 98 by the voters in 1988 where the initiative's dollar guarantee was suspended/rebased. The State Budget Act allocated \$2 billion less than the Proposition 98 minimum ("The Deal"). If "The Deal" was honored with, education, school districts would not have given up any more than the \$2 billion. Based upon the adopted State budget, "The Deal", wasn't honored and school districts had to recognize an additional \$1.8 billion less in Proposition 98 funding in 2004-05 and an additional \$1.3 billion less in Proposition 98 funding in 2005-06.

On May 10, 2006, a settlement over the prior year funding of the Proposition 98 guarantee provided for added Proposition 98 funding that was due for the 2004-05 and 2005-06 fiscal years. The State budget included \$2 billion, plus budget language that calls for an additional \$3 billion paid in annual installments. Installments began with \$300 million in 2008-09 and increased to \$450 million per year until the debt is paid. According to the Governor's 2016-17 May Revise, \$908 million in payments will remain at the end of 2016-17.

Starting in 1987-88 and continuing through the first half of the 1990s, California saw itself drop from a position of providing a relatively high level of support to public education to a position ranking close to the bottom when comparing per pupil expenditures in California with other states throughout the country.

Although the State is allocating more money towards K-12 Education, California continues to rank as one of the lowest states in per pupil expenditures.

## Summary of Financial Data



*This graph displays what has happened during the past several years relative to California's support for public education.*



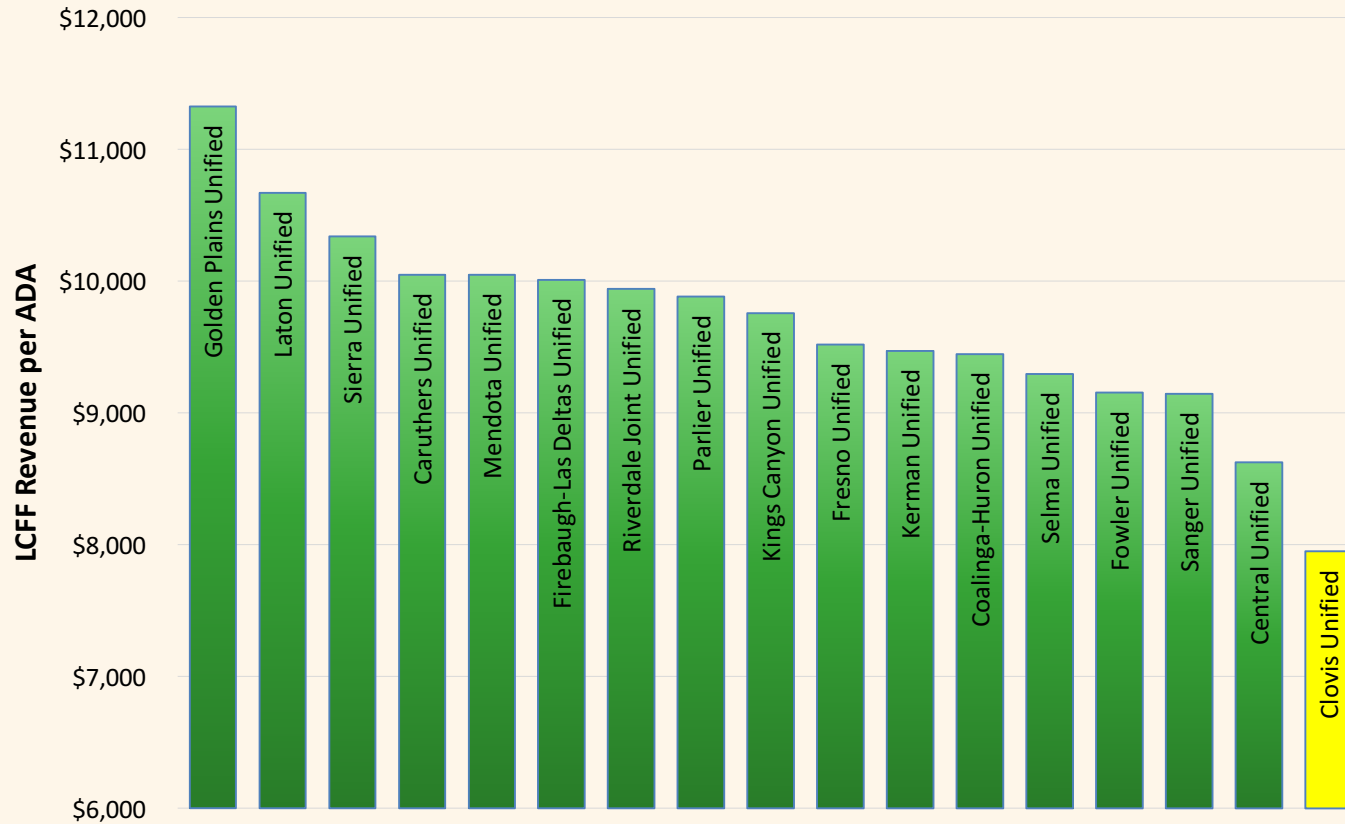




As shown on the following 2015-16 comparison of LCFF revenues, not all districts are funded equally. The average amount allocated to the following districts in Fresno County is \$9,684. Clovis Unified School District's funded LCFF is \$7,951 a difference of \$1,733 less per Average Daily Attendance (ADA). The estimated average LCFF for unified districts in the State of California was \$8,954 for 2015-16. This means Clovis Unified would be eligible for an additional \$70.6 million in LCFF revenues if the District received the countywide average; \$40.8 million in revenues if the District received the statewide average.

## Summary of Financial Data LCFF Revenues

### LCFF Revenue per Student for Fresno County Unified School Districts



## All Funds Revenues

Funds	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Difference
General	\$436,891,037	\$431,439,297	(\$5,451,940)
Charter Schools	3,410,803	3,154,893	(255,910)
Adult Education	6,675,041	6,673,082	(1,959)
Child Development	10,826,027	11,535,203	709,176
Cafeteria	14,518,790	15,999,070	1,480,280
Deferred Maintenance	4,105,000	4,100,000	(5,000)
Building	10,826,261	1,811,225	(9,015,036)
Capital Facilities	10,489,800	11,220,000	730,200
County School Facilities	1,114,451	-0-	(1,114,451)
Special Reserve-Capital Projects	14,181,398	2,514,454	(11,666,944)
Bond Interest & Redemption	37,343,063	35,628,313	(1,714,750)
Debt Service Fund for Blended Component Units	396,163	2,500	(393,663)
Self-Insurance	65,432,267	67,998,582	2,566,315
<b>Total</b>	<b>\$616,210,101.00</b>	<b>\$592,076,619</b>	<b>\$(24,133,482)</b>

## All Funds Expenditures

Funds	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Difference
General	437,710,997	433,479,917	(\$4,231,081)
Charter Schools	2,397,050	2,819,928	422,878
Adult Education	5,863,868	6,010,548	146,680
Child Development	11,171,331	11,535,203	363,872
Cafeteria	15,518,128	16,253,915	735,787
Deferred Maintenance	6,038,963	4,100,000	(1,938,963)
Building	65,843,456	1,898,043	(63,945,413)
Capital Facilities	11,821,210	10,778,328	(1,042,882)
County School Facilities	1,094,451	-0-	(1,094,451)
Special Reserve-Capital Projects	17,106,710	2,685,000	(14,421,710)
Bond Interest & Redemption	37,166,063	35,628,313	(1,537,750)
Debt Service Fund for Blended Component Units	393,663	-0-	(393,663)
Self-Insurance	63,436,401	69,195,363	5,758,963
<b>Total</b>	<b>\$675,562,291.00</b>	<b>\$594,384,558.00</b>	<b>\$(81,177,733.00)</b>

## Summary of Financial Data

Summary of all  
Funds within District



CLOVIS

UNIFIED

SCHOOL DISTRICT

**Revenue Sources**

The District categorizes its General Fund revenue into five sources:

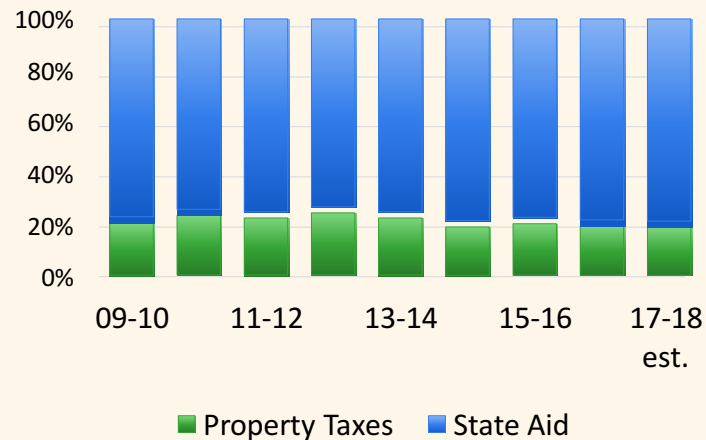
1. LCFF revenue
2. Federal revenue
3. Other State revenue
4. Other Local revenue
5. Other sources

**LCFF Sources:** In fiscal years 1973-74 through 2012-13, California school districts operated under general purpose Revenue Limits established by the State Legislature. In general, Revenue Limits were calculated for each school district by multiplying the actual Average Daily Attendance (ADA) by a base Revenue Limit. The basic Revenue Limit calculations were adjusted annually in accordance with a number of factors designated primarily to provide cost of living increases and to equalize revenue among all California school districts of the same type.

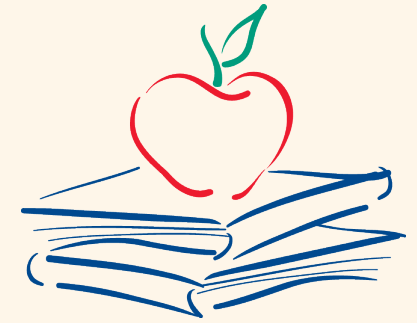
Funding of the District's Revenue Limit is provided by a combination of local property taxes and State apportionments of basic and equalization aid. Generally, the State apportionments will amount to the difference between the District's Revenue Limit and its local property tax revenue.

The LCFF became the new funding model for school districts within the State of California beginning in the 2013-14 fiscal year. This change from Revenue Limit funding to LCFF did not increase the funding overall under that area of General Fund revenue, although some of the funding has been moved from Other State revenue for programs such as Class Size Reduction and many other programs that were previously categorically funded.

**LCFF/Revenue Limit Sources**  
State Aid vs. Property Taxes



Assumptions & Effect of State Budget on District Revenues



Revenue Sources





Beginning in 1978-79, Proposition 13 and its implementing legislation provided for each county to levy (except for levies to support prior voter-approved indebtedness) and collect all property taxes. Prop 13 prescribed how levies on countywide property values are to be shared with local taxing entities within each county. Local Control Funding Formula Sources are projected to be 82% of General Fund revenues for 2017-18.

**Federal Revenue Sources:** Federal revenue is generated from the Federal Government and is restricted (categorical) in nature. This means it must be expended on special programs. Major sources of federal revenue include Title I, Title II, Special Education, and Migrant Education. Federal revenues comprised approximately 4.1% of General Fund revenues in 2016-17 and are projected to be 3.3% in 2017-18.

**Other State Revenue Sources:** Other State revenue includes the California State Lottery which was established by a constitutional amendment approved in the November 1984 General Election and revised by Proposition 20 in 1999. Lottery revenue must be used for the education of students and cannot be used for non-instructional purposes such as real property acquisition, facility construction, or the financing of research. Lottery revenue comprises 1.9% of General Fund revenue in 2017-18. State Special Education master plan funding, and Lottery revenue make up the largest portions of this category. Other State revenues comprise approximately 13.9% of General Fund revenues in 2016-17 and are projected to be 11.4% in 2017-18.

**Other Local Revenue Sources:** In addition to property taxes, which are recorded as revenue under the LCFF Sources, the District receives additional local revenue from items such as interest earnings, fee based programs, leases and rentals, and other local sources. Other local revenues comprised 3.7% of General Fund revenues in 2016-17 and is budgeted to equal approximately 3.2% of General Fund revenues in 2017-18.

**All Other Financing Sources:** Other Sources include revenue received from other educational entities such as the Joint Powers Authority Agreement and revenues from capital leases, for example the District's computer refresh lease. Interfund transfers are accounted for in other sources as described by the California School Accounting Manual. All Other Financing Sources comprise approximately .41% of General Fund revenues in 2016-17 and are projected to be .64% of General Fund revenues in 2017-18.

## Assumptions & Effect of State Budget on District Revenues

### Revenue Sources

**Assumptions**

Revenue and expenditure projections for the 2017-18 budget are based on the following assumptions:

ADA growth of 465 students.

Increase in revenue based on the proposed Local Control Funding Formula gap closure percentage.

Department of Finance projections provide a 43.97% gap closure.

LCFF Supplemental revenue projection is based on the District's three-year average unduplicated pupil percentage of 43.14%. This assumes an unduplicated pupil percentage of 42.33% in 2017-18

Grant adjustments based on award letters or history of funding and no state reductions.

Grant expenditures budgeted to match associated revenue.

Local dollars budgeted conservatively.

Step and column movement offset by projected attrition for both certificated and classified staff.

STRS employer rate of 14.43% and PERS employer rate of 15.53%.

Carrying forward on-going expenditures, adjusted for inflation as needed.

Site budgets adjusted for student enrollment in both staff and supplies.

Projected Special Education pupil growth and projected staffing needs.

**Assumptions & Effect of State  
Budget on District Revenues****Assumptions**



CLOVIS

UNIFIED

SCHOOL DISTRICT





## Revenue Classifications

For reporting purposes, General Fund revenues are divided into five (5) major account classifications. Following is a summation of the major account classifications and anticipated revenues for 2017-18 as compared to the District's 2016-17 Estimated Actuals Third Quarter (Q3) budget:

### Local Control Funding Formula (LCFF) Sources

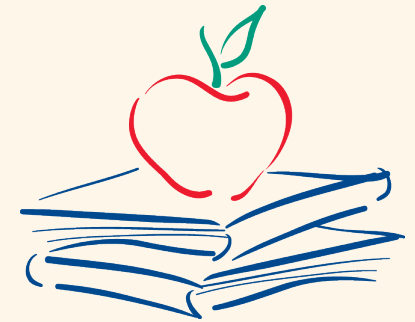
LCFF Revenue Sources represent the main source of the General Fund by generating approximately 81% of General Fund revenues in 2017-18. This source of revenue includes both unrestricted state aid and local property taxes.

It is currently anticipated that \$351,050,663 will be received from LCFF Sources in 2017-18. This represents an increase of \$12,446,094 as compared to the 2016-17 Estimated Actuals Third Quarter (Q3) budget.

The LCFF provides up to three separate grants to a district. The Base Grant is allocated to districts for each average daily attendance reported. The Supplemental Grant provides an additional 20%, to districts, based on the unduplicated pupil percentage (UPP). The UPP is the percentage of the district's target student population. The target students are eligible for free and reduced program meals, English learners, foster youth, or homeless. If a district has a UPP greater than 55%, the LCFF provides an additional 50% of the base grant referred to as the Concentration Grant. The District's three-year average UPP for 2017-18 is projected to be 43.14%, therefore the District is not eligible for the Concentration Grant. Of the additional \$12,446,094 allocated to the District in 2017-18 from LCFF sources, \$2,331,709 is in the form of Supplemental Grants. The Supplemental Grants are restricted and must be used on programs benefitting the students within the target population. Supplemental funds are allocated to programs outlined in the District's LCAP, resulting from parent outreach and community engagement.

2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
\$338,604,569	\$351,050,663	\$12,446,094	3.7

## Summary of General Fund Financial Data Revenue



### Local Control Funding Formula

**Federal Revenue**

Federal Revenues, which represent approximately 4% of General Fund revenues in 2017-18, are generated from the Federal Government and are restricted (categorical) in nature, which means that it must be expended on special programs. Major sources include Title I, Title II, Special Education and Migrant Education.

It is currently projected that \$14,321,878 will be received from Federal Revenue sources in 2017-18. This represents a decrease of \$3,716,984 compared to the 2016-17 Estimated Actuals Third Quarter (Q3) budget.

Program	Increase/ (Decrease)
Perkins	\$ (36,718)
Title III	(56,201)
Title II - Teacher Quality	(320,825)
Medi-Cal Reimbursement	(743,530)
Carryover	(798,796)
Title IIB - Math/Science	(885,991)
Title I	(892,409)

Significant changes in Federal Revenue sources are noted on this page. The largest decrease is due to the removal of prior year carryover (also referred to as deferred revenue) and a projected decrease is anticipated as a result of the Federal Government's budget. During the 2015-16 fiscal year, the District was awarded a Title IIB Math/Science grant, these funds will be fully expended at the end of the 2016-17 fiscal year also contributing to the decrease in Federal revenues. Additionally, due to recent Medi-Cal program audit results, the District will budget Medi-Cal reimbursement revenues as they are received.

Summary of General Fund  
Financial Data Revenue

**Federal Revenues**

2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
\$18,038,863	\$14,321,878	\$(3,716,984)	(20.6)





### Other State Revenue

Other State Revenues represent approximately 11% of the total General Fund revenue in 2017-18.

It is currently anticipated that approximately \$49,115,257 will be realized from Other State Revenues in 2017-18. This represents a decrease of \$11,431,144 when compared to the 2016-17 Estimated Actuals Third Quarter (Q3) budget.

During 2016-17 the State allocated \$1.4 billion to pay down outstanding mandate claims. The Governor's May Revise projected an additional \$1 billion, \$700 per ADA, in one-time revenue during 2017-18, with conditions. The conditions are that the funds will not be received until May of 2019. Due to the delay and potential elimination of the one-time funds, it is highly recommended that districts do not budget these funds for the 2017-18 fiscal year. Therefore, Clovis Unified will not include the one-time funds in the Adopted Budget. This resulted in a decrease of \$8,480,469 in one-time mandate buy-down revenues.

The District was approved for the CTE Incentive and Career Pathways grants to build the CTE pathways at our high schools. Due to the nature these also contributed to the decrease in Other State Revenues. Additionally, the State authorized a one-time College Readiness Grant to all districts within the State of California in 2016-17. Any balances from these grants at the end of the 2016-17 fiscal year will be posted as carryover during the 2017-18 fiscal year.

Program	Increase/ (Decrease)
Special Education, AB602	\$ 493,902
Various Adjustments	(147,733)
CTE Incentive Grant	(730,569)
College Readiness Grant	(763,770)
CA Career Pathways Grant	(1,748,505)
One-Time Mandate Buy Down	(8,480,469)

### Summary of General Fund Financial Data Revenue

### Other State Revenues

2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
\$60,546,401	\$49,115,257	\$(11,431,144)	(18.9)

**Other Local Revenue**

The Other Local Revenues section of the budget, which represents approximately 3% of total General Fund revenues in 2017-18, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest on investments, Sports & Recreation programs, Community Education, plus leases and rental of facilities.

It is currently anticipated that \$13,908,773 will be realized in 2017-18 from Other Local Revenues. This represents a decrease of \$2,216,684 when compared to the 2016-17 Estimated Actuals Third Quarter (Q3) budget.

When the LCFF was implemented Regional Occupational Programs were eliminated and the funds were embedded in the LCFF calculation. The District used to receive a significant amount of revenues from the Fresno County ROP/CTE. Over the past few years, Fresno County ROP/CTE has been phasing out the revenues allocated to districts such as Clovis Unified. The revenues have been completely eliminated for the 2017-18 fiscal year resulting in a decrease of \$669,214 in Local Revenues.

The District diligently applies for all available grants to assist District Transportation in complying with the California environmental guidelines. During the 2016-17 fiscal year, the District recognized revenues for several grants to replace school buses, as well as a large grant to update the Compressed Natural Gas fueling station on District property.

A significant increase is budgeted in Local Revenues due to the Board approved 6% increase to fees for external and internal agencies visiting the Sierra Outdoor School (SOS). This increase is necessary to offset the impact the increasing minimum wage will have on SOS's operation costs. The District recently completed a renovation of SOS, this renovation has provided a facility that warrants this increase and will undoubtedly provide a memorable experience for all of the students visiting for years to come.

Program	Increase/ (Decrease)
Sierra Outdoor School	\$ 547,636
Local Grants	(587,080)
Other Local Revenue	(638,026)
Fresno County CTE	(669,214)
CNG Grant	(870,000)

Summary of General Fund  
Financial Data Revenue

**Other Local Revenue**

2016-17 Estimated Actuals Q3	2016-17 Adopted Budget	Increase/ (Decrease)	Percent Change
\$16,125,457	\$13,908,773	\$(2,216,684)	(13.8)





## Other Financing Sources

Other Financing Sources represent about 1% of the total General Fund revenue and are related to transfers to the General Fund from other funds. Transfers are made to the General Fund from the Certificates of Participation fund to cover equipment purchases. Additionally, a 3% administrative fee is transferred annually to the general fund from the developer fee fund. Other sources include the issuance of long term obligations, such as the capital lease for the computer refresh program.

It is currently anticipated that \$3,042,726 will be realized from Other Financing Sources in 2017-18. This represents a decrease of \$533,022 when compared to the 2016-17 Estimated Actuals Third Quarter (Q3) budget.

Following is a summation of changes in Other Financing Sources:

Program	Increase/ (Decrease)
Transfer from COP Fund	\$(883,022)
Proceeds from Capital Leases	(350,000)

2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
\$3,575,748	\$3,042,726	\$(533,022)	(15)

## Summary of General Fund Revenues Other Financing Sources

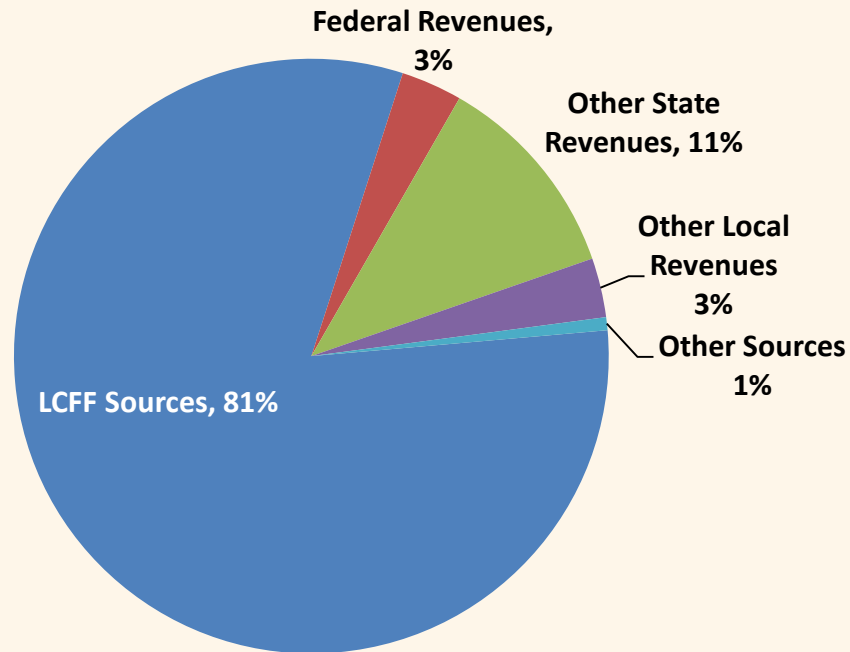
**Summary of Revenues**

Following is a summary of General Fund revenues for both 2016-17 and 2017-18:

Source	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Increase/ (Decrease)
LCFF	\$ 338,604,569	\$ 351,050,663	\$ 12,446,094
Federal Revenues	18,038,863	14,321,878	(3,716,984)
State Revenues	60,546,401	49,115,257	(11,431,144)
Local Revenues	16,125,457	13,908,773	(2,216,684)
Other Financing Sources	3,575,748	3,042,726	(533,022)
<b>Total</b>	<b>\$ 436,891,037</b>	<b>\$ 431,439,297</b>	<b>\$ (5,451,740)</b>

Summary of General Fund  
Revenues

Summary of Revenues





## Expenditure Classifications

For reporting purposes, General Fund expenditures are divided into seven (7) major account classifications. The following is a summation of the major account classifications and anticipated expenditures for the 2017-18 Adopted Budget as compared to the 2016-17 Estimated Actuals Third Quarter (Q3) expenditures.

### Certificated Salaries

Certificated salaries include teachers, administrators, counselors, librarians, supervisors, psychologists, and other employees who maintain a credential with the State of California. This expenditure category represents approximately 42.5% of total expenditures in 2017-18.

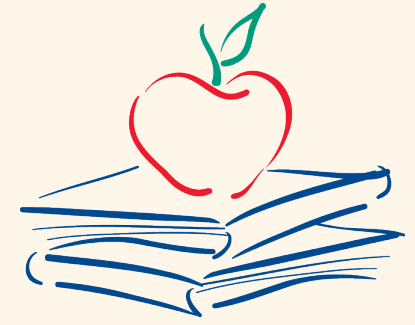
It is projected that \$183,837,249 will be expended on certificated salaries in 2017-18. This represents an increase of \$4,425,843 from 2016-17 Third Quarter (Q3) budget.

Major changes in certificated salaries are primarily related to ADA growth, special education enrollment, step and column, and increased services related to the Local Control Accountability Plan (LCAP).

Item	Increase/ (Decrease)
Special Education Growth	\$ 1,383,739
ADA Growth	1,270,190
Class Size Reduction	639,000
Local Control Accountability Plan Components	808,914
Step/Column/Attrition	324,000

2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
\$179,411,406	\$183,837,249	\$4,425,843	2.5

## Summary of General Fund Expenditures



### Certificated Salaries



**Classified Salaries**

Classified salaries are comprised of the District's support staff, including instructional aides, clerical, custodial, maintenance, grounds, transportation, non-credentialed administrative staff, and other personnel who are not required to maintain an educational credential with the State of California. These expenditures represent approximately 17% of total expenditures in 2017-18.

It is projected that \$73,002,033 will be expended on classified salaries in 2017-18. This represents an increase of \$1,972,519 from 2016-17 Third Quarter (Q3) budget.

Following is a summation of the major changes affecting the 2017-18 classified salaries budget:

Item	Increase/ (Decrease)
Instructional Assistants	\$ 1,128,100
Increase in Plant Operations Staffing	269,800
Local Control Accountability Plan Components	334,119
Step/Column/Attrition	240,500

2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
\$71,029,514	\$73,002,033	\$1,972,519	2.8

Summary of General Fund  
Expenditures

**Classified Salaries**





## Employee Benefits

Employee benefits include all employer contributions to State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), APPLE (alternative retirement system), Social Security, and Health & Welfare benefits provided to all eligible employees. These expenditures represent approximately 26% of total expenditures in 2017-18.

It is currently anticipated that \$112,415,097 will be expended on employee benefits in 2017-18. This represents an increase of \$6,646,381 from the 2016-17 Third Quarter budget.

Costs associated with the District's health and welfare benefits are budgeted on a self-funded basis. The District has contracted directly with a primary health care provider. Expenditures in this portion of the budget are based on actual utilization of the program. This can vary greatly from year to year. The health benefits portion of the budget is monitored very closely throughout the fiscal year. Employees that qualify for employer paid health, dental, vision, and life insurance have a payment of \$13,643 per year made on their behalf. The amount varies slightly depending on an employee's classification such as management or non-management.

Employee benefits not relating to health and welfare are based upon a percentage of the employee's salary.

Employee Benefits	Certificated	Classified
STRS	14.43%	0.00%
PERS	0.00%	15.533%
APPLE (1)	0.00%	3.75%
Unemployment	0.05%	0.05%
Workers Compensation	2.09%	2.09%
OASDHI	0.00%	6.20%
Medicare (2)	1.45%	1.45%
Long Term Disability (3)	0.00%	0.684%
Self-Funded Insurance	0.40%	0.40%
Retiree Contribution (4)	3.70%	3.70%
AB 1522 (5)	1.00%	1.00%

(1) For employees working less than 20 hours per week

(2) For all classified and certificated employees hired after April 1986

(3) For non-management employees in Business Support, Operations, and Confidential classifications

(4) For employees with health and welfare benefits only

(5) Sick leave accrual for non-contracted employees

## Summary of General Fund Expenditures

### Employee Benefits

Following are the major adjustments reflected in the 2017-18 employee fringe benefit costs:

Item	Increase/ (Decrease)
STRS Rate Increase	\$ 3,195,358
Benefits for Growth/Step/Column Adj	2,397,162
PERS Rate Increase	1,053,861

2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
\$105,768,716	\$112,415,097	\$6,646,381	6.3

Summary of General Fund  
Expenditures

Employee Benefits





## Books and Supplies

Books and Supplies include those items which are consumed and generally not capitalized, such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation areas. With the implementation of the State's Standardized Account Code Structure and GASB Statement No. 34, all equipment under \$25,000 per item is now reflected in this category. Books and supplies expenditures represent approximately 6.5% of total expenditures in 2017-18.

It is anticipated that approximately \$27,959,108 will be expended on books, supplies, and other materials during 2017-18. This represents a decrease of \$8,227,476 from 2016-17 Third Quarter (Q3) budget.

The site supply budgets are determined through a formula which applies a rate per grade-span to the site's enrollment projections. Additionally, the District allocates \$2,333,000 each year toward the student computer refresh. The Curriculum and Instruction Department has prepared a multi-year textbook adoption plan. The funds for this plan are allocated within the supplies classification as well.

The primary reason for the decrease in books and supplies is due to the removal of prior year carryover from student computer refresh, textbook carryover, and LCAP Supplemental carryover.

Major modifications to the Books and Supplies classification include the following:

Item	Increase/ (Decrease)
Employee Computer Refresh	\$ 350,000
Supplies Increase from Growth	167,828
LCAP Supplemental Carryover	(895,000)
Textbook Carryover	(3,770,534)
Student Computer Refresh Carryover	(4,079,770)

2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
\$36,186,584	\$27,959,108	\$(8,227,476)	(22.7)

## Summary of General Fund Expenditures

### Books & Supplies

**Contracted Services and Other Operating Expenditures**

Contracted Services and Other Operating Expenditures include items such as utilities, repairs, professional services, travel, leases, postage, legal fees, liability insurance, and other service contracts. These expenses represent approximately 6% of total expenditures in 2017-18.

It is anticipated that \$26,477,830 will be expended in this classification in 2017-18. This represents a decrease of \$5,240,905 from 2016-17 Third Quarter (Q3) budget.

The Board approved a Solar Power Purchase Agreement and as a result, the District expects to decrease PG&E costs by a minimum of \$1,000,000, half of which will be realized in 2017-18. This is offset slightly by the anticipated rate increase for PG&E. The decrease in sub-agreements for services is related to one-time grant expenditures and the expectation of a decrease to the amount of special education students in residential treatment centers. The decrease in outside contracts and travel/conference requests is directly related to several grants the District received during 2016-17 for professional development.

The following are major changes included in the Contracted Services/Other Operating expenditures classification for 2017-18:

Item	Increase/ (Decrease)
Phone	\$ 119,800
Rentals, Leases, Repairs	(219,212)
PG&E	(282,100)
Travel/Conference	(830,507)
Sub-Agreements	(1,075,677)
Outside Contracts	(2,953,209)

2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
\$31,718,735	\$26,477,830	\$ (5,240,905)	(16.5)

Summary of General Fund  
Expenditures

**Contracted Services &  
Other Operating  
Expenditures**





## Capital Outlay

Capital Outlay includes the cost of new and replacement equipment over \$25,000 per item as well as General Fund expenditures for sites and buildings.

It is anticipated that \$713,451 will be expended in this classification for the fiscal year 2017-18. This represents a decrease of \$3,965,664 from 2016-17 Third Quarter (Q3) report.

In 2016-17, the District was awarded several grants to replace buses in order to comply with new emission guidelines. The District's current plan is to purchase two special education buses in the upcoming year. Additionally, the District's equipment replacement plan includes the replacement of the District's white fleet vehicles. A decision has not been made in regards to the amount of vehicles being replaced in 2017-18. When the plan is approved, the budget will be updated and funds will be transferred from the Certificates of Participation (COP) to offset the expense.

The decrease in land improvements is related to the grant approved during 2016-17 to update the Compressed Natural Gas (CNG) fueling station on District property. If this project is not complete by the end of this fiscal year, the balance of the budget will be added as a budget amendment.

Following are major reasons for the decrease in Capital Outlay items in the 2017-18 budget:

Item	Increase/ (Decrease)
CNG Fueling Station	\$ (1,050,126)
White Fleet/Miscellaneous Equipment	(1,149,430)
Bus Replacement	(1,766,108)

## Summary of General Fund Expenditures

### Capital Outlay

2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
\$4,679,114	\$ 713,451	\$(3,965,664)	(85)

**Other Outgo/Interfund Transfers Out**

Other Outgo expenditures relate to transfers to other funds, debt service payments, and indirect cost transfers. Interfund Transfers Out expenditures relate to monies being transferred to other district funds. The District continues to support the Adult Education and Deferred Maintenance programs with monies transferred from the General Fund. Debt service payments in the General Fund are related to the employee computer refresh lease. COP debt service is recorded as a transfer out in the General Fund and debt service in the COP sub-fund. These expenses represent approximately 2% of total expenditures in 2017-18.

It is projected that in 2017-18, the District will expend \$9,075,149 in this classification. This represents an increase of \$158,220 compared to 2016-17 Third Quarter (Q3) report.

Following is a summation of major changes in Other Outgo/Interfund Transfers Out:

Item	Increase/ (Decrease)
Indirect Costs	\$ 110,932
Debt Service	88,129
Transfers Out	(40,841)

2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
\$8,916,929	\$9,075,149	\$158,220	1.8

Summary of General Fund  
Expenditures

**Other Outgo/ Interfund  
Transfers Out**







## Effect of Capital Projects on the Operating Budget of Clovis Unified School District

Districts receive funding for student growth to cover basic needs for student learning. CUSD distributes those funds to a site via an instructional Allocated Personnel Unit (APU) formula and a supply formula. These formulas cover the teaching, counseling, health, administrative and clerical staff at a school site, as well as supplies for classroom and office use. However, when a new school is built, there are ongoing costs related to opening the new facility that are not covered by growth dollars.

Examples of these costs are:

- Maintenance, Custodial and Grounds staff, equipment, and supplies
- Technology staff, equipment, and supplies
- Psychologist staff, equipment, and supplies
- Substitute and Co-curricular stipends
- School site, library, and nursing supplies
- Transportation staff, equipment, and supplies
- Food service staff, equipment, and supplies
- Security staff, equipment, and supplies
- Administrative staff, equipment, and supplies
- Finance, Human Resources, Payroll, Purchasing and Warehouse staff, equipment, and supplies
- Utilities and postage
- Insurance
- Vandalism

## Summary of General Fund Expenditures

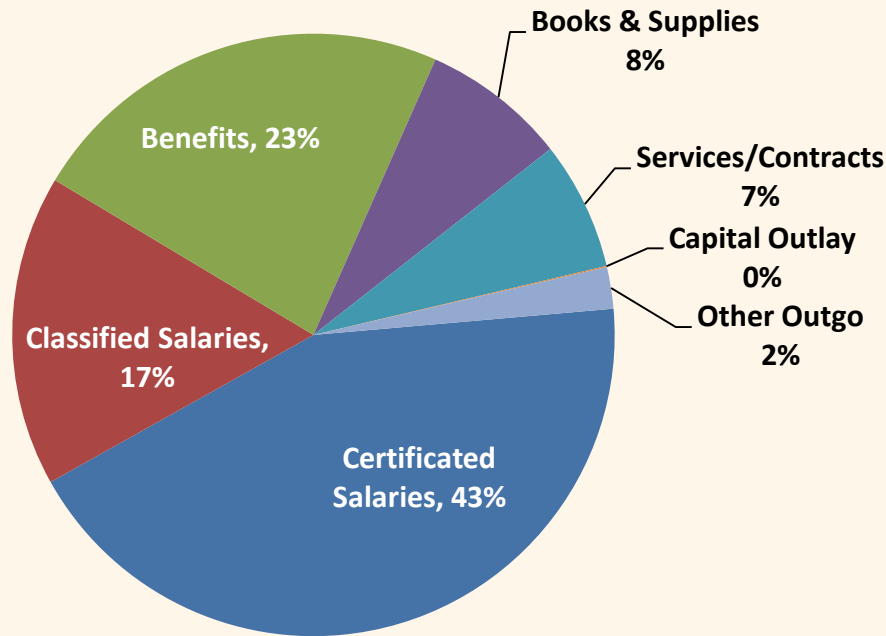
### Capital Projects impact on the General Fund

Following is a summary of General Fund expenditures for both 2016-17 and 2017-18:

Source	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Increase/(Decrease)
Certificated Salaries	\$179,411,406	\$183,837,249	\$ 4,425,843
Classified Salaries	71,029,514	73,002,033	1,972,519
Employee Benefits	105,768,716	112,415,097	6,646,381
Books & Supplies	36,186,584	27,959,108	(8,227,476)
Contracts & Services	31,718,735	26,477,830	(5,240,905)
Capital Outlay	4,679,114	713,451	(3,965,664)
Other Outgo	8,916,929	9,075,149	158,220
<b>Total</b>	<b>\$437,710,997</b>	<b>\$433,479,917</b>	<b>\$ (4,231,081)</b>

Summary of General Fund Expenditures  
**Budgeted General Fund Expenditures 2017-18**

**General Fund Expenditures**





The District's General Fund balance, in accounting terms, is the difference between assets and liabilities. In general terms it is the amount of funds the District has as a safety net. The General Fund balance is comprised of many items: stores inventory, revolving cash, restricted carryover, state mandated reserves, District restricted amounts and finally the unallocated reserve. For the 2016-17 fiscal year, the estimated ending fund balance is \$71,637,186. The following schedule is prepared based on the latest information for the 2016-17 fiscal year.

2016-17 Projected Ending Fund Balance, Third Quarter (Q3) budget.

<b>Beginning Balance 7/1/16, Audited</b>		<b>\$81,641,943</b>
2016-17 Revenues	\$436,891,037	
2016-17 Expenditures	437,709,976	
Deficit		<u>(819,960)</u>
2016-17 Ending Balance 6/30/17, Projected		<u>\$80,823,004</u>
Components of Fund Balance:		
Non-Spendable:		
Revolving Cash Reserve	\$ 144,000	
Stores Inventory Reserve	1,617,746	
Assigned:		
Student Computer Refresh	5,419,770	
Mandate Audit Reserve	853,750	
LCAP/Site/Department Carryover	1,150,325	
Subtotal of Components		<u>9,185,591</u>
General Reserve 6/30/17, Projected		<u>\$71,637,413</u>
General Reserve as a Percentage of Expenditures, Projected		16.37%
<b>One-time impacts to the 2016-17 Budget:</b>		
One-Time Revenues		\$ (16,159,641)
Site/Department/Program Carryover		10,473,653
Student Computer Refresh		853,230
One-Time Grants Carryover		3,438,092
School Bus Replacement		2,240,316
Equipment Replacement		<u>1,274,279</u>
Total One-Time Items		<u>\$ 2,119,929</u>
Ongoing Operating Surplus		<u>\$ 1,299,969</u>

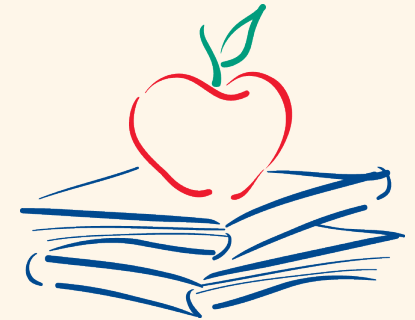
## Summary of General Fund Expenditures

### Projected Ending Fund Balance 2016-17

The projected general reserve for 2017-18 is \$69,575,772 which is 16.05% of projected expenditures. For the 2017-18 school year, the State reserve minimum requirement of 2% is based on the District's projected 2017-18 Average Daily Attendance (ADA) of 41,188. Clovis Unified's board policy requires the district maintain a 6% minimum general fund reserve.

General Fund 2017-18 Adopted Budget Projected Fund Balance		
Beginning Fund Balance 7/1/17, Projected		\$ 80,823,004
2017-18 Revenues	\$431,439,297	
2017-18 Expenditures	\$433,479,917	
Deficit		(2,040,620)
2017-18 Ending Fund Balance 6/30/18, Projected		<u>\$ 78,781,363</u>
Components of Fund Balance:		
Non-Spendable:		
Revolving Cash Reserve	\$ 144,000	
Stores Inventory Reserve	1,637,746	
Assigned:		
Student Computer Refresh	5,419,770	
Mandate Audit Reserve	853,750	
LCAP/Site/Department Carryover	1,150,325	
Subtotal of Components		<u>9,205,591</u>
General Reserve 6/30/18, Projected		<u>\$ 69,575,772</u>
General Reserve as a percentage of Expenditures, Projected		16.05%
One-time impacts to the 2017-18 Budget:		
One-Time Revenues		\$ (1,292,726)
Total One-Time Items		<u>\$ (1,292,726)</u>
Ongoing Operating Deficit		<u>\$ (3,333,546)</u>

General Fund Balance



Projected Ending Fund Balance 2017-18





The following reports provide the reader with a more detailed and comparative view of revenues and expenditures. The first report following this narrative is a one-page summary of revenues and expenditures by major object classification reflecting 2015-16 actual activity, 2016-17 Estimated Actuals Third Quarter (Q3) budget and the 2017-18 Adopted Budget. The second report shows the same information, but in more detail. The third report shows expenditures for the same years, sorted by function. This gives the reader an alternate view of the same data. The function classifications are:

- Instructional (classroom costs)
- Instructional Related (staff development, library, school administration)
- Pupil Services (guidance/counseling, health, speech, testing, transportation, psychological services)
- Ancillary Services (school sponsored co-curricular and athletic events)
- Community Services (community recreation - fee based programs)
- General Administration (board, district administration, financial, human resources, warehouse, data processing)
- Plant Services (maintenance, custodial, grounds, security)
- Other Outgo (debt service, transfers between funds and agencies)

## General Fund Balance General Fund Reports

## Clovis Unified School District Revenue and Expense Summary Report

## General Fund

	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$52,268,472</b>	<b>\$81,641,943</b>	<b>\$80,821,983</b>	<b>(\$819,960)</b>
<b>Revenue</b>				
LCFF/Revenues Limit Sources	\$317,072,678	\$338,604,569	\$351,050,663	\$12,446,094
Federal Revenues	\$16,772,180	\$18,038,863	\$14,321,878	(\$3,716,984)
Other State Revenues	\$70,168,137	\$60,546,401	\$49,115,257	(\$11,431,144)
Other Local Revenues	\$17,016,912	\$16,125,457	\$13,908,773	(\$2,216,684)
Interfund Transfers In	\$1,951,543	\$2,175,748	\$1,292,726	(\$883,022)
All Other Financing Sources	\$1,675,912	\$1,400,000	\$1,750,000	\$350,000
Contributions	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$424,657,361</b>	<b>\$436,891,037</b>	<b>\$431,439,297</b>	<b>(\$5,451,740)</b>
<b>Expense</b>				
Certificated Personnel Salaries	\$168,449,145	\$179,411,406	\$183,837,249	\$4,425,843
Classified Personnel Salaries	\$67,574,966	\$71,029,514	\$73,002,033	\$1,972,519
Employee Benefits	\$94,715,212	\$105,768,716	\$112,415,097	\$6,646,381
Books and Supplies	\$19,515,914	\$36,186,584	\$27,959,108	(\$8,227,476)
Services and Other Operating Expenditures	\$26,570,813	\$31,718,735	\$26,477,830	(\$5,240,905)
Capital Outlay	\$1,521,547	\$4,679,114	\$713,451	(\$3,965,664)
Other Outgo	\$858,321	\$1,081,658	\$1,192,590	\$110,932
Interfund Transfers Out	\$16,068,448	\$7,835,271	\$7,882,559	\$47,288
<b>Total Expenditures</b>	<b>\$395,274,366</b>	<b>\$437,710,997</b>	<b>\$433,479,917</b>	<b>(\$4,231,081)</b>
Net Surplus/(Deficit)	<b>\$29,382,995</b>	<b>(\$819,960)</b>	<b>(\$2,040,620)</b>	
Audit Adjustments	\$0	N/A	N/A	
<b>Ending Balance Fund 01 - General Fund</b>	<b>\$81,651,467</b>	<b>\$80,821,983</b>	<b>\$78,781,363</b>	<b>(\$2,040,620)</b>





## Clovis Unified School District Revenue and Expense Report

### General Fund

	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$52,268,472</b>	<b>\$81,641,943</b>	<b>\$80,821,983</b>	<b>(\$819,960)</b>
<b>Revenue</b>				
801100 - LCFF/Revenue Limit State Aid	\$195,878,226	\$216,107,096	\$232,023,373	\$15,916,277
801200 - Educational Protection Acct.	\$54,912,408	\$54,291,690	\$52,042,924	(\$2,248,766)
801900 - LCFF/RL St Aid Prior Year	\$491,237	\$0	\$0	\$0
802100 - LCFF/RL Homeowners	\$737,041	\$711,902	\$711,902	\$0
802900 - LCFF/RL Cty Oth In-Lieu Taxes	\$577	\$917	\$917	\$0
804100 - LCFF/RL Secured Roll Taxes	\$64,355,035	\$66,770,441	\$66,770,441	\$0
804200 - LCFF/RL Unsecured Roll Taxes	\$3,188,047	\$3,311,316	\$3,311,316	\$0
804300 - LCFF/RL Prior Yrs Taxes	\$65,060	\$88,508	\$88,508	\$0
804400 - LCFF/RL Supplemental Taxes	\$683,565	\$875,922	\$875,922	\$0
804500 - LCFF/RL ERAF	(\$4,463,368)	(\$4,226,732)	(\$4,226,732)	\$0
804700 - LCFF/RL Comm Redevel Funds	\$1,697,945	\$1,218,232	\$0	(\$1,218,232)
808900 - LCFF/RL Less Non-LCFF/RL 50% Adjustment	\$6,953	\$0	\$0	\$0
809600 - In Lieu Property Tax Transfer	(\$480,047)	(\$544,723)	(\$547,908)	(\$3,185)
<b>8010 - 8099 LCFF/Revenue Limit Sources</b>	<b>\$317,072,678</b>	<b>\$338,604,569</b>	<b>\$351,050,663</b>	<b>\$12,446,094</b>



	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>8100 - 8299 Federal Revenue</b>				
818100 - Fed Sp Ed Entitlement	\$5,410,799	\$5,633,455	\$5,633,455	\$0
818200 - Fed Sp Ed Discretionary Grants	\$1,374,108	\$1,627,610	\$1,627,610	\$0
821000 - Fed Deferred Revenue	\$800,179	\$23,150	\$0	(\$23,150)
829000 - Fed Oth Rev	\$9,187,094	\$10,754,648	\$7,060,813	(\$3,693,835)
<b>8100 - 8299 Federal Revenue</b>	<b>\$16,772,180</b>	<b>\$18,038,863</b>	<b>\$14,321,878</b>	<b>(\$3,716,984)</b>
<b>8300 - 8599 Other State Revenue</b>				
831100 - St Oth Apportionments	\$21,874,573	\$22,287,808	\$22,781,710	\$493,902
851000 - St Deferred Revenue	\$0	\$461,599	\$0	(\$461,599)
855000 - St Mandated Reimb	\$22,280,114	\$10,026,367	\$1,545,898	(\$8,480,469)
856000 - St Lottery	\$8,054,761	\$8,128,191	\$8,334,075	\$205,884
856001 - St Lottery Pr Yr	\$178,090	\$225,945	\$0	(\$225,945)
859000 - St Other Revenue	\$17,780,599	\$19,416,492	\$16,453,574	(\$2,962,918)
<b>8300 - 8599 Other State Revenue</b>	<b>\$70,168,137</b>	<b>\$60,546,401</b>	<b>\$49,115,257</b>	<b>(\$11,431,144)</b>
<b>8600 - 8799 Other Local Revenue</b>				
863100 - Loc Sale Of Equip	\$21,082	\$25,000	\$25,000	\$0
863900 - Loc All Oth Sales	\$119,939	\$84,211	\$101,411	\$17,200
863910 - Loc Concession Sales	\$29,869	\$28,484	\$38,000	\$9,516
863911 - Loc Gate/Ticket Sales	\$93,399	\$85,000	\$105,000	\$20,000
863912 - Loc Fundraising	\$10,503	\$0	\$0	\$0
865000 - Loc Leases & Rental	\$10,000	\$0	\$0	\$0
866000 - Loc Interest Income/Treas	\$1,402,101	\$1,175,000	\$925,000	(\$250,000)
867700 - Loc Interagency	\$811,913	\$824,758	\$35,670	(\$789,088)
868900 - Loc All Oth Fees	\$3,496,246	\$3,699,200	\$3,686,469	(\$12,731)
868901 - Loc Shop Crd Dir#1	\$7,613	\$26,991	\$0	(\$26,991)
868902 - Loc Shop Crd Dir#2	\$15,118	\$15,365	\$0	(\$15,365)
868903 - Loc Shop Crd Dir#3	\$11,146	\$16,583	\$0	(\$16,583)
868905 - Loc Shop Crd Dir#5	\$1,356	\$2,270	\$0	(\$2,270)
868909 - Loc Sports & Rec Elem Ath	\$80,112	\$8,920	\$32,500	\$23,580
868914 - Loc Sponsors	\$1,682,417	\$1,354,175	\$1,894,970	\$540,795
868940 - Loc Sos External Fees	\$21,082	\$25,000	\$25,000	\$0





	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted	2016-17 vs 2017-18 Increase/
868941 - Loc SOS CUSD Fees	\$606,171	\$522,469	\$566,030	\$43,561
869100 - Non-Rev Limit 50% / In-Lieu	\$0	\$700	\$700	\$0
869900 - Loc Other Revenue	\$5,139,879	\$4,086,586	\$2,581,224	(\$1,505,362)
869905 - Prepayments/Deposits	(\$1,201)	\$1,000	\$1,000	\$0
869910 - Loc Rebate-Ccard	\$111,178	\$91,159	\$90,000	(\$1,159)
869915 - Reimb Revenue	\$160,112	\$130,000	\$130,000	\$0
869917 - Benefit Rebates	\$0	\$137,519	\$137,519	\$0
869919 - E-Rate Revenue	\$235,645	\$167,628	\$25,000	(\$142,628)
869930 - Donation	\$40,520	\$43,051	\$0	(\$43,051)
869941 - Cvrc/Early Inter Suppl	\$1,656,502	\$2,101,000	\$2,007,452	(\$93,548)
869943 - Sp Ed Seminars	\$7,837	\$7,646	\$7,646	\$0
869944 - Family Resource Center	\$6,520	\$6,520	\$6,520	\$0
869945 - Misc Sped Grants	\$0	\$5,000	\$0	(\$5,000)
869946 - Local Misc Revenue	\$2,624	\$11,925	\$0	(\$11,925)
869990 - 21st Century	\$182,509	\$269,307	\$276,291	\$6,985
878300 - Transfer from Jpa	\$1,075,802	\$1,197,991	\$1,235,371	\$37,379
<b>8600 - 8799 Other Local Revenue</b>	<b>\$17,016,912</b>	<b>\$16,125,457</b>	<b>\$13,908,773</b>	<b>(\$2,216,684)</b>
<b>8900 - 8929 Interfund Transfers In</b>				
891901 - Oth Interfund Transfer In	\$1,951,543	\$2,175,748	\$1,292,726	(\$883,022)
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$1,951,543</b>	<b>\$2,175,748</b>	<b>\$1,292,726</b>	<b>(\$883,022)</b>
<b>8930 - 8979 All Other Financing Sources</b>				
897200 - Proceeds From Capital Leases	\$1,675,912	\$1,400,000	\$1,750,000	\$350,000
<b>8930 - 8979 All Other Financing Sources</b>	<b>\$1,675,912</b>	<b>\$1,400,000</b>	<b>\$1,750,000</b>	<b>\$350,000</b>
<b>8980 - 8999 Contributions</b>				
<b>8980 - 8999 Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue</b>	<b>\$424,657,361</b>	<b>\$436,891,037</b>	<b>\$431,439,297</b>	<b>(\$5,451,740)</b>

	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Expenses</b>				
<b>1000 - 1999 Certificated Personnel Salaries</b>				
110001 - Teacher Sal	\$123,381,796	\$130,655,949	\$135,755,529	\$5,099,580
110040 - Teach Sal Summer/Hourly	\$2,909,380	\$2,948,653	\$2,355,033	(\$593,620)
110050 - Teach Sal Sub	\$1,640,976	\$1,803,721	\$1,645,142	(\$158,579)
110051 - Teach Sal Sch Bus Sub	\$1,158,578	\$1,625,709	\$892,679	(\$733,030)
110060 - Teach Sal Stipend	\$7,496,330	\$7,004,388	\$6,422,170	(\$582,219)
110070 - Teach Sal Xtra Pd	\$2,093,817	\$2,424,764	\$2,485,060	\$60,296
110099 - Teacher Reimbursable	\$26,106	\$0	\$0	\$0
120001 - Librarian Sal	\$308,956	\$291,462	\$224,075	(\$67,387)
120002 - Guidance Sal GLS/GIS	\$6,843,766	\$7,851,817	\$7,906,838	\$55,021
120003 - Psychologist Sal	\$3,760,619	\$4,306,685	\$5,046,399	\$739,714
120004 - Nurse Sal	\$2,225,641	\$2,498,881	\$2,681,016	\$182,135
120040 - Pupil Support Hrly	\$9,829	\$7,274	\$7,274	\$0
120050 - Pupil Support Sub	\$187,712	\$217,543	\$215,266	(\$2,277)
130001 - Principal Sal	\$4,747,514	\$4,895,225	\$4,849,075	(\$46,150)
130002 - Coordinator Sal	\$314,354	\$325,839	\$328,840	\$3,001
130003 - Learning Director Sal	\$3,295,134	\$3,456,712	\$3,606,485	\$149,774
130005 - Deputy Principal Sal	\$753,087	\$792,698	\$794,756	\$2,058
130007 - Directors Acti/Athl/Asst Sal	\$699,423	\$733,802	\$642,888	(\$90,914)
130008 - Dist Adm Sal	\$3,360,533	\$4,017,609	\$4,223,802	\$206,192
190001 - Resource Teach Sal	\$676,848	\$760,622	\$728,516	(\$32,106)
190003 - Transition Coordinators	\$915,308	\$1,119,409	\$1,147,977	\$28,568
190005 - Program Specialist	\$1,384,618	\$1,531,506	\$1,728,866	\$197,360
190040 - Oth Cert Hourly	\$566	\$3,894	\$3,500	(\$394)
190050 - Oth Cert Sub	\$17,860	\$0	\$15,000	\$15,000
190060 - Other Certificated Stipend	\$54,070	\$100,770	\$98,575	(\$2,195)
190090 - Cert Oth Sal	\$100,982	\$36,477	\$32,490	(\$3,986)
190099 - Cert Reimb Sal	\$85,341	\$0	\$0	\$0
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$168,449,145</b>	<b>\$179,411,406</b>	<b>\$183,837,249</b>	<b>\$4,425,843</b>
2000 - 2999 Classified Personnel Salaries				
210001 - Instr Assist/Tutor	\$11,726,681	\$13,056,904	\$13,610,140	\$553,236





	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
210002 - Educational Interpreter	\$535,463	\$602,675	\$572,175	(\$30,500)
210040 - Instructional Hourly	\$255,784	\$171,580	\$161,301	(\$10,278)
210050 - Instr Assist Sub	\$1,293,368	\$1,275,478	\$1,223,164	(\$52,314)
210090 - Other Instr Classified	\$0	\$55	\$55	\$0
220001 - Health Aide/Occup Therapist	\$2,715,205	\$3,080,812	\$3,368,192	\$287,380
220002 - Instr Media/Library	\$1,125,120	\$1,198,570	\$1,283,700	\$85,130
220003 - Custodial Sal	\$6,007,579	\$6,404,740	\$6,629,403	\$224,664
220005 - Grounds Sal	\$2,339,798	\$2,413,767	\$2,504,936	\$91,169
220006 - Warehouse Sal	\$288,718	\$303,475	\$308,799	\$5,325
220007 - Maintenance Sal	\$2,786,620	\$3,118,474	\$3,192,883	\$74,409
220008 - Migrant Ed Liaison	\$51,113	\$73,168	\$40,024	(\$33,144)
220010 - Attendance Officer Sal	\$236,746	\$238,848	\$241,486	\$2,639
220020 - Food Service Sal	\$188,816	\$221,796	\$263,650	\$41,854
220030 - Transportation Other	\$829,393	\$870,506	\$879,546	\$9,040
220031 - Bus Driver Sal	\$2,599,372	\$2,782,209	\$2,999,017	\$216,807
220040 - Class Support Hourly	\$123,797	\$106,176	\$163,423	\$57,246
220050 - Class Support Sub	\$1,472,544	\$1,659,072	\$1,553,882	(\$105,190)
220070 - Class Support Ot	\$697,323	\$698,559	\$642,203	(\$56,357)
220090 - Classified Support Other	\$44,325	\$57,658	\$46,758	(\$10,900)
220099 - M&O Reimb Sal	\$39,266	\$0	\$0	\$0
230001 - Class Management Sa	\$7,982,134	\$8,781,807	\$8,668,148	(\$113,659)
230016 - Board Member Sal	\$63,000	\$63,000	\$63,000	\$0
230070 - Overtime Cl Mgmnt	\$12,690	\$4,837	\$7,864	\$3,027
240001 - Class Business Support	\$14,291,157	\$15,245,106	\$15,688,740	\$443,634
240040 - Class Business Support Hrly	\$18,148	\$9,245	\$6,500	(\$2,745)
240050 - Class Business Support Sub	\$293,590	\$286,605	\$311,186	\$24,582
240070 - Class Business Support Ot	\$60,741	\$71,503	\$56,392	(\$15,111)
240090 - Class Business Support Other	\$35,751	\$32,631	\$28,935	(\$3,696)
290001 - Recreation Sal	\$268,174	\$262,331	\$252,225	(\$10,106)
290002 - Campus Monitor Sal	\$664,170	\$675,466	\$705,040	\$29,574
290004 - Mgmt-Schl Res Offcr	\$0	\$72,342	\$74,131	\$1,789
290005 - Resource Officer Sal	\$595,779	\$561,251	\$741,336	\$180,084

	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted	2016-17 vs 2017-18 Increase/
290006 - Student Liaison	\$1,397,478	\$1,701,444	\$1,741,603	\$40,159
290011 - Classified Teacher/Theatre	\$293,157	\$300,101	\$308,814	\$8,713
290040 - Oth CI Hourly	\$635,061	\$575,847	\$587,524	\$11,677
290050 - Other Class Sub	\$66,706	\$41,700	\$46,873	\$5,173
290060 - Classified Stipend	\$4,732,251	\$3,820,671	\$3,815,893	(\$4,778)
290070 - Oth Classified Ot	\$23,745	\$8,667	\$18,767	\$10,100
290090 - Other Classified Sal	\$158,371	\$180,437	\$194,324	\$13,887
290099 - Classified Reimb	\$625,833	\$0	\$0	\$0
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$67,574,966</b>	<b>\$71,029,514</b>	<b>\$73,002,033</b>	<b>\$1,972,519</b>
<b>3000 - 3999 Employee Benefits</b>				
310100 - Strs Cert	\$27,888,331	\$32,980,139	\$36,694,093	\$3,713,954
310201 - Strs Classified	\$384,280	\$412,870	\$392,443	(\$20,428)
320100 - Pers Certificated	\$109,780	\$141,280	\$169,834	\$28,554
320200 - Pers Classified	\$6,469,163	\$8,761,301	\$9,732,513	\$971,212
330100 - Social Security Cert	\$70,940	\$86,540	\$81,621	(\$4,919)
330101 - Medicare Cert	\$2,241,831	\$2,399,291	\$2,563,525	\$164,235
330102 - Supplemental Retirement Cert	\$28,199	\$21,477	\$13,722	(\$7,755)
330200 - Social Security Class	\$3,451,107	\$3,930,549	\$4,071,250	\$140,701
330201 - Medicare Class	\$948,174	\$1,048,314	\$1,033,867	(\$14,448)
330202 - Supplemental Retirement Class	\$272,755	\$205,871	\$229,504	\$23,633
340111 - Health Cert	\$25,465,446	\$26,088,240	\$27,235,976	\$1,147,737
340112 - Dental Cert	\$3,329,188	\$2,200,922	\$2,518,898	\$317,975
340113 - Vision Cert	\$424,397	\$415,988	\$537,823	\$121,835
340114 - Life Ins Cert	\$144,952	\$174,498	\$177,269	\$2,771
340211 - Health Class	\$11,526,840	\$13,608,630	\$13,265,918	(\$342,712)
340212 - Dental Class	\$1,183,303	\$1,318,867	\$1,264,885	(\$53,981)
340213 - Vision Class	\$223,986	\$250,681	\$266,605	\$15,924
340214 - Life Ins Class	\$69,467	\$86,769	\$85,994	(\$774)
340216 - Dis Class	\$222,979	\$293,447	\$304,018	\$10,571
350100 - Sui Cert	\$82,505	\$87,388	\$91,424	\$4,036
350200 - Sui Class	\$33,104	\$39,149	\$36,528	(\$2,621)
360100 - W/C Cert	\$1,148,543	\$885,384	\$951,733	\$66,349





	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted	2016-17 vs 2017-18 Increase/
360200 - W/C Class	\$1,372,444	\$1,482,497	\$1,511,303	\$28,806
<b>370100 - Retiree Benefits Cert</b>	<b>\$5,066,280</b>	<b>\$5,921,797</b>	<b>\$6,204,955</b>	<b>\$283,158</b>
370200 - Retiree Benefit Classified	\$1,481,975	\$1,787,422	\$1,876,331	\$88,909
390103 - Self Insur Cert	\$669,044	\$717,581	\$725,764	\$8,183
390104 - AB 1522 Accrual	\$84,556	\$73,930	\$39,430	(\$34,500)
390202 - Oth Ben-CI Tuition Reimb	\$0	\$1,500	\$0	(\$1,500)
390203 - Self Insur Class	\$266,674	\$283,881	\$295,171	\$11,290
390204 - AB 1522 Accrual	\$54,966	\$62,513	\$42,697	(\$19,815)
<b>3000 - 3999 Employee Benefits</b>	<b>\$94,715,212</b>	<b>\$105,768,716</b>	<b>\$112,415,097</b>	<b>\$6,646,381</b>
<b>4000 - 4999 Books and Supplies</b>				
410000 - Textbooks	\$2,226,291	\$7,819,753	\$4,049,323	(\$3,770,430)
420000 - Oth Books/Library	\$141,035	\$259,439	\$368,951	\$109,512
430000 - Instructional Supplies	\$3,579,696	\$8,302,264	\$5,192,456	(\$3,109,808)
430001 - Supplies Carryover	(\$634)	\$1,910,182	\$0	(\$1,910,182)
430002 - Holding Instr Supp	\$20,966	\$1,568,964	\$1,297,436	(\$271,528)
430004 - Printing/Publishing	\$34,966	\$44,195	\$44,195	\$0
430005 - Food/In-House Meetings	\$328,114	\$482,234	\$325,118	(\$157,116)
430006 - Food Sup Sierra Outdoor	\$258,139	\$206,843	\$206,843	\$0
430007 - Supplies/Software	\$37,740	\$25,352	\$27,352	\$2,000
430008 - Supplies Non-Classroom	\$3,588,978	\$4,947,580	\$4,449,102	(\$498,477)
430012 - Ergonomics/Purchasing	\$8,775	\$10,000	\$10,000	\$0
430023 - Sales/Use Tax	\$852	\$1,000	\$1,000	\$0
430026 - Facility Use Supplies	\$6,864	\$12,399	\$12,699	\$300
430031 - Vandalism	\$124,300	\$115,890	\$115,890	\$0
430038 - Uniforms	\$103,227	\$115,077	\$113,370	(\$1,707)
430050 - Supplies M&O	\$1,512,058	\$1,418,890	\$1,509,187	\$90,297
430051 - Small Tools M&O	\$46,330	\$60,974	\$76,474	\$15,500
430052 - Asbestos/Concrete M&O	\$8,890	\$10,000	\$10,000	\$0
430053 - Lamp Replacement M&O	\$74,277	\$67,169	\$67,169	\$0
430054 - Supp M&O Safety	\$3,068	\$13,210	\$13,210	\$0
430055 - Supplies Pool	\$243,792	\$266,008	\$266,008	\$0
430060 - Supplies Grounds	\$221,196	\$262,678	\$267,573	\$4,895

	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted	2016-17 vs 2017-18 Increase/
430061 - Supplies Hazardous Waste	\$109,656	\$93,000	\$93,000	\$0
430062 - Supplies Fibar M&O	\$59,007	\$37,500	\$42,500	\$5,000
430063 - Supplies Irrigation	\$165,231	\$140,945	\$156,000	\$15,055
430064 - Chemical Pre-Emergent	\$6,446	\$380	\$380	\$0
430065 - Supp Varsity Field	\$42,106	\$40,845	\$40,845	\$0
430066 - Supp Baseball Field Elem	\$0	\$855	\$855	\$0
430070 - Supplies/Transp	\$395,726	\$294,892	\$312,415	\$17,522
430071 - Shop Tools	\$2,510	\$9,000	\$9,000	\$0
430072 - Gas	\$283,320	\$371,000	\$371,000	\$0
430073 - Diesel	\$462,257	\$757,132	\$733,086	(\$24,046)
430074 - Supp Oil & Gr Transp	\$57,167	\$41,000	\$41,000	\$0
430075 - Tires/Oth Vehicles	\$1,655	\$38,331	\$38,331	\$0
430076 - Repair Supp Transp	\$461,361	\$395,327	\$395,327	\$0
430082 - Inventory Adjustment	\$5,632	\$18,138	\$18,138	\$0
430091 - Offset For 5700 Objects	\$0	\$16,550	(\$60,030)	(\$76,580)
430099 - Reimb Supply	(\$219,733)	\$0	\$0	\$0
440000 - Equip \$500-\$24999	\$5,134,982	\$5,988,665	\$7,320,982	\$1,332,316
440005 - Eq Repl Non-Cap Equip	\$519	\$22,922	\$22,922	\$0
440099 - Reimb Non-Cap Equip \$500-24999	(\$20,847)	\$0	\$0	\$0
<b>4000 - 4999 Books and Supplies</b>	<b>\$19,515,914</b>	<b>\$36,186,584</b>	<b>\$27,959,108</b>	<b>(\$8,227,476)</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>				
510000 - Subagreements For Services	\$2,387,970	\$3,436,350	\$2,375,462	(\$1,060,889)
520000 - Conf/Travel	\$1,309,242	\$1,714,499	\$1,035,615	(\$678,883)
520010 - Fixed Mileage Allowance	\$321,893	\$366,089	\$271,985	(\$94,105)
520012 - Fixed Mileage/Classified	\$49,152	\$42,000	\$42,000	\$0
520099 - Conf/Travel Reim	\$72,085	\$0	\$0	\$0
530000 - Dues & Membership	\$74,594	\$93,983	\$54,976	(\$39,007)
545001 - Property Ins	\$519,982	\$519,982	\$519,982	\$0
545002 - Liability Ins	\$1,529,454	\$1,727,924	\$1,723,006	(\$4,918)
545003 - Other Ins	\$25,950	\$40,607	\$29,607	(\$11,000)
545004 - Self Ins Credit Fr Programs	(\$999,134)	(\$1,069,580)	(\$1,087,931)	(\$18,350)







	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted	2016-17 vs 2017-18 Increase/
550030 - Water/Sewer	\$1,351,420	\$1,549,383	\$1,549,383	\$0
550040 - Garbage	\$298,532	\$288,888	\$286,538	(\$2,350)
550050 - Pest Control	\$103,563	\$127,848	\$127,998	\$150
550060 - Towel Service	\$4,863	\$1,800	\$0	(\$1,800)
550061 - Dust Mop Service	\$29,326	\$41,100	\$41,500	\$400
550070 - Fuel Oil Utility	\$61,911	\$87,138	\$87,138	\$0
550080 - PG&E	\$6,377,551	\$6,445,279	\$5,945,279	(\$500,000)
550085 - SPURR	\$870,378	\$923,000	\$1,149,000	\$226,000
560001 - Noncapitalized Improvements	\$198,677	\$302,745	\$232,107	(\$70,638)
560002 - Maintenance Agreements	\$2,479,018	\$2,798,535	\$2,792,482	(\$6,053)
560003 - Alarm System	\$261,575	\$300,619	\$319,107	\$18,488
560004 - Alarm Additional Charges	\$2,815	\$9,970	\$9,785	(\$185)
560005 - Rental	\$87,849	\$171,205	\$149,394	(\$21,810)
560006 - Repair Equip	\$237,280	\$321,031	\$317,868	(\$3,163)
560007 - Music Repair	\$107,802	\$116,125	\$112,075	(\$4,050)
560009 - Fire Ext Serv	\$30,141	\$27,915	\$27,906	(\$9)
560010 - Bldg Lease/Rents	\$69,250	\$77,900	\$77,900	\$0
560050 - Repair Eq M&O	\$593,981	\$569,915	\$588,915	\$19,000
560051 - Repair Eq, Pool	\$54,419	\$89,000	\$89,000	\$0
560070 - Out Service Transp	\$74,980	\$78,805	\$78,805	\$0
560071 - Out Serv Mechanical	\$123,742	\$145,772	\$145,772	\$0
560072 - Eq Repair/Transp	\$63,871	\$129,183	\$140,183	\$11,000
560085 - Rep/Eq Gad Dept	\$0	\$14,900	\$14,900	\$0
560099 - Non/Capital/Rental Reimb	\$14,200	\$0	\$0	\$0
571020 - Direct Cost/Transportation	\$0	(\$1,000)	\$0	\$1,000
575000 - Direct Cost/Interfund Trf	(\$97,849)	(\$104,312)	(\$105,060)	(\$748)
575003 - Direct Cost/Utility Interfund	(\$175,000)	(\$182,500)	(\$182,500)	\$0
575010 - Direct Cost/Mtce Interfund	(\$6,812)	(\$7,326)	(\$8,158)	(\$832)
575020 - Direct Cost/Transp Interfund	(\$29,430)	(\$46,835)	(\$33,049)	\$13,786
575030 - Direct Cost/Food Svc Interfund	\$18,194	\$3,793	\$4,097	\$304
575040 - Direct Cost/Gad/Interf	(\$27,396)	(\$23,327)	(\$28,081)	(\$4,754)
575050 - Direct Cost/Copier Interfund	(\$8,243)	(\$9,427)	(\$8,150)	\$1,277

	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted	2016-17 vs 2017-18 Increase/
575052 - Direct Cost/Scanback Interfund	(\$2,464)	(\$2,509)	(\$2,250)	\$259
575060 - Direct Cost/Tech Interfund	(\$26,015)	(\$25,565)	(\$25,565)	\$0
575070 - Direct Cost/Tch Ctr Interfund	(\$24,483)	(\$21,020)	(\$24,020)	(\$3,000)
575080 - Inter-Fund Direct Cost Fuel	(\$9,575)	(\$10,500)	(\$10,300)	\$200
580001 - Cont For Per Serv/Individual	\$296,880	\$362,474	\$328,044	(\$34,430)
580002 - Contract Services	\$3,043,704	\$5,156,267	\$3,414,143	(\$1,742,125)
580003 - Charter Bus	\$701,169	\$792,968	\$692,968	(\$100,000)
580005 - Legal Services	\$1,270,347	\$1,438,633	\$1,339,700	(\$98,933)
580006 - Advertising	\$33,776	\$101,713	\$55,623	(\$46,090)
580007 - Fees/Administrative	\$9,000	\$16,610	\$10,500	(\$6,110)
580008 - Fees/Admission - Students	\$439,941	\$422,375	\$218,161	(\$204,214)
580009 - Fees / Other	\$145,516	\$174,992	\$108,662	(\$66,330)
580010 - Software License	\$376,699	\$1,111,968	\$404,043	(\$707,925)
580011 - FCOE Strs Penalties	\$3,955	\$1,000	\$1,000	\$0
580021 - Legal Settlements	\$33,202	\$170,472	\$75,000	(\$95,472)
580023 - Cons Fee Trans/Qzab	\$0	\$1,000	\$1,000	\$0
580024 - Cons Fee Trustee	\$0	\$0	\$1,500	\$1,500
580025 - Cons Fee/ Ccelc	\$0	\$0	\$10,000	\$10,000
580050 - Actuarial Adjust	\$1,033,572	\$0	\$0	\$0
580090 - Budget Reserve	\$0	\$67,492	\$50,355	(\$17,137)
580099 - Contract Reimb	\$8,645	\$0	\$0	\$0
590001 - Phone Certificated	\$430,439	\$347,369	\$476,647	\$129,278
590002 - Phone Classified	\$120,689	\$119,974	\$114,111	(\$5,863)
590005 - Communication/Postage	\$268,408	\$374,049	\$351,673	(\$22,375)
590009 - Telephone/E-Rate/Das	(\$44,389)	\$0	\$0	\$0
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$26,570,813</b>	<b>\$31,718,735</b>	<b>\$26,477,830</b>	<b>(\$5,240,905)</b>
<b>6000 - 6999 Capital Outlay</b>				
617000 - Land Improvements	\$30,899	\$0	\$0	\$0
617006 - Site Imprv Construction	\$0	\$986,000	\$0	(\$986,000)
620000 - Bldg/Imprv Of Bldg	\$272,236	\$394,911	\$44,625	(\$350,286)
620006 - Construction	\$0	\$104,700	\$104,700	\$0





	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Adopted	2016-17 vs 2017-18 Increase/
640090 - Equipment \$25,000+	\$1,290,315	\$3,193,504	\$564,126	(\$2,629,378)
640099 - Equip Reimb \$25,000 +	(\$71,903)	\$0	\$0	\$0
<b>6000 - 6999 Capital Outlay</b>	<b>\$1,521,547</b>	<b>\$4,679,114</b>	<b>\$713,451</b>	<b>(\$3,965,664)</b>
<b>7000 - 7499 Other Outgo</b>				
713000 - State Sp Sch	\$3,324	\$20,000	\$20,000	\$0
722300 - Transfer Out To Jpa Cart	\$769,626	\$785,079	\$907,951	\$122,873
735000 - Trf Of Direct Cost-Interfund	(\$1,304,890)	(\$1,272,285)	(\$1,372,354)	(\$100,069)
743800 - Debt Service/Interest	\$20,501	\$25,442	\$25,890	\$448
743900 - Debt Service/Principal	\$1,369,760	\$1,523,423	\$1,611,103	\$87,681
<b>7000 - 7499 Other Outgo</b>	<b>\$858,321</b>	<b>\$1,081,658</b>	<b>\$1,192,590</b>	<b>\$110,932</b>
<b>Total Expenses</b>	<b>\$395,274,366</b>	<b>\$437,710,997</b>	<b>\$433,479,917</b>	<b>(\$4,231,081)</b>
<b>Ending Balance Fund 01 - GENERAL FUND</b>	<b>\$81,651,467</b>	<b>\$80,821,983</b>	<b>\$78,781,363</b>	<b>(\$2,040,620)</b>



CLOVIS

UNIFIED

SCHOOL DISTRICT



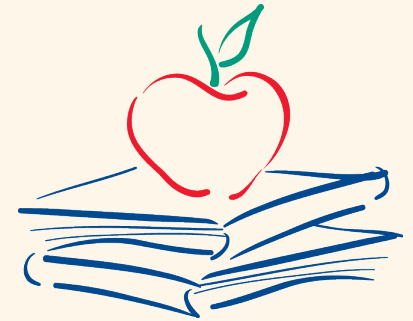
In addition to the *General Fund*, the District operates several other funds. Those programs operating State mandated or independent funds include the *Charter Schools Fund*, *Adult Education Fund*, *Child Development Fund*, *Cafeteria Fund*, *Deferred Maintenance Fund* and various *Capital Projects Funds*. Each of these programs is accounted for independently and separate from other funds. Following is a brief description and summation of 2016-17 activities and 2017-18 goals within each of these supplemental funds:

The *Charter Schools Special Revenue Fund (Fund 09)* is used to account for the revenues and expenditures of the District's only charter school, *Clovis Online Charter School (COS)*. All transactions related to *COS* flow through *Fund 09*, making it easier for management to monitor and evaluate the operations of the school. *Fund 09* is funded through State apportionments, general purpose state aid, and an allotment of local property taxes. The District is able to use this special revenue fund since it reports the performance of the fund within its own financial statements, adhering to a California Department of Education reporting requirement.

*Clovis Online Charter School* opened its virtual doors in August 2009 for students in grades 9-10 and now is serving students in grades 7-12. The October 2016 CBEDS report showed that there was a total of 344 students attending *COS* with an Average Daily Attendance of 333.85. Students who have enrolled in *COS* were students who preferred a school setting different than a traditional high school or intermediate school. Most students who come to *COS* come for a comprehensive school setting but some also have previously been home schooled, attended a private school, or another charter school. Many of these students may not have been successful in these other educational settings. We have learned that every student has a different learning style or life circumstance, where attending *Clovis Online School* might better enable the student to succeed, leading them to graduate from high school while preparing them for college and/or a career path.

Students of *Clovis Online Charter School* are full-time and interact with their teachers on a daily basis through e-mail, phone chats, live parent/student meetings, as well as interactive sessions via the internet. Each course in the *COS* virtual classroom is aligned with the most current content standards adopted by the California State Board of Education and an Expected School-Wide Learning Results Program led by the school. A wide variety of online courses and on-campus labs are offered to meet the diverse needs of the students who attend the school. Each lesson taught outlines the goals and objectives for meeting the aforementioned content standards. *Clovis Online Charter School* has developed a wide range of academic support programs designed to ensure both the involvement and success of the student in their personal learning plan. The students are encouraged to get involved with, and offered guidance in, the following activities: work experience programs, ASVAB testing, PSAT testing, careers class, college placement testing, CTE courses, as well as guest speaker opportunities such as college counselors, military recruiters, and others. All students are given monthly calendars and web announcements of upcoming events so that they are aware and can make use of all of the resources that the school provides.

## Other Funds



### Charter Schools Fund

The Adult Education Fund, which is generally referred to as Clovis Adult Education (CAE), generates revenue by offering classes that are either fee based or state authorized. State funding for Adult Education is in the third year of direct funding to the institution, through the State Consortia as AEBG (Adult Education Block Grant) funds. Additional Federal funds from the WIOA (Workforce Innovation and Opportunity Act) grant support Adult Basic Education (ABE) and English as a Second Language (ESL) programs. Student achievement benchmarks are a high priority and are used by the State to measure student success and generate revenue for Adult Education through the WIOA Grant. Clovis Adult Education is proud to share that student benchmarks continue to increase each year, and have generated much needed funding for ABE and ESL programs. CAE also receives Federal funding through sources such as the Carl D. Perkins Vocational and Technical Education Act grant, PELL student financial aid grants, and a grant from CalWORKs. Local revenue sources include the collection of class fees, testing fees, and bookstore material fees.



Clovis Adult Education's main campus is comprised of 57 portables located on David E. Cook Way. The recent renovation to the CAE campus has included restroom and classroom renovations, along with reconfiguring six portables of the A-wing to one reception and office building. Classes are also conducted on many District school sites, over 20 medical sites, as well as a few municipal facilities.

Clovis Adult Education's Academic and Career Technical Education (CTE) Business and Nursing programs have a combined staff that include 38 full and part-time instructors, as well as 32 full and part-time classified support staff. The Community Education program employs approximately 150 part-time short-term classified teachers for self-enrichment classes. During the course of this year, CAE will register approximately 850 students in our Academic, CTE, and Community Education programs. Clovis Unified School District continues to support Clovis Adult Education programs with a contribution of \$846,880 for the Adult Education budget.

## Other Funds

### Adult Education Fund





The District's Child Development Fund is authorized by the State Department of Education to account for the operation of various Child Development programs, including *Campus Club* and *Preschool* programs. Their programs are accounted for in a separate fund to comply with state-wide accounting procedures. Child Development staff oversee the *Youth Parenting* program at *Gateway High School*, within the *General Fund*.

The Child Development program operates in 69 portables District wide. New portables were recently added at *Boris*, *Woods* and *Bud Rank Elementary Schools*, with no impact to the *General Fund*.

In 2017-2018 the District will operate its *Campus Club* program with approximately 250 employees spread throughout the elementary campuses. The program operates not only during the school year, but also during spring, summer and winter breaks. Approximately 3,500 students are served in the *Campus Club* program annually.

The *State Preschool Enrichment Program* and its 125 employees provide school readiness to approximately 900 four-year-old District children of income eligible parents. The program operates at 28 elementary sites having expanded at most sites to offer both afternoon and morning programs. This year *Clovis Unified* will again provide several privately funded preschool programs for those families that do not qualify for the *State-funded* program.

Altogether, the District's Child Development Program's 370 employees have been very successful in serving approximately 5,000 students in year-round enrichment programs annually.



The 2017-2018 programs are once again being budgeted, combining contract revenues and private fee income, to allow these programs to operate on a self-sufficient basis from the District's *General Fund*.

## Other Funds

### Child Development Fund



In order to comply with the accounting procedures established by the California Department of Education, all revenues and expenditures related to the operation of the District's comprehensive Food Service Program, generally referred to as the Campus Catering Department are accounted for in the District's Cafeteria Fund.

The District continues to participate in the National School Lunch and Breakfast Programs, which assists in funding for meals served. Qualification for student participation in this funded program is through an application process. Based on the data related to the application, a student may qualify for free or reduced price meals.

In order to receive Federal and State funding, the National School Lunch and Breakfast Programs are required to follow the new USDA food-based meal pattern. Daily and weekly specified quantities of each of the following five food groups must be met: fruits, vegetables, grains/whole grains, meat/meat alternates, and fluid milk (Campus Catering offers 1% low fat and fat free chocolate milk). Meals offered as part of the National School Lunch and Breakfast Programs are provided in age appropriate portions and meet USDA regulations aligning with the Dietary Guidelines for Americans. The USDA guidelines specify minimums and maximums for calories, limit sodium and restrict saturated fat to no more than 10% of total calories. In addition, products must indicate zero grams trans-fat per serving. Internal and external audits are conducted to ensure adherence to National School Lunch and Breakfast Program regulations.

Campus Catering's Mission Statement is to "Provide quality nutritional programs promoting healthy bodies." Campus Catering serves over 4 million meals per school year. Every school day Campus Catering's more than 200 employees serve approximately 5,700 student breakfasts and 18,000 student lunches. In addition to meals, Campus Catering also sells a la carte foods. USDA Smart Snacks in Schools regulate the nutrient content of a la carte foods sold on school campuses during the school day.

A bread kitchen began operation in 2016-17. Scratch made whole grain rich products such as rolls, hoagie rolls and even hamburger buns are just some of the baked goods scheduled for eventual production. This baking center will allow Campus Catering the ability to monitor nutrient standards and maintain portion sizes as we meet all National School Lunch Program guidelines as they continue to evolve.

Campus Catering recognizes that intermediate and high school consumer preferences often change. New entrees such as Cuban and fajita sandwiches as well as a variety of other entrees made at the school sites are just a few of the new creations offered to the students.

## Other Funds Cafeteria Fund





Listening to our customers is a vital part of the Campus Catering Department. Taste testing of new products with student focus groups is also conducted throughout the school year at all grade levels. As part of Coordinated School Wellness, Campus Catering provides nutrition education and promotes physical activity for students, parents and staff. Work experience is also provided for California State University, Fresno, Dietetic Interns.

In an effort to support our local economy, we work with local farmers and companies whenever possible. Some of the current companies we contract with are Producers Dairy, First Quality Produce and La Tapatia. Campus Catering strives to provide all Clovis Unified School District students, staff, and parents with nutritious choices, professional service, a safe and sanitary environment, and an enjoyable dining experience.



## Other Funds Cafeteria Fund

The State Legislature established the Deferred Maintenance Fund (DMF) in 1980 to assist districts in maintaining facilities and sites. The District has participated in the Deferred Maintenance Program since its inception. The program requires both the local district and the State of California to share equally in the cost of major deferred maintenance projects, with the maximum contribution from the State limited to approximately one-half of one percent of the District's General Fund and Adult Education Fund operating budgets. For fiscal years 2009-10 through 2012-13, the Deferred Maintenance Program was included in the State's Tier III Flexibility Program. Due to the implementation of LCFF in 2013-14, the State eliminated the Deferred Maintenance Program. However, the district is committed to maintaining its facilities, and will continue to contribute to the Deferred Maintenance Program.

An in-depth review of the Deferred Maintenance Fund can be found in the Capital Projects section of the budget.

The Capital Facilities (Developer Fee) Fund was approved by the Board at its April 10, 1985 meeting to account for revenue and expenditures related to an agreement between the District and Trend Homes, Inc./Westcal, Inc., under which the District received developer fees associated with the Brentwood III Estates development.



Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial, and industrial development. With the adoption of Senate Bill 50 (SB 50) and the passage of Proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge developer fees based on prescribed state guidelines.

These guidelines require the District to annually adopt a School Facilities Needs Analysis and the Establishment of Alternative School Facilities (Developer) Fees. Also incorporated in the guidelines is the requirement to take into consideration local funds (e.g. bonds) available for new school facilities. Developer Fees for 2017-18 will be as follows: \$3.48 per square foot for additions to existing residential development, \$.56 per square foot for commercial/industrial development, and \$4.63 per square foot for Level II fees for new residential development.

## Other Funds Deferred Maintenance Fund

## Capital Facilities Fund





The District will operate three building sub-funds during the 2017-18 fiscal year: 2012 Bond Fund, Certificates of Participation (COP) Fund and Redevelopment Fund (RDA) within the Building Fund.

The 2012 Measure A proposition, which authorizes \$298 million in general obligation bonds, was passed on June 5, 2012. The 2012 Bond Sub-fund is used to account for proceeds from the bond measure. The bonds will be used to upgrade outdated schools and classrooms; improve outdated HVAC systems; repair leaky roofs and plumbing; improve technology access to equip students for the 21st century economy; increase access to vocational and career technical education; improve security camera systems to enhance school safety; acquire a new school site; complete new school construction; projects to improve energy efficiency and more.

The Certificates of Participation sub-fund is used to account for all revenue and expenditures related to the sale and repayment of Certificates of Participation. The Board has approved twelve Certificates of Participation sales including the 2010 COP which was approved by the Board on May 26, 2010, with proceeds received in June 2010, and the 2011 COP which was approved by the Board on December 8, 2010, with proceeds received in January 2011.

The Redevelopment sub-fund is used to account for proceeds from various redevelopment projects. As part of the 2011 Budget Act, the legislature approved the dissolution of the State's Redevelopment Agencies. Redevelopment Agencies were officially dissolved as of February 1, 2012. Successor agencies have been established to manage redevelopment projects currently underway, make payments on enforceable obligations, and dispose of redevelopment assets and properties. The RDA Fund will remain open until the RDA's are fully dissolved and all funds have been allocated.



An in-depth review of the Building Fund can be found in the Capital Projects section of the budget book.

## Other Funds Building Fund

**County School Facilities Fund**

With the passage of SB50, the County School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Program authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants. The Board authorized establishment of this fund at its December 9, 1998 meeting. An in-depth review of the County School Facilities Fund can be found in the Capital Projects section of the budget book.

**Special Reserve for Capital Projects Fund**

The Special Reserve for Capital Projects Fund exists primarily to provide for the accumulation of funds for capital outlay purposes. The District will operate two of these sub-funds in fiscal year 2016-17: The Special Reserve Recreational Cultural and Athletics Fund (RCA) and the Special Reserve for Capital Projects Fund (SRCPF). The RCA sub-fund was established in the 1973-74 fiscal year and is used to finance recreational, cultural and athletic capital facility improvements. Annual transfers to this fund are at the discretion of the Board and are received from the General Fund.

The SRCPF was established by the Board at its April 24, 2002 meeting for the purpose of accounting for revenue and expenditures related to construction and modernization projects outside the scope of the General Obligation Bonds. An in-depth review of the Special Reserve for Capital Projects Fund can be found in the Capital Projects section of the budget book.

**Other Funds****Capital Projects**





### **Debt Service Fund for Blended Component Units**

The Debt Service Fund for Blended Component Units is used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest issued by the Central Valley School Districts Financing Corporation.

The Central Valley School Districts Financing Corporation is a nonprofit corporation organized under the General Nonprofit Corporation Law of the State of California. The Corporation was formed for the primary purpose of providing financing assistance to the District for construction, acquisition, improvement, and remodeling of public school buildings and facilities. In November 2004, the Central Valley School Districts Financing Corporation issued 2004 Certificates of Participation (COP) in the amount of \$28,900,000. In August 2006, the Central Valley School Districts Financing Corporation issued 2006 Certificates of Participation in the amount of \$7,820,000.

### **Self-Insurance Fund**

This fund is established to account for all the District's self-insurance, health and welfare benefit programs which include: medical, prescription, dental, vision, and life benefits provided for employees and retirees by the District. Contributions to the fund are made by other funds in the District that provide health and welfare coverage for employees and retirees as part of their program's operating expense. All expenditures related to the District's self-insurance program, both actual claims and administrative costs, are reflected in this fund. Estimated costs for incurred-but-not-reported claims are accounted for in this fund. The District is self-insured for the first \$450,000 of each health insurance claim. The District purchases commercial insurance for claims in excess of coverage provided.

### **Other Funds**

#### **Debt Service funds**

#### **Self-Insurance Fund**

On the following pages the reader will find a one-page summary of revenue and expenditures by major classification for all other funds operated by the District which includes the following: The one page summary includes 2015-16 actuals, 2016-17 Q3, and projected 2017-18.

#### SACS Fund Number

• Charter Schools Fund	09
• Adult Education Fund	11
• Child Development Fund	12
• Cafeteria Fund	13
• Deferred Maintenance Fund	14
• Building Fund	21
• Capital Facilities Fund	25
• County School Facilities Fund	35
• Special Reserve for Capital Projects Fund	40
• Bond Interest and Redemption Fund	51
• Debt Service Fund for Blended Component Units	52
• Self-Insurance Fund	67

Additionally, a report of expenditures by function has been included for each fund. This allows the reader to look at the same expenditures sorted by the following classifications:

- Instructional (direct classroom costs)
- Instructional Related (staff development, library, school administration)
- Pupil Services (guidance, counseling, health, speech, testing, transportation and psychological services)
- Ancillary Services (school sponsored co-curricular and athletic events)
- Community Services (community recreation)
- General Administration (board, district administration, financial, human resources, warehouse, data processing)
- Plant Services (maintenance, operations, security)
- Other Outgo (debt service, transfers between funds and agencies)

#### Other funds Funds 09-67







**Clovis Unified School District  
Revenues and Expenditures Summary Report**

Fund 09 - CHARTER SCHOOLS	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$1,028,738</b>	<b>\$1,832,746</b>	<b>\$2,846,500</b>	<b>\$1,013,753</b>
<b>Revenue</b>				
8010 - 8099 Revenue Limit Sources				
8300 - 8599 Other State Revenue	\$269,030	\$177,453	\$113,502	(\$63,951)
8600 - 8799 Other Local Revenue	\$24,333	\$33,347	\$34,051	\$704
8980 - 8999 Contributions	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,936,156</b>	<b>\$3,410,803</b>	<b>\$3,154,893</b>	<b>(\$255,910)</b>
<b>Expenses</b>				
1000 - 1999 Certificated Personnel Salaries	\$1,203,454	\$1,290,650	\$1,526,775	\$236,125
2000 - 2999 Classified Personnel Salaries	\$230,204	\$221,242	\$217,592	(\$3,650)
3000 - 3999 Employee Benefits	\$501,035	\$604,731	\$708,693	\$103,962
4000 - 4999 Books and Supplies	\$36,513	\$123,866	\$126,752	\$2,886
5000 - 5999 Services and Other Operating Expenditures	\$114,845	\$111,385	\$184,316	\$72,931
7000 - 7499 Other Outgo	\$46,095	\$45,175	\$55,800	\$10,625
<b>Total Expenses</b>	<b>\$2,132,147</b>	<b>\$2,397,050</b>	<b>\$2,819,928</b>	<b>\$422,878</b>
<b>Net Surplus/(Deficit)</b>	<b>\$804,008</b>	<b>\$1,013,753</b>	<b>\$334,965</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 09 - CHARTER SCHOOLS</b>	<b>\$1,832,746</b>	<b>\$2,846,500</b>	<b>\$3,181,465</b>	<b>\$334,965</b>

**Clovis Unified School District  
Revenues and Expenditures Summary Report**

Fund 11 - ADULT EDUCATION FUND	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$1,742,613</b>	<b>\$3,124,197</b>	<b>\$3,935,370</b>	<b>\$811,173</b>
<b>Revenues</b>				
8100 - 8299 Federal Revenue	\$1,034,009	\$1,247,530	\$1,191,791	(\$55,739)
8300 - 8599 Other State Revenue	\$1,952,658	\$2,509,015	\$2,509,015	\$0
8600 - 8799 Other Local Revenue	\$2,681,209	\$2,071,616	\$2,125,396	\$53,780
8900 - 8929 Interfund Transfers In	\$846,880	\$846,880	\$846,880	\$0
<b>Total Revenues</b>	<b>\$6,514,756</b>	<b>\$6,675,041</b>	<b>\$6,673,082</b>	<b>(\$1,959)</b>
<b>Expenditures</b>				
1000 - 1999 Certificated Personnel Salaries	\$1,510,048	\$1,572,579	\$1,669,165	\$96,587
2000 - 2999 Classified Personnel Salaries	\$1,187,593	\$1,188,593	\$1,279,873	\$91,279
3000 - 3999 Employee Benefits	\$932,893	\$1,079,838	\$1,335,454	\$255,615
4000 - 4999 Books and Supplies	\$599,869	\$744,176	\$510,401	(\$233,775)
5000 - 5999 Services and Other Operating	\$797,381	\$1,135,731	\$1,115,338	(\$20,393)
7000 - 7499 Other Outgo	\$0	\$30,788	\$0	(\$30,788)
7600 - 7629 Interfund Transfers Out	\$105,388	\$112,163	\$100,318	(\$11,845)
<b>Total Expenditures</b>	<b>\$5,133,172</b>	<b>\$5,863,868</b>	<b>\$6,010,548</b>	<b>\$146,680</b>
<b>Net Surplus/(Deficit)</b>	<b>\$1,381,584</b>	<b>\$811,173</b>	<b>\$662,534</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 11 - ADULT EDUCATION FUND</b>	<b>\$3,124,197</b>	<b>\$3,935,370</b>	<b>\$4,597,903</b>	<b>\$662,534</b>





**Clovis Unified School District  
Revenues and Expenditures Summary Report**

Fund 12 - CHILD DEVELOPMENT FUND	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Beginning Balance</b>	\$2,213,800	\$2,586,346	\$2,241,043	(\$345,303)
<b>Revenues</b>				
8300 - 8599 Other State Revenue	\$3,615,267	\$3,709,774	\$4,158,797	\$449,023
8600 - 8799 Other Local Revenue	\$6,487,489	\$6,486,253	\$7,376,406	\$890,153
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0
8930 - 8979 All Other Financing Sources	\$252,000	\$630,000	\$0	(\$630,000)
8980 - 8999 Contributions	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$10,354,756</b>	<b>\$10,826,027</b>	<b>\$11,535,203</b>	<b>\$709,176</b>
<b>Expenditures</b>				
1000 - 1999 Certificated Personnel Salaries	\$1,824,161	\$1,793,278	\$1,970,039	\$176,762
2000 - 2999 Classified Personnel Salaries	\$4,503,711	\$4,301,577	\$5,234,282	\$932,705
3000 - 3999 Employee Benefits	\$1,533,039	\$1,536,545	\$1,657,890	\$121,345
4000 - 4999 Books and Supplies	\$807,275	\$998,160	\$1,078,340	\$80,180
5000 - 5999 Services and Other Operating	\$732,716	\$808,340	\$852,140	\$43,800
6000 - 6999 Capital Outlay	\$0	\$14,555	\$0	(\$14,555)
7000 - 7499 Other Outgo	\$581,306	\$529,160	\$742,511	\$213,351
7600 - 7629 Interfund Transfers Out	\$0	\$1,189,716	\$0	(\$1,189,716)
<b>Total Expenditures</b>	<b>\$9,982,210</b>	<b>\$11,171,331</b>	<b>\$11,535,203</b>	<b>\$363,872</b>
<b>Net Surplus/(Deficit)</b>	<b>\$372,546</b>	<b>(\$345,303)</b>	<b>\$0</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 12 - CHILD DEVELOPMENT FUND</b>	<b>\$2,586,346</b>	<b>\$2,241,043</b>	<b>\$2,241,043</b>	<b>\$0</b>

**Clovis Unified School District  
Revenues and Expenditures Summary Report**

Fund 13 - CAFETERIA FUND	2015-16	2016-17	2017-18	2016-17 vs 2017-18
	Actuals	Estimated Actuals Q3	Adopted Budget	Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$8,427,403</b>	<b>\$8,682,453</b>	<b>\$7,683,115</b>	<b>(\$999,338)</b>
<b>Revenues</b>				
8100 - 8299 Federal Revenue	\$8,958,326	\$9,500,306	\$10,859,565	\$1,359,259
8300 - 8599 Other State Revenue	\$712,549	\$702,419	\$702,419	\$0
8600 - 8799 Other Local Revenue	\$3,963,946	\$4,316,065	\$4,437,086	\$121,021
<b>Total Revenues</b>	<b>\$13,634,821</b>	<b>\$14,518,790</b>	<b>\$15,999,070</b>	<b>\$1,480,280</b>
<b>Expenditures</b>				
2000 - 2999 Classified Personnel Salaries	\$4,657,179	\$4,816,260	\$4,913,672	\$97,413
3000 - 3999 Employee Benefits	\$2,292,272	\$2,552,070	\$2,757,520	\$205,450
4000 - 4999 Books and Supplies	\$5,358,630	\$6,328,106	\$7,754,643	\$1,426,538
5000 - 5999 Services and Other Operating	\$120,497	\$153,719	\$195,355	\$41,636
6000 - 6999 Capital Outlay	\$3,050	\$42,382	\$33,000	(\$9,382)
7000 - 7499 Other Outgo	\$635,100	\$666,192	\$599,725	(\$66,467)
7600 - 7629 Interfund Transfers Out	\$313,042	\$959,400	\$0	(\$959,400)
<b>Total Expenditures</b>	<b>\$13,379,771</b>	<b>\$15,518,128</b>	<b>\$16,253,915</b>	<b>\$735,787</b>
<b>Net Surplus/(Deficit)</b>	<b>\$255,050</b>	<b>(\$999,338)</b>	<b>(\$254,845)</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 13 - CAFETERIA SPEC REVENUE FUND</b>	<b>\$8,682,453</b>	<b>\$7,683,115</b>	<b>\$7,428,269</b>	<b>(\$254,845)</b>





**Clovis Unified School District  
Revenues and Expenditures Summary Report**

Fund 14 - DEFERRED MAINTENANCE FUND	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$251,236</b>	<b>\$1,933,963</b>	<b>\$0</b>	<b>(\$1,933,963)</b>
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$11,539	\$5,000	\$0	(\$5,000)
8900 - 8929 Interfund Transfers In	\$4,500,000	\$4,100,000	\$4,100,000	\$0
<b>Total Revenues</b>	<b>\$4,511,539</b>	<b>\$4,105,000</b>	<b>\$4,100,000</b>	<b>(\$5,000)</b>
<b>Expenditures</b>				
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0
5000 - 5999 Services and Other Operating	\$1,020,511	\$3,564,298	\$4,100,000	\$535,702
6000 - 6999 Capital Outlay	\$1,683,302	\$1,053,965	\$0	(\$1,053,965)
7600 - 7629 Interfund Transfers Out	\$125,000	\$1,420,700	\$0	(\$1,420,700)
<b>Total Expenditures</b>	<b>\$2,828,813</b>	<b>\$6,038,963</b>	<b>\$4,100,000</b>	<b>(\$1,938,963)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$1,682,726</b>	<b>(\$1,933,963)</b>	<b>\$0</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 14 - DEFERRED MAINTENANCE FUND</b>	<b>\$1,933,963</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Clovis Unified School District  
Revenues and Expenditures Summary Report**

Fund 21 - BUILDING FUND	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Beginning Balance</b>	\$1,368,852	\$17,000	\$35,000	\$18,000
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$103,007,034	\$0	\$0	\$0
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0
8930 - 8979 All Other Financing Sources	<b>\$125,025,750</b>	<b>\$10,826,261</b>	<b>\$1,811,225</b>	<b>(\$9,015,036)</b>
8980 - 8999 Contributions	\$1,368,852	\$17,000	\$35,000	\$18,000
<b>Total Revenues</b>	<b>\$20,649,864</b>	<b>\$10,809,261</b>	<b>\$1,776,225</b>	<b>(\$9,033,036)</b>
<b>Expenditures</b>				
2000 - 2999 Classified Personnel Salaries	\$189,093	\$364,290	\$0	(\$364,290)
3000 - 3999 Employee Benefits	\$61,468	\$0	\$0	\$0
4000 - 4999 Books and Supplies	\$872,775	\$1,409,605	\$0	(\$1,409,605)
5000 - 5999 Services and Other Operating Expenditures	\$62,919	\$601,867	\$0	(\$601,867)
6000 - 6999 Capital Outlay	\$78,208,002	\$58,744,528	\$0	(\$58,744,528)
7000 - 7499 Other Outgo	\$2,207,917	\$2,196,394	\$1,730,800	(\$465,594)
7600 - 7629 Interfund Transfers Out	\$1,887,270	\$2,526,773	\$167,243	(\$2,359,530)
<b>Total Expenditures</b>	<b>\$83,489,444</b>	<b>\$65,843,456</b>	<b>\$1,898,043</b>	<b>(\$63,945,413)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$41,536,306</b>	<b>(\$55,017,195)</b>	<b>(\$86,818)</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 21 - BUILDING FUND</b>	<b>\$56,179,848</b>	<b>\$1,162,653</b>	<b>\$1,075,835</b>	<b>(\$86,818)</b>





**Clovis Unified School District  
Revenues and Expenditures Summary Report**

Fund 25 - CAPITAL FACILITIES FUND	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$12,180,460</b>	<b>\$3,741,822</b>	<b>\$2,410,412</b>	<b>(\$1,331,410)</b>
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$10,632,146	\$10,489,800	\$11,220,000	\$730,200
8900 - 8929 Interfund Transfers In	\$5,000	\$0	\$0	\$0
8980 - 8999 Contributions	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$10,637,146</b>	<b>\$10,489,800</b>	<b>\$11,220,000</b>	<b>\$730,200</b>
<b>Expenditures</b>				
1000 - 1999 Certificated Personnel Salaries	\$11,182	\$0	\$0	\$0
2000 - 2999 Classified Personnel Salaries	\$474,575	\$551,045	\$560,881	\$9,836
3000 - 3999 Employee Benefits	\$192,111	\$245,146	\$255,724	\$10,578
4000 - 4999 Books and Supplies	\$138,490	\$205,350	\$203,900	(\$1,450)
5000 - 5999 Services and Other Operating Expenditures	\$1,094,507	\$2,860,940	\$1,832,340	(\$1,028,600)
6000 - 6999 Capital Outlay	\$5,377,773	\$7,121,641	\$7,600,000	\$478,359
7600 - 7629 Interfund Transfers Out	\$11,787,146	\$837,089	\$325,483	(\$511,606)
<b>Total Expenditures</b>	<b>\$19,075,783</b>	<b>\$11,821,210</b>	<b>\$10,778,328</b>	<b>(\$1,042,882)</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$8,438,637)</b>	<b>(\$1,331,410)</b>	<b>\$441,672</b>	
<b>Ending Balance Fund 25 - CAP FAC/DEV FEES FUND</b>	<b>\$3,741,822</b>	<b>\$2,410,412</b>	<b>\$2,852,084</b>	<b>\$441,672</b>



**Clovis Unified School District Revenues  
and Expense Summary Report**

Fund 35 - COUNTY SCHOOL FACILITIES FUND	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$1,144,894</b>	<b>\$1,460,041</b>	<b>\$1,480,041</b>	<b>\$20,000</b>
<b>Revenues</b>				
8300 - 8599 Other State Revenue	\$3,722,624	\$0	\$0	\$0
8600 - 8799 Other Local Revenue	\$135,058	\$20,000	\$0	(\$20,000)
8900 - 8929 Interfund Transfers In	\$1,500,282	\$1,094,451	\$0	(\$1,094,451)
8980 - 8999 Contributions	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$5,357,964</b>	<b>\$1,114,451</b>	<b>\$0</b>	<b>(\$1,114,451)</b>
<b>Expenditures</b>				
4000 - 4999 Books and Supplies	\$0	\$0	\$0	\$0
5000 - 5999 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0
6000 - 6999 Capital Outlay	\$174,609	\$37,787	\$0	(\$37,787)
7600 - 7629 Interfund Transfers Out	\$25,255	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$5,042,817</b>	<b>\$1,094,451</b>	<b>\$0</b>	<b>(\$1,094,451)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$315,147</b>	<b>\$20,000</b>	<b>\$0</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 35 - SCHOOL FACILITIES PROGRAM</b>	<b>\$1,460,041</b>	<b>\$1,480,041</b>	<b>\$1,480,041</b>	<b>\$0</b>





**Clovis Unified School District  
Revenues and Expenditures Summary Report**

Fund 40 - SPECIAL RESERVE FUND FOR CAPITAL PROJECTS	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$8,983,393</b>	<b>\$7,295,195</b>	<b>\$4,369,883</b>	<b>(\$2,925,312)</b>
<b>Revenues</b>				
8300 - 8599 Other State Revenue	\$3,304,710	\$5,510,641	\$0	(\$5,510,641)
8600 - 8799 Other Local Revenue	\$2,796,474	\$4,063,582	\$55,000	(\$4,008,582)
8900 - 8929 Interfund Transfers In	\$8,617,268	\$4,607,175	\$2,459,454	(\$2,147,721)
8980 - 8999 Contributions	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$14,718,452</b>	<b>\$14,181,398</b>	<b>\$2,514,454</b>	<b>(\$11,666,944)</b>
<b>Expenditures</b>				
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0
3000 - 3999 Employee Benefits	\$3,297	\$38,106	\$0	(\$38,106)
4000 - 4999 Books and Supplies	\$241	\$2,278	\$0	(\$2,278)
5000 - 5999 Services and Other Operating Expenditures	\$510,511	\$1,529,795	\$0	(\$1,529,795)
6000 - 6999 Capital Outlay	\$1,421,570	\$858,595	\$585,000	(\$273,595)
7600 - 7629 Interfund Transfers Out	\$8,582,750	\$5,419,706	\$0	(\$5,419,706)
<b>Total Expenditures</b>	<b>\$16,406,649</b>	<b>\$17,106,710</b>	<b>\$2,685,000</b>	<b>(\$14,421,710)</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$1,688,198)</b>	<b>(\$2,925,312)</b>	<b>(\$170,546)</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 40 - SPEC RES FUND FOR CAPITAL PROJ</b>	<b>\$7,295,195</b>	<b>\$4,369,883</b>	<b>\$4,199,337</b>	<b>(\$170,546)</b>

**Clovis Unified School District  
Revenues and Expenditures Summary Report**

Fund 51 - BOND INT & REDEMPTION FUND	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Beginning Balance</b>	\$33,705,020	\$34,332,930	\$34,509,930	\$177,000
<b>Revenues</b>				
8300 - 8599 Other State Revenue	\$316,974	\$177,000	\$177,000	\$0
8600 - 8799 Other Local Revenue	\$34,501,059	\$37,166,063	\$35,451,313	(\$1,714,750)
8930 - 8979 All Other Financing Sources	\$3,120,866	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$37,938,898</b>	<b>\$37,343,063</b>	<b>\$35,628,313</b>	<b>(\$1,714,750)</b>
<b>Expenditures</b>				
7000 - 7499 Other Outgo	\$36,960,024	\$37,166,063	\$35,628,313	(\$1,537,750)
7600 - 7629 Interfund Transfers Out	\$350,964	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$37,310,988</b>	<b>\$37,166,063</b>	<b>\$35,628,313</b>	<b>(\$1,537,750)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$627,910</b>	<b>\$177,000</b>	<b>\$0</b>	
<b>Ending Balance Fund 51 - BOND INT &amp; REDEMPTION FUND</b>	<b>\$34,332,930</b>	<b>\$34,509,930</b>	<b>\$34,509,930</b>	<b>\$0</b>





**Clovis Unified School District  
Revenues and Expenditures Summary Report**

Fund 52 - DEBT SERVICE-BLENDED COMP UNIT	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Beginning Balance</b>	\$1,023,679	\$1,035,495	\$1,037,995	\$2,500
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$11,815	\$2,500	\$2,500	\$0
8900 - 8929 Interfund Transfers In	\$386,988	\$393,663	\$0	(\$393,663)
<b>Total Revenues</b>	<b>\$398,803</b>	<b>\$396,163</b>	<b>\$2,500</b>	<b>(\$393,663)</b>
<b>Expenditures</b>				
7000 - 7499 Other Outgo	\$386,988	\$393,663	\$0	(\$393,663)
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$386,988</b>	<b>\$393,663</b>	<b>\$0</b>	<b>(\$393,663)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$11,816</b>	<b>\$2,500</b>	<b>\$2,500</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 52 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>\$1,035,495</b>	<b>\$1,037,995</b>	<b>\$1,040,495</b>	<b>\$2,500</b>

**Clovis Unified School District  
Revenues and Expenditures Summary Report**

Fund 67 - SELF INSURANCE FUND	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
<b>Beginning Balance</b>	\$6,017,641	\$3,669,353	\$5,665,219	\$1,995,866
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$59,487,547	\$65,432,267	\$67,998,582	\$2,566,315
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$59,487,547</b>	<b>\$65,432,267</b>	<b>\$67,998,582</b>	<b>\$2,566,315</b>
<b>Expenditures</b>				
1000 - 1999 Certificated Personnel Salaries	\$315	\$0	\$0	\$0
2000 - 2999 Classified Personnel Salaries	\$174,930	\$181,892	\$186,043	\$4,151
3000 - 3999 Employee Benefits	\$83,400	\$93,633	\$97,860	\$4,226
4000 - 4999 Books and Supplies	\$0	\$5,000	\$340,000	\$335,000
5000 - 5999 Services and Other Operating Expenditures	\$61,577,191	\$63,155,875	\$68,571,461	\$5,415,586
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$61,835,836</b>	<b>\$63,436,401</b>	<b>\$69,195,363</b>	<b>\$5,758,963</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$2,348,289)</b>	<b>\$1,995,866</b>	<b>(\$1,196,781)</b>	
<b>Ending Balance Fund 67 - SELF INSURANCE FUND</b>	<b>\$3,669,353</b>	<b>\$5,665,219</b>	<b>\$4,468,438</b>	<b>(\$1,196,781)</b>





**Clovis Unified School District  
Budget Report By Function**

Fund 09 - CHARTER SCHOOLS Subfund 60009 - CHARTER SCHOOL	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
1000 - Instruction	\$1,289,635	\$1,469,952	\$1,862,904	\$392,952
1120 - Special Education: Resource Specialist Instruction	\$64,913	\$102,074	\$103,501	\$1,427
2140 - In-house Instructional Staff Development	\$0	\$23,479	\$0	(\$23,479)
2420 - Instructional Library, Media, and Technology	\$66,778	\$64,799	\$66,202	\$1,403
2490 - Other Instructional Resources	\$1,863	\$1,497	\$1,516	\$19
2700 - School Administration	\$469,950	\$452,468	\$443,717	(\$8,751)
3110 - Guidance and Counseling Services	\$161,063	\$206,880	\$149,331	(\$57,549)
3120 - Psychological Services	\$0	\$0	\$106,732	\$106,732
7210 - General Administration Cost Transfers	\$46,095	\$45,175	\$55,800	\$10,625
8100 - Plant Maintenance and Operations	\$7,673	\$6,725	\$6,225	(\$500)
8300 - Security	\$177		\$0	\$0
8700 - Facilities Rents and Leases	\$24,000	\$24,000	\$24,000	\$0
<b>Total Subfund 60009 - CHARTER SCHOOL</b>	<b>\$2,132,147</b>	<b>\$2,397,050</b>	<b>\$2,819,928</b>	<b>\$422,878</b>
<b>Total Fund 09 - CHARTER SCHOOLS</b>	<b>\$2,132,147</b>	<b>\$2,397,050</b>	<b>\$2,819,928</b>	<b>\$422,878</b>

**Clovis Unified School District  
Budget Report By Function**

Fund 11 - ADULT EDUCATION FUND Subfund 60007 - ADULT	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
1000 - Instruction	\$2,749,605	\$2,985,643	\$2,969,454	(\$16,189)
2110 - Instructional Supervision	\$0		\$0	\$0
2420 - Instructional Library, Media, and Technology	\$66,685	\$249,858	\$98,554	(\$151,304)
2490 - Other Instructional Resources	\$561,460	\$461,507	\$843,586	\$382,079
2700 - School Administration	\$1,170,977	\$1,420,673	\$1,409,398	(\$11,276)
3110 - Guidance and Counseling Services	\$172,571	\$267,963	\$270,029	\$2,066
7210 - General Administration Cost Transfers	\$105,388	\$112,163	\$100,318	(\$11,845)
8100 - Plant Maintenance and Operations	\$113,027	\$124,976	\$109,900	(\$15,076)
8200 - Operations	\$193,460	\$210,297	\$209,310	(\$987)
8500 - Facilities Acquisition and Construction	\$0	\$30,788	\$0	(\$30,788)
9300 - Interfund Transfers	\$0		\$0	\$0
<b>Total Subfund 60007 - ADULT</b>	<b>\$5,133,172</b>	<b>\$5,863,868</b>	<b>\$6,010,548</b>	<b>\$146,680</b>
<b>Total Fund 11 - ADULT EDUCATION FUND</b>	<b>\$5,133,172</b>	<b>\$5,863,868</b>	<b>\$6,010,548</b>	<b>\$146,680</b>







**Clovis Unified School District  
Budget Report By Function**

Fund 12 - CHILD DEVELOPMENT FUND Subfund 60012 - CHILD DEVELOPMENT	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
1000 - Instruction	\$7,534,539	\$7,509,976	\$8,648,468	\$1,138,492
2490 - Other Instructional Resources	\$1,496,446	\$1,568,826	\$1,754,516	\$185,690
3140 - Health Services	\$118,264	\$124,119	\$124,729	\$610
7210 - General Administration Cost Transfers	\$518,306	\$448,754	\$616,511	\$167,757
8100 - Plant Maintenance and Operations	\$251,655		\$30,000	\$30,000
8500 - Facilities Acquisition and Construction	\$0	\$249,535	\$234,980	(\$14,555)
9100 - Debt Service	\$63,000	\$80,406	\$126,000	\$45,594
9300 - Interfund Transfers	\$0	\$1,189,716	\$0	(\$1,189,716)
<b>Total Subfund 60012 - CHILD DEVELOPMENT</b>	<b>\$9,982,210</b>	<b>\$11,171,331</b>	<b>\$11,535,203</b>	<b>\$363,872</b>
<b>Total Fund 12 - CHILD DEVELOPMENT FUND</b>	<b>\$9,982,210</b>	<b>\$11,171,331</b>	<b>\$11,535,203</b>	<b>\$363,872</b>

**Clovis Unified School District  
Budget Report By Function**

Fund 13 - CAFETERIA SPEC REVENUE FUND Subfund 60008 - CAFETERIA	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
3700 - Food Services	\$12,431,629	\$13,892,536	\$15,654,190	\$1,761,655
7210 - General Administration Cost Transfers	\$635,100	\$666,192	\$599,725	(\$66,467)
9300 - Interfund Transfers	\$313,042	\$959,400	\$0	(\$959,400)
<b>Total Subfund 60008 - CAFETERIA</b>	<b>\$13,379,771</b>	<b>\$15,518,128</b>	<b>\$16,253,915</b>	<b>\$735,787</b>
<b>Total Fund 13 - CAFETERIA FUND</b>	<b>\$13,379,771</b>	<b>\$15,518,128</b>	<b>\$16,253,915</b>	<b>\$735,787</b>





**Clovis Unified School District  
Budget Report By Function**

<b>Fund 14 - DEFERRED MAINTENANCE FUND</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2016-17 vs 2017-18</b>
<b>Subfund 60005 - DEFERRED MAINTENANCE</b>	<b>Actuals</b>	<b>Estimated Actuals Q3</b>	<b>Adopted Budget</b>	<b>Increase/(Decrease)</b>
8100 - Plant Maintenance and Operations	\$1,020,511	\$3,256,045	\$4,100,000	\$843,955
8110 - Maintenance	\$0	\$308,253		(\$308,253)
8500 - Facilities Acquisition and Construction	\$1,683,302	\$1,053,965		(\$1,053,965)
9300 - Interfund Transfers	\$125,000	\$1,420,700	\$0	(\$1,420,700)
<b>Total Subfund 60005 - DEFERRED MAINTENANCE</b>	<b>\$2,828,813</b>	<b>\$6,038,963</b>	<b>\$4,100,000</b>	<b>(\$1,938,963)</b>
<b>Total Fund 14 - DEFERRED MAINTENANCE FUND</b>	<b>\$2,828,813</b>	<b>\$6,038,963</b>	<b>\$4,100,000</b>	<b>(\$1,938,963)</b>

**Clovis Unified School District  
Budget Report By Function**

Fund 21 - BUILDING FUND	2015-16	2016-17	2017-18	2016-17 vs 2017-18
Subfund 60018 - REDEVELOPMENT	Actuals	Estimated Actuals Q3	Adopted Budget	Increase/(Decrease)
8100 - Plant Maintenance and Operations	\$0		\$0	\$0
8500 - Facilities Acquisition and Construction	\$0		\$0	\$0
9300 - Interfund Transfers	\$0		\$0	\$0
<b>Total Subfund 60018 - REDEVELOPMENT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Subfund 60077 - 2004A BOND</b>				
7190 - External Financial Audit - Single Audit	\$0			\$0
8100 - Plant Maintenance and Operations	\$0			\$0
8500 - Facilities Acquisition and Construction	\$259,906	\$0		\$0
8500 - Facilities Acquisition and Construction	\$695			\$0
9300 - Interfund Transfers	\$0	\$0		\$0
<b>Total Subfund 60077 - 2004A BOND</b>	<b>\$260,601</b>	<b>\$0</b>		<b>\$0</b>
<b>Subfund 61101 - COP</b>				
8100 - Plant Maintenance and Operations	\$0			\$0
8500 - Facilities Acquisition and Construction	\$0			\$0
9100 - Debt Service	\$1,746,208	\$1,731,025	\$1,730,800	(\$225)
9300 - Interfund Transfers	\$386,988	\$1,432,322	\$167,243	(\$1,265,079)
<b>Total Subfund 61101 - COP</b>	<b>\$2,133,196</b>	<b>\$3,163,347</b>	<b>\$1,898,043</b>	<b>(\$1,265,304)</b>
<b>Subfund 65205 - 2012A BOND</b>				
8100 - Plant Maintenance and Operations	\$267,366	\$984,898		(\$984,898)
8500 - Facilities Acquisition and Construction	\$79,122,240	\$60,135,391		(\$60,135,391)
9100 - Debt Service	\$466,360	\$465,369		(\$465,369)
9300 - Interfund Transfers	\$1,500,282	\$1,094,451		(\$1,094,451)
<b>Total Subfund 65205 - 2012A BOND</b>	<b>\$81,356,248</b>	<b>\$62,680,109</b>		<b>(\$62,680,109)</b>
<b>Total Fund 21 - BUILDING FUND</b>	<b>\$83,489,444</b>	<b>\$65,843,456</b>	<b>\$1,898,043</b>	<b>(\$63,945,413)</b>





**Clovis Unified School District  
Budget Report By Function**

Fund 25 - CAPITAL FACILITIES FUND	2015-16	2016-17	2017-18	2016-17 vs 2017-18
Subfund 60006 - DEV FEES LEVEL I	Actuals	Estimated Actuals Q3	Adopted Budget	Increase/(Decrease)
8100 - Plant Maintenance and Operations	\$56,579	\$130,000	\$130,000	\$0
8500 - Facilities Acquisition and Construction	\$0			\$0
9300 - Interfund Transfers	\$6,000	\$5,713	\$5,713	\$0
<b>Total Subfund 60006 - DEV FEES LEVEL I</b>	<b>\$62,579</b>	<b>\$135,713</b>	<b>\$135,713</b>	<b>\$0</b>
<b>Subfund 61150 - DEV FEES LEVEL II</b>				
7200 - Other General Administration	\$16,503			\$0
8100 - Plant Maintenance and Operations	\$1,837,782	\$3,732,481	\$2,722,845	(\$1,009,635)
8500 - Facilities Acquisition and Construction	\$5,377,773	\$7,121,641	\$7,600,000	\$478,359
8700 - Facilities Rents and Leases	\$0			\$0
9300 - Interfund Transfers	\$11,781,146	\$831,376	\$319,770	(\$511,606)
<b>Total Subfund 61150 - DEV FEES LEVEL II</b>	<b>\$19,013,204</b>	<b>\$11,685,498</b>	<b>\$10,642,615</b>	<b>(\$1,042,882)</b>
<b>Total Fund 25 - CAPITAL FACILITIES FUND</b>	<b>\$19,075,783</b>	<b>\$11,821,210</b>	<b>\$10,778,328</b>	<b>(\$1,042,882)</b>

**Clovis Unified School District  
Budget Report By Function**

Fund 35 - SCHOOL FACILITIES PROGRAM	2015-16	2016-17	2017-18	2016-17 vs 2017-18
Subfund 60035 - SCHOOL FACILITIES PROGRAM	Actuals	Estimated Actuals Q3	Adopted Budget	Increase/(Decrease)
8100 - Plant Maintenance and Operations	\$24,697			\$0
8500 - Facilities Acquisition and Construction	\$2,980,445	\$1,094,451		(\$1,094,451)
9300 - Interfund Transfers	\$2,037,674			\$0
<b>Total Subfund 60035 - SCHOOL FACILITIES PROGRAM</b>	<b>\$5,042,817</b>	<b>\$1,094,451</b>		<b>(\$1,094,451)</b>
<b>Total Fund 35 - COUNTY SCHOOL FACILITIES FUND</b>	<b>\$5,042,817</b>	<b>\$1,094,451</b>		<b>(\$1,094,451)</b>





**Clovis Unified School District  
Budget Report By Function**

<b>Fund 40 - SPECIAL RESERVE FUND FOR CAPITAL PROJECTS</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2016-17 vs 2017-18</b>
<b>Subfund 60015 - RCA</b>	<b>Actuals</b>	<b>Estimated Actuals Q3</b>	<b>Adopted Budget</b>	<b>Increase/(Decrease)</b>
8100 - Plant Maintenance and Operations	\$5,945			\$0
8500 - Facilities Acquisition and Construction	\$6,032,668	\$3,353,161		(\$3,353,161)
9300 - Interfund Transfers	\$386,988	\$393,663		(\$393,663)
<b>Total Subfund 60015 - RCA</b>	<b>\$6,425,601</b>	<b>\$3,746,824</b>		<b>(\$3,746,824)</b>
<b>Subfund 60037 - SPEC RES FOR CAPITAL PROJ</b>				
8100 - Plant Maintenance and Operations	\$1,173,855	\$2,266,443	\$585,000	(\$1,681,443)
8500 - Facilities Acquisition and Construction	\$3,305,901	\$2,228,876		(\$2,228,876)
9300 - Interfund Transfers	\$5,501,293	\$8,864,567	\$2,100,000	(\$6,764,567)
<b>Total Subfund 60037 - SPECIAL RESERVE FOR CAPITAL PROJ</b>	<b>\$9,981,049</b>	<b>\$13,359,886</b>	<b>\$2,685,000</b>	<b>(\$10,674,886)</b>
<b>Total Fund 40 - SPECIAL RESERVE FUND FOR CAPITAL PROJ</b>	<b>\$16,406,649</b>	<b>\$17,106,710</b>	<b>\$2,685,000</b>	<b>(\$14,421,710)</b>



**Clovis Unified School District  
Budget Report By Function**

Fund 51 - BOND INT & REDEMPTION FUND	2015-16	2016-17	2017-18	2016-17 vs 2017-18
Subfund 60051 - BOND INTEREST & REDEMPTION	Actuals	Estimated Actuals Q3	Adopted Budget	Increase/(Decrease)
9100 - Debt Service	\$36,960,024	\$37,166,063	\$35,628,313	(\$1,537,750)
9300 - Interfund Transfers	\$350,964		\$0	\$0
<b>Total Subfund 60051 - BOND INTEREST &amp; REDEMPTION</b>	<b>\$37,310,988</b>	<b>\$37,166,063</b>	<b>\$35,628,313</b>	<b>(\$1,537,750)</b>
<b>Total Fund 51 - BOND INT &amp; REDEMPTION FUND</b>	<b>\$37,310,988</b>	<b>\$37,166,063</b>	<b>\$35,628,313</b>	<b>(\$1,537,750)</b>





**Clovis Unified School District  
Budget Report By Function**

<b>Fund 52 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2016-17 vs 2017-18</b>
<b>Subfund 61102 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>Actuals</b>	<b>Estimated Actuals Q3</b>	<b>Adopted Budget</b>	<b>Increase/(Decrease)</b>
9100 - Debt Service	\$386,988	\$393,663	\$0	(\$393,663)
<b>Total Subfund 61102 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>\$386,988</b>	<b>\$393,663</b>	<b>\$0</b>	<b>(\$393,663)</b>
<b>Total Fund 52 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>\$386,988</b>	<b>\$393,663</b>	<b>\$0</b>	<b>(\$393,663)</b>

**Clovis Unified School District  
Budget Report By Function**

Fund 67 - SELF INSURANCE FUND	2015-16 Actuals	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	2016-17 vs 2017-18 Increase/(Decrease)
6000 - Enterprise	\$61,835,836	\$63,436,401	\$69,195,363	\$5,758,963
7390 - Other Fiscal Services	\$0			\$0
9300 - Interfund Transfers	\$0		\$0	\$0
<b>Total Subfund 61110 - SELF INSURANCE</b>	<b>\$61,835,836</b>	<b>\$63,436,401</b>	<b>\$69,195,363</b>	<b>\$5,758,963</b>
<b>Total Fund 67 - SELF INSURANCE FUND</b>	<b>\$61,835,836</b>	<b>\$63,436,401</b>	<b>\$69,195,363</b>	<b>\$5,758,963</b>





CLOVIS

UNIFIED

SCHOOL DISTRICT



The Deferred Maintenance Fund was established by the State Legislature in 1980 to assist districts in maintaining facilities and sites. The District has participated in the Deferred Maintenance Program since its inception which required both the district and the State of California to share equally in the cost of major Deferred Maintenance projects, with the maximum contribution from the State limited to approximately 1/2 of 1% of the District's General Fund and Adult Education Fund operating budgets.

The District has continually recognized the need to maintain its facilities. During the 1995-96 fiscal year, the District's Budget Standards Committee and the Governing Board recognized that the lack of adequate funds for the Deferred Maintenance Program had an impact on all school sites throughout the District. The Budget Standards Committee established an on-going transfer to the Deferred Maintenance Fund from the General Fund equal to 1/2 of 1% of the General Fund and Adult Education expenditures effective with the 1996-97 fiscal year. This recommendation was unanimously approved by the Governing Board and was carried forward into 2011-12. Due to the uncertainty of the State budget, the Budget Standards Committee lowered the transfer to the Deferred Maintenance Fund in fiscal year 2012-13 and 2013-14 to \$900,000. The 2013-14 Budget Act included the passage of landmark legislation changing the California School Finance System to the Local Control Funding Formula (LCFF). Under the new funding system most state categorical programs were eliminated, including the Deferred Maintenance Program. Although the Deferred Maintenance Program has been eliminated and become part of the LCFF calculation, the District will continue to contribute annually to ensure all District facilities uphold the high standards Clovis Unified is known for. The District will contribute \$4,100,000 to the Deferred Maintenance Fund during fiscal year 2017-18.

The balance in this fund on June 30, 2017 is estimated to be \$-0-. The balance in this fund on June 30, 2018 is anticipated to be \$-0- as well.

Following is a list of deferred maintenance projects to be completed during fiscal year 2017-18. Several of these projects commenced construction during the 2016-17 fiscal year which is why the total exceeds the \$4.1 million allocated during the 2017-18 fiscal year.

## Capital Projects Funds



### Deferred Maintenance Fund

The following Deferred Maintenance projects are scheduled for completion during 2017-18:

Project List	Budget
Buchanan High - Roofing	\$1,900,000
Buchanan High - HVAC	\$90,000
Century - Flooring	\$240,000
Century - Painting	\$130,000
Century - Paving	\$70,000
Clovis North - Flooring	\$50,000
District Office - HVAC	\$639,000
District Wide - Flooring	\$80,000
District Wide - Wall Systems	\$45,000
District Wide - Asbestos	\$20,000
Fancher Creek - Painting	\$130,000
Lincoln - Roofing	\$461,000
Mickey Cox - Painting	\$130,000
Mountain View - Painting	\$130,000
Reyburn - Paving	\$150,000
Clovis Elementary - HVAC	\$182,000
CUSD Police - Paving	\$23,000
Woods - Paving	\$14,400
Professional Development Building - Paving	\$40,000
<b>Total</b>	<b>\$4,524,400</b>

### Capital Projects Funds

### Deferred Maintenance Projects





Revenues from local bond proceeds, plus State Bond funds were used to complete numerous projects since 1986. When coupled with other capital project funds available to the District, construction projects completed by the District since 1986 amounted to approximately \$1.4 billion.

During the 2017-18 fiscal year, the District will operate one (1) building sub-fund to account for revenue and expenditures from the 2012 General Obligation Bond measure, and one (1) sub-fund to account for revenue and expenditures from the County School Facilities Fund. Due to construction projects often taking longer than one (1) year, the District prepares multi-year budgets for Local/State Bond funded projects. At the end of each fiscal year, the unexpended budget balance for each project will be rolled forward into the subsequent fiscal year.

The passage of the six (6) general obligation bond measures since 1986, which totaled \$751.2 million, has enabled the District to move forward with its Capital Facilities Program to accommodate the ever-increasing student enrollment of the District, as well as modernize and improve existing facilities.

The passage of the \$59 million bond measure in March 1986 allowed the District to complete construction of five elementary schools, Alta Sierra Intermediate School and Buchanan High School. Additions to Clovis West High School and modernization projects at various sites were also completed with proceeds from this bond.

In March 1993, the voters approved a \$49.2 million bond measure. Proceeds were used to complete Cedarwood, Copper Hills and Maple Creek Elementary Schools and to purchase the land for the Second Education Center. Additions to two elementary schools and modernization projects at various sites were also completed with proceeds from this bond.

With the passage of the \$98 million bond measure on March 26, 1996, the District was able to complete the construction of Reyburn Intermediate School in 1999 and Clovis East High School and Clovis Elementary School in 2000. In addition, the District completed numerous additions and renovations to existing facilities. This bond also provided required District matching funds for Century Elementary School.

The passage of Senate Bill 50 and approval of Proposition 1A, the \$9.2 billion State Bond Measure, by the California electorate on November 3, 1998 enabled the District to become eligible for approximately \$39.3 million in State School Facility Program funds. These funds allowed the District to construct Century Elementary School, modernize seven (7) existing school sites and acquire five (5) new school sites. These projects have all been completed.

## Capital Projects Funds Local/State Bonds

On March 6, 2001, the voters of the District passed a \$79 million general obligation bond measure. The passage of this bond measure enabled the District to upgrade existing facilities, improve the development of existing sites, provide required district matching funds for construction of Freedom, Riverview, Fugman and Woods Elementary Schools and complete plans and specifications for Clovis North High School and Granite Ridge Intermediate School. All projects funded from this bond measure have been completed.

The passage of Proposition 47, the \$13 billion State bond measure, by the California electorate on November 5, 2002 enabled the District to become eligible for approximately \$24.9 million in State School Facility Program funds. These funds allowed the District to construct Freedom, Riverview, Fugman and Woods Elementary Schools, modernize three (3) existing school sites and acquire one (1) new school site. All of these projects have been completed.

On March 2, 2004, the voters of the District passed a \$168 million general obligation bond measure. With the passage of the District bond measure, the local required matching dollars were available to enable the District to become eligible for approximately \$79 million in State School Facility Program funds. The funding from the State is available as a result of the passage of Proposition 55, the \$12 billion State bond measure and Proposition 1D, the \$7.3 billion State bond measure on March 2, 2004 and November 7, 2006 respectively. With these funds, the District completed construction of Reagan Elementary in 2006; Bud Rank Elementary in 2007; the third educational center, which includes Granite Ridge Intermediate and Clovis North High School; Orazo Elementary in 2011; and ten (10) modernization projects at existing school sites.

On June 5, 2012, the voters of the District passed a \$298 million general obligation bond measure, the sixth bond measure passed by the voters of the District since 1986 bringing the total of general obligation bonds to \$751.2 million. With the uncertain future of the State School Facility Program, the passage of this bond measure was crucial to the District's capital facilities improvement program. The bond proceeds will be used for the modernization of existing school sites; to upgrade technology; upgrade HVAC systems; site work; construction of a new elementary school in the Clovis East Area; to acquire an elementary site in the Northwest area; the initial design of the fourth educational center; and construction of the Bradley Center Elementary School.

Additionally, \$25 million of bond proceeds were used to install a renewable energy generation system at twenty-one (21) District sites. The sites were selected because they present the highest cost savings to the district due to current energy usage and billing. The project will lower the District's \$7.5 million annual energy bill by an estimated \$2 million. This savings will go directly to the General Fund to be used for growing operational expenditures.

## Capital Projects Funds

## Local/State Funds







With the current State School Facilities Program (SFP) bond authority exhausted, the District acknowledges through Board Resolution No. 3399 approved during the April 24, 2013 Board meeting, that funding may not be guaranteed for eligible funding applications submitted to the Office of Public School Construction (OPSC). The OPSC will continue to accept applications based on the current SFP and the District will continue to file eligibility and funding applications based on the current SFP guidelines to establish the District's place in line for future funding, once funds become available. In November of 2016, Proposition 51 was passed that authorized the State to sell \$9 billion in General Obligation Bonds to fund the SFP. As of the time of printing this budget book, State bonds have not been sold. Proceeds from the 2012 Bond will fund all eligible modernization projects until SFP funding becomes available. SFP funding received for these projects will be applied to SFP approved projects and the 2012 Bond will be reimbursed for any excess contributions. This will enable the District to move forward with the modernization of school sites. All site modernizations follow the State Facility Program eligibility guidelines; modernizing permanent buildings every twenty-five years. The District is committed to maintaining top notch facilities to provide the best educational experience for our students.

#### **Special Reserve for Capital Outlay Projects Sub-Fund**

The Special Reserve for Capital Outlay Projects (SRCPPF) sub-fund was created to account for revenue and expenditures for capital projects not eligible for local and state bonds.

The SRCPPF sub-fund will account for revenue and expenditures for the California Clean Energy Jobs Act. The California Clean Energy Jobs Act was created with the approval of Proposition 39 in the November 2012 general election. The statute changed the corporate income tax code and allocated projected revenue to the State's General Fund and the Clean Energy Job Creation Fund for five fiscal years, beginning with fiscal year 2013-14. The projects completed are intended to improve energy efficiency and expand the use of alternative energy. The District has received \$3,404,710 so far through Proposition 39 funding. As of June 30, 2017, the District has submitted all expenditure plans and has encumbered all expenditures related to the Proposition 39 program.

#### **Capital Projects Funds**

#### **Local/State Bonds**

#### **Special Reserve for Capital Outlay**

The District started receiving revenue for recreational, cultural and athletic facilities when the voters of the District approved a tax override of \$0.25 per \$100 of assessed valuation in 1973. In 1975, voters of the District converted this tax override to a \$30 per ADA increase in the District's revenue limit annually with no expiration date. This revenue limit increase was also financed by a tax override of approximately \$0.20 per \$100 of assessed valuation. When the voters of the District approved these two measures, it was with the understanding that this revenue could only be used for the purpose of acquiring, constructing, operating and maintaining recreational, cultural and athletic facilities.

In June 1978, California voters approved Proposition 13 which made significant changes in California property tax laws, including the elimination of all voter approved tax overrides necessary to fund revenue limit increases. This action by the California voters essentially eliminated the tax override necessary to finance the \$30 revenue limit increase approved by District voters in 1975. When the California Legislature approved legislation implementing the effects of Proposition 13, it agreed to fund with State revenue 85% to 91% of all voter approved revenue limit increases for all California school districts. This District received, and continued to receive annually through 1994-95, 91% or \$27 per ADA of the 1975 voter approved revenue increase. When this action was taken by the State Legislature, it did not restrict the use of this revenue.

From 1978-79 through 1994-95, the District received approximately \$8,636,000 in additional State aid because of action taken by the voters in 1975. The District used approximately \$6,270,000 of this revenue to finance recreational, cultural and athletic capital facility improvements.

### Capital Projects Funds

## Recreational, Cultural and Athletic Facilities Sub-Fund





The following recreational, cultural and athletic facilities have either been constructed or renovated since 1973 with these funds:

- Construction of Lamonica Stadium at Clovis High School
- Construction of Merriman Baseball Stadium at Clovis High School
- Construction of Ramage Tennis Courts at Clovis High School
- Site Improvements at Miramonte Elementary
- Renovation of Mercedes Edwards Theater
- Construction of Tennis Courts at Nelson Elementary
- Construction of the Clovis West High School Olympic Swim Complex
- Construction of Tennis Courts and Basketball/Handball Courts at Clovis West High School
- Construction of the Clovis West High School Baseball Stadium
- Site Improvements at Several Elementary School Sites
- Site Expansion/Improvement at Pinedale Elementary
- Construction of Tennis Courts at Kastner Intermediate
- Installation of Outdoor Bleachers at School Sites throughout the District
- Reconditioning of Swimming Pools at Clark Intermediate School and Clovis High School
- Installation of Technology Lab at Alta Sierra Intermediate School
- Installation of Technology Lab at Clovis High School
- Installation of Technology Lab at Buchanan High School
- Site Improvements for Ag Farm at Clovis High School
- Parking Lot Security Lighting at Clark Intermediate, Cole, Dry Creek, Jefferson, Nelson, Sierra Vista, Temperance-Kutner and Weldon Elementary Schools



**Capital Projects Funds**  
**Recreational, Cultural**  
**and Athletic Facilities**  
**Sub-Fund**

The 1995-96 and 1996-97 State Budget Acts included sufficient funds to fully equalize school district revenue limits to the 1994-95 statewide average. This action resulted in the District no longer receiving additional State aid equal to \$27 per ADA because of the action of the voters in 1975. Notwithstanding the action of the State Legislature described above, the Budget Standards Committee recommended, and the Governing Board approved, the continuance of this fund with the amount to be transferred from the General Fund to the Recreational, Cultural and Athletic Fund (RCA) to be determined on an annual basis.

Additional revenue sources for the RCA sub-fund included mandated cost reimbursements; 1996 COP issuance; 1997 COP issuance; and advance refunding of 1993 and 1996 bonds.

The following are RCA projects, completed since 1995 that were either fully or partially financed from this fund:

#### **Buchanan Educational Center**

All-purpose Stadium  
Scoreboard at Soccer Field  
Baseball Stadium Improvements  
Veterans Memorial Stadium Improvements Phase I -  
Handrails/Concrete Repairs

#### **Clovis High School**

Merriman Baseball Stadium Improvements  
Pool Renovation  
Track Renovations  
Additional Softball Field  
Scoreboard in Gymnasium  
Lamonica Stadium Improvements  
Locker Room Improvements  
Soccer Stadium Phase I - Field Grading/Drainage  
System  
Lamonica Stadium Improvements Phase I -  
Handrails/Concrete Repairs

#### **Clovis East High School**

Gym Lighting  
Baseball Stadium Improvements  
Clovis East High Weight Equipment

#### **Clovis North High School**

Baseball Stadium Improvements

#### **Clovis West High School**

Track Renovations  
Additional Softball Field  
Outdoor Play Courts  
Various Swim Complex  
Improvements  
Scoreboards  
HVAC improvements  
Aquatics Complex Phase I - Bleachers

#### **Clark Intermediate School**

Tennis Court Lighting (partial funding)  
Track Improvements

#### **Kastner Intermediate School**

Additional Softball Field

#### **Mountain View Elementary School**

Environmental Learning Facility

#### **Miscellaneous**

Fitness Centers at each High School  
Gymnastics/Dance Facility

## Capital Projects Funds Recreational, Cultural and Athletic Facilities Sub-Fund





During fiscal year 2013-14 the Board authorized an ongoing, annual transfer from Mandate Block Grant revenue to the RCA Sub-fund. In fiscal year 2016-17 \$267,355 was transferred. In fiscal year 2017-18 \$267,355 will be transferred. The following projects will be completed with RCA reserve and funds received from the Mandate Block Grant:

- **Buchanan Educational Center**
  - Veteran's Memorial Stadium/Track Upgrades
  - Install stadium aisle railing
- **Clovis North High School**
  - Restroom/Concession at Baseball/Softball Stadium
- **Clovis East High School**
  - Restroom/Concession at Baseball/Softball Stadium
- **Clovis High School**
  - New Fieldhouse at Lamonica Stadium
  - Restroom/Concession at Softball Stadium
  - Pressbox at Merriman Stadium

The balance in this fund on June 30, 2017 is estimated to be \$5,738. The balance in this fund on June 30, 2018 is anticipated to be approximately \$478,093.

#### **Capital Facilities Funds**

The Capital Facilities (Developer Fee) Fund was approved by the Board at its April 10, 1985 meeting to account for revenue and expenditures related to an agreement between the District and Trend Homes, Inc./Westcal, Inc., under which the District received developer fees associated with the Brentwood III Estates development. The District has used this fund since January 28, 1987 to account for revenues and expenditures related to developer fees the District receives for residential and commercial development taking place within the boundaries of the District. Expenditures anticipated for 2017-18 are as follows:

- Legislative Advocacy Services related to Capital Facility Projects
- A portion of the operational costs of the Facility Services Department, including salaries, fringe benefits and travel expenses related to Capital Projects
- Legal and other administrative expenses related to the collection of developer fees.
- Relocation of portable classrooms directly related to pupil growth.

The balance in this fund on June 30, 2017 is estimated to be \$2,410,412. The balance in this fund on June 30, 2018 is anticipated to be approximately \$2,852,084.

## **Capital Projects Funds Recreational Cultural and Athletic Facilities Sub-Fund**

## **Capital Facilities Funds**

The Certificates of Participation sub-fund, which was approved by the Board at its April 10, 1985 meeting, is used to account for all revenues and expenditures related to the sale and repayment of Certificates of Participation. Since the approval of this program, the Board has approved twelve (12) Certificates of Participation offerings with the proceeds used to finance the purchase of relocatable buildings, computer equipment, classroom equipment, buses, plant operations equipment and capital projects throughout the District.

On August 9, 2006, the Board approved a sale to provide for baseball and softball stadium improvements, furniture at school sites, school buses, and vehicles and equipment for the Maintenance and Operations department. The 2006 Certificates of Participation in the amount of \$7,820,000 were sold on December 8, 2006 and the proceeds were received on December 21, 2006.

Following are the funding sources that are used to make principal and interest payments on the 2006 Certificates of Participation issue:

Project	Actual Cost	Funding Source
Baseball and Softball Stadium Improvements	\$3,000,000	Recreational, Cultural and Athletic Facilities Fund
Furniture at various school sites	\$2,100,000	General Fund
Buses	\$1,195,000	General Fund
Maintenance and Operations Department Vehicles and Equipment	\$1,525,000	General Fund
<b>Total</b>	<b>\$7,820,000</b>	

**Capital Projects Funds**  
**Certificates of**  
**Participation Sub-Fund**







On May 26, 2010, the Board authorized the District to proceed with the completion of documents and sale of the 2009-10 Certificates of Participation for an amount not to exceed \$9,475,000 to finance the acquisition of equipment, including buses and other transportation vehicles, warehouse equipment, cafeteria tables, and technology equipment. The 2010 Certificates of Participation were sold on June 9, 2010 and proceeds in the amount of \$9,365,000, were received on June 24, 2010.

The District continues to review an equipment and vehicle replacement plan. Cafeteria tables, equipment, vehicles and buses are on a replacement plan based on each items useful life. As the District depletes the balance of 2010 COP project funds, the District continues to discuss financing options for future needs.

Following are funding sources that will be used to make principal and interest payments on the 2010 Certificates of Participation issue:

Project	Estimated Cost	Funding Source
Technology, switch and server refresh, operating system and financial software	\$3,750,000	General Fund
Nineteen school buses and six replacement CNG tanks for existing buses	\$3,500,000	General Fund
Plant Operations, Transportation and Warehouse-vehicles and equipment	\$1,915,000	General Fund
School site cafeteria tables	\$200,000	General Fund
<b>Total</b>	<b>\$9,365,000</b>	

On December 8, 2010, the Board authorized the District to proceed with the completion of documents and sale of the 2010-11 Certificates of Participation for an amount not to exceed \$4,450,000 to finance the acquisition of diesel buses and the cost of constructing a parking area for the buses and support staff. The 2011 Certificates of Participation were sold on January 12, 2011 and proceeds were received on January 26, 2011.

Following are the funding sources that will be used to make principle and interest payments on the 2011 Certificates of Participation issue:

Project	Estimated Cost	Funding Source
Buses	\$3,878,000	General Fund
Parking Area	\$572,000	General Fund
<b>Total</b>	<b>\$4,450,000</b>	

## Capital Projects Funds Certificates of Participation Sub-Fund

The current status of all Certificates of Participation issues sold by the District follows:

Issuances	Status
1984-1999	Fully Retired
2004	Fully Retired
2006	Fully Retired
2010	Eighth Payment Due in 2017-18
2011	Seventh Payment Due in 2017-18

The total debt amortization schedule, including principal and interest payments for the four remaining issues, is as follows:

Fiscal Year	Principal/Interest Payment
2017-18	\$1,730,800
2018-19	\$1,732,456
2019-20	\$1,726,100
2021-21	\$854,013
Thereafter	\$2,747,719
<b>Total</b>	<b>\$8,791,088</b>

The Certificates of Participation Fund balance on June 30, 2017 was \$410,256. The balance in this fund on June 30, 2018 is anticipated to be \$303,438.

Capital Projects Funds

## Certificates of Participation







A resolution was approved by the Board on September 14, 1995 authorizing the establishment of a Redevelopment sub-fund of the Building Fund to be used for the purpose of accounting for proceeds received by the District pursuant to agreements it has with the City of Clovis related to the Herndon Redevelopment Project, the County of Fresno related to the Friant Redevelopment Project and the City of Fresno related to the Airport Redevelopment Project.

During 1999-00, this fund was used to cover \$100,000 of the cost to light the tennis courts at Clark Intermediate School. No expenses were charged to this fund between 2000-01 and 2003-04. During 2004-05 and 2005-06, \$531,506 was expended on weight room improvements at Clovis High School and Clovis West High School. In fiscal year 2005-06 \$98,676 was expended on new musical instruments. In fiscal year 2006-07 \$10,139 was expended on a shade structure at Clovis High School. In fiscal year 2007-08, \$17,075 was expended on a storage unit and cabinets for the gym at Clovis High School, \$36,306 was expended on an athletic video system at Clovis North High School, \$14,900 was expended to remodel the office in the Warehouse, \$4,570 was expended on irrigation improvements at the Clovis East Agriculture Center, and \$4,597 was expended on backboard improvements at various high school gymnasiums. In fiscal year 2008-09, \$6,183 was expended on miscellaneous projects, and \$581,838 was expended on improvements to the Veteran's Memorial Stadium. The improvements to the Veteran's Memorial Stadium continued in 2009-10, totaling approximately \$287,000. During 2012-13, \$161,521 was expended on district office remodel needs. During 2017-18 the district is anticipating to spend \$301,400.

The balance in this sub-fund on June 30, 2017 is estimated to be \$752,598. The balance in this sub-fund on June 30, 2018 is anticipated to be approximately \$754,598.

### **Capital Projects Program**

The next several pages reflect the detail financial report of actual revenues and expenditures from 1986 through May 31, 2016, plus projected activity for the Capital Projects Funds through 2018.

## **Capital Projects Funds**

### **Redevelopment Sub Fund**

**Clovis Unified School District**  
**Capital Projects Program**  
**Detail Financial Report**  
**Actual Results from 1986 to May 31, 2017**  
**Projected Through 2018**

I. Revenue	Total Revenues
1986 Bond Measure Proceeds	\$59,000,000
1993 Bond Measure Proceeds	49,217,458
1996 Bond Measure Proceeds	98,127,086
2001 Bond Measure Proceeds	78,996,726
2004 Bond Measure Proceeds	167,999,346
2012 Bond Measure Proceeds	298,000,000
Premium/Discount on Sales of Bonds	2,750,683
Qualified Zone Academy Bond Proceeds - (CART)	11,309,503
State School Lease Purchase Program	164,714,033
School Facilities Program	187,072,286
Interest on Investments	52,026,319
Interest on 2001A/B Bond	3,549,884
Interest on 2004A/B Bond	15,520,740
Interest on 2012 Bond	2,208,679
Reimbursements from Other Agencies	7,031,070
Developer Fees	115,184,811
COP Proceeds Covered by Developer Fees	39,801,225
Deferred Maintenance Fund	16,614,025
Digital High School Grants	1,868,000
Other Sources	18,087,910
State Grant - Reagan Agriculture Center	4,000,000
<b>Total Revenue</b>	<b>\$1,393,079,782</b>





II. Projects Financed with Capital Projects Funds	Expenditures
<b>A. New Schools</b>	
<b>Elementary Schools</b>	
Cost of existing school sites	272,666,432
<b>Secondary Schools</b>	
Cost of existing school sites	436,302,543
<b>Total New Schools</b>	<b>\$708,968,975</b>
<b>B. Additions to Existing Sites</b>	
Elementary Schools	8,913,091
Secondary Schools	50,890,566
<b>Total Additions to Existing Sites</b>	<b>\$59,803,658</b>
<b>C. Modernization of Existing Sites</b>	
<b>Elementary Schools</b>	
Completed Projects	158,604,966
Bud Rank - 2017 Mod	590,855
Reagan Elementary - 2017 Mod	928,177
Lincoln - 2017 Mod	2,461,831
Clovis Elementary - 2017 Mod	2,325,894
Woods - 2017 Mod	573,167
Cole - 2018 Mod (In Design)	1,039,877
Mickey Cox - 2018 Mod (In Design)	437,563
<b>Secondary Schools</b>	
Completed Projects	98,965,828
BHS - 2017 Mod	6,489,179
CNHS - 2017 Mod	1,234,562
Clovis West - 2018 Mod (In Design)	1,107,140
Kastner - 2018 Mod (In Design)	1,275,046
<b>Non-School Sites</b>	
Completed Projects	37,827,078
District Office	6,251,501
<b>Total Modernization of Existing Sites</b>	<b>\$320,112,662</b>

<b>D. Site Improvement Projects</b>	
Elementary Schools	20,061,094
Secondary Schools	46,632,395
Projects at Multiple School Sites	6,702,252
Non-School Sites	8,427,707
<b>Total Site Improvements</b>	<b>\$81,823,447</b>
<b>E. Future School Sites Owned by District</b>	
Millerton New Town Elementary	1,425,000
Fourth Education Center	18,535,972
Perrin/Minnewawa NW Area	4,000,000
<b>Total Undeveloped Sites Owned by District</b>	<b>\$23,960,972</b>
<b>F. Other Local Funded Projects</b>	
Completed Projects	24,132,305
<b>Total Other Local Funded Projects</b>	<b>\$24,132,305</b>

<b>III. Total Cost of Capital Facility Projects</b>	<b>\$1,218,802,020</b>
---	------------------------

<b>IV. Estimated Available Funds (I less III)</b>	<b>\$174,277,762</b>
---	----------------------

<b>V. Completed without the use of Bond Funds</b>	
Projects funded from Recreational, Cultural and Athletic Fund, Redevelopment Fund, General Fund, Special Reserve Capital Projects Fund, Child Development Fund, Adult Fund and User Fees.	
Note: The revenue reflected in Part I of this report is not related to the projects below.	
Each of these funds has separate sources of revenue to cover the projects below.	
<b>Expenditures:</b>	
Completed Projects:	
Adult School Relocatables	1,331,195
Baseball/Softball Stadium Improvements (all high schools)	11,365,512
Buchanan Educational Center - Stadium Improvements	9,585,409
Buchanan High Telecomm/Network	3,774,996
Clark Athletic Improvements	219,805
Clovis East Athletic Improvements	152,511
Clovis East - Soccer Stadium Phase I	1,890,081





Clovis High Athletic Facility Improvements	2,962,659
Clovis North High	731,148
Clovis West - Completed Athletic Projects	3,297,368
Clovis West - Aquatics Project Phase I	1,187,010
Cole Restrooms Addition	436,038
David E. Cook - Completed Projects	7,325,939
Field House - Merriman & Lamonica Press Box	1,913,561
Fitness Centers - High Schools	600,092
Gymnasium HVACs	548,961
Kastner Berm Near Gym	154,245
Miscellaneous - Completed Projects	1,520,937
Mountain View Environmental Learning Facility	812,188
Relocatable Buildings at Sites Throughout the District	37,364,036
Renovations - Gymnastics/Dance Facility	1,414,932
Restroom Facilities at Stadiums	2,056,387
Reyburn Bread Kitchen	1,224,750
Site Improvements - Various Sites	5,683,305
Temporary Walkways - District Wide	356,331
VMS/Lamonica Stadium Safety Rails	1,831,666
<b>VI. Total Expenditures (Non Bond Funds)</b>	<b>\$99,741,063</b>
<b>VII. Total Cost of Capital Facility Program (III, VI)</b>	<b>\$1,318,543,082</b>



CLOVIS

UNIFIED

SCHOOL DISTRICT



The Bond Interest and Redemption Fund is used solely for the purpose of making annual or semi-annual principal and interest payments on the District's General Obligation Bonds which are detailed in the Capital Projects Funds section under the sub heading entitled "Local/State Bonds."

As mentioned in the Introductory Section/Executive Summary under the sub-heading of "Long-Term Obligations", the state debt limit for school districts in California is 2.5% of the total assessed valuation of the district. Current estimates have our District's total assessed valuation for the 2017-2018 fiscal year at approximately \$22.273 billion. The District's projected maximum allowable debt limit for the 2017-2018 fiscal year is \$556,832,504. As of June 30, 2017, the total bond debt of the District is \$397,789,912 which is 71% of our calculated maximum allowable debt limit as set forth by the State of California.

Property values in the district appear to be on the rise based on the 4.46% increase in the official assessed valuation of the entire District from the 2015-16 Fiscal Year to the 2016-17 fiscal year. Current conservative estimates of, at least, a 4% increase in District assessed valuation for the 2017-18 fiscal year. The increase in property values, coupled with the scheduled retirement of \$15 million in bond principal, will allow the District to move forward in identifying, planning for, and meeting the future needs of those whom it serves.

The following chart shows the District's Bond Debt Repayment Schedule, reflecting both principal and interest payments, for all outstanding General Obligation Bond issues as of July 1, 2017:

Bond Debt Repayment Schedule			
All totals reflect the principal and interest owed by the District on all outstanding debt, including the most recent bond issuance of the 2012 Series D, General Obligation Bonds.			
Fiscal Year	Principal	Interest	Total
2017-18	\$15,021,921	\$20,606,392	\$35,628,313
2018-19	18,865,664	16,101,198	34,966,863
2019-20	24,760,615	11,613,698	36,374,313
2020-21	19,923,532	18,266,231	38,189,763
2021-22	14,288,928	10,877,685	25,166,613
2022-23	13,726,017	18,947,146	32,673,163
2023-24	10,289,258	20,233,105	30,522,363
2024-25	10,275,899	21,434,714	31,710,613
Thereafter	270,638,080	257,927,602	528,565,681
<b>Total</b>	<b>\$397,789,912</b>	<b>\$396,007,769</b>	<b>\$793,797,681</b>

## Long Term Obligations



### Bond Interest and Redemption Fund



The revenues for this fund are primarily generated through the collection, by the County of Fresno, of the property tax add-ons that are associated with each general obligation bond program. These "Tax Override Rates" are structured to meet the District's obligation in regards to principal and interest payments that are due for the year. In addition, the Fresno County Treasurer's office requires that this fund maintain a reserve sufficient to cover all principal and interest payments due for the upcoming 24-month period.

Taking into consideration existing cash reserves, it is projected that the current add on annual tax rate of \$0.1554 per \$100 of assessed valuation will be sufficient to cover all bond principal and interest payments in 2017-18 and will be sufficient to generate the revenue/reserves necessary to cover all annual principal and interest payments until all outstanding bonds are fully amortized during the 2040-41 fiscal year.

Principal and interest payments on outstanding general obligation bonds in 2017-18 are estimated to be \$35,628,313.

The balance in this fund on June 30, 2017 is projected to be \$34,509,930 and is anticipated to be approximately \$34,509,930 on June 30, 2018, as funds expected to be received will be the same amount as the payments due.



## Long Term Obligations Bond Interest and Redemption Fund







### Certificates of Participation

Certificates of Participation (COP) are sold to investors in a similar manner as bonds. The repayment of COPs comes from the District's General Fund or other operating revenues. The District has issued a total of twelve COP offerings since fiscal year 1984-85. The COPs are utilized to acquire high cost equipment; purchase land for future school sites; improve performance of buildings; facility and site improvements; purchase of new buses and other transportation vehicles; upgrade of computer equipment and systems. A detailed list of projects completed with COP funds can be found in the Financial Section of the budget book. These offerings constitute a lease/purchase agreement whereby the District makes lease/purchase payments as per the "Lease Payment Schedule" contained within the offering prospectus. As of the date of this document, the District is current on all of its payment obligations related to the issuance of said Certificates.

The following is a summary of outstanding indebtedness, as well as the District's 2017-18 Certificates of Participation total lease payments.

Fiscal Year of Issue	Principal	Interest	Outstanding Indebtedness July 1, 2017*	2017-18 Payment**
2009-10	4,460,000	356,800	4,816,800	1,310,300
2010-11	3,105,000	869,288	3,974,288	420,500
<b>Total</b>	<b>\$7,565,000</b>	<b>\$1,226,088</b>	<b>\$8,791,088</b>	<b>\$1,730,800</b>

\* Represents principal and interest.

\*\* Represents the gross annual payment including principal and interest.

### Long Term Obligations

### Certificates of Participation

The following is a summary of the annual COP payments. All remaining payments will be funded by the General Fund.

Fiscal Year	General Fund*
2017-18	1,730,800
2018-19	1,732,456
2019-20	1,726,100
2020-21	854,013
2021-22	856,888
2022-23	416,775
2023-24	414,056
2024-25	545,000
2025-26	515,000
<b>Total</b>	<b>\$8,791,088</b>

\* Includes Special Education Transportation Bus Payment.

Long Term Obligations  
**Certificates of  
 Participation**





### Municipal Lease Purchase Agreements

As part of the District's Computer Refresh Program, new computers are being financed through a series of Master Lease Agreements. On November 17, 2004, the Board approved entering into a Master Lease Agreement with Municipal Asset Management for the purchase of computers related to the 2004-05 District Computer Refresh Program. The purpose of the program was to place the District on a regular three-year cycle for the replacement of selected computers district wide. In May 2017, the District entered into its thirteenth three-year refresh agreement. The following is the estimated yearly lease repayment schedule:

Lease Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2017-18	1,611,103	25,890	1,636,993
2018-19	1,041,481	28,324	1,069,804
2019-20	584,585	10,797	595,382
<b>Total</b>	<b>\$3,237,169</b>	<b>\$65,011</b>	<b>3,302,179</b>

### Other Post-Employment Benefits (Pay-As-You-Go)

Retirees that meet certain qualifications are provided lifetime benefits on a pay-as-you-go basis. The District provides lifetime post-employment benefits to certificated and classified employees. To qualify, employees hired prior to September 1, 2007 must have 15 benefited service years with Clovis Unified and attained the age of 55, and employees hired after September 1, 2007 must have 30 benefited service years with Clovis Unified and attained the age of 62. Dental and vision benefits are provided for five years, but not beyond age 65. The expenditures for post-employment benefits are recognized on a pay-as-you-go basis.

The accumulated future liability for the District at June 30, 2017 is estimated to be \$269,594,399 based on the most recent study conducted by the actuarial service firm of Dempsey, Filliger & Associates, LLC.

### Long Term Obligations

## Municipal Lease Purchase Agreements

## Other Post-Employment Benefits

**Child Development Portables (CDE Loans)**

Multiple Child Development portables have been financed through the Department of Educations' Childcare Facilities Revolving Fund.

Since fiscal year 2001-02, the Child Development Department has repaid loans in their entirety totaling \$526,454. Additionally, some loans that have amortized over 10 years had additional payments made as monies would allow and contract expenditures needed to be maximized.

In fiscal year 2006-07, the District entered into an agreement with the California Department of Education in the amount of \$174,062 to be repaid annually from the Child Development Fund through fiscal year 2016-17. These loans were paid in full in 2015-16.

In fiscal year 2008-09, the District entered into an agreement with the California Department of Education in the amount of \$630,000 to be repaid annually from the Child Development Fund through fiscal year 2018-19.

In the summer of 2016, placement of three portables will be completed for service of subsidized programs at Oraze and Boris Elementary schools. Payments on those facilities will most likely begin in the 2018-19 fiscal year and span 10 years.

The proceeds from all loans are used for State Subsidized Programs and are all interest free.

**Child Development Portables Amortization Schedule**

Fiscal Year	2008-09	Total
2016-17	\$63,000	\$63,000
2017-18	63,000	63,000
2018-19	126,000	126,000
<b>Total</b>	<b>\$252,000</b>	<b>\$252,000</b>

Long Term Obligations  
**Child Development Portables**





CLOVIS

UNIFIED

SCHOOL DISTRICT



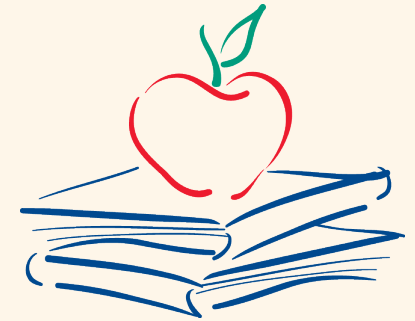
**Clovis Unified School District  
Fund Balances  
Fund 01 - GENERAL FUND**

	3 <sup>RD</sup> QTR BUDGET 2016-2017	BUDGET 2017-2018	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$81,641,943	\$80,821,983	(\$819,960)	(1.00)
Revenues	\$436,891,037	\$431,439,097	(\$5,451,940)	(1.25)
Expenditures	(\$437,710,997)	(\$433,479,917)	(\$4,231,080)	(0.97)
Proj. Ending Balance	\$80,821,983	\$78,781,163	(\$2,040,820)	(2.52)

**Clovis Unified School District  
Fund Balances  
Fund 09 - CHARTER SCHOOLS**

	3 <sup>RD</sup> QTR BUDGET 2016-2017	BUDGET 2017-2018	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$1,832,746	\$2,846,500	\$1,013,753	55.3
Revenues	\$3,410,804	\$3,154,893	(\$255,911)	(7.50)
Expenditures	(\$2,397,050)	(\$2,819,928)	\$422,878	17.64
Proj. Ending Balance	\$2,846,500	\$3,181,465	\$334,965	11.77

**Summary Fund  
Balances**



## Summary Fund Balances

**Clovis Unified School District  
Fund Balances  
Fund 11 - ADULT EDUCATION FUND**

	3 <sup>RD</sup> QTR BUDGET 2016-2017	BUDGET 2017-2018	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$3,124,197	\$3,935,370	\$811,173	25.96
Revenues	\$6,675,041	\$6,673,082	(\$1,959)	(0.03)
Expenditures	(\$5,863,868)	(\$6,010,548)	\$146,680	2.50
Proj. Ending Balance	\$3,935,370	\$4,597,903	\$662,534	16.84

**Clovis Unified School District  
Fund Balances  
Fund 12 - CHILD DEVELOPMENT FUND**

	3 <sup>RD</sup> QTR BUDGET 2016-2017	BUDGET 2017-2018	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$2,586,346	\$2,241,043	(\$345,303)	(13.35)
Revenues	\$10,826,027	\$11,535,203	\$709,176	6.55
Expenditures	(\$11,171,331)	(\$11,535,203)	\$363,872	3.26
Proj. Ending Balance	\$2,241,043	\$2,241,043	\$0	0.00





Summary Fund Balances

**Clovis Unified School District  
Fund Balances  
Fund 13 - CAFETERIA FUND**

	3 <sup>RD</sup> QTR BUDGET 2016-2017	BUDGET 2017-2018	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$8,682,453	\$7,683,115	(\$999,338)	(11.51)
Revenues	\$14,518,790	\$15,999,070	\$1,480,280	10.20
Expenditures	(\$15,518,128)	(\$16,253,915)	\$735,787	4.74
Proj. Ending Balance	\$7,683,115	\$7,428,269	(\$254,845)	(3.32)

**Clovis Unified School District  
Fund Balances  
Fund 14 - DEFERRED MAINTENANCE FUND**

	3 <sup>RD</sup> QTR BUDGET 2016-2017	BUDGET 2017-2018	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$1,933,963	\$0	(\$1,933,963)	100
Revenues	\$4,105,000	\$4,100,000	(\$5,000)	(0.12)
Expenditures	(\$6,038,963)	(\$4,100,000)	(\$1,938,963)	(32.11)
Proj. Ending Balance	\$0	\$0	\$0	0



## Summary Fund Balances

**Clovis Unified School District**  
**Fund Balances**  
**Fund 21 - BUILDING FUND**

	3 <sup>RD</sup> QTR BUDGET 2016-2017	BUDGET 2017-2018	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$56,179,848	\$1,162,653	(\$55,017,195)	(2.07)
Revenues	\$10,826,261	\$1,811,225	(\$9,015,036)	(83.27)
Expenditures	(\$65,843,456)	(\$1,898,043)	(\$63,945,413)	(97.12)
Proj. Ending Balance	\$1,162,653	\$1,075,835	(\$86,818)	(7.47)





Summary Fund Balances

**Clovis Unified School District  
Fund Balances  
Fund 25 - CAPITAL FACILITIES FUND**

	3 <sup>RD</sup> QTR BUDGET 2016-2017	BUDGET 2017-2018	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$3,741,822	\$2,410,412	(\$1,331,410)	(35.58)
Revenues	\$10,489,800	\$11,220,000	\$730,200	6.96
Expenditures	(\$11,821,210)	(\$10,778,328)	(\$1,042,882)	(8.82)
Proj. Ending Balance	\$2,410,412	\$2,852,084	\$441,672	18.32

**Clovis Unified School District  
Fund Balances  
Fund 35 - COUNTY SCHOOL FACILITIES FUND**

	3 <sup>RD</sup> QTR BUDGET 2016-2017	BUDGET 2017-2018	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$1,460,041	\$1,480,041	\$20,000	1.37
Revenues	\$1,114,451	\$0	(\$1,114,451)	(100.00)
Expenditures	(\$1,094,451)	\$0	(\$1,094,451)	(100.00)
Proj. Ending Balance	\$1,480,041	\$1,480,041	\$0	0.00

Summary Fund Balances

**Clovis Unified School District  
Fund Balances  
Fund 40 - SPECIAL RESERVE - CAPITAL PROJECTS**

	3 <sup>RD</sup> QTR BUDGET 2016-2017	BUDGET 2017-2018	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$7,295,195	\$4,369,883	(\$2,925,312)	(40.10)
Revenues	\$14,181,398	\$2,514,454	(\$11,666,944)	(82.27)
Expenditures	(\$17,106,710)	(\$2,685,000)	(\$14,421,710)	(84.30)
Proj. Ending Balance	\$4,369,883	\$4,199,337	(\$170,546)	(3.90)

**Clovis Unified School District  
Fund Balances  
Fund 51 - BOND INTEREST & REDEMPTION FUND**

	3 <sup>RD</sup> QTR BUDGET 2016-2017	BUDGET 2017-2018	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$34,332,930	\$34,509,930	\$177,000	0.51
Revenues	\$37,343,063	\$35,628,313	(\$1,714,750)	(4.59)
Expenditures	(\$37,166,063)	(\$35,628,313)	(\$1,537,750)	(4.14)
Proj. Ending Balance	\$34,509,930	\$34,509,930	\$0	0.00





Summary Fund Balances

**Clovis Unified School District  
Fund Balances  
Fund 52 - DEBT SERVICE-BLENDED COMP UNIT**

	3 <sup>RD</sup> QTR BUDGET 2016-2017	BUDGET 2017-2018	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$1,035,495	\$1,037,995	\$2,500	0.24
Revenues	\$396,163	\$2,500	(\$393,663)	(99.37)
Expenditures	(\$393,663)	\$0	(\$393,663)	(100.00)
Proj. Ending Balance	\$1,037,995	\$1,040,495	\$2,500	0.24

**Clovis Unified School District  
Fund Balances  
Fund 67 - SELF INSURANCE FUND**

	3 <sup>RD</sup> QTR BUDGET 2016-2017	BUDGET 2017-2018	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$3,669,353	\$5,665,219	\$1,995,866	54.39
Revenues	\$65,432,267	\$67,998,582	\$2,566,315	3.92
Expenditures	(\$63,436,401)	(\$69,195,363)	\$5,758,963	9.08
Proj. Ending Balance	\$5,665,219	\$4,468,438	(\$1,196,781)	(21.13)



CLOVIS

UNIFIED

SCHOOL DISTRICT

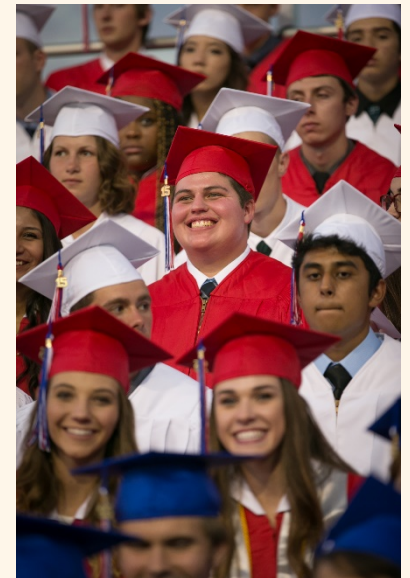
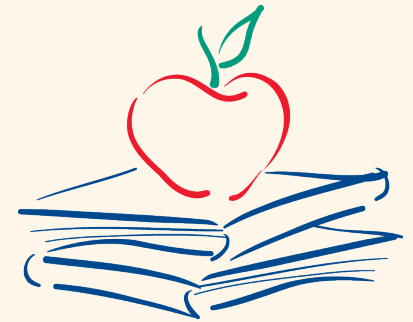


Often, looking at one or two years of financial data will not provide the reader with the ability to observe financial trends. Accordingly, in this section, the District provides three years of prior data, the budget for the current year, and two years of projected data for each of District fund. The projections take into consideration economic forecasts for the State of California, local growth trends as determined by District consultants, and a variety of other issues.

The projections on the following pages show some significant changes in the ending fund balance for some funds. Please see the following explanations regarding each fund with significant changes to the ending fund balances.

- The General Fund ending fund balance for 2017-18 is projected to decrease by \$2,040,620. The projected deficit is primarily the result of increased STRS and PERS contributions as well as the State mandated increase to minimum wage. It is also important to note that the General Fund's multi-year projection does not include salary schedule increases. The cost of a 1% salary schedule increase is approximately \$2.6 million.
- The Adult Education Fund ending fund balance for 2017-18 is projected to increase by \$662,533. The Charter School Fund ending fund balance for 2017-18 is projected to increase by \$334,965. The District continues to develop the District Facilities Master Plan. The Charter and Adult School will potentially be occupying new buildings. Each fund has a plan to increase their reserve to assist with the construction costs related to the new buildings.
- The Special Reserve for Capital Facilities Fund ending fund balance for 2017-18 is projected to decrease by \$642,901. This is directly related to the purchase and remodel of the Professional Learning Center purchased during the 2016-17 fiscal year.
- The Self Insurance Fund ending fund balance for 2017-18 is projected to decrease by \$1,196,781. This is the direct result of the volatile health industry. The District has plans to open the Clovis Unified Employee' Health Center during the upcoming year. Medical claim costs are anticipated to decrease with the opening of the center. As a result of the hard work by the District employee benefit committees, there will not be an increase to the employee or employer premiums for the upcoming year.

## Multi-Year Projections



**Clovis Unified School District - General Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

Multi-Year Projections

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
LCFF Sources	\$279,504,215	\$317,072,678	\$338,604,569	\$351,050,663	\$364,809,053	\$379,239,057
Federal Revenues	15,539,389	16,772,180	18,038,863	14,321,878	14,321,878	14,321,878
State Revenues	36,218,581	70,168,137	60,546,401	49,115,257	49,706,713	50,323,526
Other Local Revenues	18,595,054	17,016,912	16,125,457	13,908,773	13,908,574	13,908,574
Other Sources	<u>3,019,512</u>	<u>3,627,455</u>	<u>3,575,748</u>	<u>3,042,726</u>	<u>2,869,770</u>	<u>2,869,769</u>
<b>Total Revenues</b>	<b>\$352,876,751</b>	<b>\$424,657,362</b>	<b>\$436,891,038</b>	<b>\$431,439,297</b>	<b>\$445,615,988</b>	<b>\$460,662,804</b>
\$ Increase/(Decrease)	\$31,555,641	\$71,780,611	\$12,233,676	(\$5,451,741)	\$14,176,691	\$15,046,816
% Increase/Decrease	9.82%	20.34%	2.88%	-1.25%	3.29%	3.38%
<b>Expenditures</b>						
Certificated Salaries	62,105,793	67,574,966	71,029,514	73,002,033	74,066,148	75,133,324
Classified Salaries	80,768,035	94,715,212	105,768,716	112,415,097	120,963,473	127,852,929
Employee Benefits	17,102,028	19,515,914	36,186,584	27,959,108	27,959,108	27,959,108
Books and Supplies	26,207,784	26,570,813	31,718,735	26,477,830	26,257,337	26,867,102
Services & Other Operating	1,304,629	2,379,868	4,679,114	713,451	713,451	713,451
Capital Outlay	6,772,467	16,068,448	8,916,929	9,075,149	8,597,844	8,621,105
Other Outgo/Debt Service	<u>62,105,793</u>	<u>67,574,966</u>	<u>71,029,514</u>	<u>73,002,033</u>	<u>74,066,148</u>	<u>75,133,324</u>
<b>Total Expenditures</b>	<b>\$353,370,983</b>	<b>\$395,274,366</b>	<b>\$437,710,998</b>	<b>\$433,479,917</b>	<b>\$447,102,550</b>	<b>\$460,541,563</b>
Beginning Fund Balance	\$52,753,180	\$52,258,948	\$81,641,944	\$80,821,984	\$78,781,364	\$77,294,802
Fiscal Year Transactions	(494,232)	29,382,996	(819,960)	(2,040,620)	(1,486,562)	121,241
Components of End Fund Bal.	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b><u>\$52,258,948</u></b>	<b><u>\$81,641,944</u></b>	<b><u>\$80,821,984</u></b>	<b><u>\$78,781,364</u></b>	<b><u>\$77,294,802</u></b>	<b><u>\$77,416,042</u></b>





Multi-Year Projections

**Clovis Unified School District - Charter Schools  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
*The Charter School Fund did not exist during the 2011-12 fiscal year.						
<b>Revenues</b>						
Revenue Limit Sources	\$2,425,451	\$2,642,792	\$3,200,003	\$3,007,340	\$3,112,285	\$3,201,754
Other State Revenue	99,897	269,030	177,453	113,502	76,002	76,002
Local Revenue	<u>12,516</u>	<u>24,334</u>	<u>33,347</u>	<u>34,051</u>	<u>34,504</u>	<u>34,966</u>
<b>Total Revenues</b>	<b>\$2,537,864</b>	<b>\$2,936,156</b>	<b>\$3,410,803</b>	<b>\$3,154,893</b>	<b>\$3,222,791</b>	<b>\$3,312,722</b>
\$ Increase/(Decrease)	(123,409)	398,292	474,647	(255,910)	67,898	89,931
% Increase/Decrease	-4.64%	15.69%	16.17%	-7.50%	2.15%	2.79%
<b>Expenditures</b>						
Certificated Salaries	\$1,217,572	\$1,203,454	\$1,289,087	\$1,526,775	\$1,549,149	\$1,571,455
Classified Salaries	231,264	230,204	221,242	217,592	220,866	224,271
Employee Benefits	507,050	501,035	604,731	708,693	755,852	796,408
Books and Supplies	33,343	36,513	123,866	126,752	89,252	89,252
Services & Other Operating	298,044	114,845	112,949	184,316	183,344	183,344
Other Outgo	<u>50,597</u>	<u>46,096</u>	<u>45,175</u>	<u>55,800</u>	<u>55,800</u>	<u>55,800</u>
<b>Total Expenditures</b>	<b>\$2,337,870</b>	<b>\$2,132,147</b>	<b>\$2,397,050</b>	<b>\$2,819,928</b>	<b>\$2,854,263</b>	<b>\$2,920,530</b>
\$ Increase/(Decrease)	(80,442)	(205,723)	264,903	422,878	34,335	66,267
% Increase/(Decrease)	-3.33%	-8.80%	12.42%	17.64%	1.22%	2.32%
Beginning Fund Balance	\$828,744	\$1,028,738	\$1,832,747	\$2,846,500	\$3,181,465	\$3,549,993
Fiscal Year Transactions	199,994	804,009	1,013,753	334,965	368,528	392,192
Adjustments to Fund Balance	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b><u>\$1,028,738</u></b>	<b><u>\$1,832,747</u></b>	<b><u>\$2,846,500</u></b>	<b><u>\$3,181,465</u></b>	<b><u>\$3,549,993</u></b>	<b><u>\$3,942,185</u></b>



**Clovis Unified School District - Adult Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

Multi-Year Projections

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	1,245,789	1,034,009	1,247,530	1,191,791	1,191,791	1,191,791
State Revenues	89,013	1,953,658	2,509,015	2,509,015	2,509,015	2,509,015
Other Local Revenues	2,569,644	2,681,209	2,071,616	2,125,396	2,125,396	2,125,396
Other Sources	<u>846,880</u>	<u>846,880</u>	<u>846,880</u>	<u>846,880</u>	<u>846,880</u>	<u>846,880</u>
<b>Total Revenues</b>	<b>\$4,751,326</b>	<b>\$6,515,756</b>	<b>\$6,675,041</b>	<b>\$6,673,082</b>	<b>\$6,673,082</b>	<b>\$6,673,082</b>
\$ Increase/(Decrease)	983,787	1,764,430	159,285	(1,959)	-	-
% Increase/(Decrease)	26.11%	37.14%	2.44%	-0.03%	0.00%	0.00%
<b>Expenditures</b>						
Certificated Salaries	\$1,422,155	\$1,510,048	\$1,572,579	\$1,669,165	\$1,702,548	\$1,736,599
Classified Salaries	1,140,088	1,187,593	1,188,593	1,279,873	1,305,471	1,331,580
Employee Benefits	988,591	932,893	1,079,838	1,335,454	1,362,163	1,389,406
Books and Supplies	476,363	599,869	744,176	510,401	520,609	531,021
Services & Other Operating	1,035,164	797,381	1,135,731	1,115,338	1,137,645	1,160,398
Capital Outlay	-	-	30,788	-	-	-
Other Outgo	-	<u>105,388</u>	<u>112,163</u>	<u>100,318</u>	<u>112,163</u>	<u>112,163</u>
<b>Total Expenditures</b>	<b>\$5,062,361</b>	<b>\$5,133,172</b>	<b>\$5,863,868</b>	<b>\$6,010,549</b>	<b>\$6,140,599</b>	<b>\$6,261,167</b>
\$ Increase/(Decrease)	334,590	70,811	730,696	146,681	130,050	120,568
% Increase/(Decrease)	7.08%	1.40%	14.23%	2.50%	2.16%	1.96%
Beginning Fund Balance	\$2,053,648	\$1,742,613	\$3,125,197	\$3,936,370	\$4,598,903	\$5,131,386
Fiscal Year Transactions	(311,035)	1,382,584	811,173	662,533	532,483	411,915
Adjustments	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b><u>\$1,742,613</u></b>	<b><u>\$3,125,197</u></b>	<b><u>\$3,936,370</u></b>	<b><u>\$4,598,903</u></b>	<b><u>\$5,131,386</u></b>	<b><u>\$5,543,301</u></b>





**Clovis Unified School District - Child Development Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

**Multi-Year Projections**

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0
State Revenues	2,956,806	3,615,267	3,709,774	4,158,797	4,158,797	4,158,797
Other Local Revenues	6,184,280	6,487,489	6,486,253	7,376,406	7,842,203	8,746,203
Other Funding Sources	-	252,000	630,000	-	-	-
<b>Total Revenues</b>	<b>\$9,141,086</b>	<b>\$10,354,756</b>	<b>\$10,826,027</b>	<b>\$11,535,203</b>	<b>\$12,001,000</b>	<b>\$12,905,000</b>
\$ Increase/(Decrease)	682,506	1,213,670	471,271	709,176	465,797	904,000
% Increase/(Decrease)	8.07%	13.28%	4.55%	6.55%	4.04%	7.53%
<b>Expenditures</b>						
Certificated Salaries	\$1,643,527	\$1,824,161	1,793,278	\$1,970,039	2,029,140	2,090,015
Classified Salaries	4,192,304	4,503,711	4,301,577	5,234,282	5,495,997	5,770,796
Employee Benefits	1,431,928	1,533,039	1,536,545	1,657,890	1,740,785	1,845,232
Books and Supplies	622,992	807,275	998,160	1,078,340	1,078,300	1,541,079
Services & Other Operating	488,076	732,716	808,340	852,139	876,778	877,378
Capital Outlay	115,219	-	14,555	-	-	-
Other Outgo	497,400	581,306	529,160	742,512	780,000	780,500
<b>Total Expenditures</b>			1,189,716			
\$ Increase/(Decrease)	\$8,991,446	\$9,982,208	\$11,171,331	\$11,535,203	\$12,001,000	\$12,905,000
% Increase/(Decrease)	181,625	990,762	1,189,123	363,872	465,797	904,000
Beginning Fund Balance	\$2,064,160	\$2,213,800	\$2,586,348	\$2,241,044	\$2,241,045	\$2,241,045
Fiscal Year Transactions	149,640	372,548	(345,304)	0	0	0
Audit Adjustments						
<b>Ending Fund Balance</b>	<b><u>\$2,213,800</u></b>	<b><u>\$2,586,348</u></b>	<b><u>\$2,241,044</u></b>	<b><u>\$2,241,045</u></b>	<b><u>\$2,241,045</u></b>	<b><u>\$2,241,045</u></b>

**Clovis Unified School District-Cafeteria Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

Multi-Year Projections

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
Federal Revenues	\$8,114,354	\$8,285,134	\$9,500,306	\$10,859,565	\$11,185,352	\$11,520,913
State Revenues	620,910	645,872	702,419	702,419	723,492	745,197
Other Local Revenues	<u>4,484,055</u>	<u>4,199,738</u>	<u>4,316,065</u>	<u>4,437,086</u>	<u>4,554,459</u>	<u>4,691,093</u>
<b>Total Revenues</b>	<b>\$13,219,319</b>	<b>\$13,130,744</b>	<b>\$14,518,790</b>	<b>\$15,999,070</b>	<b>\$16,463,303</b>	<b>\$16,957,203</b>
\$ Increase/(Decrease)	334,271	(88,575)	1,388,046	1,480,280	464,233	493,900
% Increase/(Decrease)	2.59%	-0.67%	10.57%	10.20%	2.90%	3.00%
<b>Expenditures</b>						
Classified Salaries	\$4,162,486	\$4,319,572	\$4,816,260	\$4,913,672	\$4,997,354	\$5,121,656
Employee Benefits	2,088,069	2,319,900	2,552,070	2,757,520	2,871,019	2,984,518
Books and Supplies	5,037,312	5,784,086	6,328,106	7,754,643	7,912,271	8,084,938
Services & Other Operating	76,972	95,487	153,719	195,355	562,022	595,355
Capital Outlay	313,001	197,760	42,382	33,000		
Other Outgo	<u>1,449,378</u>	<u>935,695</u>	<u>1,625,592</u>	<u>599,725</u>	<u>599,725</u>	<u>599,725</u>
<b>Total Expenditures</b>	<b>\$13,127,218</b>	<b>\$13,652,500</b>	<b>\$15,518,129</b>	<b>\$16,253,915</b>	<b>\$16,942,391</b>	<b>\$17,386,192</b>
\$ Increase/(Decrease)	1,987,356	525,282	1,865,629	735,786	688,476	443,801
% Increase/(Decrease)	17.84%	4.00%	13.67%	4.74%	4.24%	2.62%
Beginning Fund Balance	\$8,857,058	\$8,949,159	\$8,427,403	\$7,428,064	\$7,173,219	\$6,694,131
Fiscal Year Transactions	92,101	(521,756)	(999,339)	(254,845)	(479,088)	(428,989)
<b>Ending Fund Balance</b>	<b><u>\$8,949,159</u></b>	<b><u>\$8,427,403</u></b>	<b><u>\$7,428,064</u></b>	<b><u>\$7,173,219</u></b>	<b><u>\$6,694,131</u></b>	<b><u>\$6,265,142</u></b>





**Clovis Unified School District - Deferred Maintenance Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

**Multi-Year Projections**

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
State Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	9,991	11,539	5,000	-	-	-
Other Sources	<u>2,500,000</u>	<u>4,500,000</u>	<u>4,100,000</u>	<u>4,100,000</u>	<u>4,100,000</u>	<u>4,100,000</u>
<b>Total Revenues</b>	<b>\$2,509,991</b>	<b>\$4,511,539</b>	<b>\$4,105,000</b>	<b>\$4,100,000</b>	<b>\$4,100,000</b>	<b>\$4,100,000</b>
\$ Increase/(Decrease)	1,605,278	2,001,548	(406,539)	(5,000)	-	-
% Increase/(Decrease)	177.43%	79.74%	-9.01%	-0.12%	0.00%	0.00%
<b>Expenditures</b>						
Services & Other Operating	511,643	1,020,511	3,564,297	4,100,000	4,100,000	4,100,000
Capital Outlay	1,308,317	1,683,302	1,053,965	-	-	-
Other Outgo	<u>545,000</u>	<u>125,000</u>	<u>1,420,700</u>	-	-	-
<b>Total Expenditures</b>	<b>\$2,364,960</b>	<b>\$2,828,813</b>	<b>\$6,038,962</b>	<b>\$4,100,000</b>	<b>\$4,100,000</b>	<b>\$4,100,000</b>
\$ Increase/(Decrease)	540,515	463,853	3,210,149	(1,938,962)	-	-
% Increase/(Decrease)	29.63%	19.61%	113.48%	-32.11%	0.00%	0.00%
Beginning Fund Balance	\$134,658	\$251,236	\$1,933,962	\$0	\$0	\$0
Fiscal Year Transactions	145,031	1,682,726	(1,933,962)	-	-	-
Adjustments	(28,453)					
<b>Ending Fund Balance</b>	<b><u>\$251,236</u></b>	<b><u>\$1,933,962</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

**Clovis Unified School District - Certificates of Participation Sub-Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

**Multi-Year Projections**

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
Other Local Revenues	\$18,824	\$32,810	\$15,000	\$15,000	\$15,000	\$15,000
Other Sources	2,209,613	2,199,638	2,123,995	1,776,225	1,732,456	1,726,100
<b>Total Revenues</b>	<b>\$2,228,437</b>	<b>\$2,232,448</b>	<b>\$2,138,995</b>	<b>\$1,791,225</b>	<b>\$1,747,456</b>	<b>\$1,741,100</b>
\$ Increase/(Decrease)	(9,522,439)	4,011	(93,453)	(347,770)	(43,769)	(6,356)
% Increase/(Decrease)	-81.04%	0.18%	-4.19%	-16.26%	-2.44%	-0.36%
<b>Expenditures</b>						
Services & Other Operating	\$5,020	\$3,520	\$0	\$0	\$0	\$0
Capital Outlay	-	-	-	-	-	-
Other Outgo	<u>2,104,016</u>	<u>2,129,676</u>	<u>3,163,347</u>	<u>1,898,043</u>	<u>1,732,456</u>	<u>1,726,100</u>
<b>Total Expenditures</b>	<b>\$2,109,036</b>	<b>\$2,133,196</b>	<b>\$3,163,347</b>	<b>\$1,898,043</b>	<b>\$1,732,456</b>	<b>\$1,726,100</b>
\$ Increase/(Decrease)	(9,722,748)	24,160	1,030,151	(1,265,304)	(165,587)	(6,356)
% Increase/(Decrease)	-82.17%	1.15%	48.29%	-40.00%	-8.72%	-0.37%
Beginning Fund Balance	\$1,215,955	\$1,335,356	\$1,434,608	\$410,256	\$303,438	\$318,438
Fiscal Year Transactions	119,401	99,252	(1,024,352)	(106,818)	15,000	15,000
Adjustments						
<b>Ending Fund Balance</b>	<b><u>\$1,335,356</u></b>	<b><u>\$1,434,608</u></b>	<b><u>\$410,256</u></b>	<b><u>\$303,438</u></b>	<b><u>\$318,438</u></b>	<b><u>\$333,438</u></b>





**Clovis Unified School District – Redevelopment Sub-Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

**Multi-Year Projections**

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
Other Local Revenues	\$209,478	\$23,766	\$2,000	\$2,000	\$2,000	\$2,000
Other Sources	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$209,478</b>	<b>\$23,766</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
\$ Increase/(Decrease)	108,179	(185,712)	(21,766)	-	-	-
% Increase/(Decrease)	0%	0%	0%	0%	0%	0%
<b>Expenditures</b>						
Services & Other Operating	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	-	-	-	-	-	-
% Increase/(Decrease)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$517,354	\$726,832	\$750,598	\$752,598	\$754,598	\$756,598
Fiscal Year Transactions	209,478	23,766	2,000	2,000	2,000	2,000
Adjustments						
<b>Ending Fund Balance</b>	<b><u>\$726,832</u></b>	<b><u>\$750,598</u></b>	<b><u>\$752,598</u></b>	<b><u>\$754,598</u></b>	<b><u>\$756,598</u></b>	<b><u>\$758,598</u></b>

**Clovis Unified School District –2012 Measure A Bond Sub-Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

## Multi-Year Projections

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
Other Local Revenues	\$608,479	\$0	\$0	\$0	\$0	\$0
Other Sources	<u>69,990,719</u>	<u>122,769,535</u>	<u>8,685,267</u>	<u>20,000</u>	-	-
<b>Total Revenues</b>	<b>\$70,599,198</b>	<b>\$122,769,535</b>	<b>\$8,685,267</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	19,835,022	52,170,337	(114,084,268)	(8,665,267)	(20,000)	-
% Increase/(Decrease)	39%	74%	-93%	-100%	-100%	0%
<b>Expenditures</b>						
Classified Salaries	\$79,812	\$189,093	\$364,290	\$0	\$0	\$0
Benefits	32,539	61,468	-	-	-	-
Supplies	189,044	872,775	1,409,605	-	-	-
Services & Other Operating	96,667	59,399	601,867	-	-	-
Capital Outlay	61,013,247	78,208,002	58,744,327	-	-	-
Other Outgo	<u>32,299,732</u>	<u>1,965,511</u>	<u>1,559,820</u>	-	-	-
<b>Total Expenditures</b>	<b>\$93,711,041</b>	<b>\$81,356,248</b>	<b>\$62,679,909</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	22,636,992	(12,354,793)	(18,676,339)	(62,679,909)	-	-
% Increase/(Decrease)	32%	-13%	-23%	-100%	0%	0%
Beginning Fund Balance	\$37,265,494	\$12,581,355	\$53,994,642	(\$0)	\$20,000	\$20,000
Fiscal Year Transactions	(23,111,843)	41,413,287	(53,994,642)	20,000	-	-
Adjustments	(1,572,296)					
<b>Ending Fund Balance</b>	<b><u>\$12,581,355</u></b>	<b><u>\$53,994,642</u></b>	<b><u>(\$0)</u></b>	<b><u>\$20,000</u></b>	<b><u>\$20,000</u></b>	<b><u>\$20,000</u></b>





**Clovis Unified School District - Capital Facilities Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

**Multi-Year Projections**

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
Other Local Revenues	\$9,798,032	\$10,632,146	\$10,489,800	\$11,220,000	\$11,040,000	\$11,040,000
Other Sources	<u>140,440</u>	<u>5,000</u>	-	-	<u>15,000</u>	<u>15,000</u>
<b>Total Revenues</b>	<b>\$9,938,472</b>	<b>\$10,637,146</b>	<b>\$10,489,800</b>	<b>\$11,220,000</b>	<b>\$11,055,000</b>	<b>\$11,055,000</b>
\$ Increase/(Decrease)	(1,330,259)	698,674	(147,346)	730,200	(165,000)	-
% Increase/(Decrease)	-11.80%	7.03%	-1.39%	6.96%	-1.47%	0.00%
<b>Expenditures</b>						
Classified Salaries	116,082	11,182	-	-		
Certificated Salaries	421,678	474,575	551,045	560,880	577,706	595,038
Employee Benefits	197,972	192,111	245,146	255,724	263,396	271,298
Supplies	223,664	138,490	205,350	203,900	207,978	212,138
Services & Other Operating	1,797,208	1,094,507	2,860,940	1,832,340	1,868,987	1,906,367
Capital Outlay	150,885	5,377,773	7,121,641	7,600,000	8,200,000	3,000,000
Other Outgo	<u>4,747,161</u>	<u>11,787,146</u>	<u>837,089</u>	<u>325,483</u>	<u>330,000</u>	<u>330,000</u>
<b>Total Expenditures</b>	<b>\$7,654,650</b>	<b>\$19,075,784</b>	<b>\$11,821,211</b>	<b>\$10,778,327</b>	<b>\$11,448,067</b>	<b>\$6,314,839</b>
\$ Increase/(Decrease)	(3,356,732)	11,421,134	(7,254,573)	(1,042,884)	669,740	(5,133,228)
% Increase/(Decrease)	-30.48%	149.21%	-38.03%	-8.82%	6.21%	-44.84%
Beginning Fund Balance	\$9,896,638	\$12,180,460	\$3,741,822	\$2,410,411	\$2,852,084	\$2,459,018
Fiscal Year Transactions	2,283,822	(8,438,638)	(1,331,411)	441,673	(393,067)	4,740,161
Adjustments						
<b>Ending Fund Balance</b>	<b><u>\$12,180,460</u></b>	<b><u>\$3,741,822</u></b>	<b><u>\$2,410,411</u></b>	<b><u>\$2,852,084</u></b>	<b><u>\$2,459,018</u></b>	<b><u>\$7,199,178</u></b>



**Clovis Unified School District – State Facilities Program Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

**Multi-Year Projections**

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
State Revenues	\$0	\$3,722,624	\$0	\$0	\$0	\$0
Other Local Revenues	82,398	135,058	20,000	-	-	-
Other Sources	<u>31,916,927</u>	<u>1,500,282</u>	<u>1,094,451</u>	<u>-</u>	<u>40,802,475</u>	<u>15,693,955</u>
<b>Total Revenues</b>	<b>\$31,999,325</b>	<b>\$5,357,964</b>	<b>\$1,114,451</b>	<b>\$0</b>	<b>\$40,802,475</b>	<b>\$15,693,955</b>
\$ Increase/(Decrease)	(8,102,689)	(26,641,361)	(4,243,513)	(1,114,451)	40,802,475	(25,108,520)
% Increase/(Decrease)	-20%	-83%	-79%	-100%	0%	-62%
<b>Expenditures</b>						
Supplies	\$117,968	\$174,609	\$37,787	\$-	\$-	\$-
Services & Other Operating	18,677	25,255	-	-	-	-
Capital Outlay	30,831,549	2,805,278	1,056,664	-	1,480,041	-
Other Outgo	<u>-</u>	<u>2,037,674</u>	<u>-</u>	<u>-</u>	<u>40,802,475</u>	<u>15,693,955</u>
<b>Total Expenditures</b>	<b>\$30,968,194</b>	<b>\$5,042,816</b>	<b>\$1,094,451</b>	<b>\$0</b>	<b>\$42,282,516</b>	<b>\$15,693,955</b>
\$ Increase/(Decrease)	(11,029,565)	(25,925,378)	(3,948,365)	(1,094,451)	42,282,516	(26,588,561)
% Increase/(Decrease)	-26%	-84%	-78%	-100%	0%	-63%
Beginning Fund Balance	\$1,066,900	\$1,144,893	\$1,460,041	\$1,480,041	\$1,480,041	\$0
Fiscal Year Transactions	1,031,131	315,148	20,000	-	(1,480,041)	-
Adjustments	(953,138)					
<b>Ending Fund Balance</b>	<b>\$1,144,893</b>	<b>\$1,460,041</b>	<b>\$1,480,041</b>	<b>\$1,480,041</b>	<b>\$0</b>	<b>\$0</b>





**Clovis Unified School District – Recreational, Cultural & Athletics Sub-Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

**Multi-Year Projections**

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
Other Local Revenues	\$86,168	\$21,352	\$5,000	\$5,000	\$5,000	\$5,000
Other Sources	<u>467,355</u>	<u>5,057,355</u>	<u>267,355</u>	<u>467,355</u>	<u>267,355</u>	<u>267,355</u>
<b>Total Revenues</b>	<b>\$553,523</b>	<b>\$5,078,707</b>	<b>\$272,355</b>	<b>\$472,355</b>	<b>\$272,355</b>	<b>\$272,355</b>
\$ Increase/(Decrease)	279,463	4,525,184	(4,806,352)	200,000	(200,000)	-
% Increase/(Decrease)	101.97%	817.52%	-94.64%	73.43%	-42.34%	0.00%
<b>Expenditures</b>						
	\$0	\$1,159	\$0	\$0	\$0	\$0
	-	113	-	-	-	-
Supplies	-	4,113	-	-	-	-
Services & Other Operating	16,165	-	-	-	-	-
Capital Outlay	1,660,873	6,033,227	3,353,162	-	-	-
Other Outgo	<u>396,964</u>	<u>386,988</u>	<u>393,663</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$2,074,002</b>	<b>\$6,425,600</b>	<b>\$3,746,825</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	1,545,424	4,351,598	(2,678,775)	(3,746,825)	-	-
% Increase/(Decrease)	292.37%	209.82%	-41.69%	-100.00%	0.00%	0.00%
Beginning Fund Balance	\$6,347,580	\$4,827,101	\$3,480,208	\$5,738	\$478,093	\$750,448
Fiscal Year Transactions	(1,520,479)	(1,346,893)	(3,474,470)	472,355	272,355	272,355
Adjustments						
<b>Ending Fund Balance</b>	<b><u>\$4,827,101</u></b>	<b><u>\$3,480,208</u></b>	<b><u>\$5,738</u></b>	<b><u>\$478,093</u></b>	<b><u>\$750,448</u></b>	<b><u>\$1,022,803</u></b>

**Clovis Unified School District - Special Reserve for Capital Projects Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

Multi-Year Projections

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
Other Local Revenues	\$1,763,995	\$3,326,062	\$5,515,641	\$55,000	\$55,000	\$55,000
Other Sources	<u>1,512,854</u>	<u>11,392,389</u>	<u>8,665,757</u>	<u>2,459,454</u>	<u>1,967,355</u>	<u>1,967,355</u>
<b>Total Revenues</b>	<b>\$3,276,849</b>	<b>\$14,718,451</b>	<b>\$14,181,398</b>	<b>\$2,514,454</b>	<b>\$2,022,355</b>	<b>\$2,022,355</b>
\$ Increase/(Decrease)	(913,822)	11,441,602	(537,053)	(11,666,944)	(492,099)	-
% Increase/(Decrease)	-22%	349%	-4%	-82%	-20%	0%
<b>Expenditures</b>						
Classified Salaries	\$37,203	\$3,296	\$38,106	\$0	\$0	\$0
Employee Benefits	15,901	241	2,278	-	-	-
Supplies	151,795	510,511	1,529,795	-	-	-
Services & Other Operating	287,380	1,421,570	858,595	585,000	585,000	585,000
Capital Outlay	2,765,225	8,582,750	5,419,707	-	-	-
Other Outgo	<u>1,596,964</u>	<u>5,888,280</u>	<u>9,258,230</u>	<u>2,100,000</u>	<u>2,100,000</u>	<u>2,100,000</u>
<b>Total Expenditures</b>	<b>\$4,854,468</b>	<b>\$16,406,648</b>	<b>\$17,106,711</b>	<b>\$2,685,000</b>	<b>\$2,685,000</b>	<b>\$2,685,000</b>
\$ Increase/(Decrease)	1,911,392	11,552,180	700,063	(14,421,711)	-	-
% Increase/(Decrease)	65%	238%	4%	-84%	0%	0%
Beginning Fund Balance	\$10,561,012	\$8,983,393	\$7,295,196	\$4,369,883	\$4,199,337	\$3,536,692
Fiscal Year Transactions	(1,577,619)	(1,688,197)	(2,925,313)	(170,546)	(662,645)	(662,645)
Adjustments	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b><u>\$8,983,393</u></b>	<b><u>\$7,295,196</u></b>	<b><u>\$4,369,883</u></b>	<b><u>\$4,199,337</u></b>	<b><u>\$3,536,692</u></b>	<b><u>\$2,874,047</u></b>





**Clovis Unified School District – Bond Interest & Redemption Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

**Multi-Year Projections**

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
State Revenues	\$346,615	\$316,974	\$177,000	\$177,000	\$177,000	\$177,000
Local Revenues	32,366,207	34,501,059	37,166,063	35,451,313	34,789,863	36,197,313
Other Sources	<u>625,675</u>	<u>3,120,866</u>	-	-	-	-
<b>Total Revenues</b>	<b>\$33,338,497</b>	<b>\$37,938,899</b>	<b>\$37,343,063</b>	<b>\$35,628,313</b>	<b>\$34,966,863</b>	<b>\$36,374,313</b>
\$ Increase/(Decrease)	3,958,169	4,600,402	(595,836)	(1,714,750)	(661,451)	1,407,450
% Increase/(Decrease)	13.47%	13.80%	-1.57%	-4.59%	-1.86%	4.03%
<b>Expenditures</b>						
Other Outgo	<u>\$31,084,740</u>	<u>\$37,310,988</u>	<u>\$37,166,064</u>	<u>\$35,628,313</u>	<u>\$32,995,813</u>	<u>\$32,995,813</u>
<b>Total Expenditures</b>	<b>\$31,084,740</b>	<b>\$37,310,988</b>	<b>\$37,166,064</b>	<b>\$35,628,313</b>	<b>\$32,995,813</b>	<b>\$32,995,813</b>
\$ Increase/(Decrease)	(2,014,400)	6,226,248	(144,924)	(1,537,751)	(2,632,501)	-
% Increase/(Decrease)	-6.09%	20.03%	-0.39%	-4.14%	-7.39%	0.00%
Beginning Fund Balance	\$31,451,263	\$33,705,020	\$34,332,931	\$34,509,930	\$34,509,930	\$36,480,980
Fiscal Year Transactions	2,253,757	627,911	176,999	-	1,971,050	3,378,500
Adjustments						
<b>Ending Fund Balance</b>	<b>\$33,705,020</b>	<b>\$34,332,931</b>	<b>\$34,509,930</b>	<b>\$34,509,930</b>	<b>\$36,480,980</b>	<b>\$39,859,480</b>

**Clovis Unified School District - Blended Component Units Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

Multi-Year Projections

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
State Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Local Revenues	7,919	11,815	2,500	2,500	2,500	2,500
Other Sources	<u>396,963</u>	<u>386,988</u>	<u>393,663</u>	-	-	-
<b>Total Revenues</b>	<b>\$404,882</b>	<b>\$398,803</b>	<b>\$396,163</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
\$ Increase/(Decrease)	(9,888,931)	(6,079)	(2,640)	(393,663)	-	-
% Increase/(Decrease)	-96.07%	-1.50%	-0.66%	-99.37%	0.00%	0.00%
<b>Expenditures</b>						
Other Outgo	<u>\$396,963</u>	<u>\$386,987</u>	<u>\$393,663</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenditures</b>	<b>\$396,963</b>	<b>\$386,987</b>	<b>\$393,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	(9,856,958)	(9,976)	6,676	(393,663)	-	-
% Increase/(Decrease)	-96.13%	-2.51%	1.73%	-100.00%	0.00%	0.00%
Beginning Fund Balance	\$1,015,760	\$1,023,679	\$1,035,495	\$1,037,995	\$1,040,495	\$1,042,995
Fiscal Year Transactions	7,919	11,816	2,500	2,500	2,500	2,500
Adjustments						
<b>Ending Fund Balance</b>	<b><u>\$1,023,679</u></b>	<b><u>\$1,035,495</u></b>	<b><u>\$1,037,995</u></b>	<b><u>\$1,040,495</u></b>	<b><u>\$1,042,995</u></b>	<b><u>\$1,045,495</u></b>





**Clovis Unified School District – Self Insurance Fund  
Three-Year Financial History, Adopted Budget, Two-Year Projection**

**Multi-Year Projections**

	14-15 Actual	15-16 Actual	16-17 Estimated Actuals	17-18 Adopted	18-19 Projected	19-20 Projected
<b>Revenues</b>						
Local Revenues	\$54,435,952	\$59,487,547	\$65,432,267	\$67,998,582	\$72,745,491	\$75,610,622
<b>Total Revenues</b>	<b>\$54,435,952</b>	<b>\$59,487,547</b>	<b>\$65,432,267</b>	<b>\$67,998,582</b>	<b>\$72,745,491</b>	<b>\$75,610,622</b>
\$ Increase/(Decrease)	1,624,337	5,051,595	5,944,720	2,566,315	4,746,909	2,865,131
% Increase/(Decrease)	3.08%	9.28%	9.99%	3.92%	6.98%	3.94%
<b>Expenditures</b>						
Classified Salaries	\$168,976	\$174,930	\$181,892	\$186,043	\$195,248	\$196,193
Benefits	84,913	83,400	93,633	97,860	100,796	102,812
Supplies	-	-	5,000	340,000	5,000	5,000
Others Services & Operating	48,182,063	61,577,190	63,155,876	68,571,460	72,551,238	78,739,355
<b>Total Expenditures</b>	<b>\$48,435,952</b>	<b>\$61,835,835</b>	<b>\$63,436,401</b>	<b>\$69,195,363</b>	<b>\$72,852,282</b>	<b>\$79,043,360</b>
\$ Increase/(Decrease)	(\$4,380,236)	\$13,399,883	\$1,600,566	\$5,758,962	\$3,656,919	\$6,191,078
% Increase/(Decrease)	-8.29%	27.67%	2.59%	9.08%	5.28%	8.50%
Beginning Fund Balance	\$17,641	\$6,017,641	\$3,669,353	\$5,665,219	\$4,468,438	\$4,361,647
Fiscal Year Transactions	6,000,000	(2,348,288)	1,995,866	(1,196,781)	(106,791)	(3,432,738)
Adjustments						
<b>Ending Fund Balance</b>	<b>\$6,017,641</b>	<b>\$3,669,353</b>	<b>\$5,665,219</b>	<b>\$4,468,438</b>	<b>\$4,361,647</b>	<b>\$928,909</b>



CLOVIS

UNIFIED

SCHOOL DISTRICT



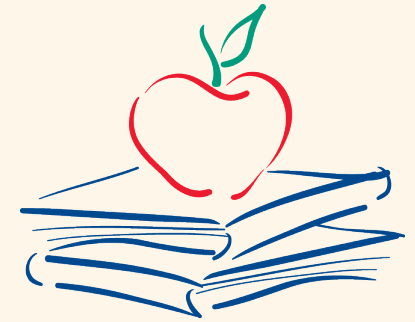
The Standardized Account Code Structure (SACS) came into existence in 1993 and 1995 when a statute was passed calling for development of a model accounting and budget structure. Prior to the statute, extensive research and input from the field was taken into account.

Ernst and Young published a study in 1995 that developed the structure and prepared for plan conversion. Prior to SACS, the State of California was one of the few states which could not report properly to the federal government and the data reported was not uniform or timely. These factors led to a difficulty in producing a multitude of detailed reports required by the State and Federal government.

With the implementation of SACS, school districts are able to provide better information for the public and reduce the number of financial reports due to the State. SACS has improved compliance with federal reporting requirements and improved decision-making at the state and local levels.

The reports submitted in this section are in the required SACS format.

## State of California Standardized Account Code Structure





		Fiscal Year 2017- 2018					
		Prior Year			Current Year		
Fund 01 - GENERAL FUND		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$338,604,569	\$0	\$338,604,569	\$351,050,663	\$0	\$351,050,663
2) Federal Revenue	8100-8299	\$35,606	\$18,003,257	\$18,038,863	\$35,606	\$14,286,272	\$14,321,878
3) Other State Revenue	8300-8599	\$16,600,842	\$43,945,559	\$60,546,401	\$8,016,458	\$41,098,799	\$49,115,257
4) Other Local Revenue	8600-8799	\$15,347,842	\$777,615	\$16,125,457	\$13,860,246	\$48,527	\$13,908,773
5) TOTAL, REVENUES		\$370,588,860	\$62,726,430	\$433,315,290	\$372,962,973	\$55,433,598	\$428,396,571
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$149,130,777	\$30,280,629	\$179,411,406	\$153,110,696	\$30,726,553	\$183,837,249
2) Classified Personnel Salaries	2000-2999	\$51,461,254	\$19,568,260	\$71,029,514	\$52,670,256	\$20,331,777	\$73,002,033
3) Employee Benefits	3000-3999	\$77,057,538	\$28,711,178	\$105,768,716	\$82,253,775	\$30,161,322	\$112,415,097
4) Books and Supplies	4000-4999	\$26,324,092	\$9,862,492	\$36,186,584	\$21,396,773	\$6,562,335	\$27,959,108
5) Services and Other Operating Expenditures	5000-5999	\$23,761,767	\$7,956,967	\$31,718,735	\$20,886,612	\$5,591,219	\$26,477,830
6) Capital Outlay	6000-6999	\$4,281,169	\$397,945	\$4,679,114	\$380,616	\$332,835	\$713,451
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$2,333,943	\$20,000	\$2,353,943	\$2,544,944	\$20,000	\$2,564,944
8) Transfers of Indirect Costs	7300-7399	(\$2,105,015)	\$832,730	(\$1,272,285)	(\$1,770,147)	\$397,793	(\$1,372,354)
9) TOTAL, EXPENDITURES		\$332,245,526	\$97,630,201	\$429,875,727	\$332,473,524	\$94,123,834	\$425,597,358
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>\$38,343,334</b>	<b>(\$34,903,771)</b>	<b>\$3,439,563</b>	<b>\$41,489,449</b>	<b>(\$38,690,235)</b>	<b>\$2,799,213</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$2,175,748	\$0	\$2,175,748	\$1,292,726	\$0	\$1,292,726
b) Transfers Out	7600-7629	(\$5,035,271)	(\$2,800,000)	(\$7,835,271)	(\$5,082,559)	(\$2,800,000)	(\$7,882,559)
2) Other Sources/Uses							
a) Sources	8930-8979	\$1,400,000	\$0	\$1,400,000	\$1,750,000	\$0	\$1,750,000
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	(\$35,036,994)	\$35,036,994	\$0	(\$41,490,235)	\$41,490,235	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		(\$36,496,517)	\$32,236,994	(\$4,259,523)	(\$43,530,068)	\$38,690,235	(\$4,839,833)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>\$1,846,817</b>	<b>(\$2,666,777)</b>	<b>(\$819,960)</b>	<b>(\$2,040,620)</b>	<b>\$0</b>	<b>(\$2,040,620)</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$78,975,166	\$2,666,777	\$81,641,943	\$80,821,983	\$0	\$80,821,983
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$78,975,166	\$2,666,777	\$81,641,943	\$80,821,983	\$0	\$80,821,983
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$78,975,166	\$2,666,777	\$81,641,943	\$80,821,983	\$0	\$80,821,983
2) Ending Balance, June 30		\$80,821,983	\$0	\$80,821,983	\$78,781,363	\$0	\$78,781,363
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0





Fiscal Year 2017- 2018

Fund 09 - CHARTER SCHOOLS	Prior Year			Current Year			
	UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total	
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$3,200,003	\$0	\$3,200,003	\$3,007,340	\$0	\$3,007,340
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$126,136	\$51,317	\$177,453	\$60,979	\$52,523	\$113,502
4) Other Local Revenue	8600-8799	\$33,347	\$0	\$33,347	\$34,051	\$0	\$34,051
5) TOTAL, REVENUES		\$3,359,486	\$51,317	\$3,410,803	\$3,102,370	\$52,523	\$3,154,893
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$1,290,650	\$0	\$1,290,650	\$1,526,775	\$0	\$1,526,775
2) Classified Personnel Salaries	2000-2999	\$221,242	\$0	\$221,242	\$217,592	\$0	\$217,592
3) Employee Benefits	3000-3999	\$604,731	\$0	\$604,731	\$708,693	\$0	\$708,693
4) Books and Supplies	4000-4999	\$93,156	\$30,709	\$123,866	\$74,229	\$52,523	\$126,752
5) Services and Other Operating Expenditures	5000-5999	\$102,581	\$8,804	\$111,385	\$184,316	\$0	\$184,316
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$45,175	\$0	\$45,175	\$55,800	\$0	\$55,800
9) TOTAL, EXPENDITURES		\$2,357,536	\$39,514	\$2,397,050	\$2,767,405	\$52,523	\$2,819,928
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		\$1,001,950	\$11,803	\$1,013,753	\$334,965	\$0	\$334,965
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$0	\$0	\$0	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		\$1,001,950	\$11,803	\$1,013,753	\$334,965	\$0	\$334,965
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$1,807,050	\$25,697	\$1,832,746	\$2,809,000	\$37,500	\$2,846,500
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,807,050	\$25,697	\$1,832,746	\$2,809,000	\$37,500	\$2,846,500
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,807,050	\$25,697	\$1,832,746	\$2,809,000	\$37,500	\$2,846,500
2) Ending Balance, June 30		\$2,809,000	\$37,500	\$2,846,500	\$3,143,965	\$37,500	\$3,181,465
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0

		Fiscal Year 2017- 2018					
		Prior Year			Current Year		
Fund 11 - ADULT EDUCATION FUND		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$1,247,530	\$1,247,530	\$0	\$1,191,791	\$1,191,791
3) Other State Revenue	8300-8599	\$80,000	\$2,429,015	\$2,509,015	\$80,000	\$2,429,015	\$2,509,015
4) Other Local Revenue	8600-8799	\$2,071,616	\$0	\$2,071,616	\$2,125,396	\$0	\$2,125,396
5) TOTAL, REVENUES		\$2,151,616	\$3,676,545	\$5,828,161	\$2,205,396	\$3,620,806	\$5,826,202
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$308,213	\$1,264,366	\$1,572,579	\$405,525	\$1,263,640	\$1,669,165
2) Classified Personnel Salaries	2000-2999	\$650,149	\$538,445	\$1,188,593	\$856,353	\$423,520	\$1,279,873
3) Employee Benefits	3000-3999	\$356,565	\$723,273	\$1,079,838	\$595,655	\$739,799	\$1,335,454
4) Books and Supplies	4000-4999	\$451,928	\$292,248	\$744,176	\$206,500	\$303,901	\$510,401
5) Services and Other Operating Expenditures	5000-5999	\$405,830	\$729,901	\$1,135,731	\$325,710	\$789,628	\$1,115,338
6) Capital Outlay	6000-6999	\$0	\$30,788	\$30,788	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$112,163	\$112,163	\$0	\$100,318	\$100,318
9) TOTAL, EXPENDITURES		\$2,172,684	\$3,691,184	\$5,863,868	\$2,389,742	\$3,620,806	\$6,010,548
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$21,068)</b>	<b>(\$14,639)</b>	<b>(\$35,707)</b>	<b>(\$184,346)</b>	<b>\$0</b>	<b>(\$184,346)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$846,880	\$0	\$846,880	\$846,880	\$0	\$846,880
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$101,542	(\$101,542)	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$948,422	(\$101,542)	\$846,880	\$846,880	\$0	\$846,880
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>\$927,354</b>	<b>(\$116,181)</b>	<b>\$811,173</b>	<b>\$662,534</b>	<b>\$0</b>	<b>\$662,534</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$3,008,016	\$116,181	\$3,124,197	\$3,935,370	\$0	\$3,935,370
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$3,008,016	\$116,181	\$3,124,197	\$3,935,370	\$0	\$3,935,370
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$3,008,016	\$116,181	\$3,124,197	\$3,935,370	\$0	\$3,935,370
2) Ending Balance, June 30		\$3,935,370	\$0	\$3,935,370	\$4,597,903	\$0	\$4,597,903
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0





Fiscal Year 2017- 2018

Fund 12 - CHILD DEVELOPMENT FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$3,709,774	\$3,709,774	\$0	\$4,158,797	\$4,158,797
4) Other Local Revenue	8600-8799	\$6,486,253	\$0	\$6,486,253	\$7,376,406	\$0	\$7,376,406
5) TOTAL, REVENUES		\$6,486,253	\$3,709,774	\$10,196,027	\$7,376,406	\$4,158,797	\$11,535,203
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$344,897	\$1,448,381	\$1,793,278	\$323,897	\$1,646,143	\$1,970,039
2) Classified Personnel Salaries	2000-2999	\$3,599,409	\$702,168	\$4,301,577	\$4,445,064	\$789,218	\$5,234,282
3) Employee Benefits	3000-3999	\$1,051,918	\$484,627	\$1,536,545	\$1,108,346	\$549,544	\$1,657,890
4) Books and Supplies	4000-4999	\$642,475	\$355,685	\$998,160	\$706,655	\$371,685	\$1,078,340
5) Services and Other Operating Expenditures	5000-5999	\$358,587	\$449,753	\$808,340	\$391,687	\$460,453	\$852,140
6) Capital Outlay	6000-6999	\$14,555	\$0	\$14,555	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$80,406	\$80,406	\$0	\$126,000	\$126,000
8) Transfers of Indirect Costs	7300-7399	\$260,000	\$188,754	\$448,754	\$400,757	\$215,754	\$616,511
9) TOTAL, EXPENDITURES		\$6,271,841	\$3,709,774	\$9,981,615	\$7,376,406	\$4,158,797	\$11,535,203
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>\$214,413</b>	<b>\$0</b>	<b>\$214,413</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	(\$559,716)	(\$630,000)	(\$1,189,716)	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$630,000	\$630,000	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		(\$559,716)	\$0	(\$559,716)	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$345,303)</b>	<b>\$0</b>	<b>(\$345,303)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$2,174,733	\$411,613	\$2,586,346	\$1,829,430	\$411,613	\$2,241,043
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$2,174,733	\$411,613	\$2,586,346	\$1,829,430	\$411,613	\$2,241,043
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$2,174,733	\$411,613	\$2,586,346	\$1,829,430	\$411,613	\$2,241,043
2) Ending Balance, June 30		\$1,829,430	\$411,613	\$2,241,043	\$1,829,430	\$411,613	\$2,241,043
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0

Fiscal Year 2017- 2018							
Fund 13 - CAFETERIA FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$9,500,306	\$9,500,306	\$0	\$10,859,565	\$10,859,565
3) Other State Revenue	8300-8599	\$0	\$702,419	\$702,419	\$0	\$702,419	\$702,419
4) Other Local Revenue	8600-8799	\$0	\$4,316,065	\$4,316,065	\$0	\$4,437,086	\$4,437,086
5) TOTAL, REVENUES		\$0	\$14,518,790	\$14,518,790	\$0	\$15,999,070	\$15,999,070
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$4,816,260	\$4,816,260	\$0	\$4,913,672	\$4,913,672
3) Employee Benefits	3000-3999	\$0	\$2,552,070	\$2,552,070	\$0	\$2,757,520	\$2,757,520
4) Books and Supplies	4000-4999	\$0	\$6,328,106	\$6,328,106	\$0	\$7,754,643	\$7,754,643
5) Services and Other Operating Expenditures	5000-5999	\$0	\$153,719	\$153,719	\$0	\$195,355	\$195,355
6) Capital Outlay	6000-6999	\$0	\$42,382	\$42,382	\$0	\$33,000	\$33,000
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$666,192	\$666,192	\$0	\$599,725	\$599,725
9) TOTAL, EXPENDITURES		\$0	\$14,558,728	\$14,558,728	\$0	\$16,253,915	\$16,253,915
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		\$0	(\$39,938)	(\$39,938)	\$0	(\$254,845)	(\$254,845)
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	\$0	(\$959,400)	(\$959,400)	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$0	(\$959,400)	(\$959,400)	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		\$0	(\$999,338)	(\$999,338)	\$0	(\$254,845)	(\$254,845)
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$0	\$8,682,453	\$8,682,453	\$0	\$7,683,115	\$7,683,115
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$0	\$8,682,453	\$8,682,453	\$0	\$7,683,115	\$7,683,115
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$0	\$8,682,453	\$8,682,453	\$0	\$7,683,115	\$7,683,115
2) Ending Balance, June 30		\$0	\$7,683,115	\$7,683,115	\$0	\$7,428,269	\$7,428,269
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0







Fiscal Year 2017- 2018

Fund 14 - DEFERRED MAINTENANCE FUND	Prior Year			Current Year		
	UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>						
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$5,000	\$0	\$5,000	\$0	\$5,000
5) TOTAL, REVENUES		\$5,000	\$0	\$5,000	\$0	\$5,000
<b>B. Expenditures</b>						
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$0	\$0	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$3,564,298	\$0	\$3,564,298	\$4,100,000	\$4,100,000
6) Capital Outlay	6000-6999	\$1,053,965	\$0	\$1,053,965	\$0	\$1,053,965
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$4,618,263	\$0	\$4,618,263	\$4,100,000	\$4,100,000
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$4,613,263)</b>	<b>\$0</b>	<b>(\$4,613,263)</b>	<b>(\$4,100,000)</b>	<b>(\$4,100,000)</b>
<b>D. Other Financing Sources/Uses</b>						
1) Interfund Transfers						
a) Transfers In	8900-8929	\$4,100,000	\$0	\$4,100,000	\$4,100,000	\$4,100,000
b) Transfers Out	7600-7629	(\$1,420,700)	\$0	(\$1,420,700)	\$0	\$0
2) Other Sources/Uses						
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$2,679,300	\$0	\$2,679,300	\$4,100,000	\$4,100,000
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$1,933,963)</b>	<b>\$0</b>	<b>(\$1,933,963)</b>	<b>\$0</b>	<b>\$0</b>
<b>F. Fund Balance, Reserves</b>						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited	9791	\$1,933,963	\$0	\$1,933,963	\$0	\$0
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,933,963	\$0	\$1,933,963	\$0	\$0
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,933,963	\$0	\$1,933,963	\$0	\$0
2) Ending Balance, June 30		\$0	\$0	\$0	\$0	\$0
3) Components of Ending Fund Balance						
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0

Fiscal Year 2017- 2018							
Fund 21 - BUILDING FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$17,000	\$0	\$17,000	\$35,000	\$0	\$35,000
5) TOTAL, REVENUES		\$17,000	\$0	\$17,000	\$35,000	\$0	\$35,000
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$364,290	\$0	\$364,290	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$1,409,605	\$0	\$1,409,605	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$601,867	\$0	\$601,867	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$58,744,528	\$0	\$58,744,528	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$2,196,394	\$0	\$2,196,394	\$1,730,800	\$0	\$1,730,800
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$63,316,683	\$0	\$63,316,683	\$1,730,800	\$0	\$1,730,800
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$63,299,683)</b>	<b>\$0</b>	<b>(\$63,299,683)</b>	<b>(\$1,695,800)</b>	<b>\$0</b>	<b>(\$1,695,800)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$10,809,261	\$0	\$10,809,261	\$1,776,225	\$0	\$1,776,225
b) Transfers Out	7600-7629	(\$2,526,773)	\$0	(\$2,526,773)	(\$167,243)	\$0	(\$167,243)
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$8,282,488	\$0	\$8,282,488	\$1,608,982	\$0	\$1,608,982
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$55,017,195)</b>	<b>\$0</b>	<b>(\$55,017,195)</b>	<b>(\$86,818)</b>	<b>\$0</b>	<b>(\$86,818)</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$56,179,848	\$0	\$56,179,848	\$1,162,653	\$0	\$1,162,653
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$56,179,848	\$0	\$56,179,848	\$1,162,653	\$0	\$1,162,653
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$56,179,848	\$0	\$56,179,848	\$1,162,653	\$0	\$1,162,653
2) Ending Balance, June 30		\$1,162,653	\$0	\$1,162,653	\$1,075,835	\$0	\$1,075,835
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0





Fiscal Year 2017- 2018

Fund 25 - CAPITAL FACILITIES FUND	Prior Year			Current Year		
	UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>						
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$10,489,800	\$0	\$10,489,800	\$11,220,000	\$11,220,000
5) TOTAL, REVENUES		\$10,489,800	\$0	\$10,489,800	\$11,220,000	\$11,220,000
<b>B. Expenditures</b>						
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$551,045	\$0	\$551,045	\$560,881	\$560,881
3) Employee Benefits	3000-3999	\$245,146	\$0	\$245,146	\$255,724	\$255,724
4) Books and Supplies	4000-4999	\$205,350	\$0	\$205,350	\$203,900	\$203,900
5) Services and Other Operating Expenditures	5000-5999	\$2,860,940	\$0	\$2,860,940	\$1,832,340	\$1,832,340
6) Capital Outlay	6000-6999	\$7,121,641	\$0	\$7,121,641	\$7,600,000	\$7,600,000
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$10,984,122	\$0	\$10,984,122	\$10,452,845	\$10,452,845
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>						
		(\$494,322)	\$0	(\$494,322)	\$767,155	\$767,155
<b>D. Other Financing Sources/Uses</b>						
1) Interfund Transfers						
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	(\$837,089)	\$0	(\$837,089)	(\$325,483)	(\$325,483)
2) Other Sources/Uses						
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		(\$837,089)	\$0	(\$837,089)	(\$325,483)	(\$325,483)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>						
		(\$1,331,410)	\$0	(\$1,331,410)	\$441,672	\$441,672
<b>F. Fund Balance, Reserves</b>						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited	9791	\$3,741,822	\$0	\$3,741,822	\$2,410,412	\$2,410,412
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$3,741,822	\$0	\$3,741,822	\$2,410,412	\$2,410,412
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$3,741,822	\$0	\$3,741,822	\$2,410,412	\$2,410,412
2) Ending Balance, June 30		\$2,410,412	\$0	\$2,410,412	\$2,852,084	\$2,852,084
3) Components of Ending Fund Balance						
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0



Fiscal Year 2017- 2018							
		Prior Year			Current Year		
Fund 35 - COUNTY SCHOOL FACILITIES FUND		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$20,000	\$0	\$20,000	\$0	\$0	\$0
5) TOTAL, REVENUES		\$20,000	\$0	\$20,000	\$0	\$0	\$0
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$37,787	\$0	\$37,787	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$0	\$0	\$0	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$1,056,664	\$0	\$1,056,664	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$1,094,451	\$0	\$1,094,451	\$0	\$0	\$0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$1,074,451)</b>	<b>\$0</b>	<b>(\$1,074,451)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$1,094,451	\$0	\$1,094,451	\$0	\$0	\$0
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$1,094,451	\$0	\$1,094,451	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$1,460,041	\$0	\$1,460,041	\$1,480,041	\$0	\$1,480,041
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,460,041	\$0	\$1,460,041	\$1,480,041	\$0	\$1,480,041
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,460,041	\$0	\$1,460,041	\$1,480,041	\$0	\$1,480,041
2) Ending Balance, June 30		\$1,480,041	\$0	\$1,480,041	\$1,480,041	\$0	\$1,480,041
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0





Fiscal Year 2017- 2018

Fund 40 - SPECIAL RESERVE - CAPITAL PROJ	Prior Year			Current Year			
	UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total	
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	
3) Other State Revenue	8300-8599	\$0	\$5,510,641	\$0	\$0	\$0	
4) Other Local Revenue	8600-8799	\$4,063,582	\$0	\$4,063,582	\$55,000	\$55,000	
5) TOTAL, REVENUES		\$4,063,582	\$5,510,641	\$9,574,223	\$55,000	\$55,000	
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	
2) Classified Personnel Salaries	2000-2999	\$38,106	\$0	\$38,106	\$0	\$0	
3) Employee Benefits	3000-3999	\$2,278	\$0	\$2,278	\$0	\$0	
4) Books and Supplies	4000-4999	\$1,529,795	\$0	\$1,529,795	\$0	\$0	
5) Services and Other Operating Expenditures	5000-5999	\$823,595	\$35,000	\$858,595	\$550,000	\$35,000	
6) Capital Outlay	6000-6999	\$5,419,706	\$0	\$5,419,706	\$0	\$0	
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	
9) TOTAL, EXPENDITURES		\$7,813,480	\$35,000	\$7,848,480	\$550,000	\$35,000	
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$3,749,898)</b>	<b>\$5,475,641</b>	<b>\$1,725,743</b>	<b>(\$495,000)</b>	<b>(\$35,000)</b>	<b>(\$530,000)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$4,607,175	\$0	\$4,607,175	\$2,459,454	\$0	\$2,459,454
b) Transfers Out	7600-7629	(\$3,747,589)	(\$5,510,641)	(\$9,258,230)	(\$2,100,000)	\$0	(\$2,100,000)
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$859,586	(\$5,510,641)	(\$4,651,055)	\$359,454	\$0	\$359,454
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$2,890,312)</b>	<b>(\$35,000)</b>	<b>(\$2,925,312)</b>	<b>(\$135,546)</b>	<b>(\$35,000)</b>	<b>(\$170,546)</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$7,102,237	\$192,958	\$7,295,195	\$4,211,925	\$157,958	\$4,369,883
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$7,102,237	\$192,958	\$7,295,195	\$4,211,925	\$157,958	\$4,369,883
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$7,102,237	\$192,958	\$7,295,195	\$4,211,925	\$157,958	\$4,369,883
2) Ending Balance, June 30		\$4,211,925	\$157,958	\$4,369,883	\$4,076,379	\$122,958	\$4,199,337
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0

Fiscal Year 2017- 2018							
Fund 51 - BOND INT & REDEMPTION FUND	Prior Year			Current Year			
	UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total	
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$177,000	\$0	\$177,000	\$177,000	\$0	\$177,000
4) Other Local Revenue	8600-8799	\$37,166,063	\$0	\$37,166,063	\$35,451,313	\$0	\$35,451,313
5) TOTAL, REVENUES		\$37,343,063	\$0	\$37,343,063	\$35,628,313	\$0	\$35,628,313
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$0	\$0	\$0	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$0	\$0	\$0	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$37,166,063	\$0	\$37,166,063	\$35,628,313	\$0	\$35,628,313
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$37,166,063	\$0	\$37,166,063	\$35,628,313	\$0	\$35,628,313
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		\$177,000	\$0	\$177,000	\$0	\$0	\$0
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$0	\$0	\$0	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		\$177,000	\$0	\$177,000	\$0	\$0	\$0
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$34,332,930	\$0	\$34,332,930	\$34,509,930	\$0	\$34,509,930
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$34,332,930	\$0	\$34,332,930	\$34,509,930	\$0	\$34,509,930
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$34,332,930	\$0	\$34,332,930	\$34,509,930	\$0	\$34,509,930
2) Ending Balance, June 30		\$34,509,930	\$0	\$34,509,930	\$34,509,930	\$0	\$34,509,930
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0





Fiscal Year 2017- 2018

Fund 52 - DEBT SERVICE-BLENDED COMP UNIT	Prior Year			Current Year		
	UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>						
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$2,500	\$0	\$2,500	\$0	\$2,500
5) TOTAL, REVENUES		\$2,500	\$0	\$2,500	\$0	\$2,500
<b>B. Expenditures</b>						
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$0	\$0	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$0	\$0	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$393,663	\$0	\$393,663	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$393,663	\$0	\$393,663	\$0	\$0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$391,163)</b>	<b>\$0</b>	<b>(\$391,163)</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>D. Other Financing Sources/Uses</b>						
1) Interfund Transfers						
a) Transfers In	8900-8929	\$393,663	\$0	\$393,663	\$0	\$0
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses						
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$393,663	\$0	\$393,663	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>\$2,500</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>F. Fund Balance, Reserves</b>						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited	9791	\$1,035,495	\$0	\$1,035,495	\$1,037,995	\$1,037,995
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,035,495	\$0	\$1,035,495	\$1,037,995	\$1,037,995
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,035,495	\$0	\$1,035,495	\$1,037,995	\$1,037,995
2) Ending Balance, June 30		\$1,037,995	\$0	\$1,037,995	\$1,040,495	\$1,040,495
3) Components of Ending Fund Balance						
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0

Fiscal Year 2017- 2018							
Fund 67 - SELF INSURANCE FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$65,432,267	\$0	\$65,432,267	\$67,998,582	\$0	\$67,998,582
5) TOTAL, REVENUES		\$65,432,267	\$0	\$65,432,267	\$67,998,582	\$0	\$67,998,582
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$181,892	\$0	\$181,892	\$186,043	\$0	\$186,043
3) Employee Benefits	3000-3999	\$93,633	\$0	\$93,633	\$97,860	\$0	\$97,860
4) Books and Supplies	4000-4999	\$5,000	\$0	\$5,000	\$340,000	\$0	\$340,000
5) Services and Other Operating Expenditures	5000-5999	\$63,155,875	\$0	\$63,155,875	\$68,571,461	\$0	\$68,571,461
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$63,436,401	\$0	\$63,436,401	\$69,195,363	\$0	\$69,195,363
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		\$1,995,866	\$0	\$1,995,866	(\$1,196,781)	\$0	(\$1,196,781)
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$0	\$0	\$0	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		\$1,995,866	\$0	\$1,995,866	(\$1,196,781)	\$0	(\$1,196,781)
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$3,669,353	\$0	\$3,669,353	\$5,665,219	\$0	\$5,665,219
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$3,669,353	\$0	\$3,669,353	\$5,665,219	\$0	\$5,665,219
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$3,669,353	\$0	\$3,669,353	\$5,665,219	\$0	\$5,665,219
2) Ending Balance, June 30		\$5,665,219	\$0	\$5,665,219	\$4,468,438	\$0	\$4,468,438
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0





CLOVIS

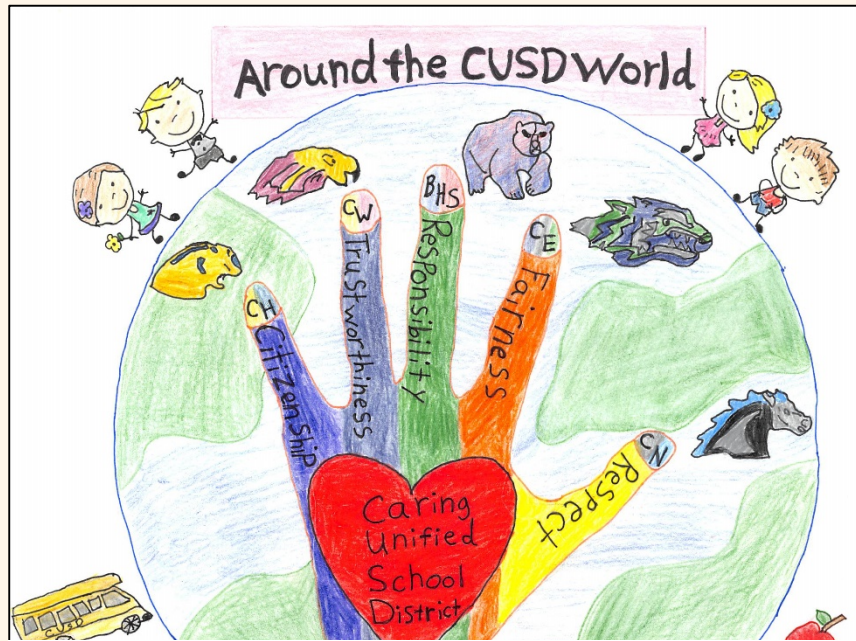
UNIFIED

SCHOOL DISTRICT



# Information Section

Budget Forecast .....	211
Student Achievement.....	248
National Comparative Analysis .....	271
School Finance Glossary of Terms.....	303



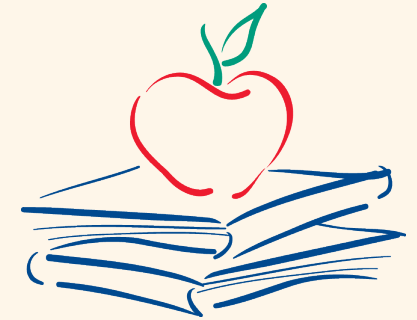
Budget Cover Contest Runner-up:

Dakota Morandi - 4<sup>th</sup> Grade - Riverview Elementary

### Budget Forecasts beyond the Proposed Budget Year

Revenues	2017-18	2018-19	2019-2020
General Fund	\$431,439,297	\$445,615,877	\$460,662,804
Charter School Fund	3,154,893	3,222,791	3,312,722
Adult Education Fund	6,673,082	6,673,082	6,673,082
Child Development Fund	11,535,203	12,001,000	12,905,000
Cafeteria Fund	15,999,070	16,463,303	16,957,203
Deferred Maintenance Fund	4,100,000	4,100,000	4,100,000
Building Fund	1,811,225	40,802,475	15,693,955
Capital Facilities Fund	11,220,000	11,055,000	11,055,000
County School Facilities Fund	-	40,802,475	15,693,955
Special Reserve for Capital	2,514,454	1,750,000	1,750,000
Bond Interest and Redemption	35,628,313	34,966,863	36,374,313
Debt Service Fund for Blended	2,500	2,500	2,500
Self-Insurance Fund	67,998,582	72,745,491	75,610,622
Expenditures	2017-18	2018-19	2019-2020
General Fund	\$433,479,917	\$447,102,550	\$460,541,563
Charter School Fund	2,819,928	2,854,263	2,920,530
Adult Education Fund	6,010,548	6,140,599	6,261,167
Child Development Fund	11,535,203	12,001,000	12,905,000
Cafeteria Fund	16,253,915	16,942,391	17,386,192
Deferred Maintenance Fund	4,100,000	4,100,000	4,100,000
Building Fund	1,898,043	15,392,416	20,425,727
Capital Facilities Fund	10,778,327	11,448,067	6,314,839
County School Facilities Fund	-0-	40,802,475	15,693,955
Special Reserve for Capital	2,685,000	3,999,660	2,050,000
Bond Interest and Redemption	35,628,313	32,995,813	32,995,813
Debt Service Fund for Blended	-0-	-0-	-0-
Self-Insurance Fund	69,195,363	72,852,282	79,043,360
Above is a summary of total revenue and expenditures, by fund, for the next three years.			

### Budget Forecasts







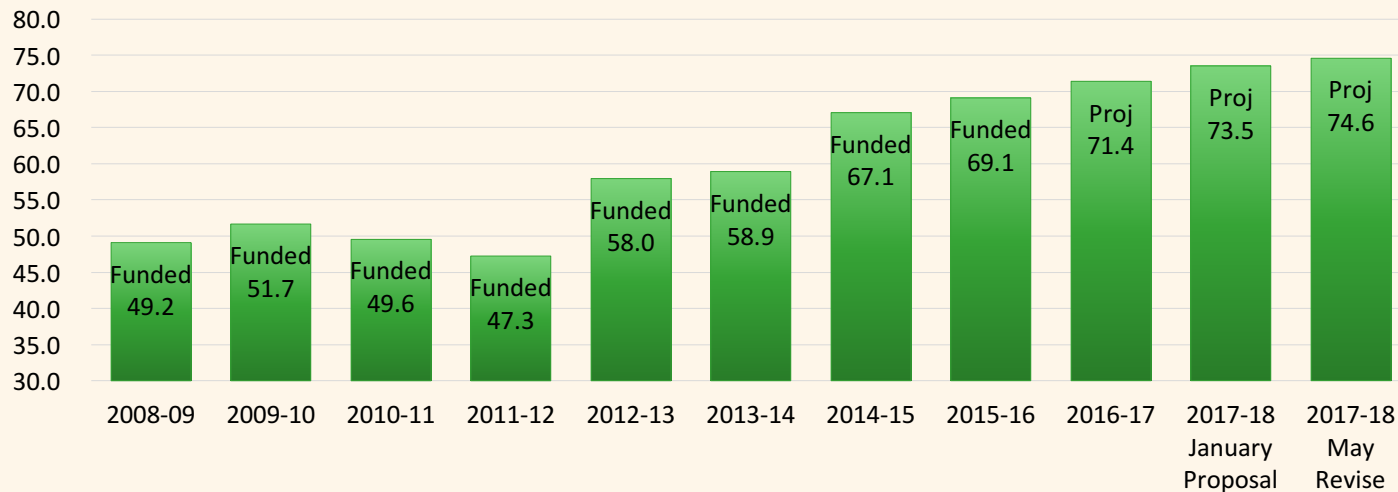
## Effect of State Budget on District Revenues

The primary source of funding for school districts is the LCFF, which is a combination of State aid and local property taxes. State aid typically makes up the majority of a district's LCFF. Revenue to be received by the District from the LCFF will account for about 81% of total General Fund revenues in 2017-18.

The availability of State funds for public education is a function of constitutional provisions affecting school district revenues and expenditures. As a result, the condition of the State economy plays a major role in the determination of available funds for education on a statewide funding has been and continues to be extremely volatile. In 2009-10, the slowdown in the housing market and construction reduced the number of additional dollars allocated by the State to schools. In 2009-10 through 2011-12, State budget shortfalls significantly decreased K-12 educational funding. In 2013-14, as the economy recovered, Proposition 98 funding was strong and K-12 education funding increased significantly. In 2017-18, Proposition 98 guaranteed funding will have increased by \$1.1 billion, bringing its total to \$74.6 billion under the Governor's May Revision.

The following graph represents the volatility of the Proposition 98 funding on school districts.

### Proposition 98 (In Billions)



## Summary of California School Finance

### State Budget

**State Funding of Education and Average Daily Attendance**

California school districts receive a significant portion of their funding from State appropriations. As a result, changes in State revenues have affected appropriations made by the Legislature to school districts.

Prior to fiscal year 1999-00, annual State apportionments of basic and equalization aid to school districts for general purposes were computed based on a revenue limit per unit of average daily attendance. This calculation included funding for students who were absent from school for an excused absence, such as illness. Effective in fiscal year 1999-00, with the passage of SB 727, the basis of State funding was changed from average daily attendance to actual Average Daily Attendance (ADA). In 1999-00, which was the base year, Clovis Unified's attendance rate was 96.2%.

This change is essentially fiscally neutral for school districts that maintain the same excused absence rate. The rate per student was recalculated to provide the same total funding to school districts in the base year as would have been received under the old system. In the future, if Clovis Unified can further improve its actual attendance rate, the District will receive additional funding.

Following is a chart reflecting the District's apportionment rates from 2008-09 to 2017-18.

**CUSD LCFF/Revenue Limit Rate**

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 Projected
Revenue Limit/Funded Average LCFF per Student	\$5,805	\$6,134	\$6,395	\$6,370	\$6,726	\$6,449	\$7,080	\$7,910	\$8,314	\$8,528

Summary of California School Finance

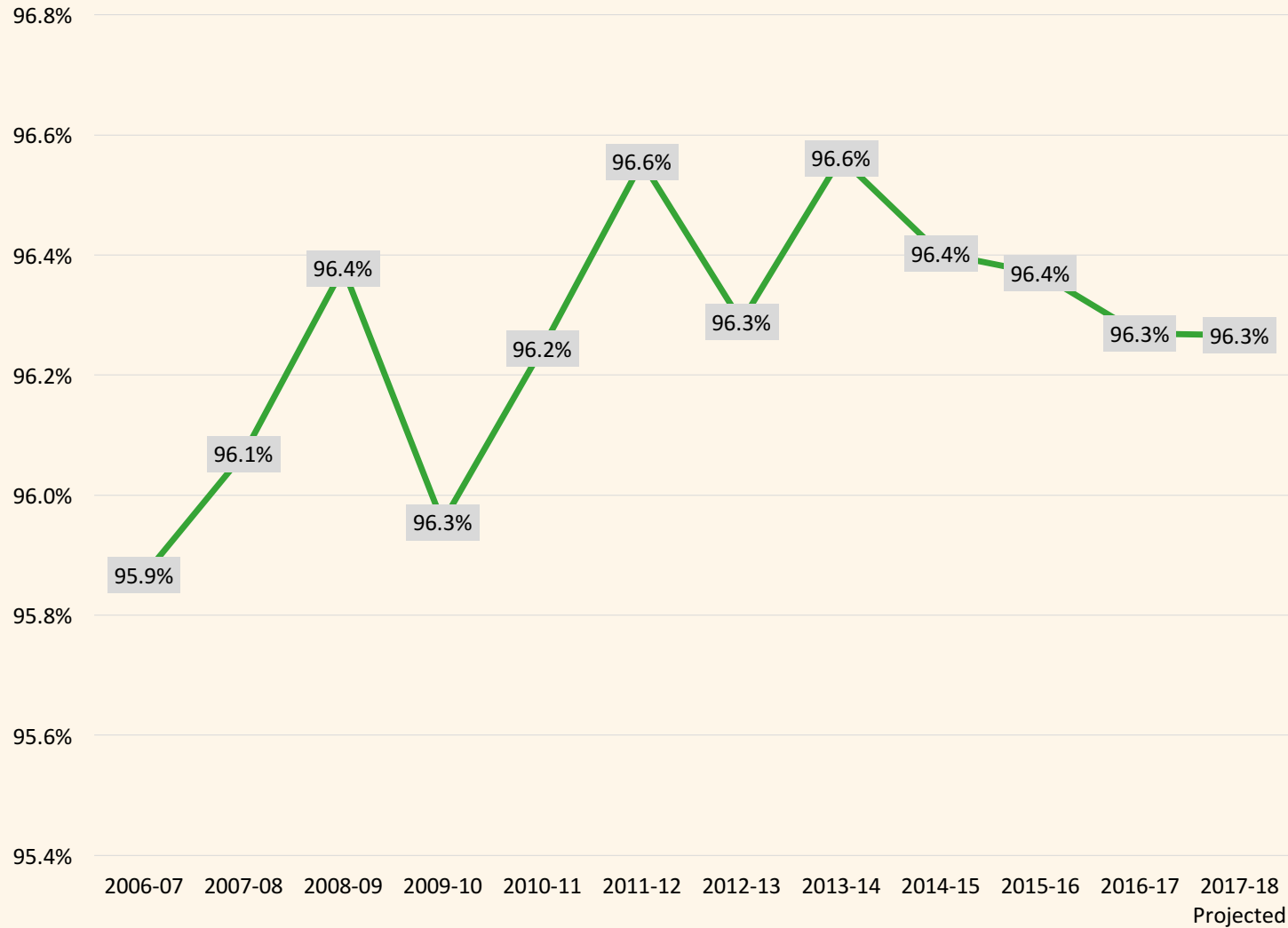
**State Funding of Education and Average Daily Attendance**





Following are the District's attendance rates since 2006-07:

### Attendance Rate



Summary of California School Finance  
State Funding of Education and Average Daily Attendance

Taxes are levied by the County for each fiscal year on taxable real and personal property which is situated in the District as of the preceding January 1st. For assessment and collection purposes, property is classified either as secured or unsecured and is listed accordingly on separate parts of the assessment roll. The secured roll is that part of the assessment roll containing State-assessed public utilities property and real property having a tax lien which is sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Other property is assessed on the unsecured roll.

Property taxes on the secured roll are due in two installments, on November 1st and February 1st of each fiscal year. If unpaid, such taxes become delinquent on December 10th and April 10th, respectively and a 10% penalty attaches to any delinquent payment. Property on the secured roll with respect to which taxes are delinquent becomes tax defaulted on or about June 30th of the fiscal year. Such property may thereafter be redeemed by payment of a penalty of 1.5% per month to the time of redemption, plus costs and a redemption fee. If taxes are unpaid for a period of five years or more, the property is subject to sale by the Treasurer.

Property taxes in the General Fund are directly related to the Local Control Funding Formula (LCFF). The LCFF formula establishes the level of funding the State guarantees as the standard that a district should receive based on its formula. Property taxes for Clovis Unified are a portion of this guarantee. The remaining amount of LCFF funding comes from the State.

Property taxes on the unsecured roll are due as of the January 1st lien date and become delinquent, if unpaid, on August 31st. A 10% penalty attaches to delinquent unsecured taxes. If unsecured taxes are unpaid at 5:00 p.m. on October 31st, an additional penalty of 1.5% attaches to them on the first day of each month until paid. The taxing authority has four ways of collecting delinquent unsecured personal property taxes:

1. Bringing a civil action against the taxpayer
2. Filing a certificate in the Office of the County Clerk specifying certain facts in order to obtain a lien on certain property of the taxpayer
3. Filing a certificate of delinquency for record in the County Clerk and County Recorder's office in order to obtain a lien on certain property of the taxpayer
4. Seizing and selling personal property, improvements, or possessory interests belonging or assessed to the assessee

## Summary of California School Finance

### Property Taxes





### **Alternative Method of Tax Apportionment**

The Board of Supervisors of Fresno County has approved the implementation of the Alternative Method of Distribution of Tax Levies and Collections and Tax Sale Proceeds (the Teeter Plan), as provided for in Section 4701 et seq. of the California Revenue and Taxation Code. The Teeter Plan guarantees distribution of 100% of the general taxes levied to the taxing entities within the County, with the County retaining all penalties and interest affixed upon delinquent properties and redemptions of subsequent collections. Under the Teeter Plan, the County apportions secured property taxes on a cash basis to local political subdivisions, including the District, for which the County acts as the tax-levying or tax-collecting agency. At the conclusion of each fiscal year, the County distributes 100% of any taxes delinquent as of June 30 to the respective taxing entities. The Teeter Plan was effective July 1, 1993.

The Teeter Plan is applicable to secured property tax levies. As adopted by the County, the Teeter Plan excludes Mello-Roos Community Facilities Districts, special assessment districts, and benefit assessment districts.

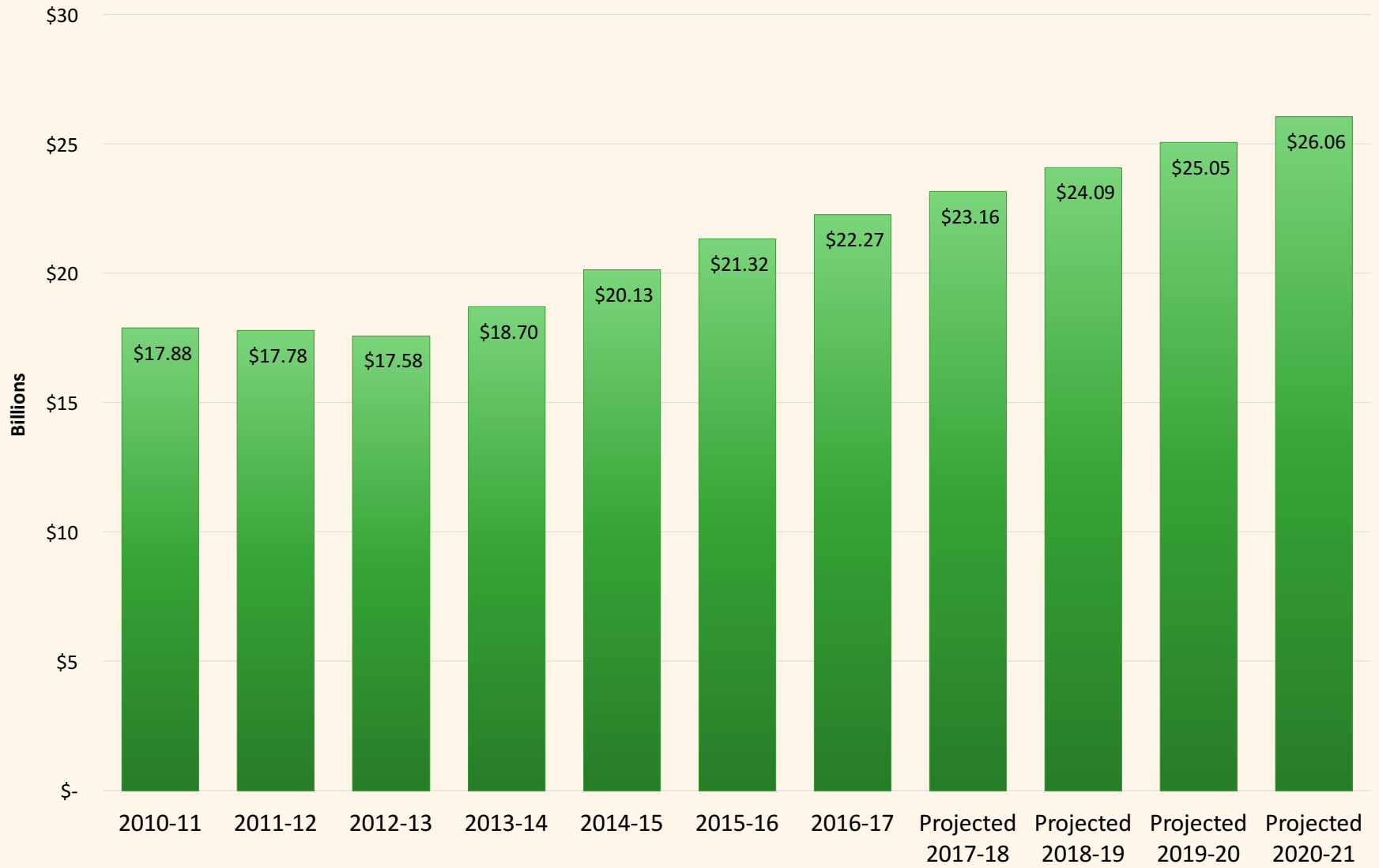
The Teeter Plan is to remain in effect unless the Board of Supervisors of Fresno County orders its discontinuance or unless, prior to the commencement of any fiscal year of the County (which commences on July 1st), the Board of Supervisors receives a petition for its discontinuance joined by resolutions adopted by at least two-thirds of the participating revenue districts in the County. In this event, the Board of Supervisors is to order discontinuance of the Teeter Plan effective at the commencement of the subsequent fiscal year. If the Teeter Plan is discontinued subsequent to its implementation, only those secured property taxes actually collected would be allocated to political subdivisions (including the District) for which the County acts as the tax-levying or tax-collecting agency, but penalties and interest would be credited to the political subdivisions.

The following graph reflects the previous seven years of available information on total assessed valuation of taxable property in the Clovis Unified School District as well as a projection for the current year and three subsequent years.

### **Summary of California School Finance**

### **Alternative Method of Tax Apportionment**

### Total Assessed Valuation





This section of the 2017-18 budget document speaks toward the significant long-term debt obligations of the District. Currently, the District has the following long-term obligations:

- General Obligation (GO) Bonds
- Certificates of Participation (COP)
- Municipal Lease Purchase Agreements
- Post-Employment Benefits (Pay-as-you-go)
- California Department of Education (CDE) Childcare Facilities Revolving Fund Loans

The following are summaries of each of the above mentioned long-term obligations of the District:

### General Obligation Bonds

Major capital facility construction and improvements within the district are generally financed through the issuance and sale of a common type of municipal bond called *General Obligation (GO) Bonds*.

Through the years, significant legislation has been enacted related to the issuance and administration of *GO Bonds*. In 1978, Proposition 13 was passed by the California electorate and it imposed a maximum ad valorem tax on real property of \$1.00 per \$100 of assessed valuation. In 1986, Proposition 46 was approved which required that a bond issuance must be approved by a two-thirds vote of the state's electorate. In 1998, the voters of California approved Proposition 39 which authorized the passage of *GO Bond* issuances with a fifty-five percent majority vote. The debt service on the bonds is funded through an additional ad valorem tax over and above the \$1.00 per \$100.00 of assessed valuation imposed under Proposition 13. Lastly, State Legislators have imposed cautionary limitations to the amount of *GO Bond* debt that a school district can take on where their *GO* debt cannot exceed 2.5% of the entire District's Total Assessed Valuation.

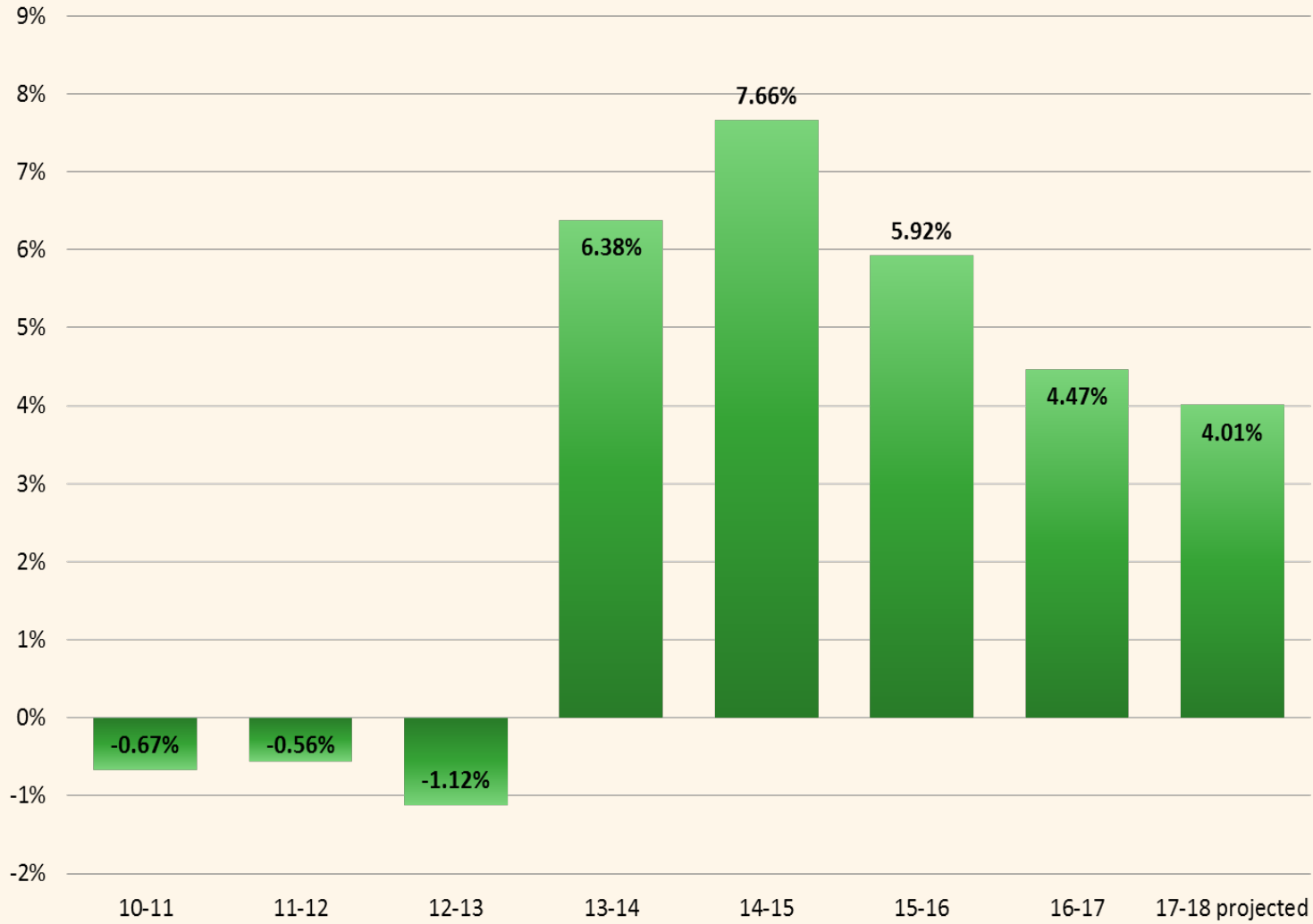
The County Treasurer's Office is responsible for the administration of the *GO Bond* principal and interest payments while the District records and reconciles the transaction activity of these issues in its own Bond Interest and Redemption Fund.

## Summary of California School Finance

### Long-Term Obligations



### Change in Total Assessed Valuation



Summary of California School Finance

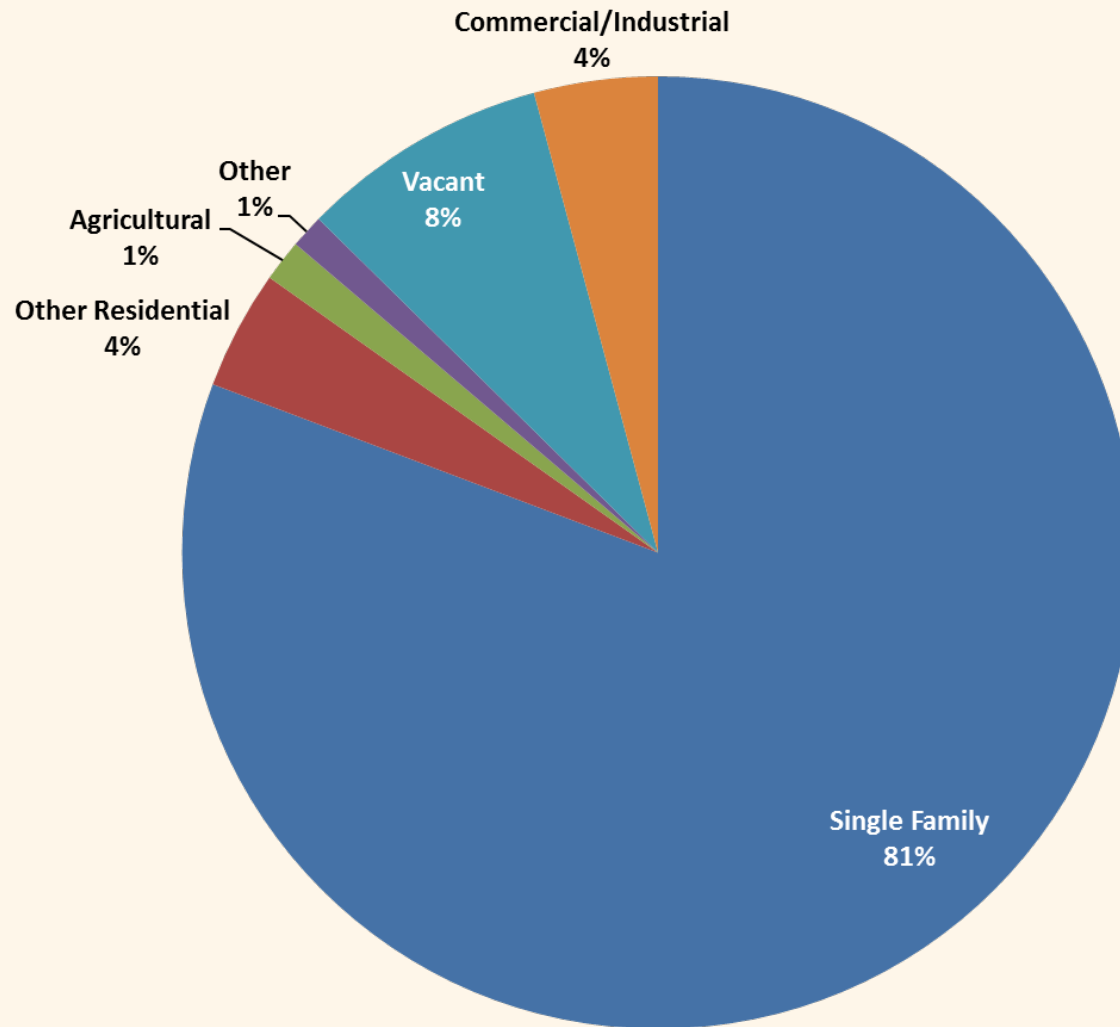
### Assessed Valuation







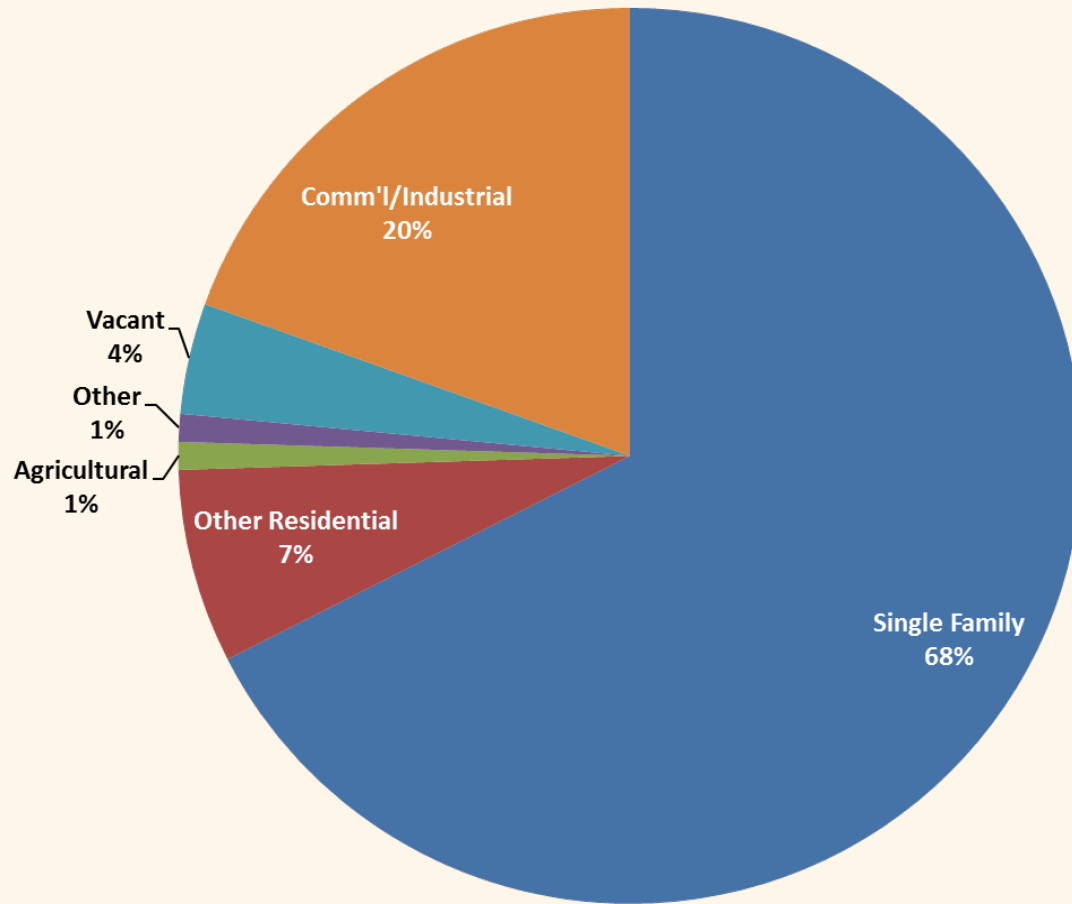
## Land Use Distribution by Parcel



Summary of California School  
Finance

## General Obligation Bonds

### Land Use Distribution by Total Assessed Value



Summary of California School Finance

### General Obligation Bonds





## Tax Rates

Based on the most recent data available, there are a total of three tax rate areas in the District as of fiscal year 2017-18. The portion of the District within the City of Clovis has a 2017-18 assessed valuation of approximately \$8.9 billion, and represents 40.28% of the District's taxable assessed valuation. The portion of the District within the City of Fresno has a 2017-18 assessed valuation of approximately \$11.1 billion, and represents 49.72% of the District's taxable assessed valuation. The portion of the District within Unincorporated Fresno County has a 2017-18 assessed valuation of approximately \$2.2 billion, and represents 10% of the District's taxable assessed valuation. The District does not receive information regarding the actual tax amounts collected for each tax rate area. The following table summarizes the total ad Valorem tax rates levied by all taxing entities in three representative rate areas during fiscal years 2003-04 through 2017-18:

### Summary of Ad Valorem Tax Rate

\$1 Per \$100 of Assessed Valuation

Fiscal Year	City of Clovis Tax Rate Area*	City of Fresno Tax Rate Area**	Unincorporated Fresno County Tax Rate Area	Tax Rate on Bond Indebtedness Only - CUSD
2002-03	\$1.197500	\$1.229938	\$1.197500	\$0.197500
2003-04	\$1.213144	\$1.245582	\$1.213144	\$0.197500
2004-05	\$1.211872	\$1.244310	\$1.211872	\$0.197500
2005-06	\$1.203386	\$1.235824	\$1.203386	\$0.197500
2006-07	\$1.202238	\$1.234976	\$1.202238	\$0.197500
2007-08	\$1.213118	\$1.245556	\$1.213118	\$0.197500
2008-09	\$1.980820	\$1.230520	\$1.198082	\$0.197488
2009-10	\$1.207824	\$1.240262	\$1.207824	\$0.197500
2010-11	\$1.196790	\$1.229228	\$1.196790	\$0.186740
2011-12	\$1.162422	\$1.194860	\$1.162422	\$0.155352
2012-13	\$1.647080	\$1.197146	\$1.164708	\$0.155350
2013-14	\$1.164952	\$1.197390	\$1.164952	\$0.155350
2014-15	\$1.164654	\$1.197092	\$1.164654	\$0.155346
2015-16	\$1.164654	\$1.197092	\$1.164654	\$0.155346
2016-17	\$1.164654	\$1.197092	\$1.164654	\$0.155346
2017-18	\$1.164654	\$1.197092	\$1.164654	\$0.155346

\* Comprised of General Countywide, CUSD Bond and State Center Community College District Bond tax rates.

\*\* Comprised of General Countywide, CUSD Bond, State Center Community College District Bond and City of Fresno Pension Override tax

rates.

Source: California Municipal Statistics, Inc.

## Summary of California School Finance

### Tax Rates

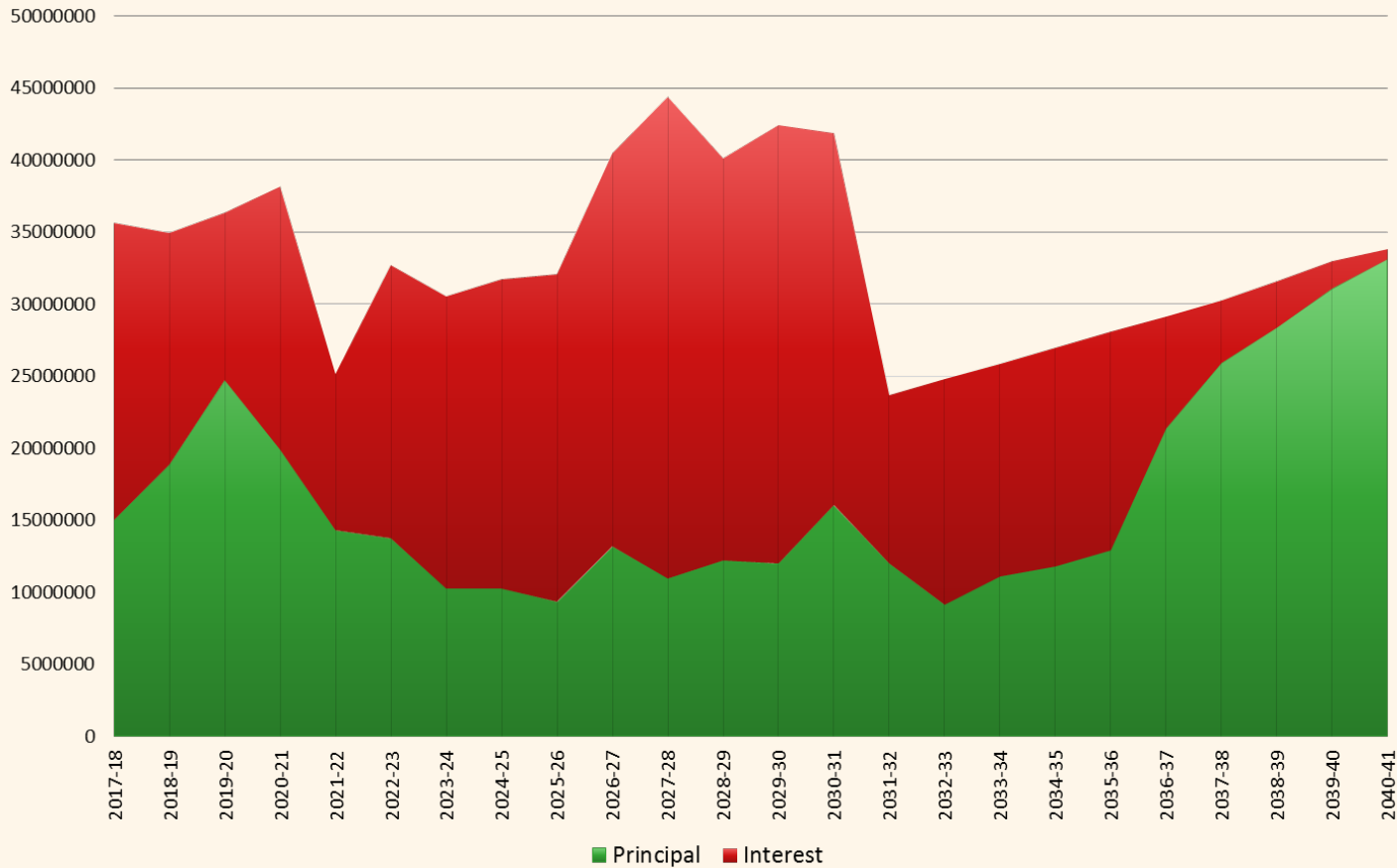
**Bond Repayment Schedule**

As of July 1, 2017, the District has ten outstanding general obligation bond issues. The following is the Bond Retirement Schedule, reflecting both principal and interest payments, for the fiscal years 2017-18 through 2040-41.

Summary of California School  
Finance

**Bond Retirement**

**Bond Repayment Schedule**





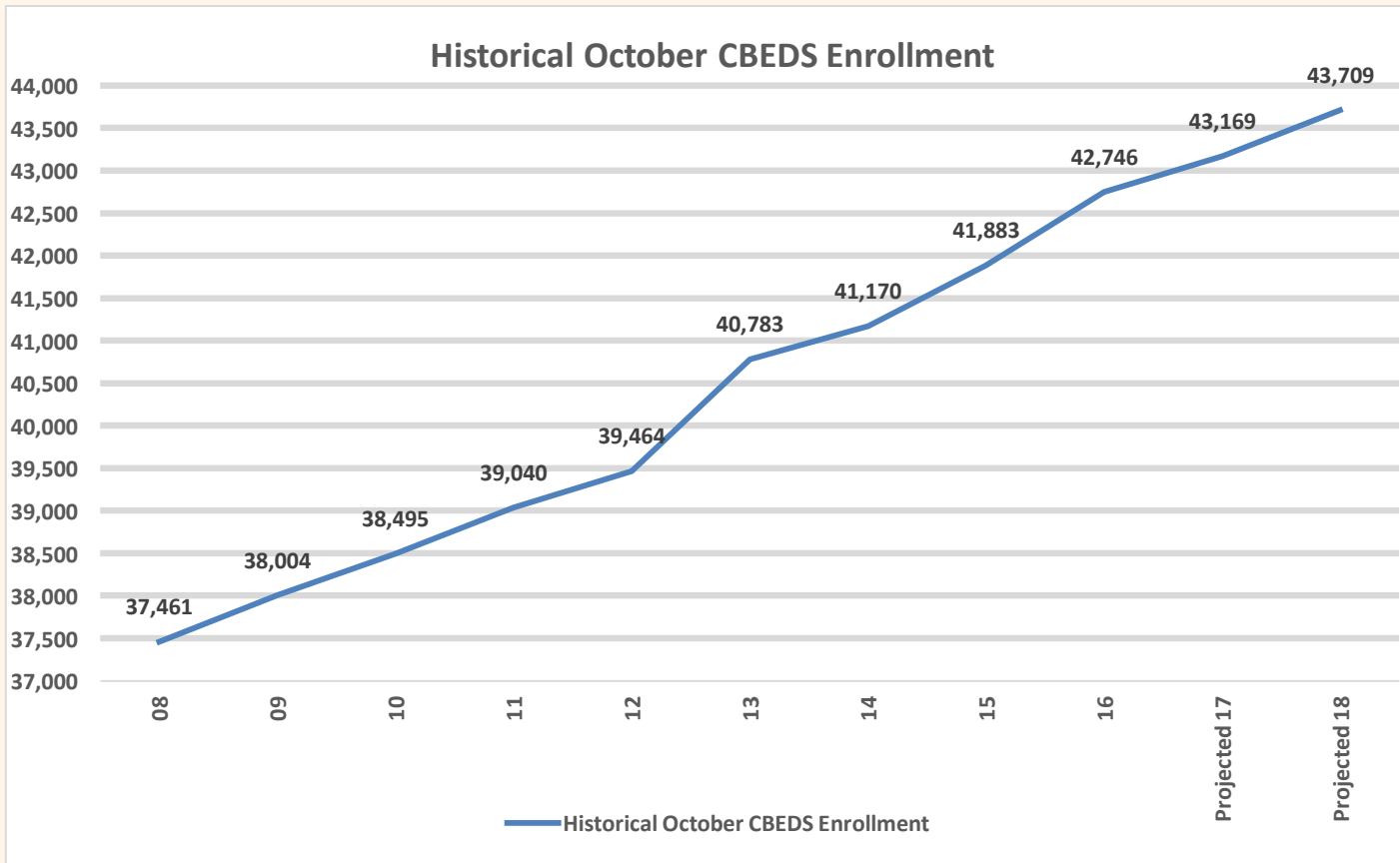
## Enrollment Trends in California

Many of California's school districts have experienced a decline in enrollment and related attendance. Clovis Unified School District anticipates that it will have positive enrollment growth for the foreseeable future.

*Many school districts throughout the country in recent years have experienced a decline in student enrollment. CUSD has continued to serve an increasing number of students since its inception in 1960. Since 1980-81, Clovis Unified School District has experienced an enrollment growth of 28,615 students, or 202% from 14,131 students in October 1980, to 42,746 in October 2016. Due to the increase in the housing market, the growth for 2017-18 is projected to be 494 students.*

## Summary of California School Finance

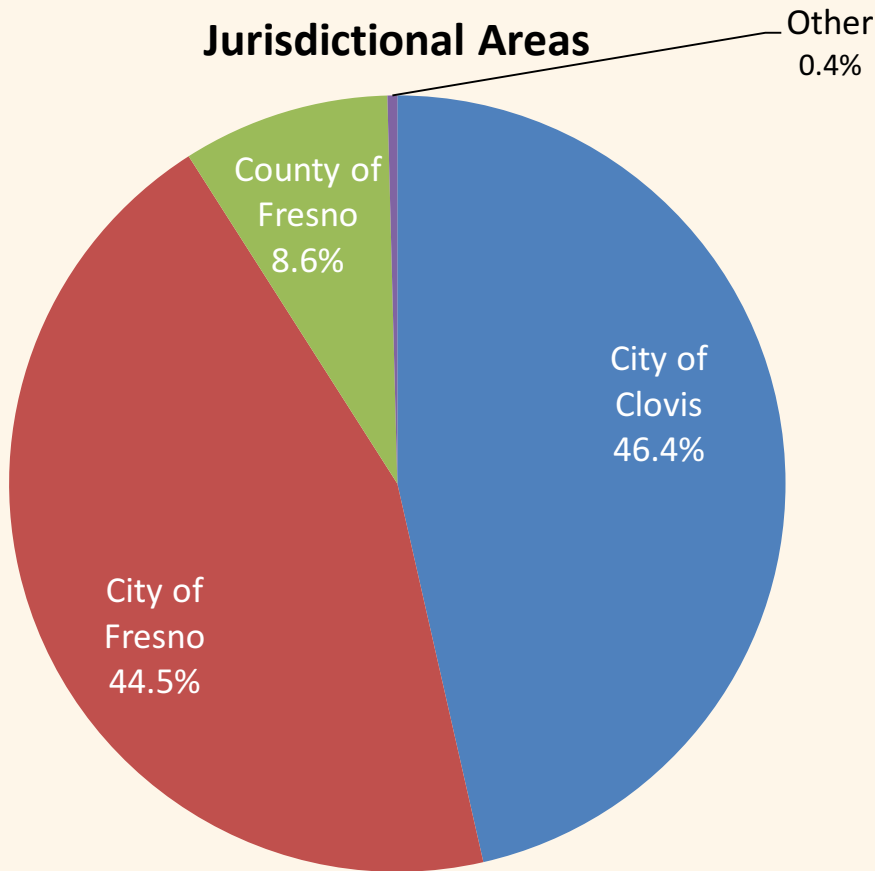
### Enrollment Trends



The District not only serves most of the territory within the City of Clovis, but also serves a large area of both the City and County of Fresno. Because of the tremendous growth during the past in the portions of the District within the City and County of Fresno, the majority of students in the District no longer reside in the City of Clovis. Student enrollment information presented by school can be found in the organization section of the budget book. Following is a pie chart and table of Students by Jurisdictional Areas in 2017-18:

**Student Enrollment Projections**  
**Enrollment Trends**

**Jurisdictional Areas**



Jurisdictional Areas	Number of Students	Percentage
City of Clovis	19,685	46.4%
City of Fresno	18,873	44.5%
County of Fresno	3,655	8.6%
Other	173	0.4%
<b>Total</b>	<b>42,386</b>	<b>100%</b>





The population projections of both state and local agencies indicate that the Fresno-Clovis metropolitan area will continue to grow substantially in the foreseeable future. A significant portion of recent metropolitan growth has occurred and will continue to occur within the Clovis Unified School District. The District includes the City of Clovis, portions of north and southeast Fresno and rural and agricultural land in Fresno County. Since 1990, the District's population has increased from approximately 103,000 to 205,000 as of 2015. If current growth trends continue, the District could have a population of approximately 288,000 by 2035.

Approximately 19,000 single-family and 2,900 multiple family residential units have been constructed in the District during the past fifteen years. The primary growth areas of the District during the past two decades (the Woodward Park area of the City of Fresno and Herndon-Shepherd area of the City of Clovis) are essentially built out and new areas have taken their place during the past ten years. These include the Loma Vista Specific Plan in the City of Clovis; and Copper River Ranch, Fancher Creek and the eastern portion of the former McLane Community Plan area (i.e. the area east of Fowler Avenue and south of the Gould Canal) in the City of Fresno.

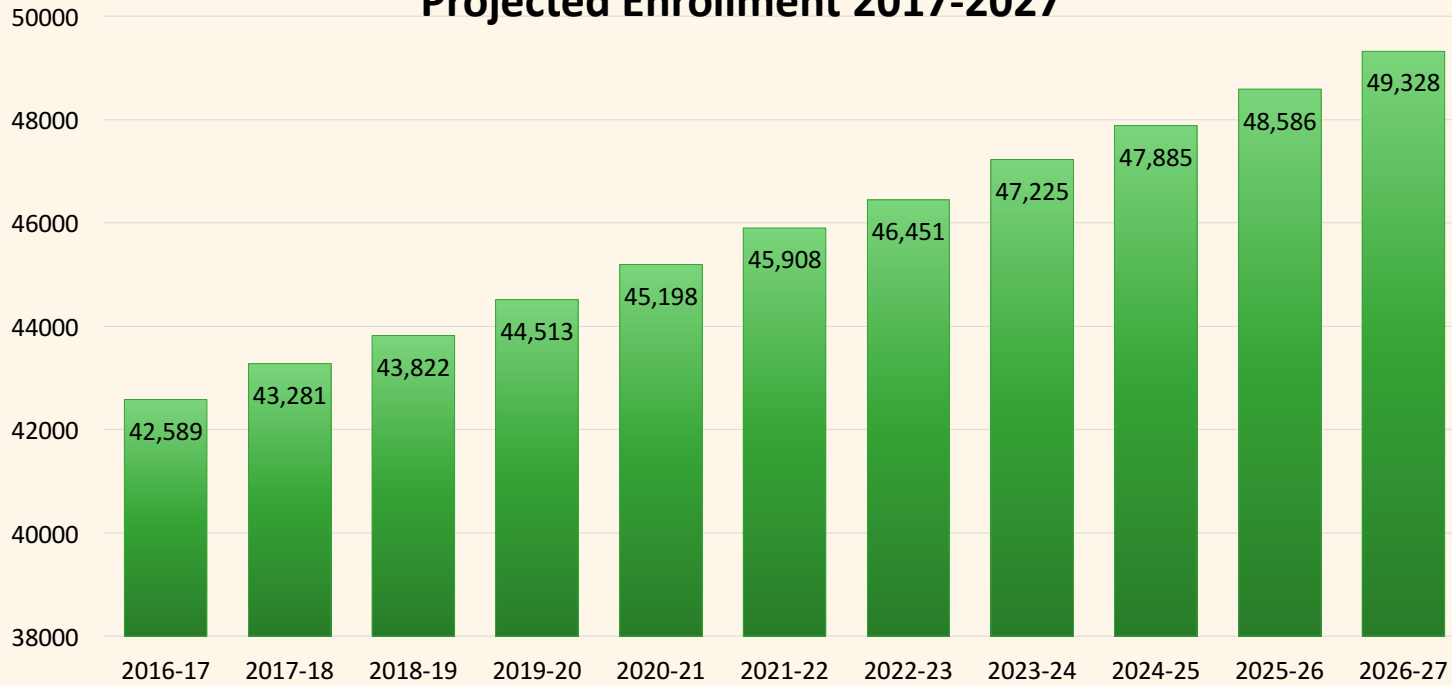
The development of housing units in the long planned Millerton Specific Plan area in Fresno County began in 2011. In addition to Loma Vista, two large urban growth areas are planned in the City of Clovis (the Northwest and Northeast Urban Centers). The Northwest Urban Center could start to develop as soon as 2018. The Northeast Urban Center, however, is not within the City's current sphere of influence and will probably not start to develop during the next ten years. Full development of current projects and planned growth areas would add approximately 37,800 single family units, 35,800 multiple family units and a population of approximately 197,000 to the District. While Copper River Ranch and Fancher Creek will likely be built out during the next couple of years, buildout of the larger plan areas would take more in the range of 20-25 years or substantially longer in the case of the Southeast Growth Area and Northeast Urban Center.

## State Enrollment Projections

### Enrollment Projections



### Projected Enrollment 2017-2027



Projections do not include Alternative Ed and Special Ed students

Source: Scott Odell Enrollment Report 2017

#### Student Enrollment Projections

#### Enrollment Methodology

The enrollment projections on the above graph were prepared using Cohort Survival Projection models. The District's K-12 enrollment is projected to increase from 42,589 in 2016-17 to 49,328 in 2026-27, an increase of 6,739 students over the ten-year period. This is an average increase of 674 students per year and an average growth rate of 1.48% per year. (Note: the projections do not include students from alternative programs or special education).

Enrollment in grades K-6 is predicted to increase by 4,537 students (from 21,194 to 25,731) during the ten-year projection period. This is an average increase of 354 students per year or an average growth rate of 1.49% per year.

The grades 7-8 enrollment is projected to increase from 6,702 in 2016-17 to 7,612 in 2026-27 an increase of 910 students. This is an average increase of 91 students per year and an average growth rate of 1.29% per year.







Enrollment in grades 9-12 is predicted to increase by 2,015 students (from 12,216 to 14,231) during the ten-year projection period. This is an average increase of 202 students per year or an average growth rate of 1.54% per year.

Compared to the end of 2015-16 the district has already recognized an increase in 2016-17 over the 2015-16 year of 676 pupils. The District has decided to base the 2017-18 budget on enrollment growth of 500 students compared to 2015-16. The projections were calculated as follows:

- For the projection on the previous page, the District's October 2015 enrollment was entered into a Cohort Survival Model as the starting enrollment.
- Kindergarten enrollment was projected using a combination of historical kindergarten enrollment information for the District and birth data for the zip codes in which the District is located.
- Non-regular program enrollments (SDC, continuation and alternative programs) were estimated by determining the ratio of non-regular program students to regular program students and then applying that percentage to projected regular program students each year. The projected non-regular program students were then added to the projected regular program students to determine projected total enrollment.



## Student Enrollment Projections

### Enrollment Methodology

Elementary Schools	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Boris Elementary	N/A	N/A	N/A	N/A	574	697
Bud Rank Elementary	714	775	849	924	904	840
Cedarwood Elementary	663	684	744	771	757	699
Century Elementary	702	696	674	658	625	625
Clovis Elementary	576	568	619	616	646	704
Cole Elementary	753	746	756	738	744	732
Copper Hills Elementary	528	477	501	493	508	608
Cox Elementary	556	564	562	574	587	614
Dry Creek Elementary	782	791	790	804	783	866
Fancher Creek Elementary	689	722	819	843	876	889
Fort Washington Elementary	600	583	613	653	624	621
Freedom Elementary	745	718	710	693	704	715
Fugman Elementary	752	751	834	810	798	864
Garfield Elementary	766	721	727	696	642	676
Gettysburg Elementary	611	605	639	656	640	641
Jefferson Elementary	587	592	552	583	586	635
Liberty Elementary	577	563	590	598	627	616
Lincoln Elementary	697	725	697	709	728	773
Maple Creek Elementary	689	699	698	679	635	674
Miramonte Elementary	612	605	598	595	601	603
Mountain View Elementary	718	727	706	716	707	703
Nelson Elementary	516	547	534	539	531	526
Oraze Elementary	627	683	786	858	823	846
Pinedale Elementary	433	436	453	497	514	569
Reagan Elementary	519	533	682	751	494	635
Red Bank Elementary	754	754	751	783	777	778
Riverview Elementary	765	749	738	741	721	748
Sierra Vista Elementary	491	502	482	519	527	530
Tarpey Elementary	690	717	733	727	725	739
Temperance-Kutner Elementary	662	667	726	763	712	735
Valley Oak Elementary	530	525	548	554	524	518
Weldon Elementary	611	665	640	630	635	637
Woods Elementary	800	780	756	739	714	719

Student Enrollment Projections  
Enrollment Information  
by Site





## Student Enrollment Projections Enrollment Information by Site

Intermediate Sites	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Alta Sierra Intermediate	1351	1362	1390	1318	1347	1,397
Clark Intermediate	1479	1439	1376	1433	1520	1,582
Granite Ridge Intermediate	1173	1150	1275	1339	1295	1,357
Kastner Intermediate	1108	1078	1046	1022	1082	1,161
Reyburn Intermediate	1108	1156	1235	1278	1306	1,433
<b>High School Sites</b>						
High School Sites	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Buchanan High School	2496	2560	2560	2670	2619	2,695
Clovis East High School	2049	2008	2008	2166	2365	2,480
Clovis High School	2744	2760	2760	2801	2789	2,797
Clovis North High School	2045	2208	2208	2417	2487	2,579
Clovis West High School	2153	2168	2168	2069	2109	2,090
<b>Alternative Education</b>						
Alternative Education	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Enterprise	111	111	62	66	66	78
Gateway	260	253	224	209	213	241
<b>Community Day</b>						
Community Day	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Community Day Elementary	6	13	10	3	3	15
Community Day Secondary	58	65	66	66	66	57
<b>District Totals*</b>	<b>38,856</b>	<b>39,201</b>	<b>40,035</b>	<b>41,067</b>	<b>41,564</b>	<b>42,737</b>

**Background**

Since the unification of Clovis Unified School District in 1960, several alternatives have been used by the District to accommodate the rapid growth in enrollment. These alternatives have included numerous boundary changes at all grade levels, the purchase, lease, and rental of relocatable classrooms, limiting individual classroom enrollment to State maximums and transporting excess students to an alternate site (capping and busing), extended day schedule at the high school level, operating double sessions at elementary schools and the operation of multi-track year-round programs.

**Board Policy to Accommodate Growth**

After extensive study, and input from the community, the Board eliminated multi-track year-round as an alternative available to the District to accommodate student enrollment. Board Policy 5104 deals with the criteria to be used by the Board and Administration for housing students when funding for new facilities, including additions, is not available. Following is a summary of the major components of this policy:

**Student Enrollment Projections****Student  
Accommodation Policy**



## Definitions

- Design Capacity

The maximum number of students eligible to be housed at the school based upon State Allocation Board standards applied to permanent, on-site facilities scheduled on a traditional calendar.

- Student Loading Capacity

The capacity of a school site including both permanent and portable classrooms for a specific school year, with allowance for any non-classroom use of a facility.

- Enrollment Statistic

The enrollment statistic, used to determine percentage capacity, is based upon the actual number of students enrolled at a particular school in October of the current school year, with the exception of "cap and bus" students who are reported based upon school of residence.

- Office of Public School Construction Portable

A portable reported to the Office of Public School Construction that is or could be counted as a classroom that houses students in regards to eligibility in the State building program.

## Overall Considerations

- Office of Public School Construction Portable Classrooms

The District will develop a student housing plan that uses the existing inventory of portables that must be reported to the Office of Public School Construction.

- New School Construction

The plan will be developed based upon the premise that a new school will be constructed based on enrollment.

## Student Enrollment Projections

## Student Accommodation Policy

**Elementary Schools at 100% of Design Capacity**

- Students in impacted classrooms are assigned and transported (if eligible) to other elementary schools with space available in the specified grades; and/or,
- All students in a specific grade level are assigned and transported (if eligible) to another school site; and/or,
- Office of Public School Construction portable classrooms are provided within the constraints of available district inventory (no additional portable classrooms shall be acquired); and/or,
- New boundary lines (attendance zones) are drawn redistributing students to elementary schools with space available.

**Intermediate Schools at 100% of Design Capacity**

- Office of Public School Construction portable classrooms are provided within the constraints of available district inventory (no additional portable classrooms shall be acquired); and/or
- New boundary lines (attendance zones) are drawn redistributing students to other intermediate schools with space available.

**Other Options**

- If and when a student housing plan cannot be developed within the options of this section, that determination will be reported to the Governing Board as early in the school year as possible. The Board will then provide directions to the Administration regarding the implementation of an extended day schedule or some other option. The Board does not consider year-round nor double session schedules as reasonable alternatives for intermediate schools.

**Student Enrollment Projections****Student  
Accommodation Policy**



### High Schools at 100% of Design Capacity

- Office of Public School Construction portable classrooms are provided within the constraints of available district inventory (no additional portable classrooms shall be acquired); and/or,
- New boundary lines (attendance zones) are drawn redistributing students to high schools with space available.

### Other Options

- If and when a student housing plan cannot be developed within the options of this section, that determination will be reported to the Governing Board as early in the school year as possible. The Board will then provide directions to the Administration regarding the implementation of an extended day schedule or some other option. The Board does not consider year-round nor double session schedules as reasonable alternatives for high schools.

### Attendance Boundaries

- The attendance boundaries were last approved by the Board on November 18, 2015.

### School Site Staffing

School site staffing is determined by the principal and key staff based on an Allocated Personnel Unit (APU) formula. APU's are generated from the number of students projected for the school. The cost of each APU is equivalent to the average teacher salary plus benefits. Therefore, each teacher would "cost" the school one (1) APU. As the cost of a principal is more, their APU value is higher, e.g. 1.38 APUs for an elementary principal. Clerical positions are less than one APU based on the position level and length of year worked. This formula allows each site to select the personnel they feel is most needed to ensure their students' success without the worry of going over budget due to hiring higher skill level staff.

Student enrollment as of the end of the second school month, plus projected growth, will be utilized in projecting enrollment for each succeeding school year.

### Student Enrollment Projections

## Student Accommodation Policy

### District Staffing



**Formula for APU Calculation for School Locations**

The formula for APU calculation for school locations is based on projected enrollment using a sliding scale to provide equitable allocations to large and small schools.

Certain departments also use formulas for staffing. Following are the Allocated Personnel Unit (APU) values for these departments:

<b>Grounds</b>	1 APU per 28.65 acres
<b>Maintenance</b>	1 APU per 67,939 sq. ft. per building
<b>Custodial</b>	1 APU per 25,332 sq. ft. cleaned
<b>Technology</b>	1 APU per 500 District owned PC desktop computer 1 APU per 387 District owned PC laptop computer 1 APU per 445 student owned PC laptop computer 1 APU per 2,500 e-mail users 1 APU per 800 Munis users 1 APU per 800 Student Information System users 1 APU per 41 Decentralized Servers
<b>Food Services:</b>	
Elementary	1 APU per 247 meals served on an average day
Intermediate/HS	1 APU per 156 meals served on an average day
Satellite	1 APU per 423 meals served on an average day

All remaining department staffing is filled based upon need and justification to the Governing Board.

**Student Enrollment Projections**

**District Staffing**







*FTE amounts based on active assignments.*

**Student Enrollment Projections**

**District Staffing**

Function	2014-15	2015-16	2016-17	2017-18*
Instruction	1,749	1,836	1,908	1,945
Special Ed Other Spec Instruction Services	605	626	687	732
Instructional Supervision & Administration	45	57	58	60
Instructional Library/Media/Technology/Other	202	203	215	227
School Administration	275	285	289	288
Pupil Services	249	274	305	320
Pupil Transportation	100	101	111	110
Food Services	136	139	145	146
Ancillary Services	28	28	30	32
Enterprise	3	3	3	3
Board & Superintendent	10	12	13	15
General Administration	21	22	22	22
Fiscal Services	19	21	23	25
Personnel/Human Resources Services	16	18	18	18
Central Support	17	17	17	20
Centralized Data Processing	23	23	24	25
Plant Maintenance & Operations	346	358	370	373
Security	14	14	14	16
<b>Total</b>	<b>3,859</b>	<b>4,037</b>	<b>4,252</b>	<b>4,377</b>
*Projected				

The enactment of the Individuals with Disabilities Education Act codified the constitution's guarantee of equal protection under law for all children from birth to twenty-two years with disabilities, providing them with free appropriate public education that meets their education and related service needs in the least restrictive environment. Special Education is an integral part of the total public education system and provides education in a manner that promotes maximum interaction between children with disabilities and children who are not disabled, in a manner that is appropriate to the needs of both.

In 1997, California legislators passed Assembly Bill 602. This bill changed the funding structure for Special Education from one based on an instructional personnel service unit J-50 model calculation to a population-based method.

Special Education funds are allocated according to the total student population in a Special Education Local Plan Area (SELPA) rather than on the number of identified special education students. Clovis Unified is a single district SELPA. SELPA's are responsible for allocating funds for the services provided to the individual eligible students.

AB 602 was created to provide equity funding in addition to the usual Master Plan funding. AB 602 funding is based on total district ADA; Special Education ADA is not part of this funding calculation. The District special education population is growing at a significantly higher rate than total District enrollment. Although AB602 was meant to provide equitable funding, due to the disproportionate growth rate, it insufficiently funds the high cost special day class program, mainly autism and severely disabled. Clovis Unified School District is one of the lowest funded districts and SELPA's in the State.

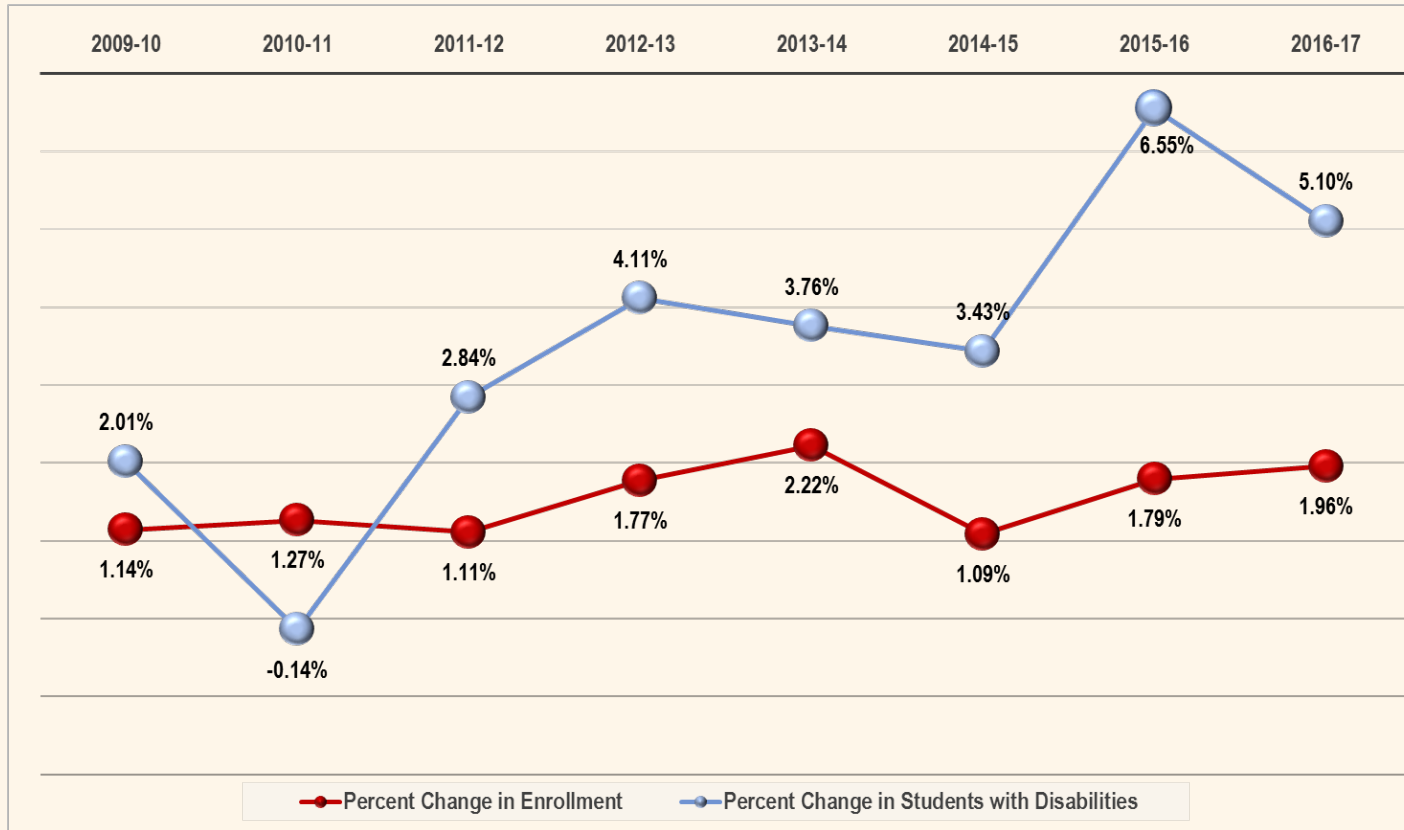
The District is committed to providing our most delicate students with the best educational experience possible. The District is actively involved in public hearings recently conducted by the State gathering feedback related to the insufficient funding provided by the State and Federal Governments. .

## Special Education





The following chart depicts the disproportionate growth of the District's special education population compared to total District enrollment.

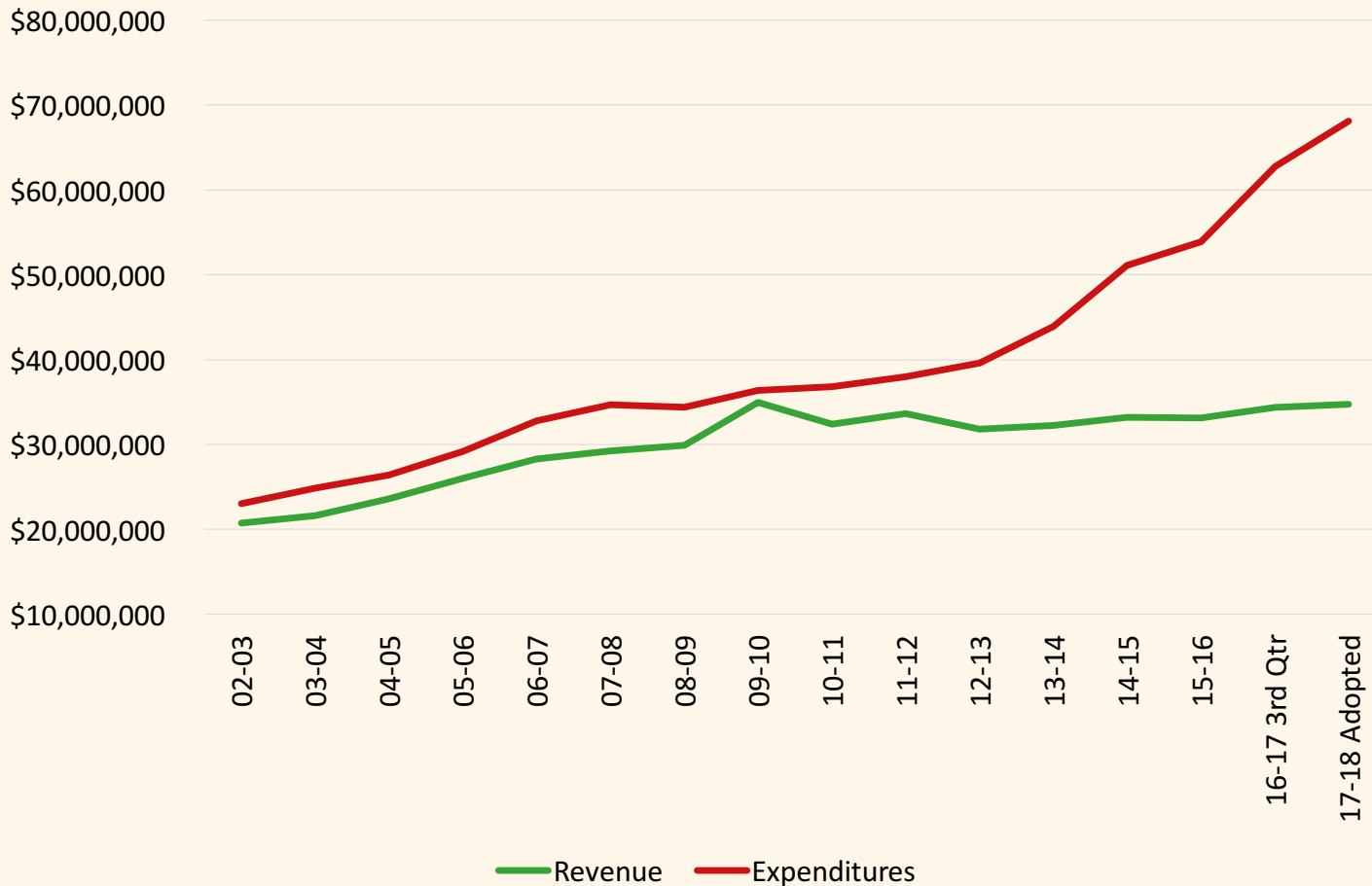


## Special Education Special Education

Special Education Program expenditures for 2017-18 are projected to be \$68,144,810 including direct and indirect costs. Projected revenues are: \$22,781,710 (Special Education Master Plan), \$7,417,673 (Federal Revenue), \$2,534,084 (Other State Revenue), and \$2,040,706 (Local Revenue), for a total of \$34,774,173. The difference is covered by a contribution from the unrestricted General Fund.

**Special Education**  
**Special Education**

**Special Education Revenue vs. Expenditures**





The Clovis Unified School District provides a wide range of services and programs to meet the needs of students with disabilities. Most of these services can be provided for qualified students at local schools in collaboration with general education programs.

The Special Education Department utilizes a web based Special Education Information System (SEIS), which effectively and efficiently provides student data to the department, the district, and the state. Student data is more easily accessible and timely, allowing administrators to make effective program decisions.

Due to student growth in the Clovis Unified School District, an additional 15 programs will be opened in the 2017-18 school year to better serve our students with disabilities. The new programs include: a secondary autism class, three elementary autism class, a PALS class, one secondary intervention programs, three secondary RSP programs, three elementary RSP programs, one elementary functional life skills class, one therapeutic intervention program, and one adult functional life skills class.

These new programs are a reflection of our fast growing special education student population. The special education student population grew 5.1% between the 2015-16 school year and the 2016-17 school year. Prior to this year, the Clovis Unified Special Education student population only averaged 3.5% student growth between school years.

Representatives from the Special Education Community Advisory Committee are included as a part of the Local Control Accountability Plan process.



## Special Education Special Education

Following are the 2016-17 and 2017-18 FTE (full time equivalent) staffing comparisons:

	2016-2017 FTE	2017-2018 FTE	FTE Changes
Administrator	4.00	4.00	-0-
Psychologist	47.10	50.80	3.7
Program Specialist	16.60	18.60	2.00
Nurse	3.5	6.00	2.5
Occupational Therapist	5.00	5.00	-0-
Speech Therapy	54.30	58.05	3.75
Teacher	229.3	245.8	16.50
Educational Interpreter	14.25	14.25	-0-
Audiologist	1.00	1.00	-0-
Orientation & Mobility Specialist	2.00	2.00	-0-
Brailist	1.00	1.00	-0-
Classified Administrators/Clerical	20.81	20.81	0
Special Ed Aide	468.46	497.09	28.63
Physical Therapist	2.00	2.00	-0-
<b>Total</b>	<b>869.32</b>	<b>926.40</b>	<b>57.08</b>

Special Education  
Staffing





The 2017-18 Adopted Budget for Special Education is based on \$34,774,173 in revenues for all programs, \$33,370,637 in General Fund contributions to Special Education and \$68,144,810 in expenditures, including indirect costs.

**Special Education  
Special Education  
Revenues &  
Expenditures**

The following is a comparison of the major revenue categories for 2016-2017 and 2017-2018

Revenue	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Difference
Increase in contribution due to increase in staffing.			
Federal Revenues	\$ 7,430,530	\$ 7,417,673	(\$ 12,857)
State Revenues	24,821,892	25,315,794	493,902
Local Revenues	2,139,254	2,040,706	(98,548)
General Fund Contribution	29,205,170	33,370,637	4,165,467
Deferred Revenues	0	-0-	-0-
<b>Total Revenues</b>	<b>\$ 63,596,846</b>	<b>\$ 68,144,810</b>	<b>\$4,547,967</b>

The following is a comparison of the major expenditure categories for 2016-17 and 2017-18

Expenditures	2016-17 Estimated Actuals Q3	2017-18 Adopted Budget	Difference
Certificated Salaries	\$ 25,480,778	\$ 28,121,667	\$ 2,640,889
Classified Salaries	16,280,923	17,240,459	959,536
Employee Benefits	15,241,668	17,189,381	1,947,713
Books & Supplies	2,223,061	1,403,078	(819,983)
Services & Other	3,396,814	3,264,529	(132,285)
Capital Outlay	1,174,675	380,616	(794,059)
Other Outgo & Indirect	547,301	545,080	2,221
<b>Total Expenditures</b>	<b>\$ 64,345,219</b>	<b>\$ 68,144,810</b>	<b>\$3,799,390</b>

In addition to traditional funding sources of State, Federal, and local monies included in the District's 2017-18 budget, the District also utilizes non-traditional funding sources. The following are funding programs that are non-traditional in nature or utilized by the District in a supplemental manner:

### Lottery Programs

In November 1984, the California Electorate approved a statewide initiative authorizing a State Lottery Program. After several months of planning, the California Lottery Program was implemented in October 1985. As part of the initiative, 34% of the lottery proceeds are to be distributed to all public educational entities in the State, including local school districts, junior colleges, and state university systems. These funds are accounted for in the District's General and Charter Schools Funds.

Since the inception of the program, there has been considerable variance in the amount of lottery collections and subsequent proceeds to local school districts. The following chart is a reflection of the distribution of lottery proceeds to local school districts, including estimates for 2017-18:

### Other Programs: Lottery and Security

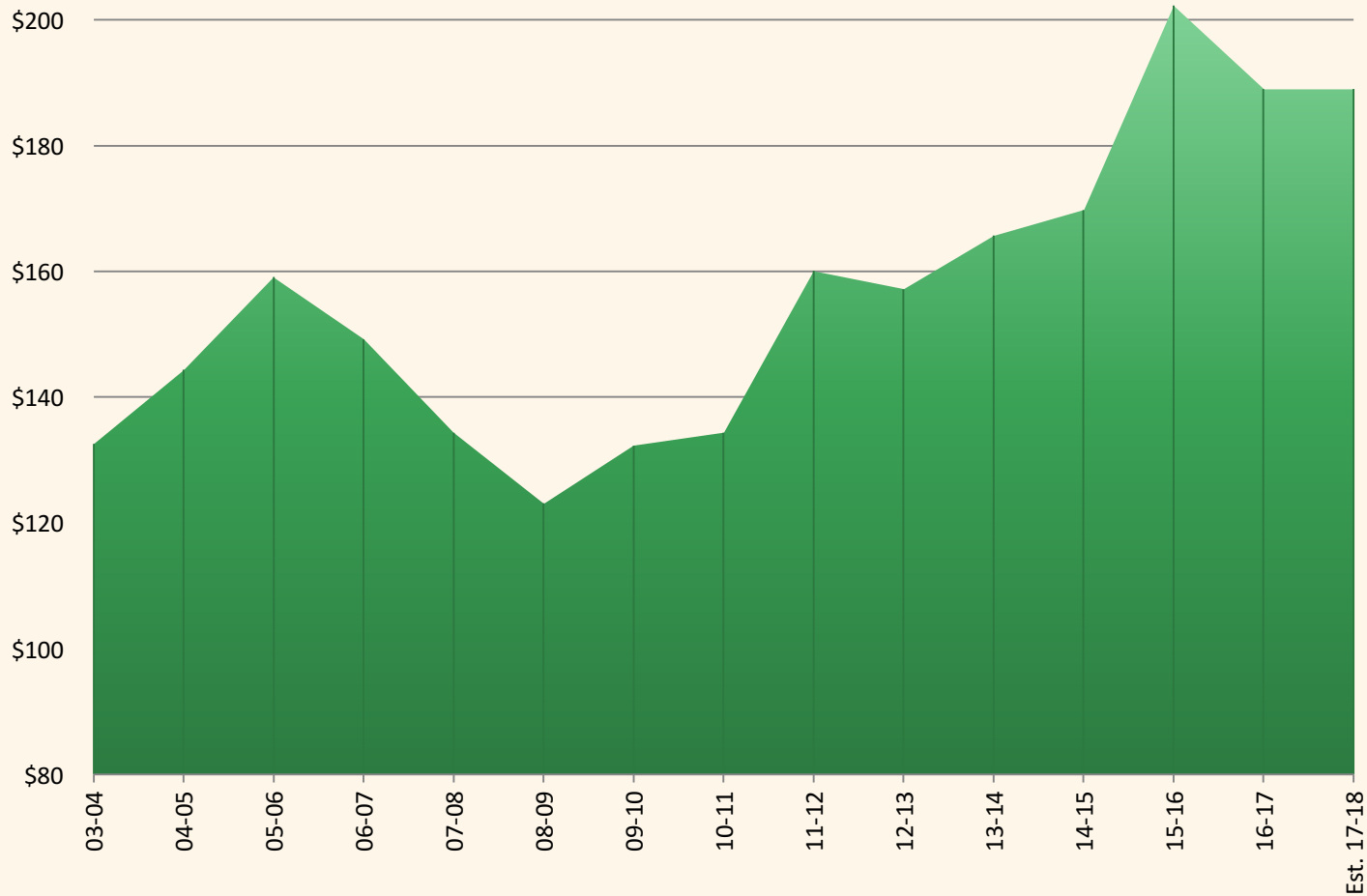






## California State Lottery

### State Lottery Allocation per ADA 2003-04 to 2016-17 Actuals and 2017-18 Estimates



Other Programs: Lottery and  
Security  
Lottery

As a result of the District's concern regarding the volatile nature of lottery funding, as evidenced on the preceding page, the District implemented a program beginning in 1985 whereby funds were distributed on an annualized basis, including setting a portion of the proceeds aside for an ongoing lottery reserve to balance out annual fluctuations.

The District's adopted lottery program for 2017-18, based on the Clovis Unified adopted lottery budget of \$189 per ADA, a total of \$7,931,763 is available for lottery distribution.

Due to a lack of revenue increases, the District was unable to grant salary increases to its employees from 1990-91 to 1995-96. In order to address this situation, the Administration, along with representatives from all employee groups, studied the District's budget and alternatives to allow for an increase in 1996-97, of which \$700,000 came from lottery. This ongoing contribution of \$700,000 to the salary schedule continued until 2002-03. In the fall of 2001, the Governing Board voted to approve a 4% salary increase, with part of the funding to come from the 2002-03 lottery reserve. In 2017-18, \$6,178,980 from lottery funds will be budgeted as part of an ongoing yearly contribution to the salary schedule.

### **Instructional Materials & Supplies**

The following categories comprise the Supplies and Materials allocations:

**Site Budgets:** \$639,090 was allocated for instructional materials on a per student basis to each site. In 2017-18, the portion allocated to instructional materials represents approximately \$16.92 per Average Daily Attendance (ADA).

**Textbooks:** \$696,155 was allocated to Curriculum and Instruction to offset textbook costs.

### **District Security**

Clovis Unified School District maintains a District security program within the Student Services and School Attendance Department which has 19 full time employees, excluding the District's Student Relations Liaisons. Student Services and School Attendance is responsible for student attendance issues, enforcement of compulsory school attendance laws, inter and intra-district transfer requests and implementing legal programs relating to pupils and District security. The District security program is made up of seventeen district-wide Resource Officers.

**Other Programs: Lottery and Security**

**Lottery**

**District Security**





The total budget for the District's security program is \$1,432,418. The breakdown is as follows:

Classified Employee Salaries	\$ 870,815
Employee Benefits	494,874
Books and Supplies Replacement	12,260
Contract Services, Fuel, Phone and Other Services	51,470
<b>Total</b>	<b>\$1,432,418</b>

Additionally, the District has expenses for the maintenance, upkeep and operations of the fleet of police vehicles. Each year, the District expends approximately \$23,500 to maintain and operate the police vehicle fleet. Clovis Unified School District is unique among districts in California in that it maintains its own police force. The officers are fully trained and are certified as Peace Officers in the State of California. Beginning with the 2003-04 school year, the District's officers have been decentralized and assigned to each of the District's secondary schools.

The following is the total expensed on vandalism and burglaries for each of the last 12 years:

*As of 5/22/17	
2005-06	\$204,263
2006-07	\$197,759
2007-08	\$131,356
2008-09	\$120,948
2009-10	\$112,192
2010-11	\$123,459
2011-12	\$137,780
2012-13	\$162,421
2013-14	\$68,077
2014-15	\$44,081
2015-16	\$98,872
2016-17 *	\$111,595

During the 2016-17 school year, multiple school sites were hardest hit with graffiti.

**Other Programs: Lottery and Security**

**District Security**



CLOVIS

UNIFIED

SCHOOL DISTRICT



Academic Excellence for students is one of Clovis Unified School District's top priorities. The District is committed to maintaining and improving the quality of the educational programs we provide to our students. The setting of high standards and District goals by our Governing Board to achieve constant improvement has long been the foundation of accountability for students, teachers, and administrators in Clovis Unified. To succeed in this goal takes the combined effort of the whole community. Clovis Unified is proud to play a part in contributing to the successful achievements of our students.

### **CAASPP Program**

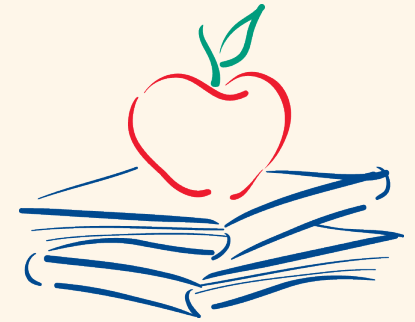
The California Assessment of Student Performance and Progress (CAASPP) System was established on January 1, 2014. The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013.

This spring marks the fourth year of the new State testing program called the California Assessment of Student Performance and Progress or CAASPP. Like last year, students in grades 3-8 and 11 will take tests in English-language arts and mathematics online using a computer. These tests are also known as the Smarter Balanced Assessments Consortium (SBAC). Students in grades 5, 8, and a sample from 10, 11 and 12 will also take the online Pilot California Science Test. Students in Special Education, who have been designated, will be taking the California Alternative Assessment (CAA) in the same grade levels as SBAC.

The CAASPP program is designed to give information to teachers, students, and their families about what students know, are able to do, and whether they are on track to be ready for success in college or career when they graduate from high school. Test results will help identify and address gaps in knowledge or skills early on so students get the support they need to be ready for success in higher grades. This year will be the fourth year of results reported back to schools and students.

State-wide average for 2015-16, 44% of students met or exceeded the English language arts/literacy standard and 33% met or exceeded the mathematics standards. As noted in the following charts, Clovis Unified students exceeded the state-wide average with 60% of students meeting or exceeding standards in the English language arts/literacy standard and 50% in mathematics standard.

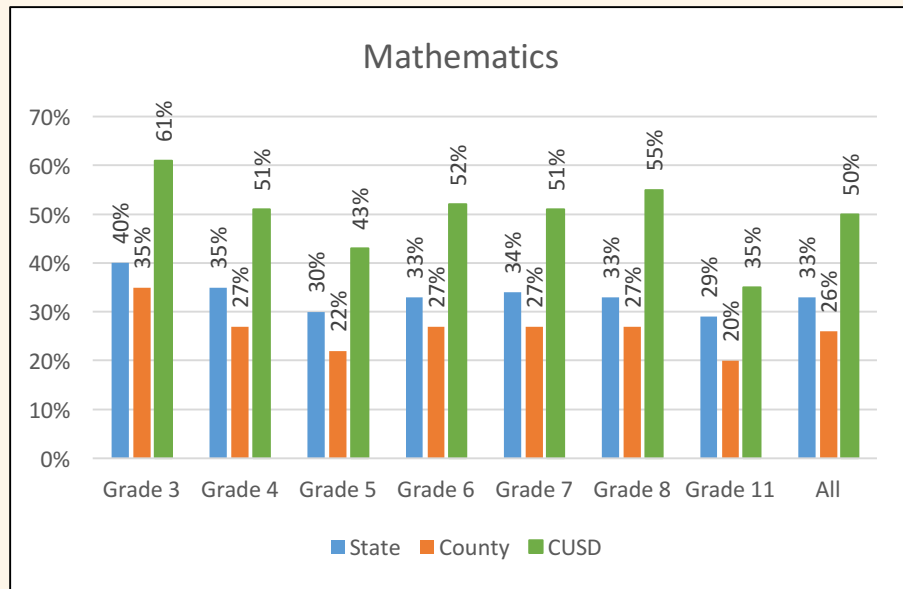
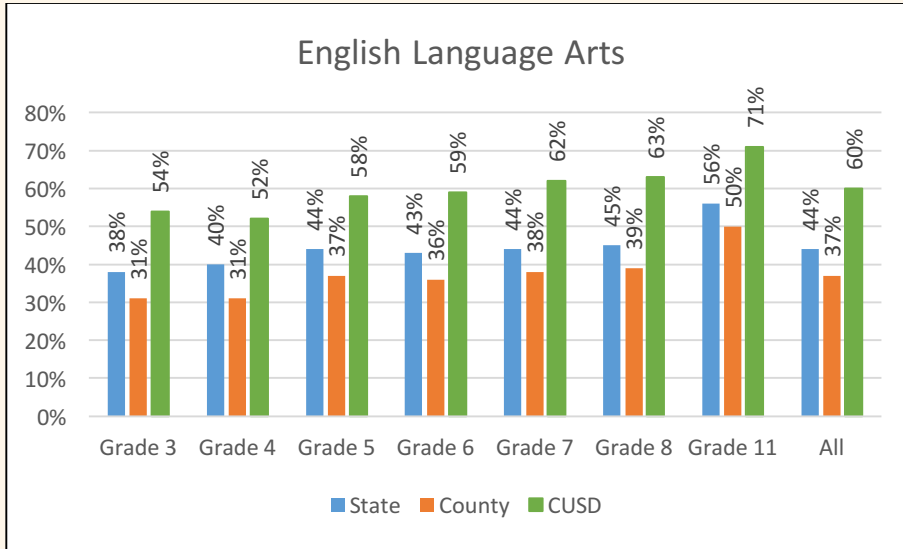
## **Student Achievement**



### **CAASPP Program**

Smarter Balanced Assessment Consortium  
 Grades 3-11  
 Percent met/exceeded standards

Student Achievement  
**CAASPP Program**





## California English Language Development Test (CELDT)

The CELDT assessment is a state test developed to assess a student's language proficiency in English. The test assesses three content areas that include: Listening and Speaking, Reading, and Writing. Students score in one of five different proficiency levels: Advanced, Early Advanced, Intermediate, Early Intermediate, and Beginning. Scores are reported for each content area as well as an "overall" score. Students are assessed with the CELDT as they move into the district if their Home Language Survey indicates any language other than English. In addition, students in an EL Program are assessed annually to measure language proficiency. Annual scores may be used in conjunction with other assessments for possible reclassification. The California Standard is: Early Advanced or Advanced.

The table below provides a District perspective as it relates to the progress of the EL population.

Percent of English Learners by Overall CELDT Proficiency Level							
<small>* State &amp; CUSD Standard is Early Advanced or Above</small>							
Overall Proficiency	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Beginning	4%	4%	3%	3%	3%	5%	4%
Early Intermediate	10	10	8	9	9	8	8
Intermediate	33	37	34	34	32	32	31
Early Advanced*	40	38	42	39	40	39	40
Advanced*	13	11	13	15	16	14	16
<b>Total Tested</b>	<b>2,541</b>	<b>2,394</b>	<b>1,960</b>	<b>1,857</b>	<b>1,917</b>	<b>1,907</b>	<b>1,876</b>

## Student Achievement

### State and Local Assessment

## CUSD Kindergarten Assessment

### CUSD Kindergarten Assess

The CUSD Kindergarten Assessment assesses students on a variety of objectives in reading and mathematics. Objectives are divided into two parts: Part 1, which is reading; and Part 2, which is mathematics. The intent of the assessment is to report on students' progress of attaining essential reading and mathematics readiness skills by the end of their kindergarten year. The District standard is a score at or above 90% of the total test. The table below lists the percent of Kindergarten students who met the district standard in reading and mathematics over the last five years.

	2011-12	2012-13	2013-14	2014-15	2015-16
Reading	96%	92%	93%	91%	85%
Mathematics	96%	95%	95%	96%	92%

## Grade 1 Assessment: Reading and Mathematics

### Reading

The Developmental Reading Assessment is designed to monitor and report students' mastery of appropriate reading skills and objectives as they progress through grades K - 2. The student's score provides a reading level based upon his/her performance on the assessment. School and district results are reported by the number of students who took the test and received a valid score and the percent of students at or above the district standard. The district standard is at or above a score of 16.

### Mathematics

The CUSD Mathematics Standards Assessment is a criteria-referenced test measuring a student's ability to master the CUSD Mathematics Standards. It assesses students on a variety of mathematics objectives, which are divided into two parts. The intent of the assessment is to report on the student's progress of attaining essential mathematics readiness skills by the end of 1st grade. The district standard is a score of at or above 80% correct. School and district results are reported as the number of students who took the test and received a valid score and percent scoring at or above the district standard.

## Student Achievement

### Kindergarten Assessment

## Grade 1 Assessment

### Reading and Mathematics







The table below lists the percent of students in first grade who met the District Standard in reading and mathematics over the last five years.

	2011-12	2012-13	2013-14	2014-15	2015-16
Reading	82%	89%	80%	78%	81%
Mathematics	85%	82%	70%	74%	79%

### Physical Fitness Assessment

The five performance-based tests are administered to all students. Individual results are reported for each test and whether or not the student placed within the Healthy Fitness Zone (HFZ) on each test. School and District results are reported as the number and percent of students scoring in the HFZ on all five tests. In addition, the number and percent of students scoring at the 85th percentile in the run and pull-ups, and HFZ on all other tests are reported for the Superintendent's Award. Results are used as part of the District Accountability Model. Physical Fitness Assessment results from grades 5, 7, and 9 are used for state reporting.

The table below lists the percent of students who met the District standard of HFZ in physical fitness assessment over the last six years.

Percent of students who made the Healthy Fitness Zone (HFZ)						
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Grade 1	88%	88%	90%	88%	86%	86%
Grade 2	88%	88%	90%	87%	88%	87%
Grade 3	89%	88%	89%	88%	88%	88%
Grade 4	77%	75%	77%	75%	77%	76%
Grade 5	75%	77%	76%	72%	74%	74%
Grade 6	75%	74%	75%	72%	73%	73%
Grade 7	79%	77%	76%	73%	71%	72%
Grade 8	77%	76%	74%	72%	71%	70%
Grade 9	65%	63%	66%	66%	63%	63%
Grade 10	59%	63%	64%	64%	60%	61%
Grade 11	47%	45%	51%	47%	45%	46%

## Student Achievement Grade 1 Assessments Reading and Mathematics

## Physical Fitness Assessment

**College Entrance Tests**

**American College Test (ACT)**

(Composite scores, combining English, Math, Reading and Science, range from a low of 1 to a high of 36).

2015-16	Average Composite Score
Clovis Unified School District	23.7
State	22.6
Nation	20.8

**Scholastic Aptitude Test (SAT)**

2015-16	Reading/Writing	Math
Clovis Unified School District	554.7	553.1
State	488	508
Nation	484	511

**Advanced Placement Test (qualifying for college credits)**

	2012	2013	2014	2015	2016
Total AP Students	2,189	2,234	2,241	2,194	2,823
Number of Exams	4,184	4,267	4,420	4,351	4,749
Exams with Scores 3+	2,636	2,730	2,994	2,984	3,115
% of Total Exams with Scores 3+	63%	64%	68%	70%	66%

**Low Dropout Rate**

- The District's average dropout rate (grades 9-12) including alternative education schools is:
  - 2015-16: 2.1%
  - 2014-15: 2.9%
  - 2013-14: 3.9%
  - 2012-13: 4.2%

Source: Dataquest and District's 4-year plan adjusted cohort rate.

**Student Attendance**

96.6% of Clovis Unified students (grades K-12) in 2015-16 were in school on a daily basis.

- 2015-16: 96.4%
- 2014-15: 96.4%

**Student Achievement  
College Entrance Tests**





## Clovis Assessment System

In 1994, the Clovis Assessment System for Sustained Improvement, commonly known as CLASSI, was instituted as the means of assessing and evaluating the performance of the schools in our District. In pursuit of truly effective, well-rounded programs, CLASSI evaluations include many elements that affect the total operation of each school. To achieve this comprehensive approach to evaluation, CLASSI is composed of three distinct components. Component I focuses on pupil academic achievement based on District standards and multiple measures. Component II is designed to rate the school's effectiveness in regards to specific elements of school site management, parent involvement and co-curricular programs based on quality indicators. Each of these elements is rated from "Superior" to "Needs Improvement". Component III of the CLASSI system allows school and district personnel to examine each school's policies, practices, programs and operating procedures as it relates to a school meeting their cultural competencies, through a self-study and/or site visitation process. In the CLASSI system, scores and ratings are tabulated and reported by the Department of Assessment each year. Schools earn the CUSD Exemplary School Award by reaching or exceeding set standards in both Components I and II. Moreover, schools use the results of CLASSI in setting their goals and planning for the improvement of their programs the following year. In this way, school personnel are continually challenged to exceed their own standards of excellence.



## Student Achievement

### Clovis Assessment System

**Awards**

If State and National awards for excellence are any indication, Clovis Unified School District is a leader in public education. Approximately forty-one percent (41%) of the schools in Clovis Unified have been recognized in the National Blue Ribbon Schools Program\* and ninety-three percent (93%) in the California Distinguished Schools Program/California Gold Ribbon Award sometime in their history. This is in contrast to the National average of only four percent (4%) of all schools that have received local, State or National distinction.

Following is a listing of Clovis Unified Schools who have been recognized with local, state or National awards for excellence:

**Elementary Schools**

**Bud Rank Elementary School**

State Distinguished/California Gold Ribbon	2011-2012, 2015-16
CLASSI Award	2008-2009, 2009-2010, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016
CSUF Virtues & Character Education Award	2013-2014

**Cedarwood Elementary School**

State Distinguished/California Gold Ribbon	1999-2000, 2005-2006, 2009-2010, 2013-2014, 2015-2016
CLASSI Award	2003-2004, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016
CSUF Virtues & Character Education Award	2011-2012, 2013-2014

**Century Elementary School**

State Distinguished/California Gold Ribbon	2007-2008, 2011-2012, 2015-2016
CLASSI Award	2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016
2016 Civic Learning Award	2015-2016

**Student Achievement**

**Awards**



**Clovis Elementary School**

State Distinguished/California Gold Ribbon  
CA Title I Academic Achievement Award  
CSUF Virtues & Character Education Award  
CLASSI Award

2011-2012, 2015-2016  
2006-2007, 2009-2010, 2010-2011  
2001-2002, 2011-2012, 2015-2016  
2004-2005, 2005-2006, 2006-2007, 2008-2009,  
2009-2010, 2010-2011, 2011-2012, 2013-2014,  
2014-2015

**Cole Elementary School**

State Distinguished/California Gold Ribbon  
CSUF Virtues & Character Education Award  
CLASSI Award-

1997-1998, 2001-2002, 2005-2006, 2015-2016  
1995-1996, 1997-1998, 2003-2004  
2004-2005, 2005-2006, 2006-2007, 2007-2008,  
2008-2009, 2009-2010, 2010-2011, 2011-2012,  
2013-2014, 2014-2015

**Copper Hills Elementary School**

State Distinguished/California Gold Ribbon  
CLASSI Award

1999-2000, 2011-2012, 2015-2016  
2004-2005, 2005-2006, 2006-2007, 2007-2008,  
2008-2009, 2009-2010, 2010-2011, 2011-2012,  
2013-2014, 2014-2015, 2015-2016

**Dry Creek Elementary School**

National Blue Ribbon  
State Distinguished/California Gold Ribbon  
  
CLASSI Award

1993-1994  
1992-1993, 2007-2008, 2008-2009, 2013-2014,  
2015-2016  
2005-2006, 2006-2007, 2007-2008, 2009-2010,  
2010-2011, 2011-2012, 2012-2013, 2013-2014,  
2014-2015, 2015-2016

**Fancher Creek Elementary School**

State Distinguished/California Gold Ribbon  
CA Title 1 Academic Achievement Award  
Governor's Reading Award  
CSUF Virtues & Character Education Award  
CLASSI Award

1996-1997, 2005-2006, 2011-2012, 2015-2016  
2006-2007, 2009-2010, 2015-2016  
1999-2000  
1997-1998, 2005-2006  
2004-2005, 2008-2009, 2010-2011, 2011-2012,  
2012-2013, 2013-2014, 2014-2015

**Student Achievement****Awards**

**Fort Washington Elementary School**

National Blue Ribbon

National Exemplary

State Distinguished/California Gold Ribbon

CSUF Virtues & Character Education Award

CLASSI Award

1991-1992, 1998-1999

1985-1986

1986-1987, 1996-1997, 2003-2004

1995-1996, 1999-2000, 2001-2002

2004-2005, 2005-2006, 2006-2007, 2007-2008,  
2008-2009, 2009-2010, 2010-2011, 2011-2012,  
2012-2013, 2013-2014, 2014-2015, 2015-2016

**Freedom Elementary School**

State Distinguished/California Gold Ribbon

CLASSI Award

2007-2008, 2011-2012, 2015-2016

2004-2005, 2005-2006, 2006-2007, 2007-2008,  
2008-2009, 2009-2010, 2010-2011, 2011-2012,  
2012-2013, 2013-2014, 2014-2015, 2015-2016

**Fugman Elementary School**

National Blue Ribbon

State Distinguished/California Gold Ribbon

CLASSI Award

2012-2013

2007-2008, 2011-2012, 2015-2016

2004-2005, 2005-2006, 2006-2007, 2007-2008,  
2008-2009, 2009-2010, 2010-2011, 2011-2012,  
2012-2013, 2013-2014, 2014-2015, 2015-2016

**Garfield Elementary School**

National Blue Ribbon

State Distinguished/California Gold Ribbon

CLASSI Award

1998-1999

1996-1997, 2005-2006

2004-2005, 2005-2006, 2006-2007, 2007-2008,  
2008-2009, 2009-2010, 2010-2011, 2011-2012,  
2012-2013, 2013-2014, 2014-2015, 2015-2016

**Student Achievement**

**Awards**





### **Gettysburg Elementary School**

National Blue Ribbon

1998-1999, 2007-2008

National Drug Free School

1994-1995

State Distinguished/California Gold Ribbon

1997-1998, 2005-2006, 2015-2016

CLASSI Award

2004-2005, 2005-2006, 2006-2007, 2007-2008,  
2008-2009, 2009-2010, 2011-2012, 2012-2013,  
2013-2014, 2014-2015, 2015-2016

### **Jefferson Elementary School**

National Blue Ribbon

1996-1997, 2009-2010

State Distinguished/California Gold Ribbon

1986-1987, 1994-1995

California Title I Academic Achievement Award

2009-2010, 2010-2011

CLASSI Award

2006-2007, 2007-2008, 2008-2009, 2009-2010,  
2011-2012, 2013-2014, 2014-2015, 2015-2016

### **Liberty Elementary School**

National Blue Ribbon

1996-1997

State Distinguished/California Gold Ribbon

1994-1995, 1999-2000, 2003-2004, 2007-2008,  
2011-2012, 2015-2016

California Title I Academic Achievement Award

2008-2009

CLASSI Award

2004-2005, 2005-2006, 2006-2007, 2007-2008,  
2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-  
2013, 2013-2014, 2014-2015, 2015-2016

### **Lincoln Elementary School**

National Exemplary

1989-1990

State Distinguished/California Gold Ribbon

1996-1997, 2003-2004, 2007-2008, 2008-2009,  
2011-2012

California Title I Academic Achievement Award

2012-2013, 2013-2014

CSUF Virtues & Character Education Award

1995-1996, 1997-1998

CLASSI Award

2006-2007, 2007-2008, 2009-2010, 2010-2011,  
2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-  
2016

## **Student Achievement**

### **Awards**



**Maple Creek Elementary School**

State Distinguished/California Gold Ribbon  
CLASSI Award

1997-1998, 2005-2006, 2009-2010, 2015-2016  
2004-2005, 2005-2006, 2006-2007, 2007-2008,  
2008-2009, 2009-2010, 2010-2011, 2011-2012,  
2012-2013, 2013-2014, 2014-2015, 2015-2016

**Mickey Cox Elementary School**

National Blue Ribbon  
State Distinguished/California Gold Ribbon  
CA Title One Academic Achievement Award  
CLASSI Award

1998-1999  
1997-1998, 2003-2004, 2009-2010, 2015-2016  
2015-2016  
2006-2007, 2008-2009, 2010-2011, 2011-2012,  
2012-2013, 2013-2014, 2014-2015, 2015-2016

**Miramonte Elementary School**

National Blue Ribbon  
State Distinguished/California Gold Ribbon  
California Title I Academic Achievement Award

2010-2011, 2012-2013  
1999-2000, 2005-2006, 2011-2012, 2015-2016  
2004-2005, 2005-2006, 2007-2008, 2008-2009,  
2009-2010, 2010-2011, 2015-2016

Governor's Reading Award  
CSUF Virtues & Character Education Award  
CLASSI Award

1999-2000  
1997-1998  
2007-2008, 2008-2009, 2009-2010, 2010-2011,  
2011-2012, 2015-2016

**Mountain View Elementary School**

National Blue Ribbon  
State Distinguished/California Gold Ribbon  
Governor's Reading Award  
CSUF Virtues & Character Education Award  
CLASSI Award

1993-1994, 2000-2001  
1992-1993, 1996-1997, 2005-2006, 2015-2016  
1999-2000  
1999-2000, 2003-2004, 2013-2014  
2004-2005, 2006-2007, 2007-2008, 2008-2009,  
2009-2010, 2010-2011, 2011-2012, 2013-2014,  
2014-2015, 2015-2016

**Student Achievement**

**Awards**







### **Nelson Elementary School**

National Blue Ribbon	1991-1992, 2006-2007
State Distinguished/California Gold Ribbon	1997-1998, 2003-2004, 2011-2012
California Title I Academic Achievement Award	2005-2006
Governor's Reading Award	1999-2000
CSUF Virtues & Character Education Award	1999-2000, 2001-2002, 2003-2004
CLASSI Award	2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2015-2016

### **Oraze Elementary School**

CSUF Virtues & Character Education Award	2013-2014
State Distinguished/California Gold Ribbon	2015-2016
CLASSI Award	2011-2012, 2014-2015, 2015-2016

### **Pinedale Elementary School**

State Distinguished/California Gold Ribbon	1996-1997, 2013-2014, 2015-2016
California Title 1 Academic Achievement Award	2015-2016

### **Reagan Elementary School**

State Distinguished/California Gold Ribbon	2009-2010, 2015-2016
California Title I Academic Achievement Award	2010-2011, 2015-2016
CLASSI Award	2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016

### **Red Bank Elementary School**

National Blue Ribbon	1993-1994
State Distinguished/California Gold Ribbon	1992-1993, 1996-1997, 2001-2002, 2005-2006, 2011-2012, 2015-2016
CSUF Virtues & Character Education Award	1997-1998, 2003-2004, 2011-2012, 2013-2014
CLASSI Award	2005-2006, 2006-2007, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016

## **Student Achievement**

### **Awards**

**Riverview Elementary School**

State Distinguished/California Gold Ribbon  
 CSUF Virtues & Character Education Award  
 CLASSI Award

2005-2006, 2009-2010, 2013-2014  
 2003-2004  
 2004-2005, 2005-2006, 2006-2007, 2008-2009,  
 2009-2010, 2010-2011, 2011-2012, 2012-2013,  
 2013-2014, 2014-2015, 2015-2016

**Sierra Vista Elementary School**

California Title I Academic Achievement Award  
  
 State Distinguished/California Gold Ribbon  
 CLASSI Award

2005-2006, 2006-2007, 2009-2010, 2010-2011,  
 2015-2016  
 2015-2016  
 2008-2009, 2009-2010, 2015-2016

**Tarpey Elementary School**

CLASSI Award

2015-2016

**Temperance-Kutner Elementary School**

National Drug Free School  
 State Distinguished/California Gold Ribbon  
 California Title I Academic Achievement Award  
 CLASSI Award

1994-1995  
 2007-2008, 2011-2012, 2015-2016  
 2007-2008  
 2003-2004, 2005-2006, 2006-2007, 2008-2009,  
 2009-2010, 2010-2011, 2011-2012, 2014-2015

**Valley Oak Elementary School**

National Blue Ribbon  
 State Distinguished/California Gold Ribbon  
 CLASSI Award

1993-1994, 2000-2001  
 1992-1993, 1999-2000, 2003-2004, 2009-2010  
 2004-2005, 2006-2007, 2007-2008, 2008-2009,  
 2009-2010, 2010-2011, 2011-2012, 2012-2013,  
 2013-2014, 2014-2015, 2015-2015

**Weldon Elementary School**

National Drug Free School  
 California Title I Academic Achievement Award  
 CSUF Virtues & Character Education Award

1990-1991  
 2005-2006, 2008-2009, 2013-2014  
 1997-1998, 2011-2012, 2013-2014

**Student Achievement****Award**



**Woods Elementary School**

State Distinguished/California Gold Ribbon

CLASSI Award

2015-2016

2005-2006, 2006-2007, 2007-2008, 2008-2009,  
2009-2010, 2010-2011, 2011-2012, 2012-2013,  
2013-2014, 2014-2015, 2014-2015

**Student Achievement**

**Awards**



**Intermediate Schools****Alta Sierra Intermediate School**

State Distinguished/California Gold Ribbon  
CLASSI Award

1995-1996, 2000-2001, 2004-2005, 2014-2015  
2005-2006, 2006-2007, 2007-2008, 2008-2009,  
2009-2010, 2010-2011, 2011-2012, 2012-2013,  
2013-2014, 2014-2015, 2015-2016

**Clark Intermediate School**

National Blue Ribbon  
State Distinguished/California Gold Ribbon  
CSUF Virtues & Character Education Award  
CLASSI Award

1994-1995  
2008-2009, 2014-2015  
2004-2005  
2011-2012, 2014-2015, 2015-2016

**Granite Ridge Intermediate School**

CLASSI Award

2012-2013, 2013-2014, 2014-2015, 2015-2016

**Kastner Intermediate School**

National Exemplary  
State Distinguished/California Gold Ribbon  
CSUF Virtues & Character Education Award  
CLASSI Award

1984-1985  
1998-1999, 2004-2005, 2012-2013, 2014-2015  
2004-2005  
2005-2006, 2006-2007, 2007-2008, 2011-2012,  
2013-2014, 2015-2016

**Reyburn Intermediate School**

CSUF Virtues & Character Education Award  
CLASSI

2004-2005  
2014-2015, 2015-2016

**Student Achievement****Awards**



## High Schools

### Buchanan High School

National Blue Ribbon	1997-1998
State Distinguished/California Gold Ribbon	1995-1996, 2008-2009, 2014-2015
CLASSI Award	2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016

### Clovis East High School

National Blue Ribbon	2008-2009
State Distinguished/California Gold Ribbon	2006-2007

### Clovis High School

National Blue Ribbon	1992-1993
National Exemplary	1986-1987
State Distinguished/California Gold Ribbon	1985-1986, 1998-1999, 2002-2003, 2014-2015
CLASSI Award	2003-2004, 2006-2007, 2011-2012, 2013-2014, 2014-2015, 2015-2016

### Clovis North High School

State Distinguished/California Gold Ribbon	2014-2015
CLASSI Award	2008-2009, 2009-2010, 2011-2012, 2012-2013, 2014-2015, 2015-2016

### Clovis West High School

National Blue Ribbon	1988-1989, 1999-2000
State Distinguished/California Gold Ribbon	1987-1988, 1993-1994, 1998-1999, 2002-2003, 2014-2015
CLASSI Award	2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012- 2013, 2013-2014, 2014-2015, 2015-2016

### Alternative Education- Gateway/Enterprise High Schools

National Drug Free School	1994-1995
---------------------------	-----------

\* The National Blue Ribbon Schools Program was formerly the National Exemplary Schools Program

## Student Achievements

### Awards

**SART Results - Parent Surveys**

Clovis Unified strives to include parents and the community in supporting student and school excellence. At Clovis Unified, parents and community members are active participants in the decision-making process and in evaluating the quality of programs serving their children. Apart from the traditional school site council and parent club, a body called the School Assessment and Review Team (SART) exists to provide a forum to learn about a school and to influence the leadership regarding the operation of the school. Each Clovis Unified school has a SART committee, which serves as a vehicle of communication and as an advisory body to the principal.

The SART committee includes broad representation, including the principal, selected staff members, interested parents and community members, students and even citizens who do not have children at the school. Within the District, there are three area SART committees. Members of the area SART committees include area assistant superintendents, area principals and area SART chairpersons. There is also a district SART committee whose members include the district superintendent, administrators, principals and SART committee chairpersons. Each year, a survey of parents is conducted to obtain parental evaluation information regarding school and district programs and policies.

Note: For the 2015-16 school year the scale changed from excellent, good, satisfactory, poor, fail to: strongly agree, agree, disagree, strongly disagree, and do not know.

**General**

Clovis parents continue to give their schools high grades in all areas of the survey. Overall, this year's results are consistent from results of the past years. Below are the percentage of parents who indicated "strongly agree" to "agree" on "Grade the Overall Quality of the School Your Child Attends."

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
99%	99%	99%	99%	97%	96%

**Safe School Environment**

Below are the percentage of parents who indicated "satisfactory" or "better" that school personnel are maintaining a safe school environment for their children.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
96%	95%	97%	97%	92%	91%

Student Achievement

**SART Results**

**Parent Surveys**





### Racial and Cultural Understanding

Below are the percentage of parents who indicated "strongly agree" or "agree" with their school's efforts to promote understanding of various racial and cultural groups.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
96%	96%	95%	96%	87%	84%

### Dress Code

Below are the percentage of K-8 parents who indicated that the District dress code should be "left as is" or "more strict" compared to 9-12 grade parents.

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Dress code more strict or left as is, K-8	70%	68%	71%	68%	66%	71%
Dress code more strict or left as is, 9-12	55%	55%	52%	53%	70%	76%

### Positive School Climate

Below are the percentage of parents who indicated "satisfactory" or "better" (strongly agree or agree) that school personnel have been successful in creating a positive school climate and good learning environment for their students.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
96%	96%	96%	97%	93%	92%

### Student Achievement

#### SART Results

#### Parent Surveys

**Counseling and Guidance**

Below are the percentage of parents of students in grades 9-12 who indicated "satisfactory" to "excellent" (strongly agree, agree) in rating the counseling and guidance information regarding college admission or career planning.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
89%	88%	89%	90%	85%	88%

**Character Development**

Below are the percentage of parents who believe "Character Counts!" has become an important and integral part of the educational program at their child's school (excellent, good, satisfactory, changed to strongly agree, agree)

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
97%	97%	97%	96%	92%	88%

**Technology**

Below are the percentage of parents who responded with "a great deal" or "a fair amount" when asked if their child has developed skills in the use of technology at school.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
67%	67%	70%	79%	81%	83%

Student Achievement

**SART Results**

**Parent Surveys**







### Senior Student Survey Results

Each year, the District conducts a survey of high school seniors. For fiscal year 2016-17, surveys were sent to 3,004 seniors, and 2,119 were returned (71%). The following are results from the most recent survey of seniors graduating in comparison to prior years' results:

#### General

Below is the percent of seniors who indicated "excellent", "good" or "satisfactory" regarding the overall quality of the school they attended.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
92%	94%	92%	93%	93%	93%

#### Racial and Cultural Groups

Below is the percent of seniors who indicated "excellent", "good" or "satisfactory" in how the District promotes understanding and appreciation of various racial and cultural groups.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
88%	89%	87%	84%	84%	83%

#### Safe School Environment

Below is the percent of seniors who indicated they felt "very safe" or "generally safe" at their school site.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
92%	91%	92%	93%	92%	90%

### Student Achievements

#### SART Results

#### Student Surveys

**Academic Preparation**

Below is the percent of seniors who indicated "very well prepared", "well prepared", or "somewhat prepared", in the area of mathematics regarding how well their high school experience prepared them for what they will be doing after graduation.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
91%	91%	89%	88%	89%	86%

Below is the percent of seniors who indicated "very well prepared", "well prepared", or "somewhat prepared" in the area of English regarding how well their high school experience prepared them for what they will be doing after graduation.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
93%	94%	94%	94%	95%	94%

Below is the percent of seniors who indicated "very well prepared", "well prepared", or "somewhat prepared" in the area of social sciences regarding how well their high school experience prepared them for what they will be doing after graduation.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
94%	92%	93%	93%	93%	93%

Below is the percent of seniors who indicated "very well prepared", "well prepared", or "somewhat prepared" in the area of science regarding how well their high school experience prepared them for what they will be doing after graduation.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
88%	90%	90%	88%	87%	89%

**Technology Skills**

Below is the percent of seniors who indicated "a great deal" or "a fair amount" regarding the degree to which they developed skills in the use of technology in school.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
53%	48%	52%	51%	56%	63%

Student Achievement

**SART Results****Student Surveys**



CLOVIS

UNIFIED

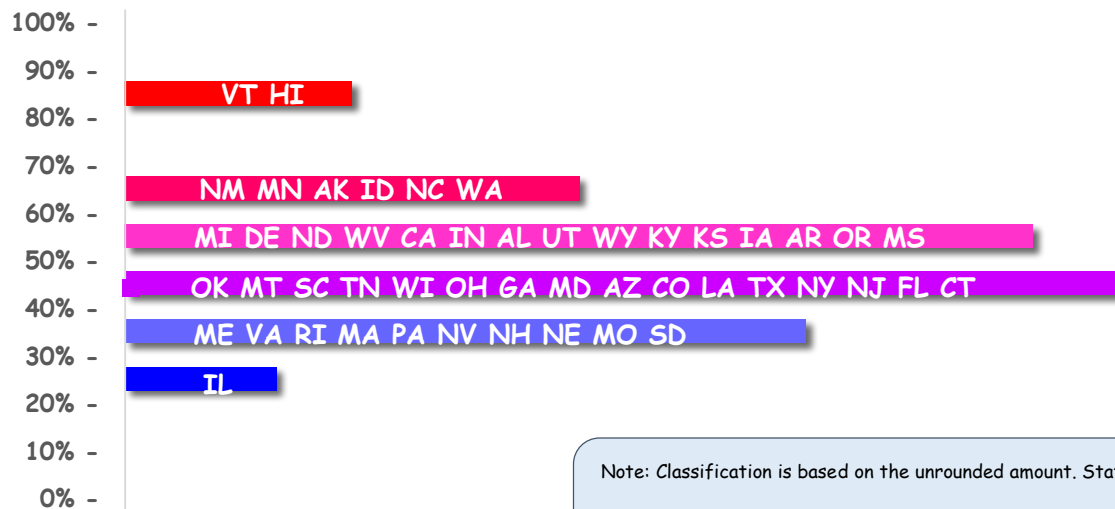
SCHOOL DISTRICT



Comparative analysis between school districts' budgets is often valuable in providing insight into programs, staffing and expenditure patterns. In addition to providing an analysis of expenditures with other California and Fresno County school districts, it is insightful to provide comparisons with other states nationwide.

California, the nation's biggest state by most measures, has the most students and therefore spends the most money on education. Unfortunately, from 1980 to the mid-1990's California decreased its financial commitment to K-12 education, particularly compared to other large industrial states, and as a percent of the national average over time. The following is information indicating spending patterns and rankings relating to educational funding in California.

**State Revenue as a Percentage of Total Revenue for  
Public Elementary and Secondary Schools**  
School Year 2013-14



Note: Classification is based on the unrounded amount. State average: 49.8%

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey"

The percentage of total California revenue spent on elementary and secondary public schools is 56.7% for 2013-14. Only twelve states in our nation contribute a greater percentage of state revenue to public education than California, even though most states spend more per student than California.

## National Comparative Analysis

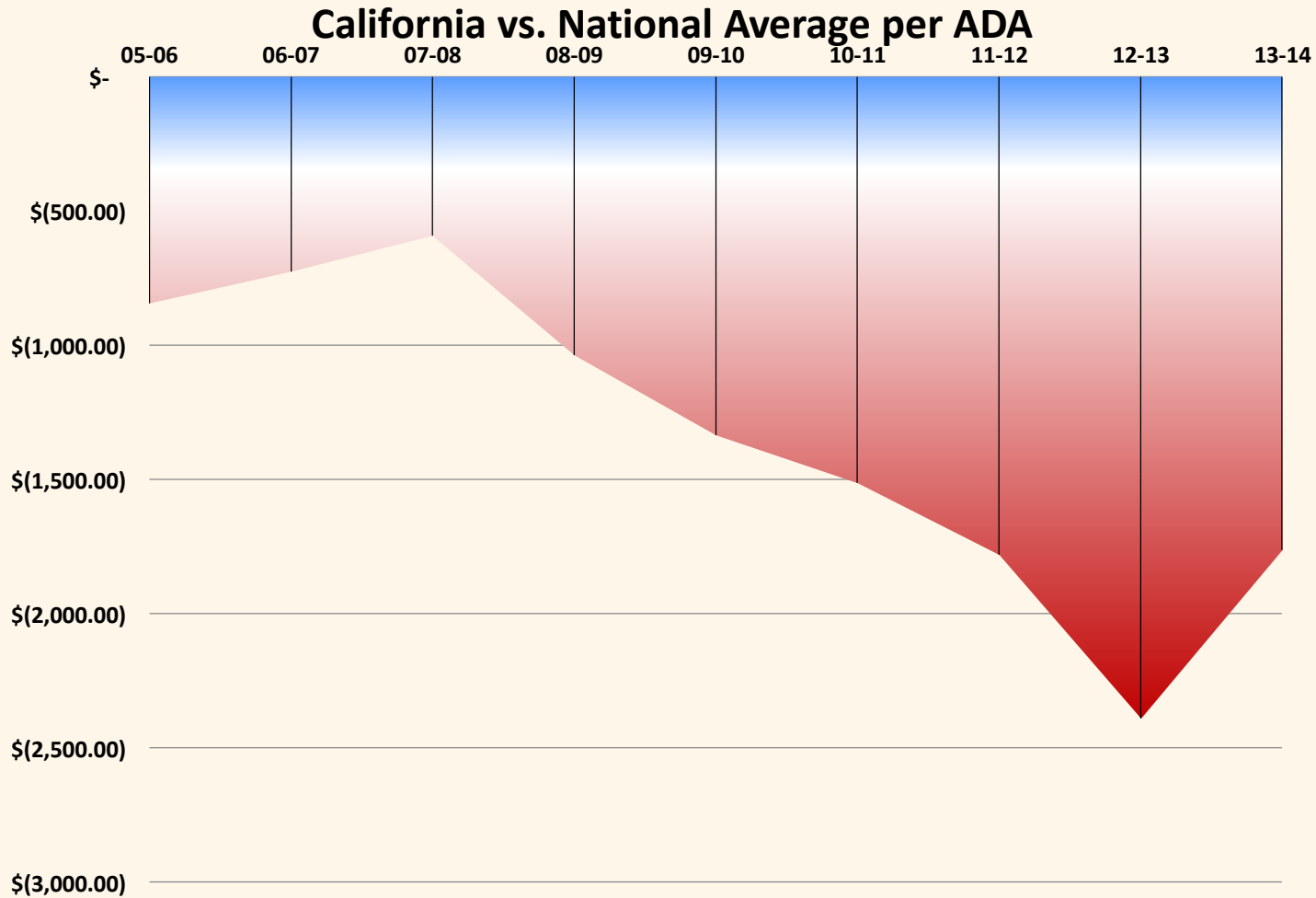


### Introduction

**Educational Funding**

In 2013-14, California spent an average of \$10,236 per student on education. This is \$1,762 less than the U.S. average of \$11,998. Comparative data is not yet available for 2014-15 or later. The following is a graphic illustration of California's decrease expenditures per student when compared to the U.S. average over the past two decades.

**National Comparative Analysis  
Educational Funding**



Source: National Center for Educational Statistics, 2015-16  
(<http://nces.ed.gov>)



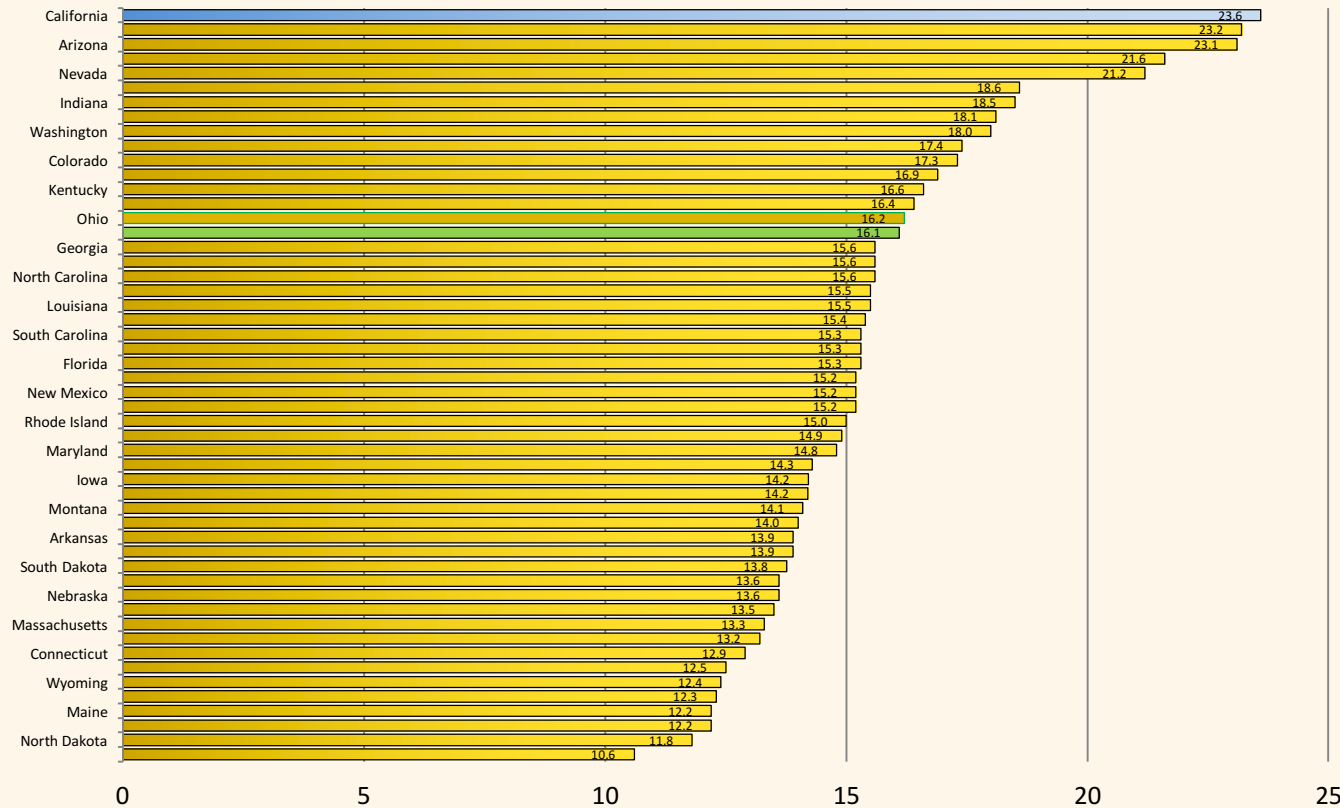


## Student-Teacher Ratio

The number of California students per teacher had decreased from 24:1 in 1995-96 to 21:1 up until 2009-10. This decrease was mainly due to the statewide implementation of the Class Size Reduction (CSR) Program. In 2013-14, CSR was eliminated and became a component of the LCFF model. The LCFF requires districts to make progress towards a 24:1 ratio within the K-3 gradespan. At the point of full LCFF implementation, all districts are expected to have achieved this ratio. As reported in the Fall of 2014, California is fifteen (15) states higher than the U.S. average.

## National Comparative Analysis Student-Teacher Ratio

### California Student/Teacher Ratio is Highest in Nation



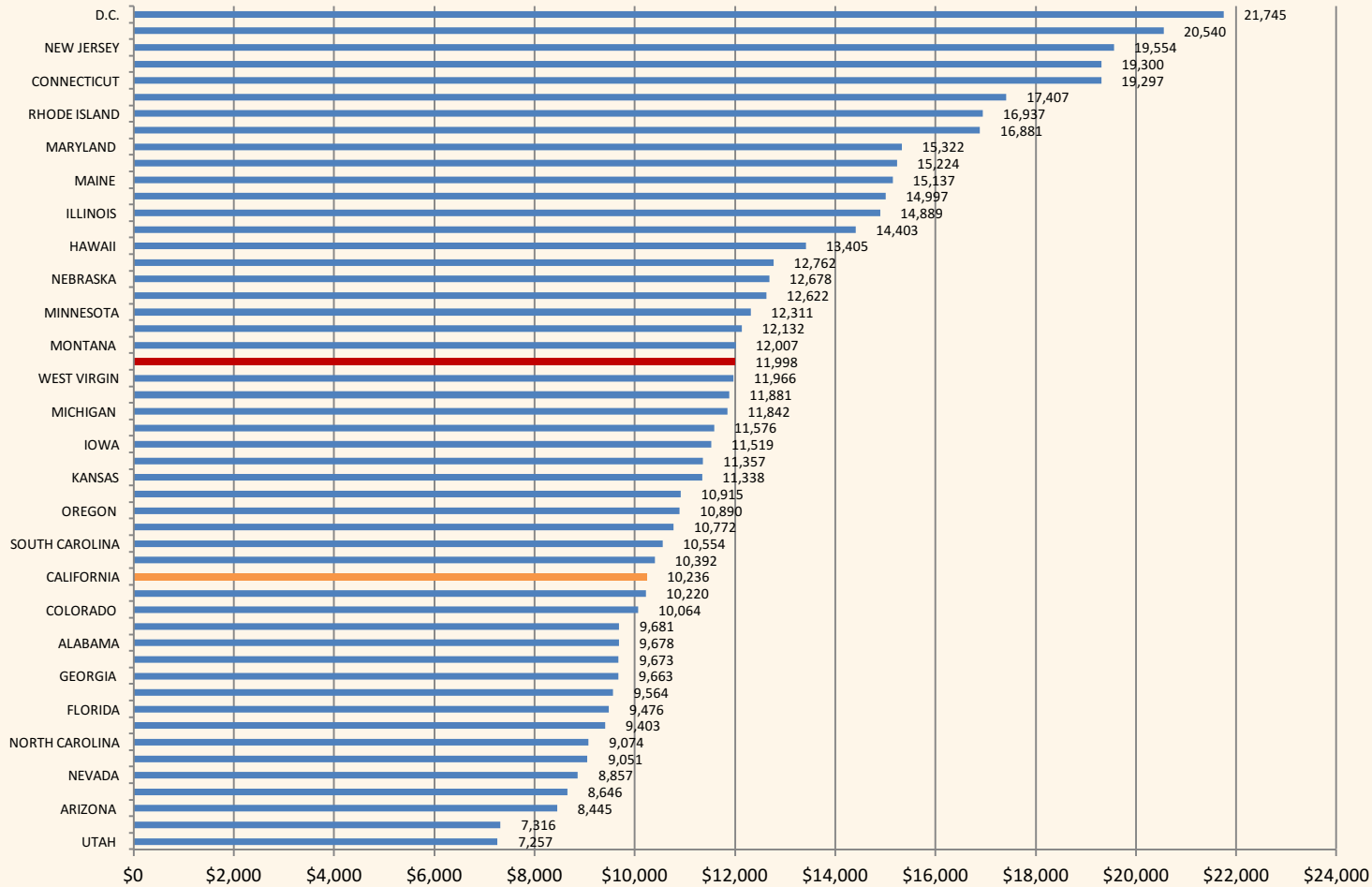
Source: National Center for Educational Statistics, Fall 2014

**Expenditures Per Pupil**

California per pupil expenditures fell short by \$1,762 when compared to the national average of \$11,998 per pupil. For the 2013-14 school year, the State of California ranked 35th. The following is a comparison of the amounts for each state:

**National Comparative Analysis  
Expenditures Per  
Pupil**

**2013-14 Expenditures per Pupil**



Source: National Center Educational Statistics (<http://nces.ed.gov>)





## California's per Capita Personal Income

Personal income per capita is a common measure of a state's capacity, or wealth. For California, this amount was \$53,949 for 2015, 11.95% higher than the U.S. average of \$48,190. The following is a comparison of per capita personal income for Fresno County, California and the U.S. covering a fifteen-year period.

Per Capita Personal Income 1999-2015			
Source: Bureau of Economic Analysis, US Dept. of Commerce, ( <a href="http://www.bea.gov">http://www.bea.gov</a> )			
Year	Fresno County	California	United States
2000	\$22,997	\$33,095	\$30,602
2001	\$24,304	\$33,671	\$31,540
2002	\$25,436	\$33,901	\$31,815
2003	\$26,169	\$35,234	\$32,692
2004	\$27,227	\$37,551	\$34,316
2005	\$27,758	\$39,521	\$35,904
2006	\$29,305	\$42,334	\$38,144
2007	\$30,472	\$43,692	\$39,821
2008	\$30,997	\$44,162	\$41,082
2009	\$30,646	\$42,224	\$39,376
2010	\$30,905	\$43,317	\$40,277
2011	\$31,542	\$45,849	\$42,461
2012	\$34,074	\$48,369	\$44,282
2013	\$35,635	\$48,570	\$44,493
2014	\$35,785	\$51,134	\$46,464
2015	\$38,323	\$53,949	\$48,190

## National Comparative Analysis

### California's per Capita Personal Income



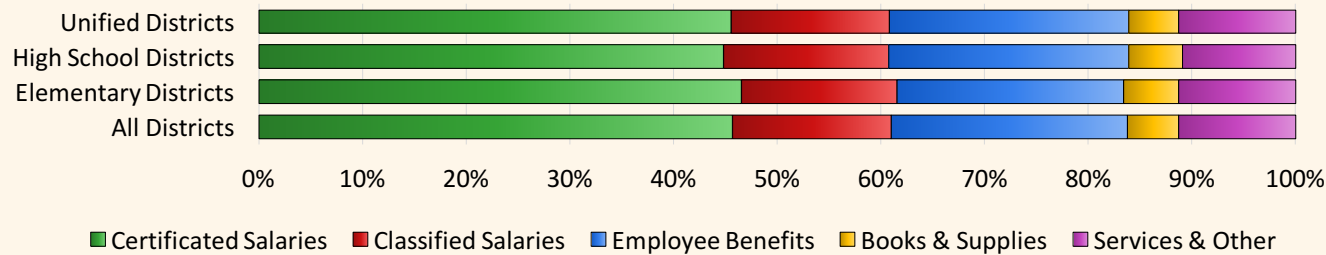
### How California's Education Dollars Are Spent

Approximately 97% of education funding goes to the school site in the form of teacher salaries, aides, pupil support, books and supplies, school site administration, buildings, food and transportation. Three percent of education dollars are spent for school district level administration and support, while one percent goes to County Offices of Education and the California Department of Education. Due to State level decisions, per-pupil support has not kept up with inflation. At the same time, public education has reduced administrative expenditures on all levels except the school site.

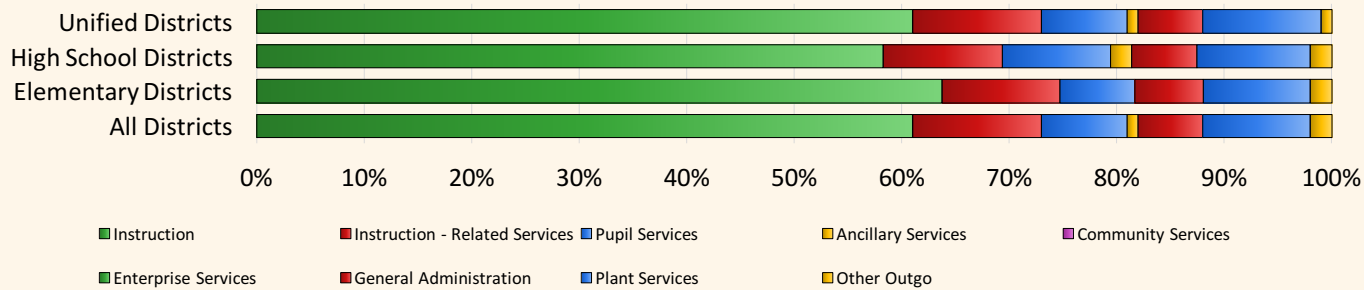
### National Comparative Analysis

## How California's Education Dollars Are Spent

### Expenditures by Category



### Expenditures by Activity



Data: <http://www.ed-data.k12.ca.us>, 2015-16 Data





All California school districts are required by law to prepare financial reports and annual budgets, which show purposes for which the District will need financial support. The reporting and budget formats are prescribed by the State Superintendent of Public Instruction and outlined in the California School Accounting Manual. All school districts use the same forms and format for their reporting, which is broken into major account classifications as outlined in the Summary of Financial Data.

It is possible to provide comparative data by account classification for various school districts because of the consistent format under which all California school districts must report revenues and expenditures. For the past several years, Clovis Unified School District has provided a comparative analysis with selected California unified school districts which are similar in size or have similarities in geographic or socio-economic make-up. These comparisons provide insight into the District's staffing and expenditure patterns.

The data used to develop the 2015-16 comparative analysis is based upon information gathered from the 2015 California Basic Educational Data System (CBEDS) or actual revenues and expenditures for fiscal year 2015-16 submitted by all California school districts to the State Department of Education. This information is the most current data available on a statewide and countywide basis for comparison purposes.



## National Comparative Analysis



### Introduction

### Statewide Comparison Districts

In reviewing the bar graphs, the following chart identifies the 21 school districts utilized in the statewide comparisons in this section of the budget book:

California School Districts		2015-16 Total ADA
Data: CADIE		
School Services of California Inc. 2015-16		
1.	FRESNO	66,536
2.	ELK GROVE	59,519
3.	CORONA-NORCO	51,380
4.	CAPISTRANO	47,226
5.	CLOVIS	40,019
6.	RIVERSIDE UNIFIED	39,683
7.	SAN JUAN	37,860
8.	POWAY	34,554
9.	FREMONT	33,499
10.	IRVINE	31,451
11.	MT. DIABLO UNIFIED	30,952
12.	SAN JOSE UNIFIED	30,332
13.	CHINO	27,087
14.	LODI	26,882
15.	SADDLEBACK VALLEY	27,614
16.	VISALIA	26,990
17.	ORANGE	25,830
18.	GLENDALE	25,150
19.	PLACENTIA-YORBA LINDA	24,781
20.	POMONA	23,402
21.	PALO ALTO UNIFIED	11,920
<b>Comparative Districts Average</b>		<b>34,413</b>

### National Comparative Analysis

## Average Daily Attendance Of Comparative Districts





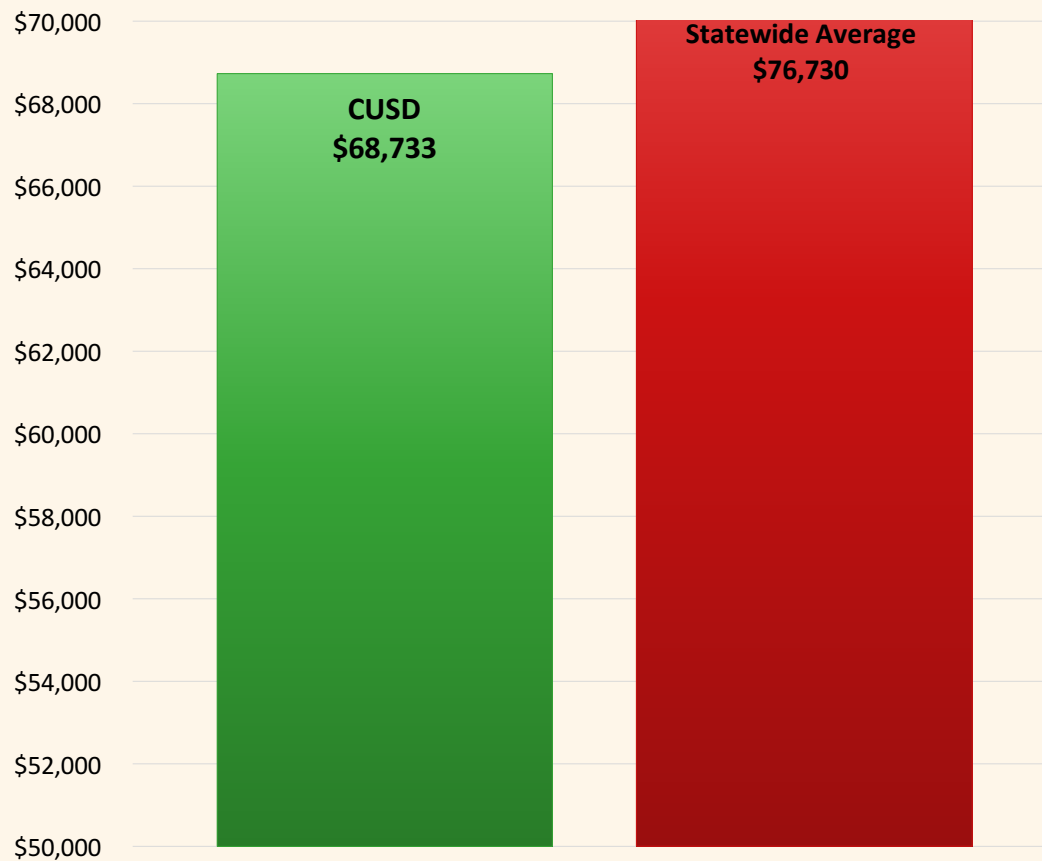
### Average Teacher Salary

- The District's average teacher salary in 2015-16 was approximately \$7,997 less than the statewide average of \$76,730. The following graph illustrates Clovis Unified's average teacher salary as compared to the state wide average:
- Clovis Unified ranks 21st of the 21 statewide comparative school districts in average teacher salary.

### National Comparative Analysis

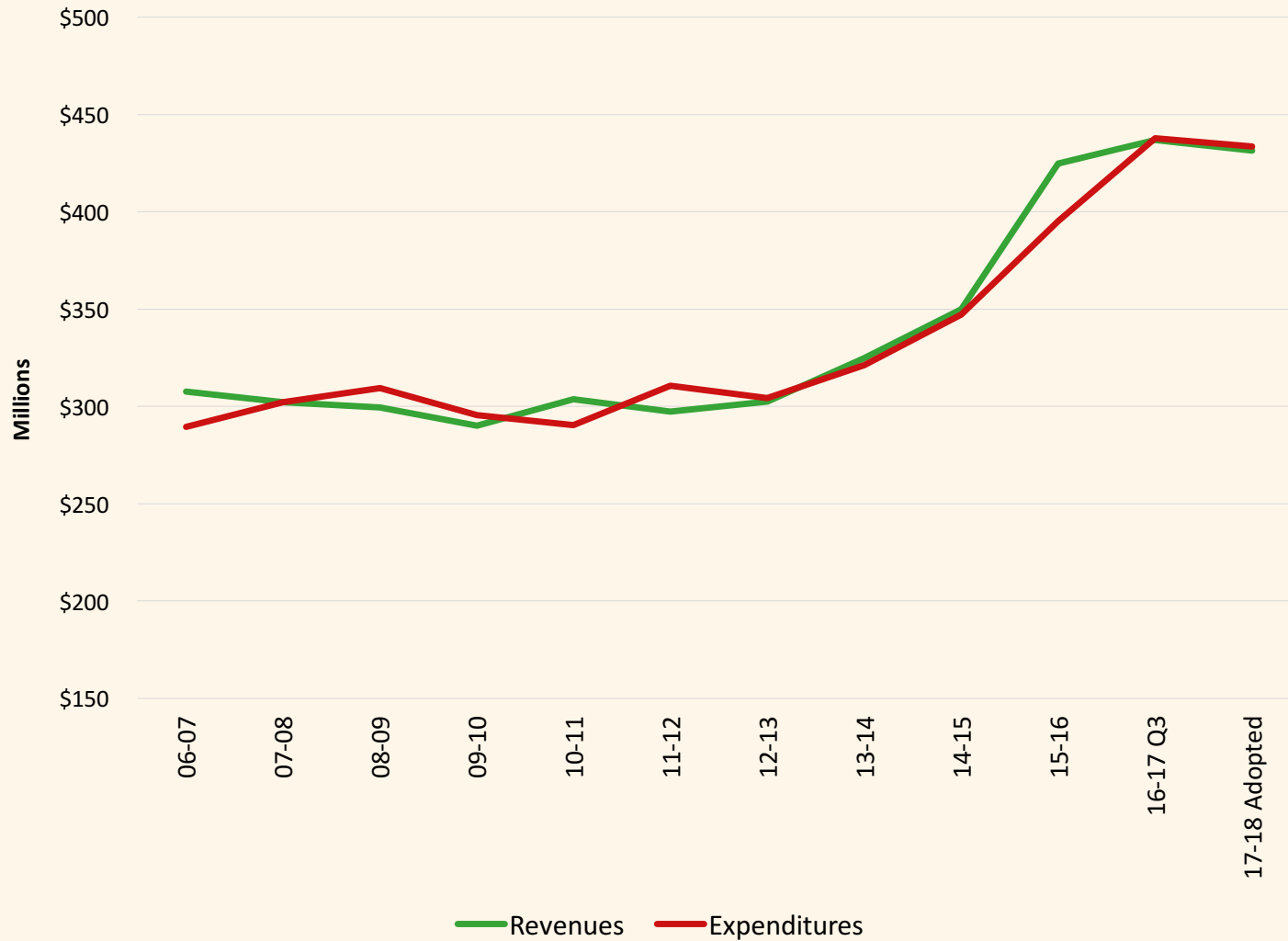
### Teacher

### Average Teacher Salary



Data: School Services SABRE Report 2015-16

### Revenues vs Expenditures by Year



#### National Comparative Analysis

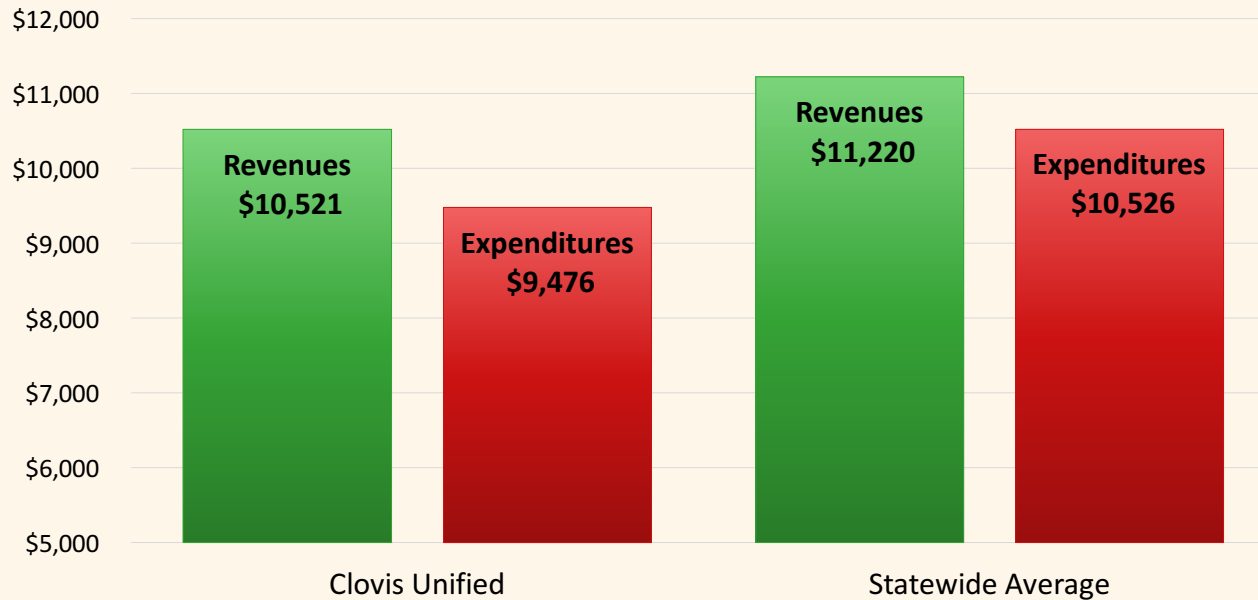
#### Revenues vs. Expenditures

- The District has historically maintained a balanced budget. Dollars unspent in one year are carried over and can be spent in the following year. A graphic illustration of revenue and expenditures for the past ten years and current year is outlined above.





## Revenues and Expenditures per Student



Data: "Comparative Analysis of District Income and Expenditures" School Services of Ca. Inc. 2015-16

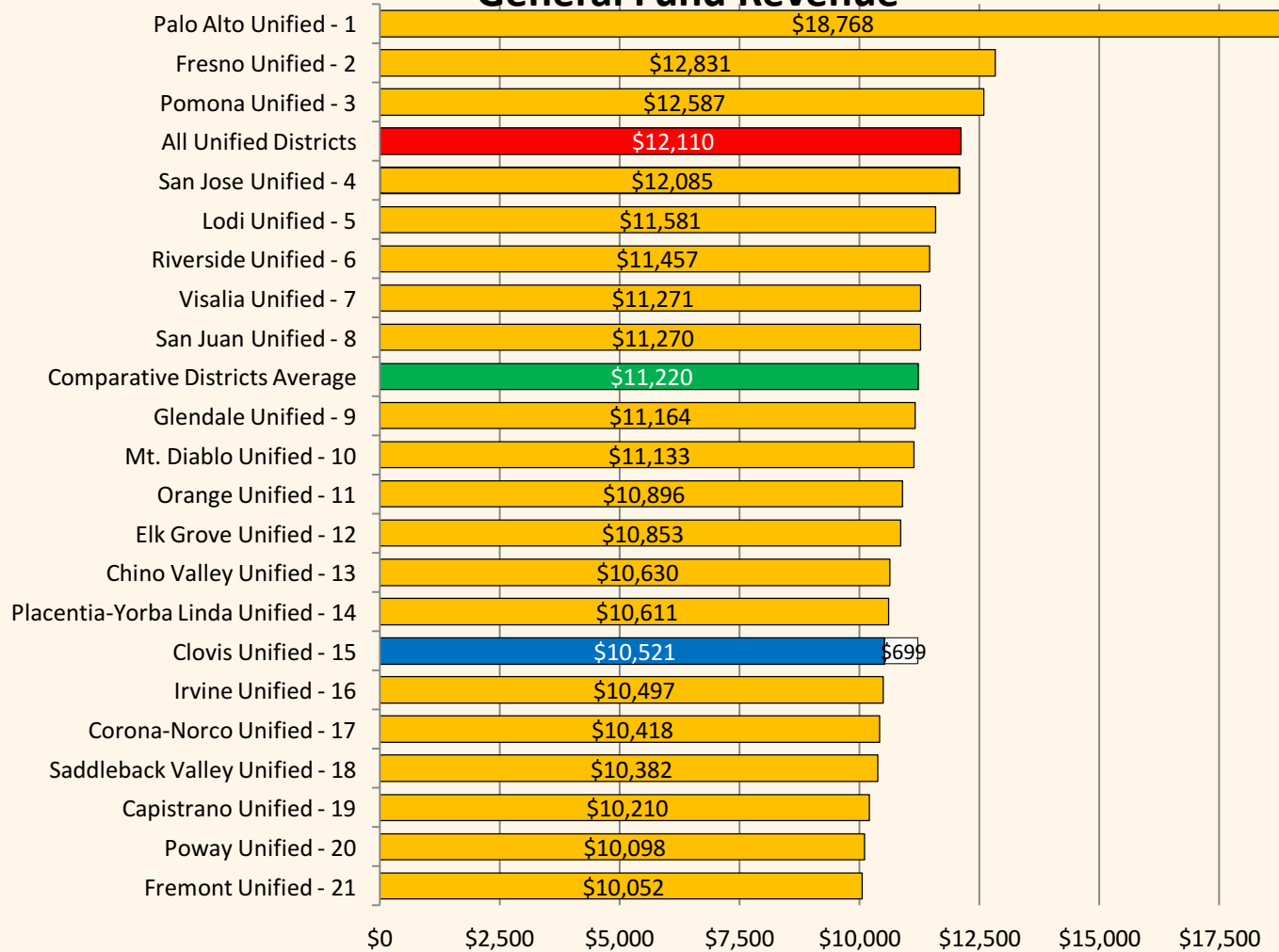
- During the 2015-16 school year, the total expenditures per ADA for Clovis Unified was \$1,050 less than the average for all school districts. This illustrates that the District spent less on its education per student than the majority of other California unified school districts because we receive less revenue than other unified school districts.
- The revenue available to Clovis Unified School District for General Fund Programs ranked 15th out of the 21 comparative districts and is \$699 per ADA below all unified school districts. This translates to approximately \$28.2 million per year less available funds to educate Clovis Unified School District students compared to other California unified school districts.
- Clovis Unified is ranked eleventh in the amount appropriated for books and supplies on a per ADA basis. In reviewing this information outlined in the Books and Supplies per ADA graph, you will find that Clovis Unified spent approximately \$43 less than the comparative districts, and approximately \$44 less than the average of all unified school districts.

Information included on the following charts was derived from the Comparative Analysis of District Income and Expenditures (CADIE) by School Services of California, Inc., 2015-2016.

### National Comparative Analysis

### Revenues and Expenditures per Student

### Statewide Comparison General Fund Revenue



### Comparative Analysis Statewide Comparison General Fund Revenue

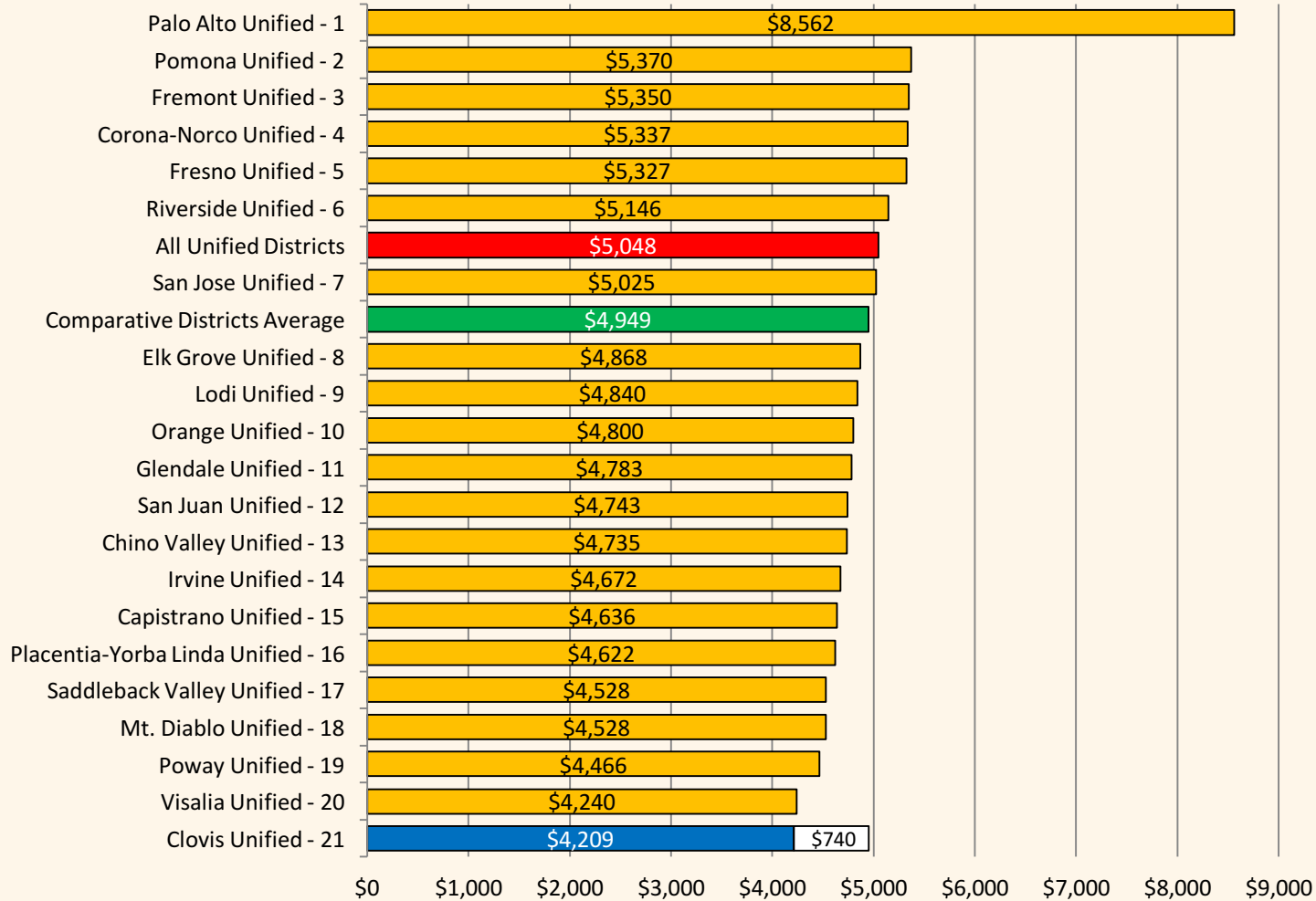
Revenue Per ADA

Data: Statewide CADIE 2015-16, School Services of California





## Statewide Comparison Certificated Salaries



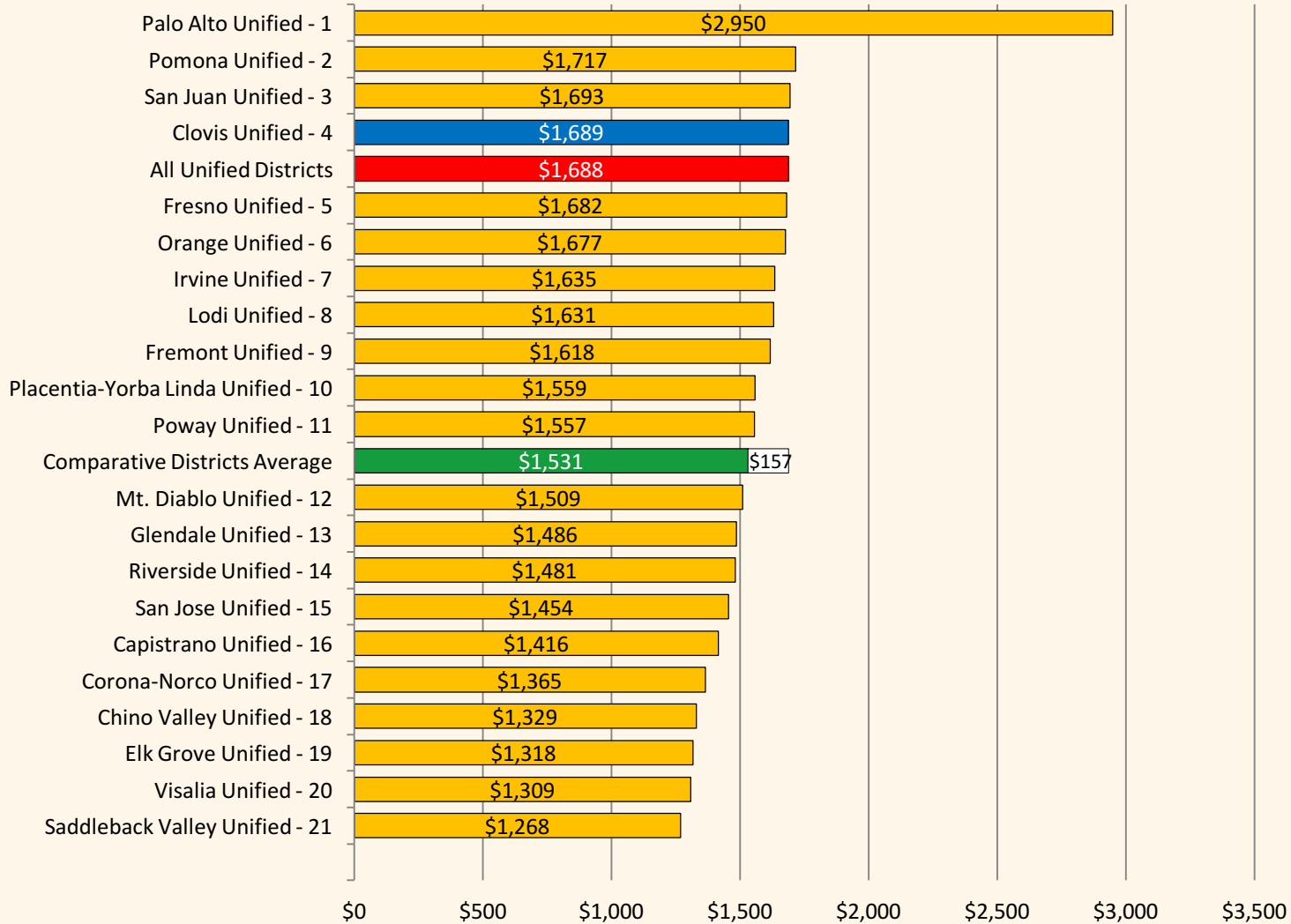
Expenditures Per ADA

Data: Statewide CADIE 2015-16, School Services of California

## Comparative Analysis Statewide Comparison Certificated Salaries



### Statewide Comparison Classified Salaries



### Comparative Analysis Statewide Comparison Classified Salaries

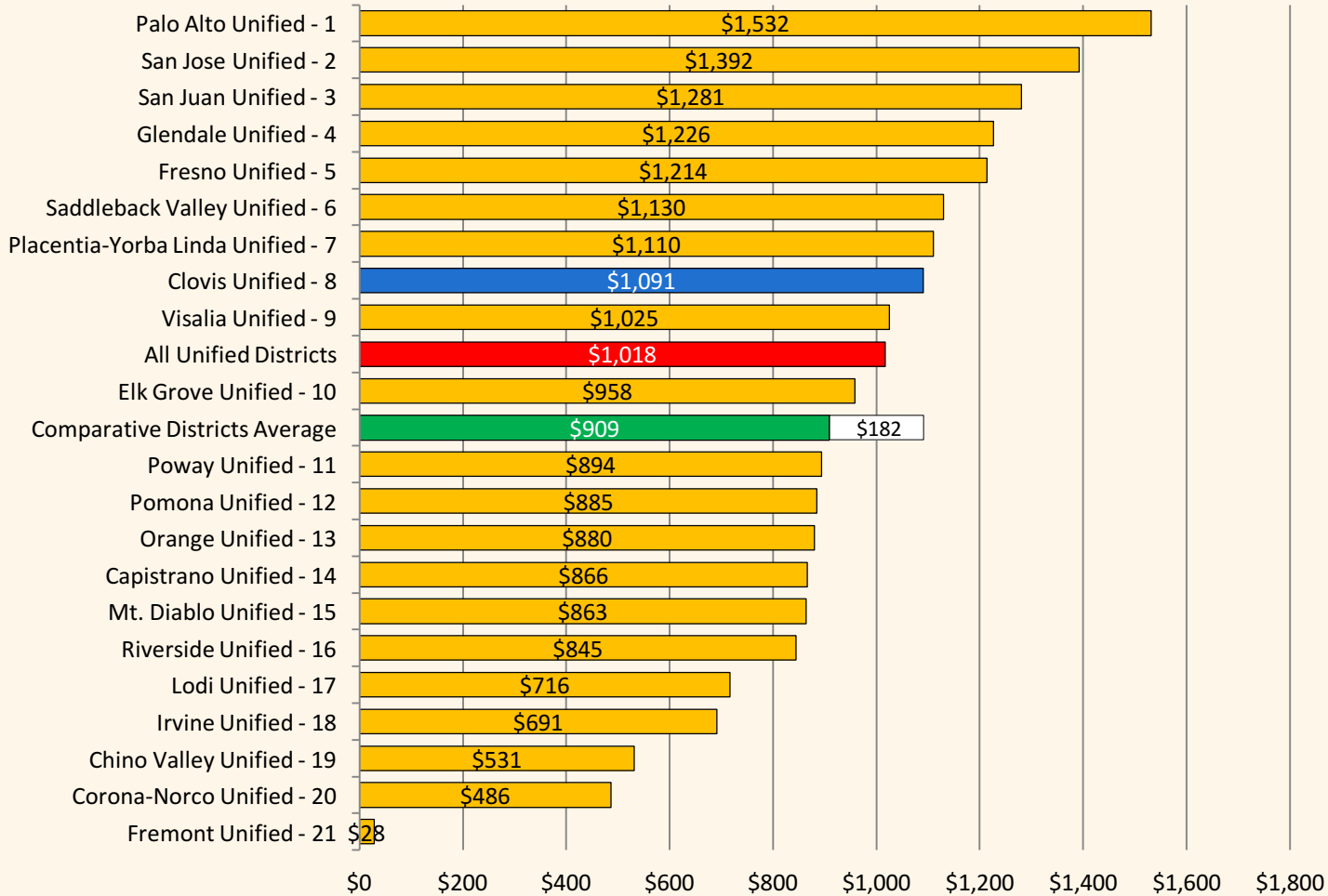
Expenditures Per ADA

Data: Statewide CADIE 2015-16, School Services of California





## Statewide Comparison Health & Welfare Benefits

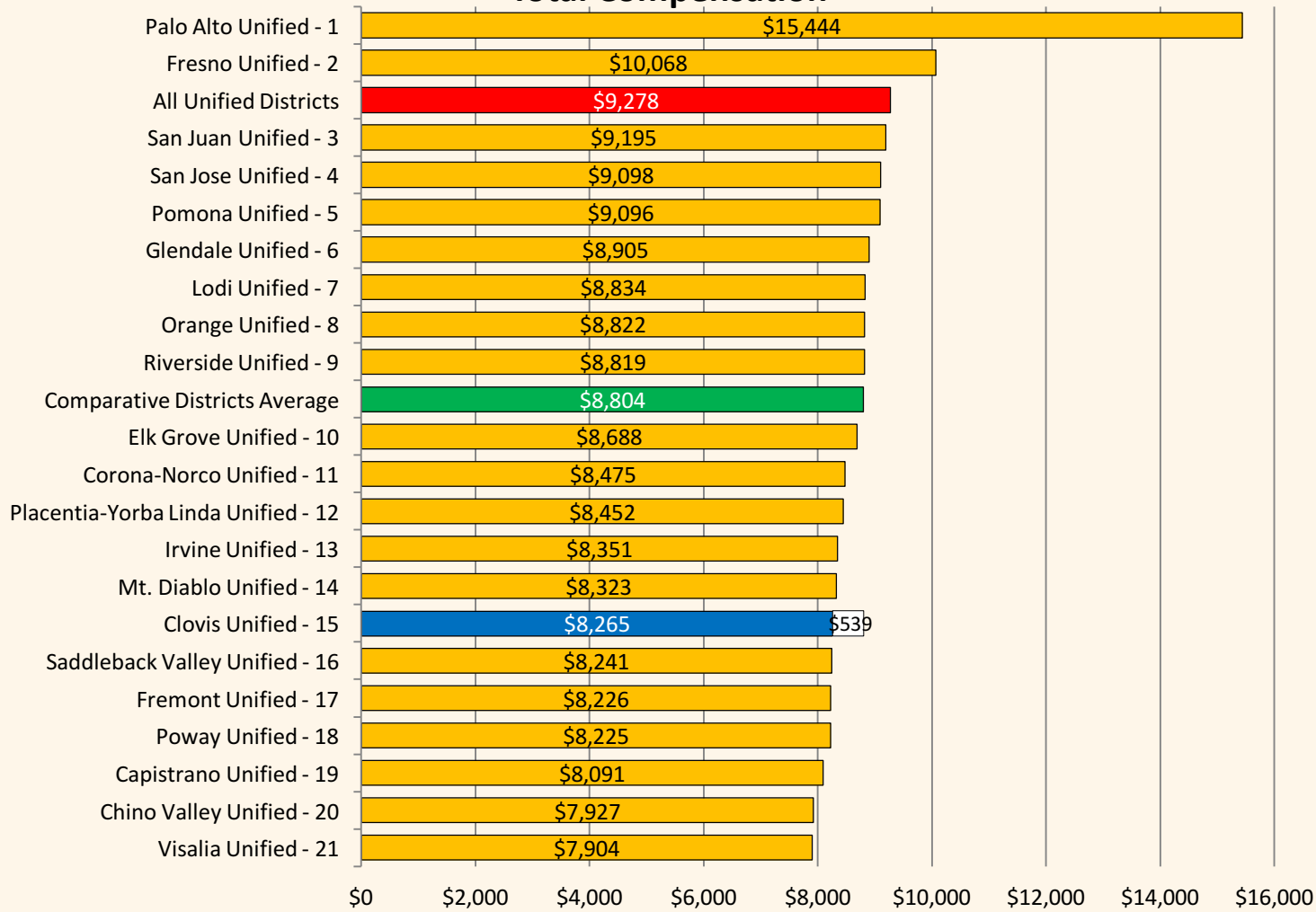


Expenditures Per ADA

Data: Statewide CADIE 2015-16, School Services of California

## Comparative Analysis Statewide Comparison Health & Welfare Benefits

### Statewide Comparison Total Compensation



### Comparative Analysis Statewide Comparison Total Compensation

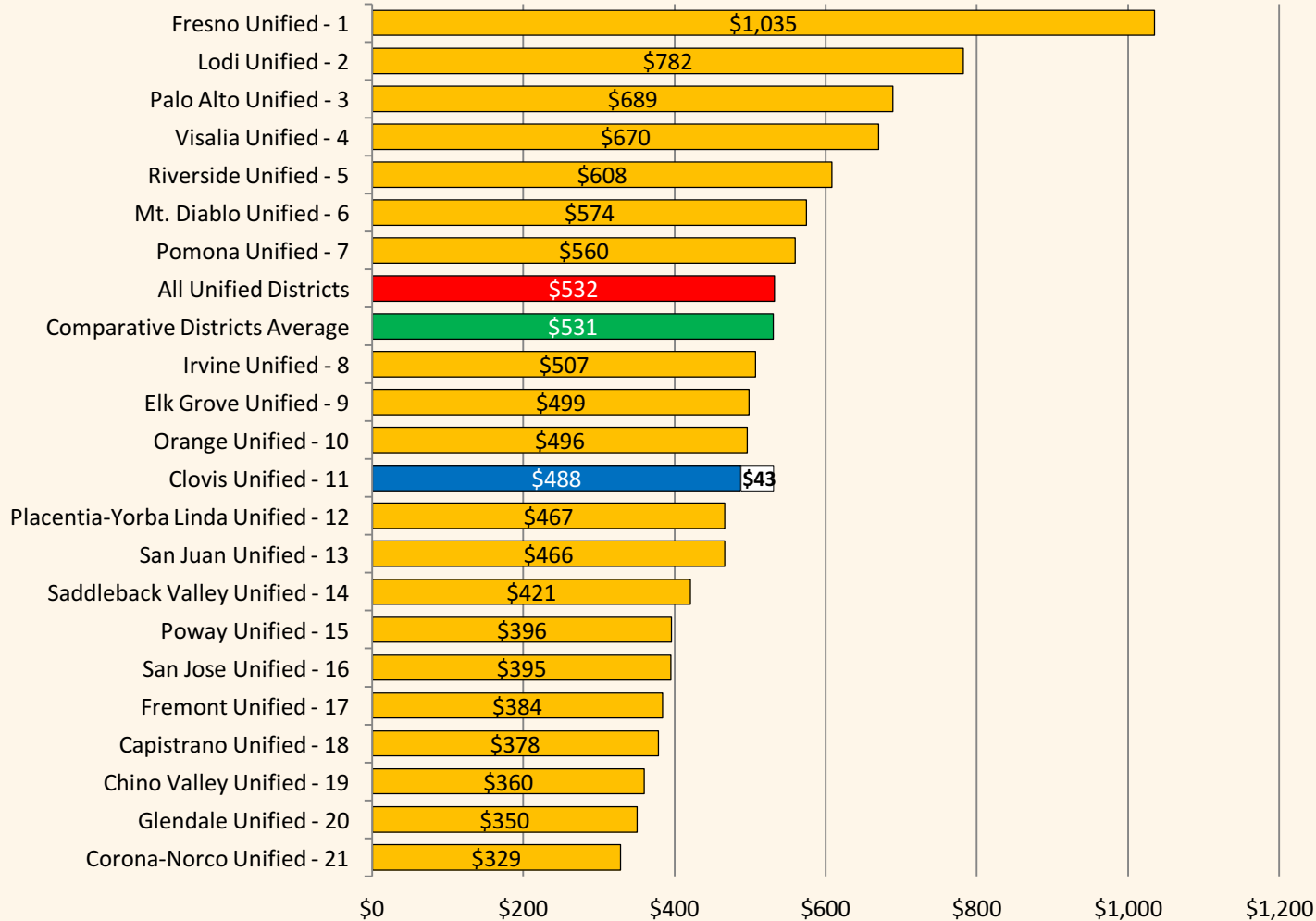
Expenditures Per ADA

Data: Statewide CADIE 2015-16, School Services of California





## Statewide Comparison Books & Supplies

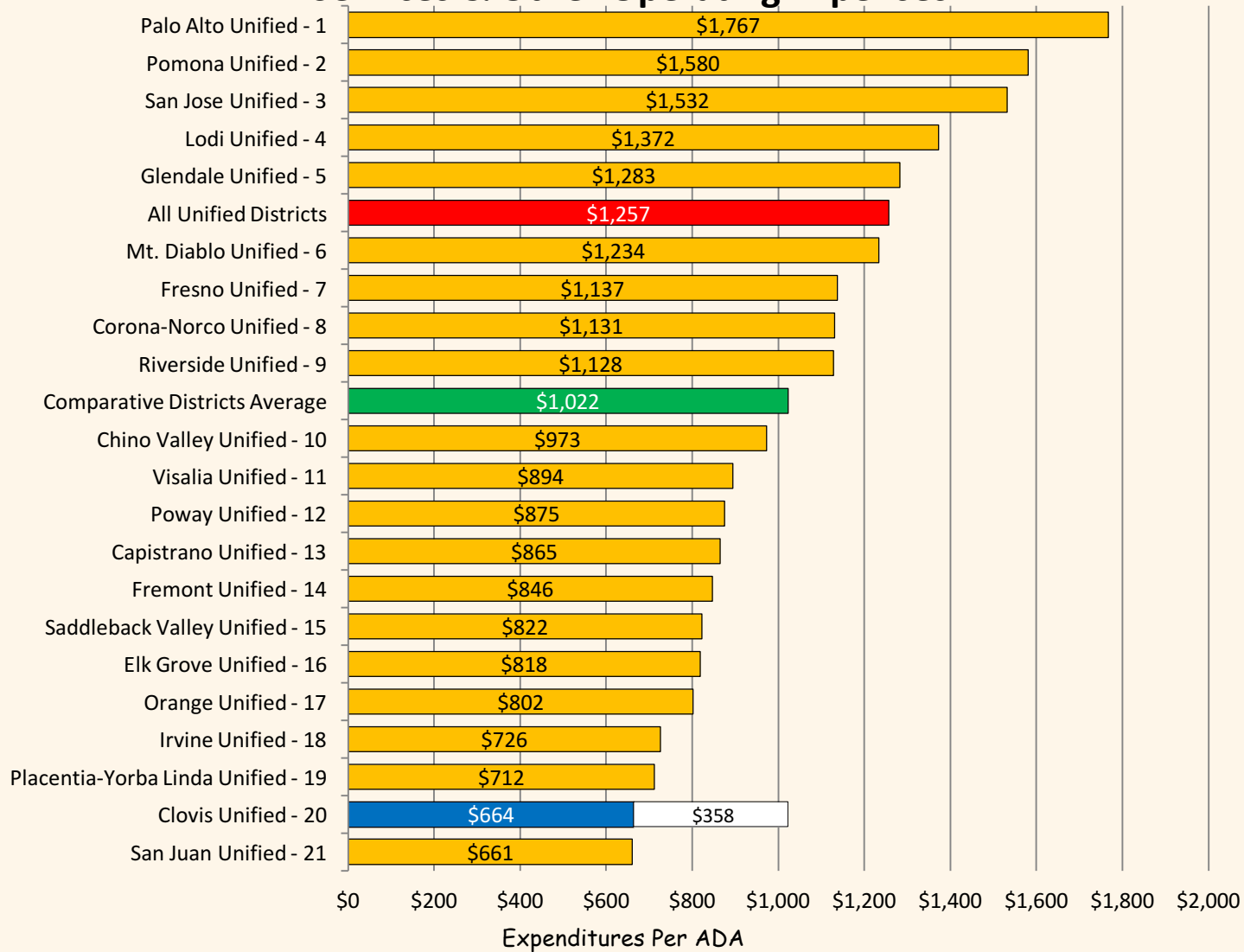


Expenditures Per ADA

Data: Statewide CADIE 2015-16, School Services of California

## Comparative Analysis Statewide Comparison Books & Supplies

### Statewide Comparison Services & Other Operating Expenses



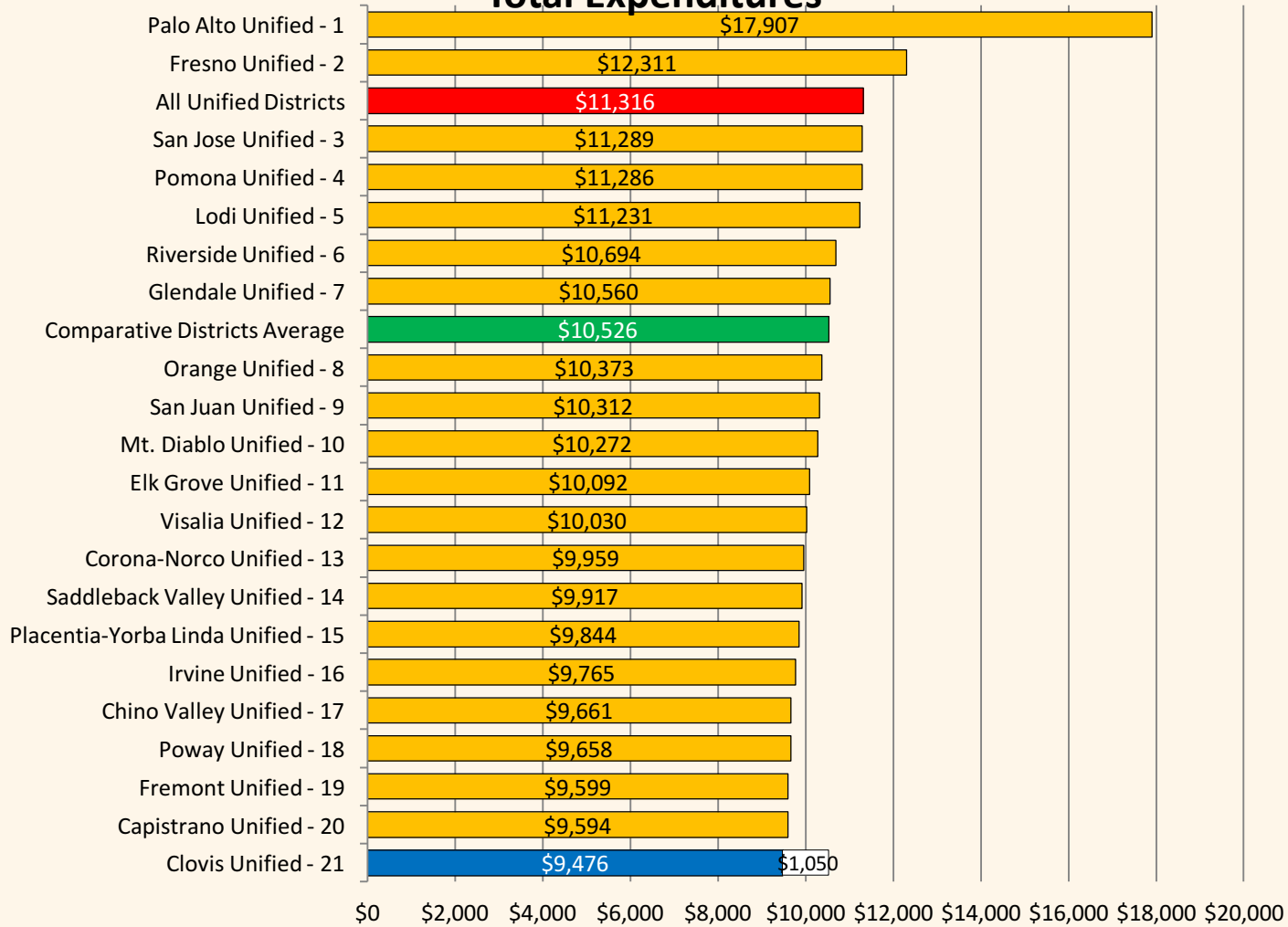
Data: Statewide CADIE 2015-16, School Services of California

Comparative Analysis  
Statewide Comparison  
Services & Other  
Operating Expenses





## Statewide Comparison Total Expenditures



Expenditures Per ADA

Data: Statewide CADIE 2015-16, School Services of California

## Comparative Analysis Statewide Comparison Total Expenditures

### Statewide Comparison Student Enrollment per Teacher



### Comparative Analysis Statewide Comparison Student Enrollment per Teacher

Enrollment Per Teacher

Data: Statewide CADIE 2015-16, School Services of California





### Fresno County Unified Districts

		2015-16 Total ADA
Data: Fresno County CADIE 2015-16, School Services of California		
1	FRESNO	66,536
2	CLOVIS UNIFIED	40,019
3	CENTRAL	14,946
4	SANGER	9,537
5	KINGS CANYON JOINT	9,165
6	SELMA	6,197
7	KERMAN	4,887
8	COALINGA/HURON JOINT	4,189
9	PARLIER	3,220
10	MENDOTA	3,040
11	FOWLER	2,419
12	FIREBAUGH	2,179
13	GOLDEN PLAINS UNIFIED	1,674
14	RIVERDALE JOINT	1,537
15	CARUTHERS	1,378
16	SIERRA	1,217
17	LATON JOINT	665
	<b>Comparative Districts Average ADA</b>	<b>10,165</b>

### Fresno County Comparative Analysis

## Average Daily Attendance of Comparative Districts



In 2015-16, Clovis Unified received less funding per student than 16 other unified school districts in Fresno County. In fact, if Clovis Unified School District had received the county school districts' average General Fund revenues per student of \$12,110 or \$1,589 more per student, then close to \$63 million in additional revenue would have been available to the District annually.

Due to the implementation of the LCFF the district will continue to receive significantly less revenue per student than neighboring districts. This is due to the amount of unduplicated students attending Clovis Unified schools. A major component of the LCFF is the percentage of students classified as foster youth, English language learners, or eligible for free-reduced program meals. Fresno County school's student population, on average, consists of 72% of students eligible for free-reduced program meals. Clovis Unified is significantly lower and impacts the amount of revenue received from the State. Clovis Unified eligible for free-reduced program meals is as follows:

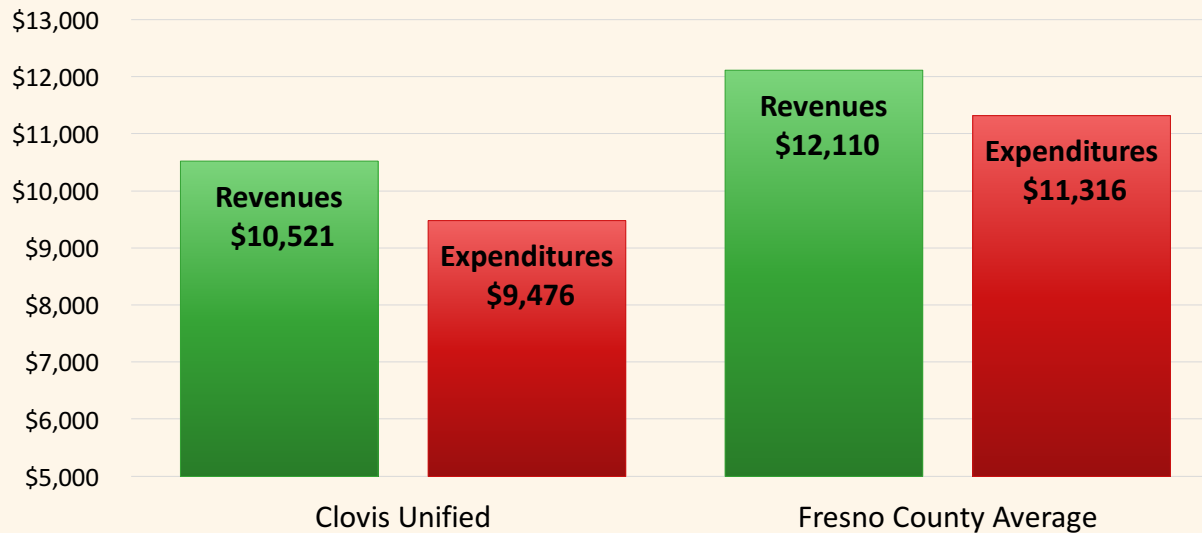
Free Reduced-Price Meals	2011	2012	2013	2014	2015	2016
Total Students	13,108	15,223	17,115	15,002	14,911	17,759
Percentage of Total Population	33.58%	38.16%	41.97%	36.44%	36.50%	42.5%

In 2015-16, Clovis Unified expended less per student than 16 of the unified school districts in the County. The District's expenditures per student of \$9,476 was \$1,840 less than the average of other County unified school districts.

Fresno County Comparative Analysis

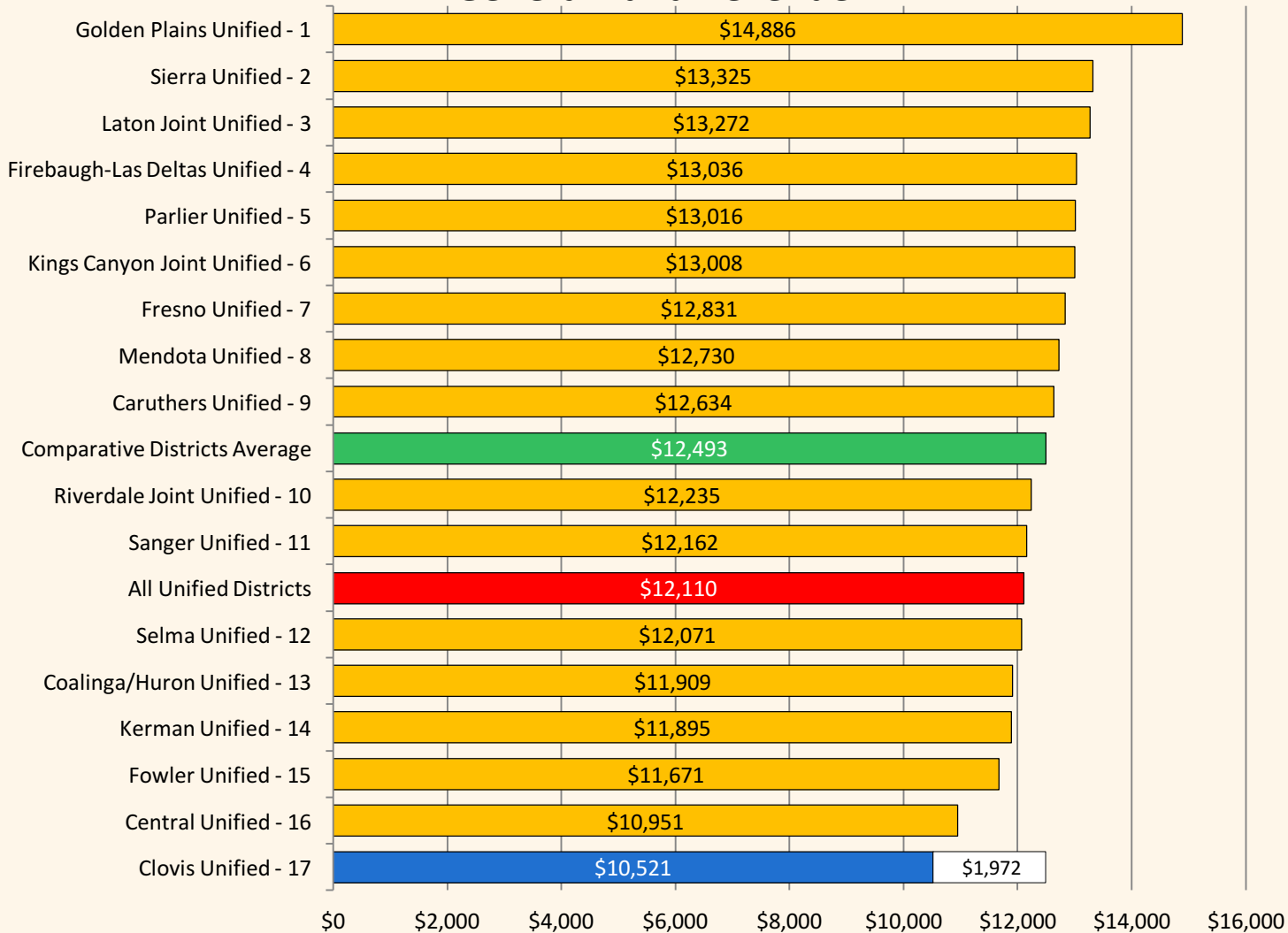
Revenues and Expenditures per Student

Revenues and Expenditures per Student





## Countywide Comparison General Fund Revenue

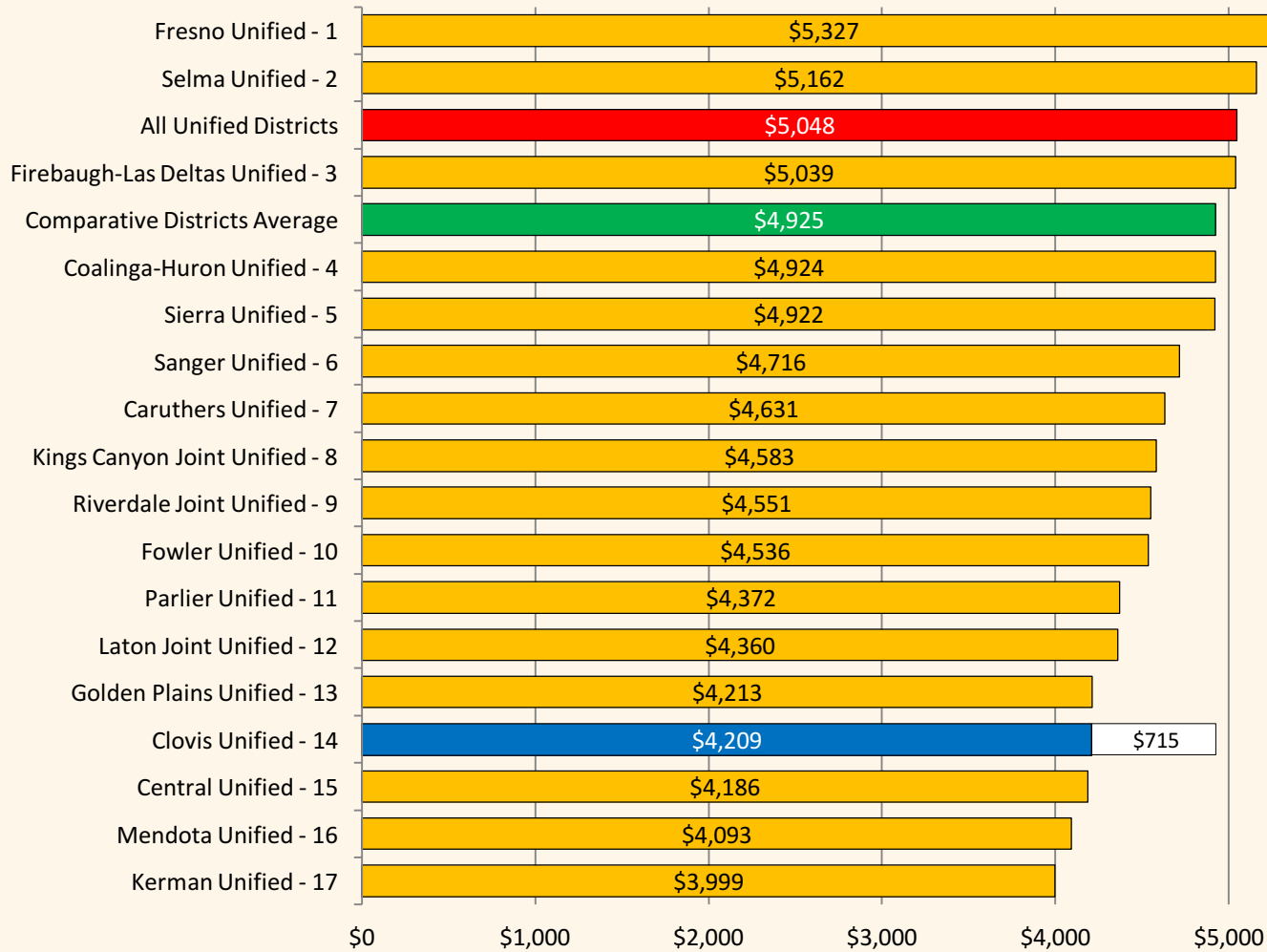


Revenue Per ADA

Data: Fresno County CADIE 2015-16, School Services of California

## Comparative Analysis Countywide Comparison General Fund Revenue

## Countywide Comparison Certificated Salaries



### Comparative Analysis Countywide Comparison Certificated Salaries

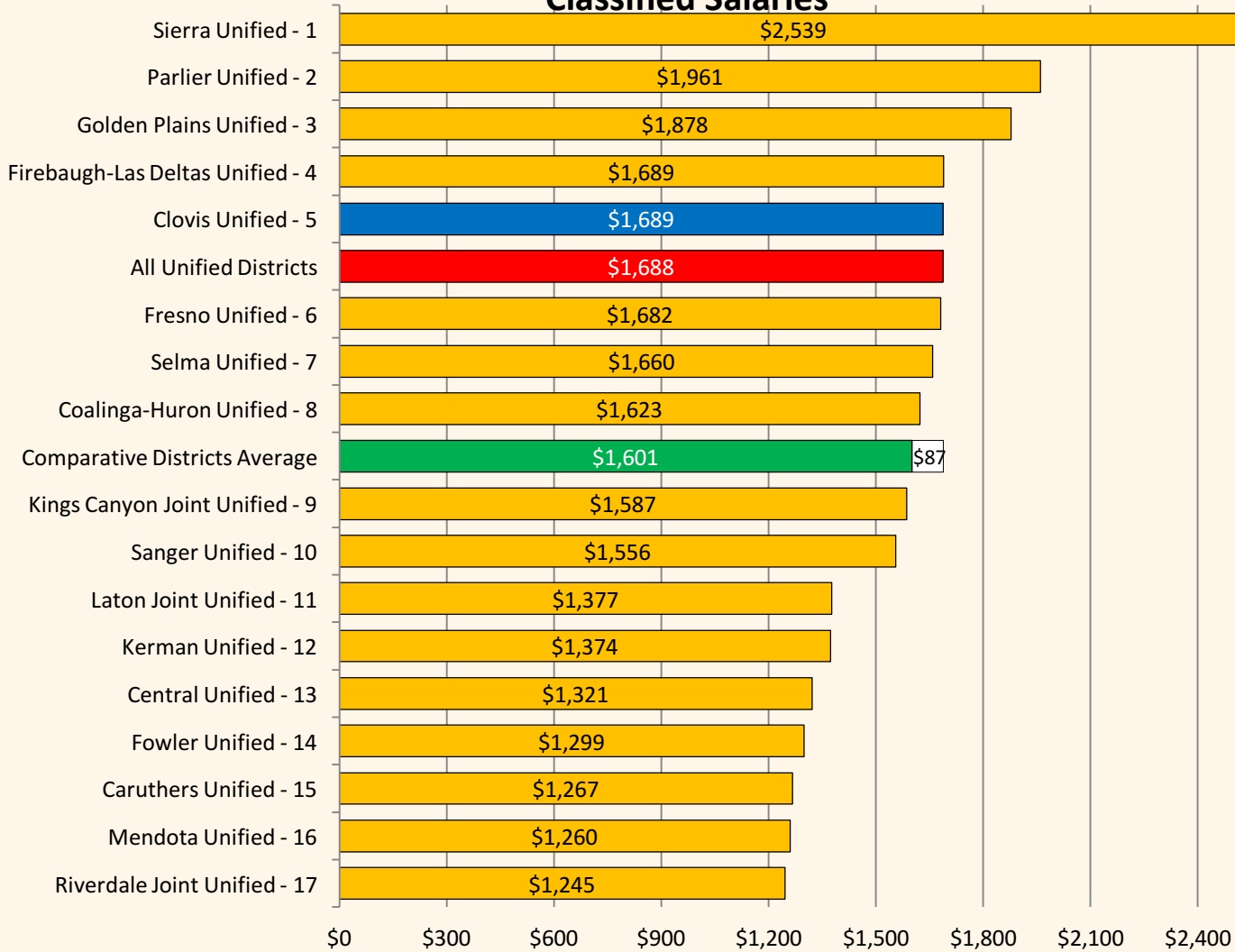
**Expenditures Per ADA**

Data: Fresno County CADIE 2015-16, School Services of California





## Countywide Comparison Classified Salaries



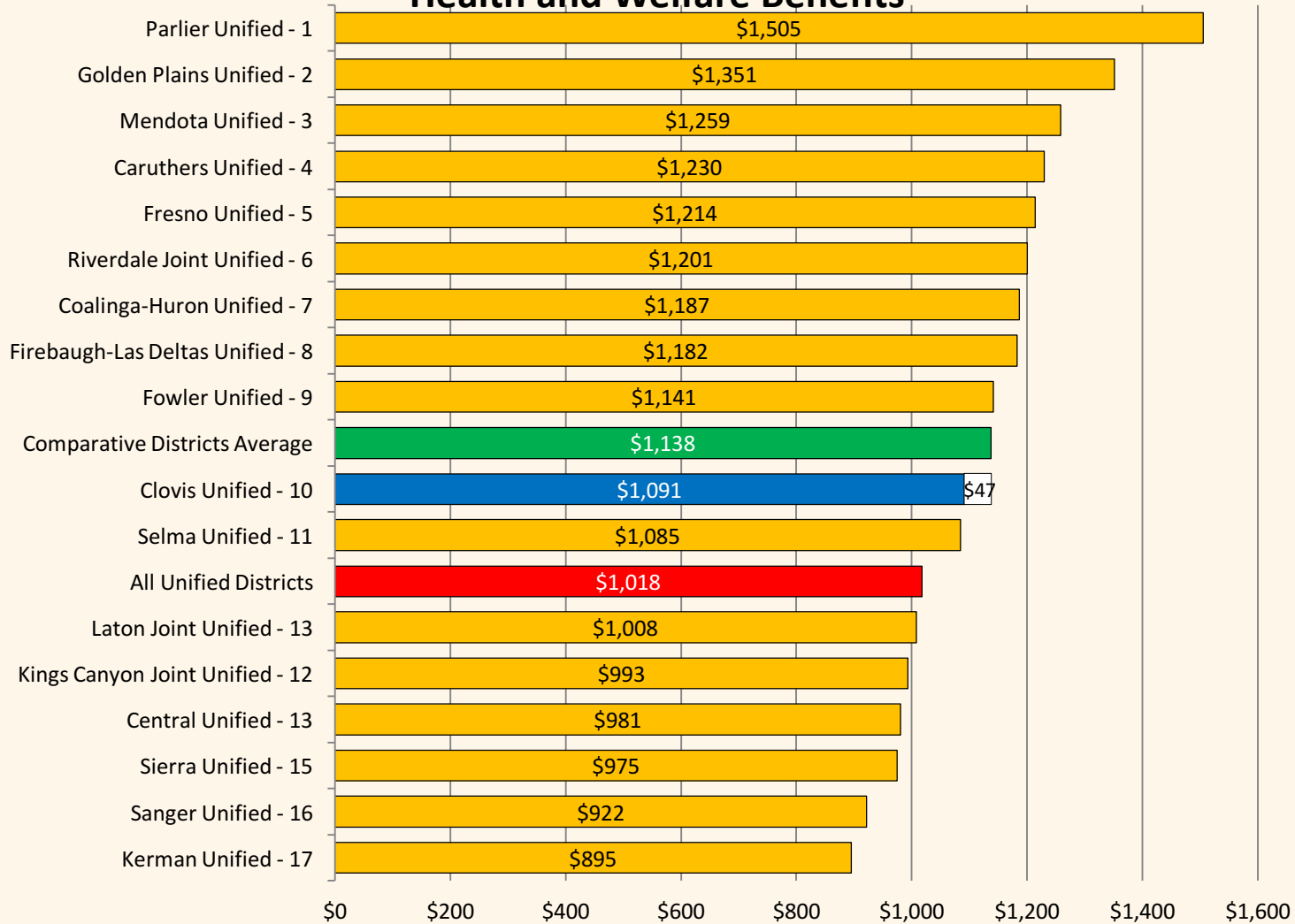
### Expenditures Per ADA

Data: Fresno County CADIE 2015-16, School Services of California

### Comparative Analysis

## Countywide Comparison Classified Salaries

## Countywide Comparison Health and Welfare Benefits



### Comparative Analysis Countywide Comparison Health and Welfare Benefits

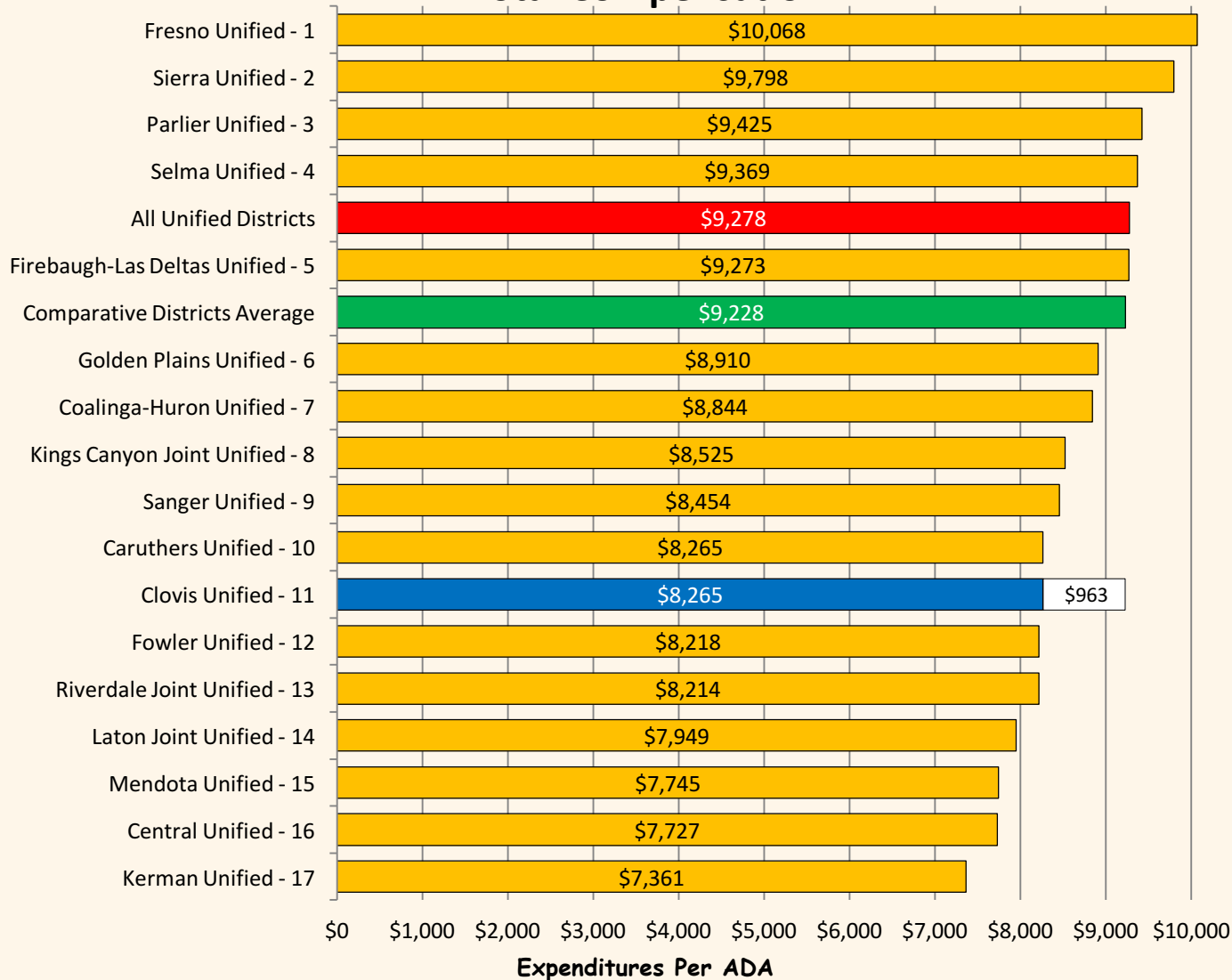
**Expenditures Per ADA**

Data: Fresno County CADIE 2015-16, School Services of California





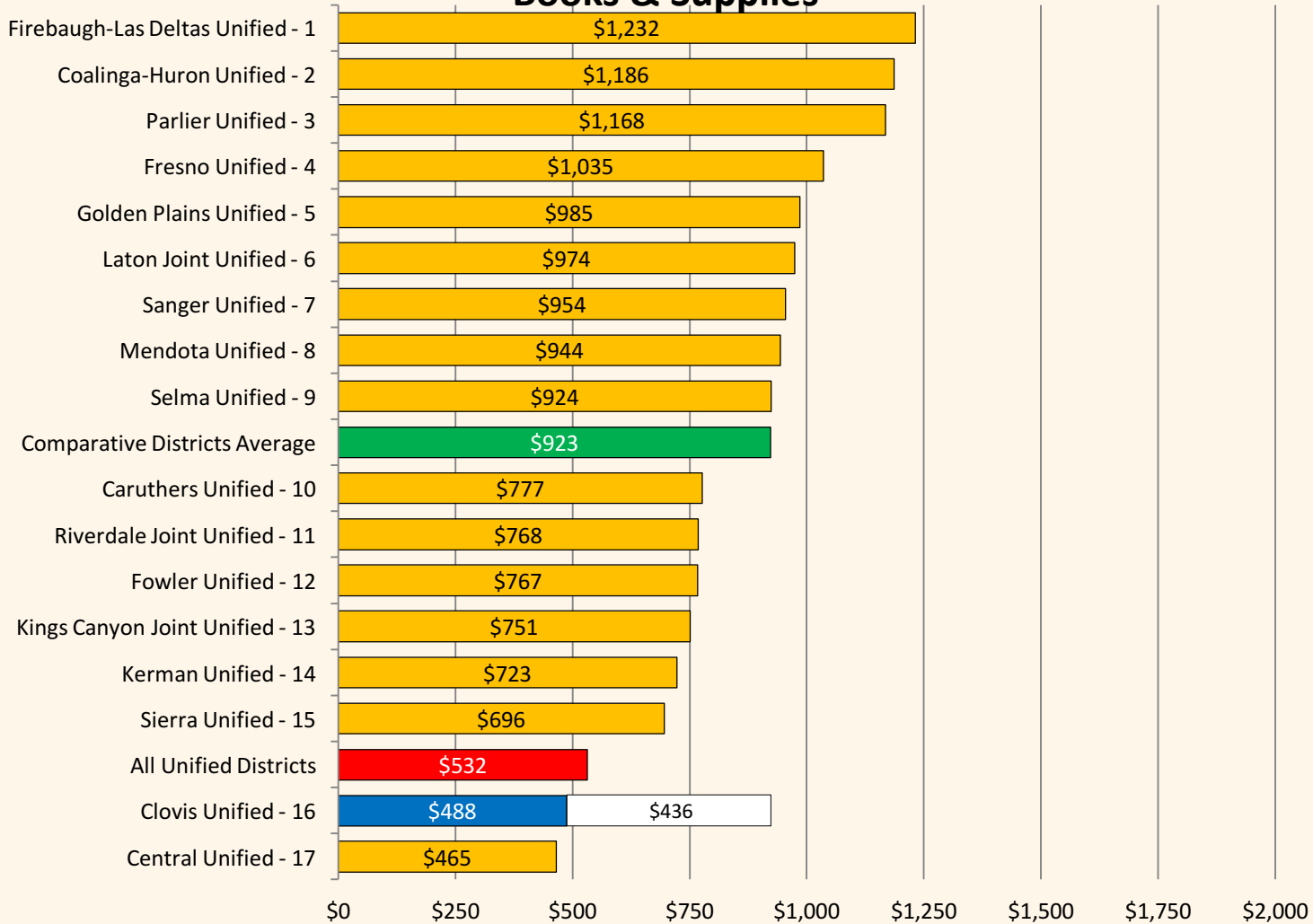
## Countywide Comparison Total Compensation



Data: Fresno County CADIE 2015-16, School Services of California

## Comparative Analysis Countywide Comparison Total Compensation

## Countywide Comparison Books & Supplies



Comparative Analysis  
Countywide  
Comparison  
Books & Supplies

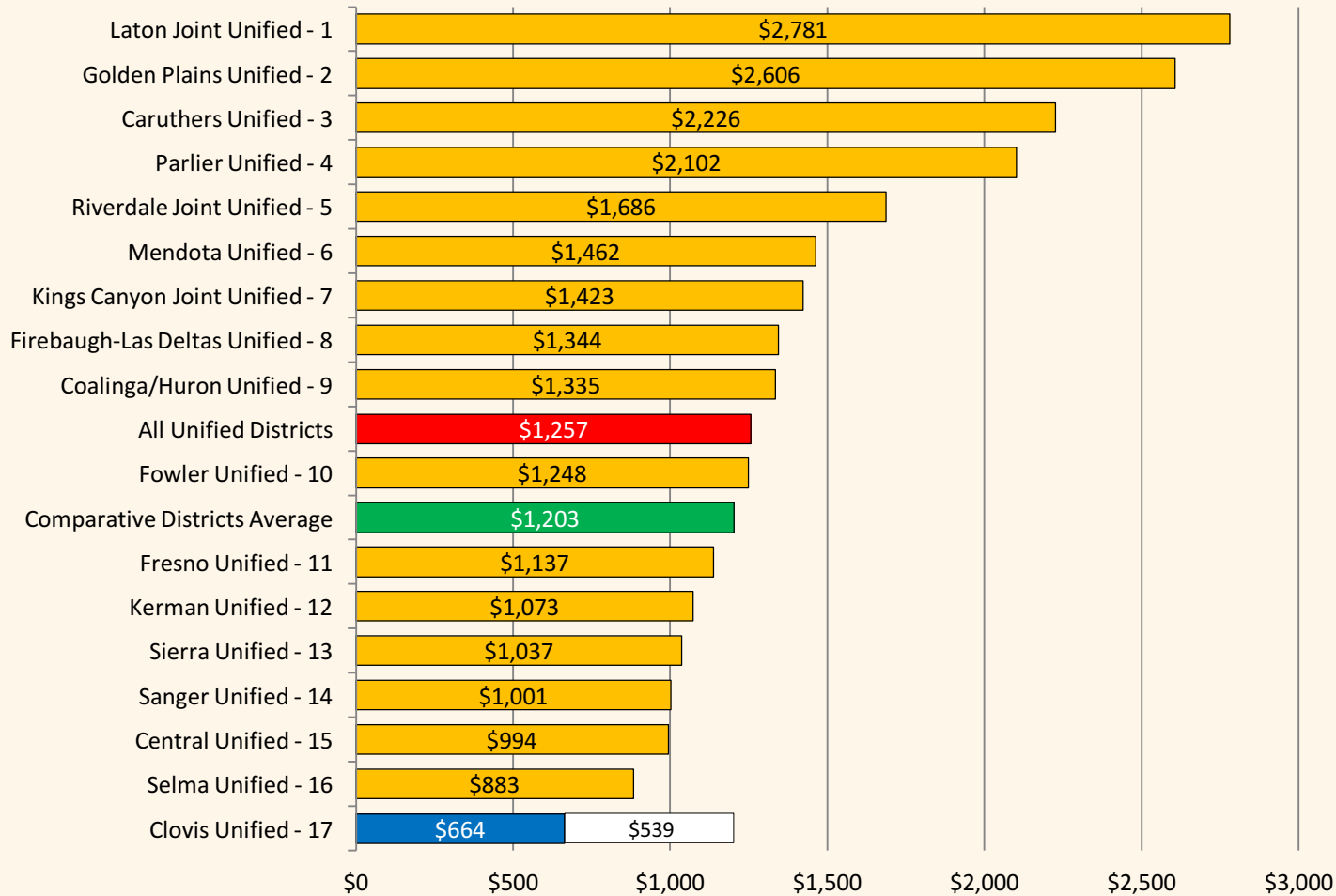
**Expenditures Per ADA**

Data: Fresno County CADIE 2015-16, School Services of California





## Countywide Comparison Services & Other Operating Expenses



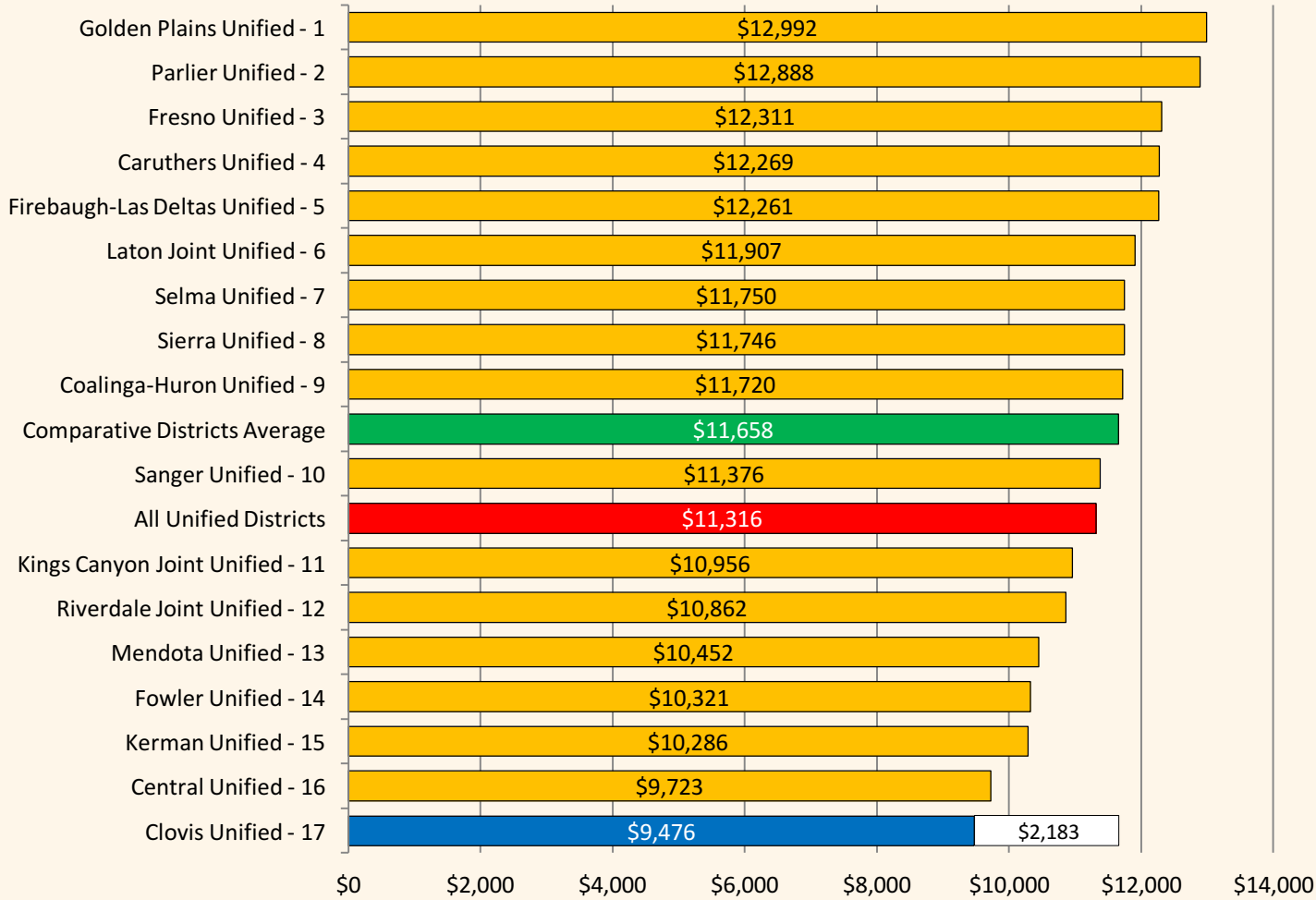
Expenditures Per ADA

Data: Fresno County CADIE 2015-16, School Services of California

Comparative Analysis  
Countywide  
Comparison  
Services & Other  
Operating Expenses



## Countywide Comparison Total Expenditures



Comparative Analysis  
Countywide  
Comparison  
Expenditures per ADA

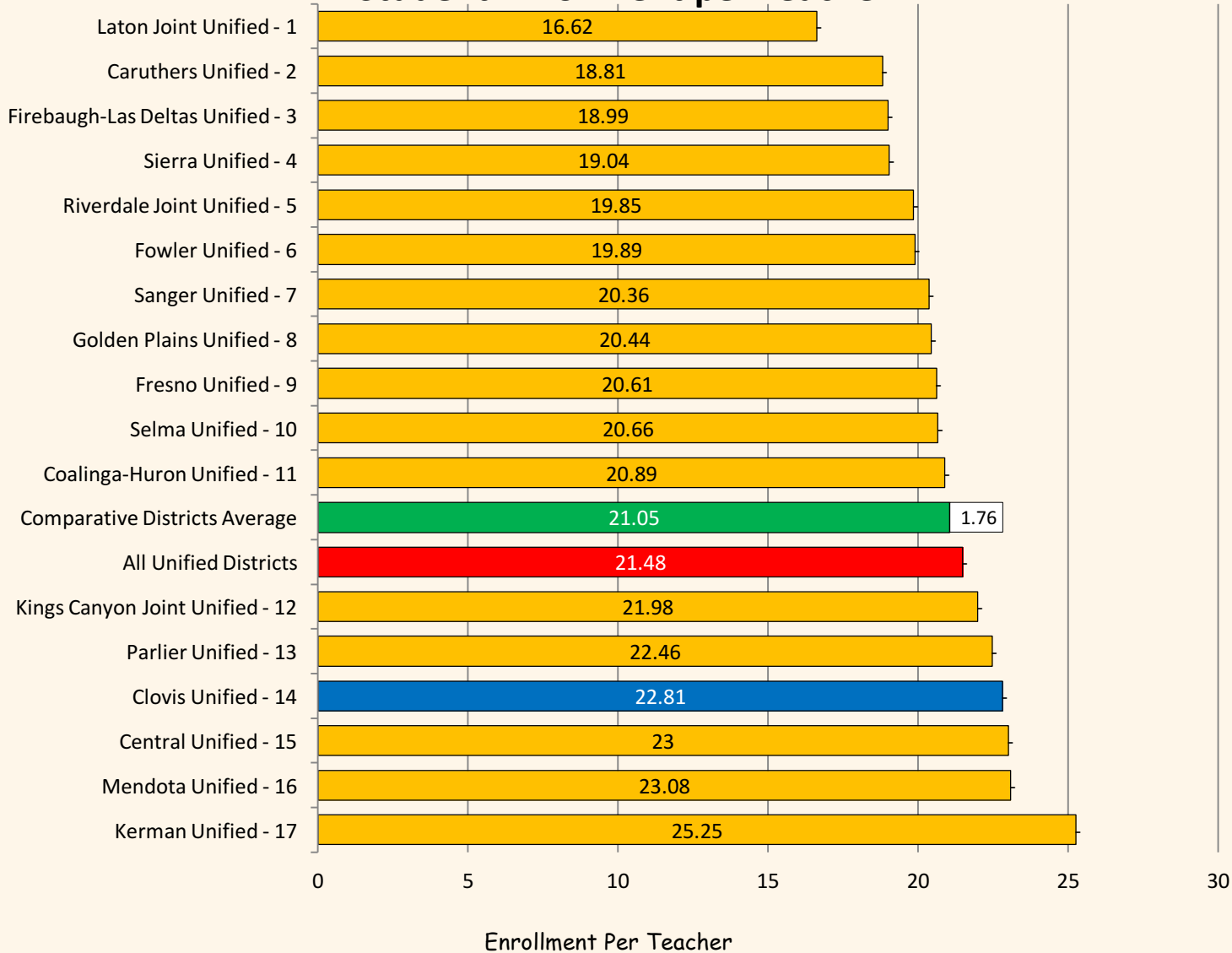
### Expenditures Per ADA

Data: Fresno County CADIE 2015-16, School Services of California





## Countywide Comparison Student Enrollment per Teacher



Data: Fresno County CADIE 2015-16, School Services of California

Comparative Analysis  
Countywide  
Comparison  
Enrollment Per Teacher



CLOVIS

UNIFIED

SCHOOL DISTRICT



## Foreword

The purpose of this glossary is to provide definitions of terms that are currently used in school business discussions. The definitions used herein are written for the layperson. The definitions are appropriate for this intended purpose. However, in their simplification they lose some of their accuracy. This glossary should not be used as a technical guide for professionals with responsibility for implementing the many regulations associated with management of school district finances.

## AB 1200

Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See especially Education Code Section 1240 et sec. and 42131 et sec.

## Account

A method of categorizing financial transactions by type.

## Accountability

The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or State Department of Education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.

## Account Code

A number assigned to sources of revenues, purposes of expenditures, assets, liabilities, and fund balances.

## Accounting Period

The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th.

## Accounts Payable

An account that reflects amounts owed by the district for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions, etc. Amounts reported here are payable within a short period of time, usually less than one year.

## School Finance Glossary of Terms



**Accounts Receivable**

An account that reflects amounts owed to the district for goods and services. These amounts should be paid to the district within a short period of time, typically within one year.

**Accrual Basis Accounting**

Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

**Achievement Gap**

Student achievement tests consistently show that certain groups of children score far below children in other groups. The data documents a strong association between poverty and students' academic success or lack of it. While poverty is not unique to any ethnicity, it does exist in disproportionate rates among African Americans, Hispanics, and other minority. The reasons behind the achievement gap are multifaceted. They do, to some degree, stem from factors that children bring with them to school. However, other factors that contribute to the gap may stem from students' school experiences.

**Achievement Test**

A test to measure a student's knowledge and skills.

**Adult Education**

Classes for students, usually adults, offered by local school districts.

**Ad Valorem Taxes**

Taxes based on the value of property, such as the standard property tax, are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with voter approval for capital facilities bonded indebtedness. Since Proposition 13, properties in California are adjusted to the true market value primarily at the time of property transfer.

**Affordable Care Act (ACA)**

A Federal law enacted to ensure that all Americans have access to affordable health insurance. The ACA mandates that employers offer health coverage for employees that work on average more than 30 hours per week or 130 hours per month.



**Allocated Personnel Unit (APU)**

A simplified staffing formula which equitably distributes available staffing dollars. Each school site receives a total site allocation covering all personnel for the campus with the exception of Plant Operations, Food Services and categorically funded personnel. The Allocated Personnel Unit (APU) formula is based on the equivalency of one full time teaching position and varies by position based upon the salary and length of work year as compared to that of a teacher.

**Apportionments**

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

**Appropriations**

Funds set aside or budgeted by the state or local school districts for a specific time period and a specific purpose.

**Assessed Valuation (AV)**

The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

**Associated Student Body (ASB)**

An organization of students with the purpose to raise and spend money on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public school officials.

**School Finance  
Glossary of Terms**

**Attendance Reports**

Each school district reports its attendance three times during a school year. The First Principal Apportionment Average Daily Attendance (ADA), called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. Historically, the final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstance when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

**Audit**

A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.

**Average Daily Attendance (ADA)**

The total number of days of student attendance divided by the total number of days in the regular school year. A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students enrolled in each school and district. (This number is determined by counting students on a given day in October.) ADA is lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose (revenues) and other funding. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (See Attendance Reports).

**Balance Sheet**

A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.

**Benefit Assessment Districts**

See Maintenance Assessment Districts.

**Bilingual Education**

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

**School Finance  
Glossary of Terms**



**Bond**

A written obligation to pay a specified sum of money, (face value), at a fixed time in the future, (date of maturity). Bonds generally carry interest at a fixed rate, but may carry variable rates.

**Bonded Debt Limit**

The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

**Bonded Indebtedness**

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by the electorate.

**Bond Measure**

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

**Budget**

A plan of financial operation embodying an estimate of adopted expenditures for a given period or purpose and the adopted means of funding them.

**Budgeting**

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.



**California Assessment of Student Performance and Progress (CAASPP)**

The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013 and encompasses the following assessments and student participation requirements:

Smarter Balanced Summative Assessments for English language arts/literacy (ELA) and mathematics in grades three through eight and eleven.

Alternate assessments for English language arts/literacy and mathematics in grades three through eight and eleven.

Science assessments in grades five, eight, and ten (i.e., California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA).

Standards-based tests in Spanish (STS) for reading/language arts in grades two through eleven (optional).

**California Basic Education Data System (CBEDS)**

The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

**California Basic Education Skills Test (CBEST)**

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

**California English Language Development Test (CELDT)**

A test used to assess student's language proficiency in English, specifically listening, speaking, reading, and writing.

**California High School Exit Exam (CAHSEE)**

The exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.

**Capital Outlay**

Expenditures for the replacement of equipment, major renovation, or new schools.





### **Capping & Busing**

A limit or cap is set as to the number of students housed at a particular facility. Once this cap is reached, any additional students registered are bussed to another site which has available room.

### **Career Technical Education (CTE)**

A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

### **Categorical Aid**

Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs such as Special Education. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF revenues.

### **Certificated/Credentialed Employees**

Teachers and most administrators must meet California's requirements for a teaching credential. These requirements include having a bachelor's degree, completing additional required coursework, and passing the California Basic Educational Skills Test (CBEST). However, teachers who have not yet acquired a credential but have an emergency permit are allowed to teach in the classroom and are counted in this category.

### **Certificates of Participation (COP)**

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement). The primary difference between a COP and a General Obligation Bond is that a General Obligation Bond is voter approved debt as opposed to a COP which is not voter approved.

### **Classified Personnel**

Employees who hold positions that do not require credentials including aides, custodians, clerical personnel, transportation, food services, and other non-teaching personnel.

### **Class Size Reduction (CSR)**

Initiated in the 1996-97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade. The existing CSR program was replaced in the 2013-14 fiscal year with the passage of the LCFF which has mandates as to the allowable sizes of classes in grades K-3. The funding is now a grade span adjustment to the LCFF in grades K-3.

**Clovis Assessment System for Sustained Improvement (CLASSI)**

A three-component process for evaluating the performance of the schools in our District. Results of CLASSI are used to set goals and plan for the following year.

**Comparative Analysis**

Comparative Analysis of a District's Income and Expenditures as compared to other agencies.

**Concurrently Enrolled**

Pupils who are enrolled both in a regular program for at least the minimum school day and also in a class for adults. Such a student will generate both regular average daily attendance (ADA) for the time in the regular program plus concurrently enrolled ADA for the time in Adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, a student can generate more than one unit of ADA.

**Consumer Price Index (CPI)**

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. The Consumer Price Index is one of several measures of economic change. Salary adjustments and other costs can be linked to the Consumer Price Index, which is sometimes used as a factor to measure inflation.

**Content Standards Test (CST)**

A test specifically for California schools aligned with State standards that describe what students should know and be able to do in each grade level. The test is given to students in grades 2 through 11 as part of the State's STAR Program.

**Contribution**

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Cost of Living Adjustment (COLA)**

An increase in funding for schools from the state or federal government due to inflation. In California, the law states that schools should receive a certain Cost of Living Adjustment based on the Implicit Price Deflator for State and Local Government Purchases of Goods and Services. (See Education Code Section 42238.1)

**School Finance  
Glossary of Terms**



## School Finance Glossary of Terms

### **Credit Rating**

A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies - Moody's Investors Services, Standard and Poor's and Fitch Investment Services

### **Criteria and Standards**

Local district budgets must meet state-adopted provisions of criteria and standards. These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. (See Education Code Sections 33127 et sec.)

### **Current Operating Expenditures**

Education expenditures for the daily operation of the school programs such as expenditures for administration, instruction, health services, transportation, and operation and maintenance of plant.

### **Debt Service**

Expenditures for the payment of principal and interest on long-term obligations.

### **Deferred Maintenance**

Major repairs of buildings and equipment by school districts. The District allocates a portion of its funds to deferred maintenance projects.

### **Deficit Factor**

When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

### **Deficit Spending**

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

### **Deficits**

Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.

School Finance  
Glossary of Terms**Developer Fees**

A charge per square foot on residential and commercial construction within a school district. These fees, charged both to developers of new properties and to property owners who remodel, are based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.

**Due To/From Other Funds**

Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times.

**Economic Impact Aid (EIA)**

State categorical aid for districts with concentrations of children who are transient, from low-income families, or English-Language Learners. Due to the implementation of the Local Control Funding Formula (LCFF), this grant has been rolled into LCFF supplemental funding.

**Education Code**

Laws from the State that govern school districts, county offices of education, etc. These can be found at <http://www.cde.ca.gov/re/lr/cl>.

**Education Revenue Augmentation Fund (ERAF)**

The fund used to collect the property taxes shifted from cities, the county, and special districts within each county prior to their distribution to K-14 school agencies.

**Employee Benefits**

Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS - State Teachers' Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.





**Encumbrances**

Purchase orders, contracts for salary, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual goods or services are delivered to the school district.

**Ending Balance**

Generally, a reference to a school district's net ending balance of their *General Fund*. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

**English Learner (EL)**

Student who has not yet mastered the English language.

**English Language Arts (ELA)**

All academic disciplines related to reading and the use of the English language in communication.

**Enrollment**

The total number of pupils enrolled, whether part-time, full-time, resident or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in home-bound instruction or a non-graduate enrolled in qualifying alternative programs.

**Entitlement**

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

**Equalization Aid**

The extra state aid provided in some years (such as 1995-96) to a low revenue district to increase its base revenue limit toward the statewide average.

**Every Student Succeeds Act (ESSA)**

Much of Federal funding for K-12 schools comes from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. The 2015 ESSA reauthorization is called the Every Student Succeeds Act (NCLB). In 2017-28, California is in a transition period from NCLB to ESSA. The state is reviewing Federal requirements in the new law and is updating its assessments and benchmarks to conform to its requirements.

**Expenditures**

Charges incurred, whether paid or unpaid, which are presumed to benefit the school district's current fiscal year.

**Expenditures:****Construction Expenditures**

Include expenditures for new school construction, including renovation and expansion. They include expenditures on land, buildings, and equipment for new and remodeled facilities.

**Expenditure Per Pupil**

The amount of money spent on education by a school district or the state, divided by the number of students educated. For most official purposes, the number of students is determined by average daily attendance (ADA). (See Revenues Per Pupil)

**Instructional Expenditures**

Current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (i.e. textbooks), and purchased instructional services.

**Interest On Debt Expenditures**

Expenditures for interest on long-term debt (i.e. obligations of more than 1 year).

**Replacement Equipment Expenditures**

Include expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over \$25,000.

**Support Services Expenditures**

Current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (i.e. nurses, therapists, and guidance counselors), student transportation, instructional staff support (i.e. librarians, instructional specialists), school district administration, business services, research, and data processing.

**Fact Finding**

The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by the Public Employment Relations Board, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties. (See Government Code Section 3540 et. al.)

**School Finance  
Glossary of Terms**





## School Finance Glossary of Terms

### **Financial Statements**

The document published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.

### **First Principal Apportionment**

The statutory date (February 20) by which the State Department of Education must first calculate district and county funding entitlements.

### **Fiscal Crisis and Management Assistance Team (FCMAT)**

The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.

### **Fiscal Year**

Twelve calendar months; in California it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30.

### **Fixed Assets**

Property of a permanent nature having continuing value; e.g., land, buildings, and equipment.

### **Free/Reduced Price Meals**

A federal program to provide food, typically lunch and/or breakfast, for students from low-income families. The number of students participating in the National School Lunch Program is increasingly being used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

### **Full-Time Equivalent (FTE)**

The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

### **Fund**

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.



**Funds:****• Governmental Funds**

The *General Fund* is used to account for the ordinary operations of the District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the *General Fund* must be identified and separated from unrestricted activities.

**• Special Revenue Funds**

Established to account for the proceeds from specific revenue sources which (by law) are restricted to the financing of particular activities.

**• Adult Education Fund**

Used to account separately for federal, state, and local revenue for adult education programs.

**○ Charter Schools Fund**

Used to account separately for federal, state, and local revenue for charter school programs.

**○ Child Development Fund**

Used to account separately for federal, state, and local revenue to operate child development programs.

**○ Cafeteria Fund**

Used to account separately for federal, state, and local revenue to operate the food service program.

**○ Deferred Maintenance Fund**

Used to account separately for Local Education Agency's contributions for deferred maintenance purposes.

**School Finance  
Glossary of Terms**



- **Capital Project Funds**

Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

- **Building Fund**

Exists primarily to account separately for proceeds from the sale of bonds.

- **Capital Facilities Fund**

Used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances or private agreements between the Local Education Agency and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund.

- **County School Facilities Fund**

Used primarily to account for apportionments received from State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization, and facility hardship grants.

- **Special Reserve for Capital Outlay Projects Sub-fund (SRCPPF)**

Exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property with the option to purchase; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and, (3) excess amounts sufficient to pay all unpaid bond obligations. The Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt.

- **Recreational, Cultural, Athletic Facilities (RCA) Sub-fund**

Used solely for the purpose of acquiring, constructing, operating and maintaining recreational, cultural and athletic facilities.

## School Finance Glossary of Terms

- **Debt Service Funds**

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

- **Bond Interest and Redemption Fund**

Used for the repayment of bonds issued for a Local Education Agency (Education Code sections 15125-15262, Bond Interest and Sinking Fund).

- **Debt Service Fund for Blended Component Units**

This fund is used to account for the accumulation of resources for the payment of principal and interest on Certificates of Participation that are issued by financing corporations that are considered blended component units of the school district under generally accepted accounting principles (GAAP).

**Fund Balance**

The excess of the assets of a fund over its liabilities of governmental and similar trust funds.

**Gann Spending Limit**

A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. In November 1979, California voters approved the late Paul Gann's Proposition 4 to limit the amount of tax money that state and local governments, including school districts, could legally spend. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population or, for school agencies, change in average daily attendance (ADA). Proposition 111, adopted in June 1990, and amended the Gann Limit inflation factor to be based only on the change in per capita personal income.

**General Aid**

State aid which is not limited to any specific program, purpose, or target population but which may be used to finance the general educational program as determined by the recipient district.

**Generally Accepted Accounting Principles (GAAP)**

Uniform standards and guidelines to financial accounting and reporting which govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define standard accounting practices.

**General Fund**

Accounting term used by the State and school districts to differentiate general revenue and expenditures from those placed in separate budget categories for specific uses, such as the Cafeteria Fund.

**School Finance  
Glossary of Terms**



**General Ledger**

A basic group of accounts that record all transactions of a fund or entity.

**General Obligation Bonds (GO Bonds)**

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. *GO* bonds are financed by an increase in property taxes. School districts can seek either two-thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

**General Purpose Funding**

California school districts receive general purpose money based on a per pupil revenue limit. They have discretion to spend this money as they see fit for the day-to-day operation of schools, including everything from salaries to the electric bill.

**General Purpose Revenue (GPR)**

The category of revenue raised by the state that is not designated for specific purposes. *GPR* generally includes revenue raised from sales and use taxes and state income taxes.

**General Purpose Tax Rate**

The district's tax rate determined by statute as interpreted by Fresno County Controller/Auditor/Tax Collector.

**General Reserve**

A budget item which sets aside a reserve fund to start the following fiscal year and cannot be used during the budget year.

**Governmental Accounting Standards Board (GASB)**

Governmental Accounting Standards Board (*GASB*) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. *GASB* has responsibility to establish accounting rules and standards used by governmental agencies. *GASB* is equivalent to the Financial Accounting Standards Board (*FASB*) which sets accounting standards for the private sector. The standards created by these bodies are referred to as generally accepted accounting principles (*GAAP*). *GASB* and *FASB* are not governmental agencies.

**Governmental Accounting Standards Board Statement No. 34 (GASB 34)**

An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three-year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The government-wide financial statements include financial information by function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.

**Healthy Fitness Zone**

Criterion-referenced standards used to evaluate fitness performance. The standards represent a level of fitness that offers some degree of protection against diseases that result from sedentary living.

**High Expenditure Districts**

Districts in which the LCFF per child is greater than the state average for similar districts. Most high expenditure districts were formerly called high wealth because their assessed value per ADA was significantly above the statewide average.

**Highly Qualified Teacher**

According to the Every Student Succeeds Act (ESSA), a highly qualified teacher is one who has obtained full state teacher certification or has passed the state teacher licensing examination and holds a license to teach in the state; holds a minimum of a bachelor's degree; and has demonstrated subject area competence in each of the academic subjects in which the teacher teaches.

**Implicit Price Deflator**

A measure of inflation used to compare expenditures over a period of time. The State uses the Implicit Price Deflator for State and Local Government Purchases of Goods and Services to calculate increases to revenue limits.

**Indirect Cost Rate**

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

**School Finance  
Glossary of Terms**



### **Indirect Expense and Overhead**

Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Examples of indirect costs include expenses for the Board of Education, Superintendent, plant operations, and business office staff.

### **Individualized Education Program (IEP)**

A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

### **Intervention Programs**

In general, programs that provide extra support and resources to help improve student or school performance. In California, under the State's Public Schools Accountability Act (PSAA), schools that do not meet Academic Performance Index (API) growth targets within 12 months of implementation of an improvement plan are subject to local interventions such as the reassignment of school personnel, negotiation of site-specific amendments to collective bargaining agreements, or other changes deemed appropriate. Schools that do not meet growth targets or demonstrate significant growth within 24 months of implementation will be subject to state actions.

### **Joint Powers Authority (JPA)**

An agreement among school districts to share services or responsibilities. A Joint Powers Board, made up of representatives of the districts, governs the JPA.

### **Joint School Districts**

School districts with boundaries that cross county lines.

### **Least Restrictive Environment**

Federal law requires students with disabilities be placed so that they can, to the extent appropriate to their individual needs and abilities, be educated with students who are non-disabled.

**Legislative Analyst's Office (LAO)**

The Office of the Legislative Analyst (LAO) is a nonpartisan office within the state government that gives fiscal and policy advice to the California Legislature. The LAO provides analysis of adopted state budgets and also offers the public information about state.

**Library Media Center (LMC)**

A facility where a variety of information derived from print, non-print and information technology sources is kept for use but not for sale.

**Local Control Accountability Plan (LCAP)**

The LCAP is LCFF's mechanism for achieving transparency and engagement. It is the way that school districts are required to share performance data, needs, actions, and anticipated outcomes that guide the use of available LCFF funding. Before the start of the 2014-15 school year, each school district will need to have a Board approved Local Control and Accountability Plan prior to the adoption of their budget.

According to Education Code section 52060, the LCAP must describe the annual goals for all students including details for low-income, English learners and foster youth that address state and local priorities. The LCAP must also describe the specific actions that the district will take to achieve the goals it has identified with budget details that show the level and type of state expenditures made to support these actions.

The state priorities are expressed as metrics for which districts are expected to develop performance measures to demonstrate how LCFF and the LCAP support student outcomes. The State priorities are as follows:

- Student Achievement
- Student Engagement
- Other Student Outcomes
- School Climate
- Parent Involvement
- Basic Services
- Implementation of State Standards
- Course Access

**School Finance  
Glossary of Terms**



### **Local Control Funding Formula (LCFF)**

The Local Control Funding Formula (LCFF) replaces the previous K-12 finance system. The LCFF includes the following components for school districts and charter schools:

- Provides a base grant for each LEA per average daily attendance (ADA). The actual base grants would vary based on grade span; K-3 \$7,083 per ADA; 4-6 \$7,189 per ADA; 7-8 \$7,403 per ADA; 9-12 \$8,578 per ADA. The LCFF provides an adjustment of 10.4 percent on the base grant amount for kindergarten through grade three (K-3).
- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12).
- Provides a supplemental grant equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Provides for additional funding based on an "economic recovery target" to ensure that virtually all districts are at least restored to their 2007-08 state funding levels (adjusted for inflation) and also guarantees a minimum amount of state aid to LEAs.

### **Local Education Agency (LEA)**

A public board of education or other public authority legally constituted within a state for either administrative control or direction of, or to perform a service function for, public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a state, or for a combination of school districts or counties as are recognized in a state as an administrative agency for its public elementary or secondary school. Clovis Unified School District (CUSD) is its own LEA.

### **Lottery**

Scratch tickets and lotto games which began in California in October 1985. At least 34% of lottery proceeds are distributed to districts based on enrollment of kindergarten through university students.

## **School Finance Glossary of Terms**



**Maintenance Assessment Districts**

Local agencies, including school agencies, may charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). School agencies can impose the fee by a vote of the local governing board only, but the agency must show a benefit to each fee payer.

**Maintenance Factor**

See Proposition 98.

**Mandated Costs**

School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIII B, Section 6.

**Master Plan for Special Education**

California categorical program for the education of all children with disabilities, originally enacted in 1980 and amended frequently since then.

**Mentor Teacher**

A specially selected teacher who receives a stipend to work with new and inexperienced teachers on curriculum and instruction.

**Migrant Education**

The Migrant Education program was designed to supplement the educational and health needs of students who are the children of migrant workers. It provides instructional, health, support, and counseling services for school age migrant children and preschoolers.

**Miscellaneous Funds**

Local revenues received from royalties, bonuses, and other payments in-lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

**Multi-Purpose Room (MPR)**

A room within a school that is used for a variety of purposes, such as a cafeteria, assembly forum or sports arena.

**Multi-Track Schools/Multi-Track Year Round**

A schedule of classes throughout the calendar year to fully utilize school facilities. Students attend about three-quarters of the time, in various schedules determined by each district.

**School Finance  
Glossary of Terms**



**Munis**

This is Clovis Unified's enterprise resource planning program. Munis encompasses a wide range of core functions, including financial and capital management as well as human resources.

**Net Assets**

The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district's financial condition.

**No Child Left Behind Act (NCLB)**

Much of federal funding for K-12 schools come from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. The 2002 ESEA reauthorization is called the No Child Left Behind Act (NCLB). NCLB modifies the original ESEA, as have previous reauthorizations, and increases the federal focus on disadvantaged pupils, including English learners and students who live in poverty. The law also strengthens federal support for a standards-based reform agenda including high academic standards for all students; extra support to help students and schools meet those standards; and greater accountability for the results, particularly as measured by student performance on standardized tests. NCLB also provides funds to support innovative programs such as charter schools and create out-of-school programs. Besides providing funds to prepare, train, recruit, and retain high quality teachers, the law has also placed attention on the need for high quality teachers and the unequal distribution of credentialed teachers, setting guidelines for states to use in defining a highly qualified teacher. Further, it mandates that only teachers fitting the state description are to be hired at schools that receive Title I funding (for students living in poverty). NCLB also sets requirements for non-credentialed teaching assistants (or instructional aides). In addition, it supports the right of parents to transfer their children to a different school if their school is low performing or unsafe. NCLB was replaced in 2015 with Every Student Succeeds Act (ESSA).

**Object of Expenditures**

As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personnel services, contractual services, materials and supplies).

- **Certificated Salaries 1000**  
Expenditures for full-time, part-time, and prorated portions of salaries for all certificated personnel.
- **Classified Salaries 2000**  
Expenditures for full-time, part-time, and prorated portions of salaries for all classified personnel.

School Finance  
Glossary of Terms

- **Employee Benefits 3000**  
Expenditures for employer's contributions to retirement plans and for health and welfare benefits for employees and/or their dependents, retired employees, and board members.
- **Books and Supplies 4000**  
Books, supplies, equipment under \$25,000 and equipment replacement for instruction and other district operations, such as administration and maintenance.
- **Contracted Services and Other Operating 5000**  
Expenditures for consultants, lecturers, Western Association of Schools and Colleges (WASC) reports and testing services, services provided by the County Superintendent of Schools or other school districts, travel, conferences, membership, dues, insurance, utilities, rentals, leases, legal assistance, elections, audits, other contracted services, and inter-program charges and credits for direct services.
- **Capital Outlay 6000**  
Expenditures over \$25,000 for sites and improvement of buildings, books and media for new school libraries, or major expansion of school libraries, and new equipment.
- **Other Outgo 7000**  
Expenditures for the retirement of debt, outgoing tuition, interfund transfers, other transfers, and appropriations for contingencies.

**Organized Associated Student Body (ASB)**

ASB organizations are either organized secondary or unorganized elementary. Student organizations in intermediate schools and high schools are called Organized Student Body Associations because the students organize their activities around student clubs and a student council.

**Parcel Tax**

In California, an assessment on each parcel of property that must be approved by two-thirds of the voters in a school district. When proposing parcel tax elections, districts indicate how the money will be used, generally for educational programs. Money from parcel taxes is usually not used for school construction or renovation, which is normally financed through a general obligation bond measure. (See Government Code Section 50079, et al.)

**Per Capita Personal Income**

Total personal income from all sources prior to taxation, divided by the number of residents in a state.





**Permissive Override Tax**

Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a School Board to be levied. Districts, due to the limitations in property taxes from Proposition 13, are no longer allowed to levy such taxes.

**PL94-142**

Federal law that mandates a free and appropriate education for all children with disabilities.

**Prior Year's Taxes**

Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the Local Control Funding Formula.

**Principal Apportionment**

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

**Program**

Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

**Proposition 13 (1978)**

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

**Proposition 98 (1988)**

An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called Test 1 and Test 2, unless an alternative formula, known as Test 3, applies.

- **Test 1** originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-12 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-12 agencies, the Test 1 percentage has been reset at 34.0%.
- **Test 2** provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-14 ADA and an inflation factor equal to the annual percentage change in per capita personal income.
- **Test 3** only applies in years when the annual percentage change in per capita state general fund tax revenues plus one-half percent is lower than the Test 2 inflation factor (i.e. change in per capita personal income), and in this case the Test 2 inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus one half percent.

One of the provisions of Proposition 98/111 is that if the minimum funding level is reduced due either to Test 3 or the suspension of the minimum funding level by the Legislature and Governor, a maintenance factor is calculated as the amount of the funding reduction. In subsequent years when state taxes grow quickly, this maintenance factor is added to the minimum funding level until the funding base is fully restored.

#### **Proprietary Fund**

A fund that meets the criteria established by Governmental Accounting Standards Board (GASB) as a business-type activity. Generally, charges for services would comprise a significant element of the total revenues in a proprietary fund. A for-profit Food Service Fund is the most common school district proprietary fund.

#### **Public Employees' Retirement System (PERS)**

State law requires that classified employees, their employer, and the State to contribute to this retirement fund. The fund is the largest public pension fund in the world with over \$150 billion in investments.

#### **Public Employment Relations Board (PERB)**

Five persons appointed by the Governor to regulate collective bargaining between site and school employers and employee organizations. (See Government Code Sections 3541, et al.)

### School Finance Glossary of Terms





### **Purchase Order**

An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school district, the amount of the purchase, the fund from which the purchase is being made (general, building or bond fund), an accounting code to which the purchase shall be applied, and the signature or initial approval of the designated central office personnel responsible for approving the ordering of goods.

### **Reserves**

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

### **Resource Specialist Program (RSP)**

The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the general education setting and offering instruction on a more individualized basis.

### **Revenues**

All funds received from external sources, net of refunds, and correcting transactions. Non-cash transactions such as receipt of services, commodities, or other receipts in kind are excluded, as are funds received from the issuance of debt, liquidation of investments, and non-routine sale of property.

- Federal Revenues include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.
- Local Revenues include revenues from such sources as local property and non-property taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food services.
- Revenues per Pupil is the total amount of revenues from all sources received by a school district or state, divided by the number of students as determined, most often, by average daily attendance (ADA). Unlike expenditures per pupil, this formula is based on income per pupil rather than on what is spent per pupil. (See Expenditures per Pupil).

- Local Control Funding Formula (LCFF) is the amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The LCFF limit is composed of a base, supplemental and concentration grants as applicable per ADA. Those rates are then multiplied by the ADA of each applicable grade span. Additional factors are used in the final determination of the funding.
- State Revenues include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

**Revolving Cash Fund**

A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

**Salaries**

Compensation for certificated and classified employees.

**School Assessment and Review Team (SART)**

A method for involving parents and the community in supporting student and school excellence. This committee allows members to participate in decision making processes and evaluation of quality programs for students.

**School Boards**

By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and makes hiring decisions for the district superintendent.

**School Districts - What is a school district?**

There are three types of school districts: elementary, high school, and unified. An elementary district is generally kindergarten through eighth grade (K-8); high school is generally grades 9 through 12; unified is kindergarten through 12th grade (K-12).

**School Finance  
Glossary of Terms**





### **School Facility Improvement District (SFID)**

Beginning in 1998, school districts could establish a SFID, which taxes just a portion of the school district but is a general obligation bond (GO bond) based on the value of the property. Beginning in July 2001, the voter-approved threshold for SFIDs changed from two-thirds to 55% with added accountability provisions

### **School Improvement Programs (SIP)**

Money granted by the state to selected schools to carry out a plan developed by the school site council for improvement of the school's program.

### **Schoolwide Programs**

Schoolwide programs use Title I money to support comprehensive school improvement efforts and help all students, particularly low-achieving and at-risk students, meet state standards at particular schools. To qualify as a Title I schoolwide program, at least 40% of a school's students must be considered low income. Schoolwide programs can provide Title I services and support to all of the children in the school, regardless of income level. Schoolwide programs have more flexibility than targeted assistance programs when using Title I funds. For example, schools operating schoolwide programs can combine Title I funds with other federal, state, and local funding to finance a more comprehensive approach.

### **Scope of Bargaining**

The range of subjects that are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the government code. The Public Employment Relations Board and the courts are responsible for interpreting disputes about scope.

### **Second Principal Apportionment**

The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements.

### **Secured Property**

Property which cannot be moved, such as homes and factories.

### **Secured Roll**

That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

## **School Finance Glossary of Terms**



**Senate Bill 90/1972 (SB 90)**

Reference to Senate Bill 90/1972 that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per ADA amount is the historical base for all subsequent revenue limit calculations.

**Senate Bill 813/1983 (SB 813)**

Reference to Senate Bill 813/1983 that provided a series of education reforms in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

**Sequestration**

U.S. legal procedure in which automatic spending cuts are triggered.

**Serrano Decision**

In 1974, the California Superior Court in Los Angeles ruled in the Serrano vs. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the Equal Protection clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the appellate Court that upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

**Site Based Budgeting**

A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

**Smarter Balanced Assessment Consortium**

The Smarter Balanced Assessment Consortium is a service provided by a public institution (University of California, Los Angeles), governed by member states/territories and funded with member state/territory fees. Smarter Balanced has developed assessments to accurately measure student progress toward college and career readiness in English language arts/literacy (ELA) and mathematics.

**School Finance  
Glossary of Terms**



**Special Day Class (SDC)**

Special Day Class is a self-contained classroom for special education students needing a more restrictive placement than RSP. SDC may provide a safer, more structured environment for learning with a small adult/student ratio.

**Special Education**

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

**Special Education Local Plan Area (SELPA)**

All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.

**Standardized Account Code Structure (SACS)**

Standardized Account Code Structure is a method for school agencies to account for their revenues and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts are required to account by this method.

**State Allocation Board (SAB)**

A regulatory agency which controls most state-aided capital outlay and distributes funds for them.

**State School Fund**

Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

**State Teachers' Retirement System (STRS)**

State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

**Student Services and School Attendance Officer**

See Truant Officer.

**Students with Disabilities (SWD)**

The official classification, specified by the federal government, to describe students requiring special education services based on their disability.

**Supplemental Roll**

An additional property tax assessment required by local county auditors due to a revision in the AB 8 tax collections. The roll is for those properties for which occupancy permits are issued after the property tax lien date, built prior to the end of the fiscal year; i.e. between March 1 and June 30.

**Supplemental Services**

Students from low-income families who are attending schools that have been identified as failing for two years are eligible to receive outside tutoring for academic assistance under the Every Student Succeeds Act (ESSA). Parents can choose the appropriate services for their child from a list of approved providers. The school district provides the services.

**Supplies**

Supplies for instruction include class textbooks and other instructional materials.

**Targeted Assistance Schools (TAS)**

Title I schools that are ineligible for a schoolwide program or choose not to operate a schoolwide program are considered targeted assistance schools. These schools use Title I funds to provide services to eligible students who are identified as having the greatest need for special assistance in meeting the state content standards.

**Tax Rate**

The amount of tax stated in terms of a unit of the tax base.

**Tax Rate Limit**

The maximum rate of tax that a governmental unit may levy.

**Test 1/Test 2/Test 3**

See Proposition 98.

**School Finance  
Glossary of Terms**



## School Finance Glossary of Terms

### **Title I**

A federal program that provides funds for educationally disadvantaged students, including the children of migrant workers. Funding is based on the number of low-income children in a school, generally those eligible for the free/reduced price meals program. Title I is intended to supplement, not replace, State and district funds. The funds are distributed to school districts, which make allocations to eligible schools, according to criteria in the federal law. Schools receiving Title I monies are supposed to involve parents in deciding how those funds are spent and in reviewing progress. See Every Student Succeeds Act (ESSA), Schoolwide Programs, and Targeted Assistance Schools (TAS).

### **Truancy Intervention Program (TIP)**

A collaborative effort between Clovis Unified School District, the Fresno County District Attorney's Office and Fresno County Juvenile Probation Department to address issues related to chronic truancy.

### **Truant Officer**

An official who investigates unauthorized absences from school.

### **Tuition**

Fees paid to school districts outside the state, and to private schools both inside the state and outside the state, for educating elementary and secondary school students (grades pre-kindergarten through grade 12). Special needs children who cannot receive the education and services they require within their school district are sometimes sent to private schools.

### **Unduplicated Count**

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. It also refers to the percentage of students who qualify for free or reduced price meals, English learners, or foster youth. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

### **Unencumbered Balance**

That portion of an appropriation or allotment not yet expended or obligated.

**Unorganized Associated Student Body (ASB)**

ASB organizations are either organized or unorganized. Student organizations in elementary schools are unorganized student body associations because the students do not form clubs or a student council. While students in the elementary schools do raise funds, they have only limited involvement in decisions about the fund-raising events and how the funds are to be spent. The governing board delegates authority to oversee the raising and spending of funds to the school principal or designee.

**Unearned Revenue**

Revenue received in a given fiscal year but not earned until after the fiscal year has ended. For example, funds collected from parents for their child's food service account that remain in the account for use in the next school year.

**Unsecured Property**

Moveable property such as boats and airplanes. This property is taxed at the previous year's secured property tax rate.

**Unsecured Roll**

That portion of assessed property that is movable, such as boats and airplanes.

**Waivers**

Permission from the State Board of Education or in some cases, from the Superintendent of Public Instruction to set aside the requirements of an Education Code provision upon the request of a school district. (See Education Code Section 33050.)

**Warrant**

A written order approved by the Board drawn to pay a specified amount to a designated payee.





CLOVIS

UNIFIED

SCHOOL DISTRICT