



2023-2024 BUDGET TRANSFERS

.....
September 11, 2024

DISTRICT ADMINISTRATION

Corrine Folmer, Ed.D., Superintendent

Norm Anderson, Deputy Superintendent

Marc Hammack, Ed.D., Associate Superintendent, School Leadership

Barry S. Jager, Jr., Associate Superintendent, Human Resources & Employee Relations

Michael Johnston, Associate Superintendent, Administrative Services

Susan Rutledge, Assistant Superintendent, Business Services

Kyle Ellis, Assistant Director, Budget & Finance

Clovis Unified School District Budget by Fund and Object

Fiscal Year 2024 and Budget End Date: 6/30/2024	Adopted Budget 6/14/2023	Budget 6/30/2024	Increase (Decrease)
01 - GENERAL FUND			
Revenue			
8011 - LCFF State Aid - Current Year	\$285,841,696	\$319,838,571	\$33,996,875
8012 - Education Protection Account State Aid - Current Year	\$121,531,278	\$63,274,348	(\$58,256,930)
8015 - Charter Schools General Purpose Entitlement - State Aid	\$0	\$0	\$0
8019 - LCFF/Revenue Limit State Aid - Prior Years	\$0	(\$1,574,833)	(\$1,574,833)
8021 - Homeowners' Exemptions	\$668,648	\$649,344	(\$19,304)
8029 - Other Subventions/In-Lieu Taxes	\$9,231	\$0	(\$9,231)
8041 - Secured Roll Taxes	\$90,559,866	\$106,842,339	\$16,282,473
8042 - Unsecured Roll Taxes	\$4,288,403	\$5,264,652	\$976,249
8043 - Prior Years' Taxes	\$153,489	\$324,148	\$170,659
8044 - Supplemental Taxes	\$1,093,609	\$1,844,726	\$751,117
8045 - Education Revenue Augmentation Fund (ERAF)	(\$3,318,313)	(\$3,379,230)	(\$60,917)
8046 - Supplemental Educational Revenue Augmentation Fund (SERAF)	\$0	\$0	\$0
8047 - Community Redevelopment Funds	\$0	\$4,798,644	\$4,798,644
8082 - Other In-Lieu Taxes	\$0	\$0	\$0
8089 - Less: Non-LCFF (50 Percent) Adjustment	\$0	\$8,001	\$8,001
8091 - LCFF Transfers - Current Year	\$0	\$0	\$0
8092 - PERS Reduction Transfer	\$0	\$0	\$0
8096 - Transfers to Charter Schools in Lieu of Property Taxes	(\$2,373,334)	(\$2,798,115)	(\$424,781)
8181 - Special Education - Entitlement	\$7,498,227	\$9,084,321	\$1,586,094
8182 - Special Education - Discretionary Grants	\$700,159	\$747,999	\$47,840
8281 - FEMA	\$0	\$0	\$0
8285 - Interagency Contracts Between LEAs	\$0	\$0	\$0
8287 - Pass-Through Revenues from Federal Sources	\$0	\$0	\$0
8290 - All Other Federal Revenue	\$38,170,338	\$45,626,184	\$7,455,846
8311 - Other State Apportionments - Current Year	\$38,259,105	\$39,499,610	\$1,240,505
8319 - Other State Apportionments - Prior Years	\$0	(\$110,382)	(\$110,382)
8434 - Class Size Reduction, Grades K-3	\$0	\$0	\$0
8520 - Child Nutrition	\$0	\$127,956	\$127,956
8550 - Mandated Cost Reimbursements	\$1,744,958	\$1,912,668	\$167,710
8560 - State Lottery Revenue	\$9,761,469	\$13,802,576	\$4,041,107
8590 - All Other State Revenue	\$50,089,350	\$47,665,892	(\$2,423,458)
8631 - Sale of Equipment and Supplies	\$25,000	\$39,231	\$14,231
8639 - All Other Sales	\$157,800	\$182,911	\$25,111
8650 - Leases and Rentals	\$36,000	\$41,400	\$5,400
8660 - Interest	\$1,925,000	\$7,806,968	\$5,881,968
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	\$3,940,790	\$3,940,790
8677 - Interagency Services Between LEAs	\$0	\$5,000	\$5,000
8689 - All Other Fees and Contracts	\$5,927,653	\$7,319,525	\$1,391,872
8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	\$0	\$8,001	\$8,001
8699 - All Other Local Revenue	\$6,007,147	\$12,997,827	\$6,990,680
8783 - All Other Transfers from JPAs	\$1,337,467	\$1,399,570	\$62,103
8912 - Between General Fund and Special Reserve Fund	\$0	\$0	\$0
8919 - Other Authorized Interfund Transfers In	\$330,000	\$780,431	\$450,431
8972 - Proceeds from Capital Leases	\$0	\$0	\$0
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
8990 - Contributions from Restricted Revenues	\$0	\$0	\$0
	\$660,424,247	\$687,971,075	\$27,546,828
Expense			
-	\$0	\$0	\$0
1100 - Certificated Teachers' Salaries	\$193,650,451	\$205,537,472	\$11,887,021
1200 - Certificated Pupil Support Salaries	\$24,535,119	\$25,701,057	\$1,165,938

**Clovis Unified School District
Budget by Fund and Object**

1300 - Certificated Supervisors' and Administrators' Salaries	\$18,879,291	\$19,744,992	\$865,701
1900 - Other Certificated Salaries	\$10,530,495	\$11,117,199	\$586,704
2100 - Classified Instructional Salaries	\$22,616,424	\$25,532,541	\$2,916,117
2200 - Classified Support Salaries	\$33,308,137	\$34,926,944	\$1,618,807
2300 - Classified Supervisors' and Administrators' Salaries	\$12,305,536	\$12,654,468	\$348,932
2400 - Clerical, Technical, and Office Staff Salaries	\$20,801,264	\$21,631,029	\$829,765
2900 - Other Classified Salaries	\$12,086,117	\$12,784,441	\$698,324
3101 - State Teachers' Retirement System, certificated positions	\$73,780,804	\$69,931,744	(\$3,849,059)
3102 - State Teachers' Retirement System, classified positions	\$861,648	\$570,210	(\$291,438)
3201 - Public Employees' Retirement System, certificated positions	\$485,991	\$646,056	\$160,065
3202 - Public Employees' Retirement System, classified positions	\$24,822,615	\$25,308,068	\$485,453
3301 - OASDI/Medicare/Alternative, certificated positions	\$3,699,707	\$3,930,013	\$230,306
3302 - OASDI/Medicare/Alternative, classified positions	\$7,807,713	\$7,623,864	(\$183,849)
3401 - Health & Welfare Benefits, certificated positions	\$36,186,529	\$35,850,421	(\$336,108)
3402 - Health & Welfare Benefits, classified positions	\$20,698,049	\$20,578,130	(\$119,919)
3501 - State Unemployment Insurance, certificated positions	\$139,584	\$146,576	\$6,992
3502 - State Unemployment Insurance, classified positions	\$108,015	\$52,405	(\$55,609)
3601 - Workers' Compensation Insurance, certificated positions	\$2,949,506	\$3,145,447	\$195,941
3602 - Workers' Compensation Insurance, classified positions	\$1,237,870	\$1,268,553	\$30,683
3701 - OPEB, Allocated, certificated positions	\$7,817,991	\$8,138,365	\$320,374
3702 - OPEB, Allocated, classified positions	\$2,555,795	\$2,634,858	\$79,063
3801 - PERS Reduction, certificated positions	\$0	\$0	\$0
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$1,000,747	\$1,146,555	\$145,808
3902 - Other Benefits, classified positions	\$438,962	\$450,160	\$11,198
4100 - Approved Textbooks and Core Curricula Materials	\$5,956,794	\$6,353,400	\$396,606
4200 - Books and Other Reference Materials	\$14,838	\$146,532	\$131,694
4300 - Materials and Supplies	\$42,984,014	\$20,217,095	(\$22,766,919)
4400 - Noncapitalized Equipment	\$3,360,264	\$13,502,644	\$10,142,380
4700 - Food	\$0	\$0	\$0
5100 - Subagreements for Services	\$4,975,823	\$5,858,506	\$882,684
5200 - Travel and Conferences	\$2,147,921	\$2,680,064	\$532,144
5300 - Dues and Memberships	\$107,489	\$59,456	(\$48,033)
5400 - Insurance	\$2,948,906	\$4,372,755	\$1,423,849
5500 - Operations and Housekeeping Services	\$12,922,453	\$15,822,739	\$2,900,286
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$7,598,034	\$8,476,754	\$878,720
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	(\$391,272)	(\$2,912,872)	(\$2,521,600)
5800 - Professional/Consulting Services and Operating Expenditures	\$12,178,081	\$12,390,831	\$212,750
5900 - Communications	\$944,655	\$1,047,231	\$102,577
6170 - Land Improvements	\$60,000	\$602,637	\$542,637
6200 - Buildings and Improvements of Buildings	\$6,584,828	\$7,994,487	\$1,409,659
6300 - Books and Media for New School Libraries or Major Expansion of School Libraries	\$0	\$0	\$0
6400 - Equipment	\$374,339	\$4,072,079	\$3,697,740
6500 - Equipment Replacement	\$0	\$242,624	\$242,624
7130 - State Special Schools	\$20,000	\$13,491	(\$6,509)
7142 - Other Tuition, Excess Costs, and/or Deficit Payments to County Offices	\$0	\$48,505	\$48,505
7283 - All Other Transfers to JPAs	\$1,571,911	\$1,624,408	\$52,497
7310 - Transfers of Indirect Costs	\$0	\$0	\$0
7350 - Transfers of Indirect Costs - Interfund	(\$1,556,859)	(\$1,710,606)	(\$153,746)
7438 - Debt Service - Interest	\$8,000	\$1,326,888	\$1,318,888
7439 - Other Debt Service - Principal	\$423,490	\$1,078,490	\$655,000
7611 - From General Fund to Child Development Fund	\$0	\$0	\$0
7612 - Between General Fund and Special Reserve Fund	\$2,910,200	\$11,973,041	\$9,062,841
7615 - From General, Special Reserve, and Building Funds to Deferred Maintenance Fund	\$0	\$0	\$0
7619 - Other Authorized Interfund Transfers Out	\$4,060,936	\$5,671,074	\$1,610,138

Clovis Unified School District
Budget by Fund and Object

9500 - Accounts Payable (Current Liabilities)	\$0	\$0	\$0
9620 - Due to Student Groups/Other Agencies	\$0	\$0	\$0
	\$643,509,201	\$672,003,823	\$28,494,622

Clovis Unified School District Budget by Fund and Object

Fiscal Year 2024 and Budget End Date: 6/30/2024

	Adopted Budget 6/14/2023	Budget 6/30/2024	Increase (Decrease)
09 - CHARTER SCHOOLS			
Revenue			
8011 - LCFF State Aid - Current Year	\$6,272,952	\$6,535,442	\$262,490
8012 - Education Protection Account State Aid - Current Year	\$2,753,149	\$1,447,469	(\$1,305,680)
8015 - Charter Schools General Purpose Entitlement - State Aid	\$0	\$0	\$0
8019 - LCFF/Revenue Limit State Aid - Prior Years	\$0	\$9,695	\$9,695
8091 - LCFF Transfers - Current Year	\$0	\$0	\$0
8096 - Transfers to Charter Schools in Lieu of Property Taxes	\$1,332,526	\$2,121,897	\$789,371
8099 - LCFF/Revenue Limit Transfers - Prior Years	\$0	\$0	\$0
8290 - All Other Federal Revenue	\$0	\$0	\$0
8550 - Mandated Cost Reimbursements	\$42,151	\$35,231	(\$6,920)
8560 - State Lottery Revenue	\$189,600	\$292,206	\$102,606
8590 - All Other State Revenue	\$115,155	\$186,459	\$71,304
8660 - Interest	\$110,000	\$311,186	\$201,186
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	\$105,606	\$105,606
8689 - All Other Fees and Contracts	\$6,700	\$480	(\$6,220)
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
8990 - Contributions from Restricted Revenues	\$0	\$0	\$0
	\$10,822,233	\$11,045,671	\$223,438
Expense			
1100 - Certificated Teachers' Salaries	\$3,999,110	\$4,012,426	\$13,316
1200 - Certificated Pupil Support Salaries	\$672,133	\$730,998	\$58,865
1300 - Certificated Supervisors' and Administrators' Salaries	\$173,249	\$220,240	\$46,991
1900 - Other Certificated Salaries	\$119,571	\$173,721	\$54,150
2100 - Classified Instructional Salaries	\$146,335	\$126,000	(\$20,335)
2300 - Classified Supervisors' and Administrators' Salaries	\$0	\$0	\$0
2400 - Clerical, Technical, and Office Staff Salaries	\$255,549	\$319,777	\$64,228
2900 - Other Classified Salaries	\$39,194	\$41,532	\$2,338
3101 - State Teachers' Retirement System, certificated positions	\$808,277	\$954,452	\$146,175
3102 - State Teachers' Retirement System, classified positions	\$0	\$305	\$305
3201 - Public Employees' Retirement System, certificated positions	\$26,780	\$28,949	\$2,169
3202 - Public Employees' Retirement System, classified positions	\$216,504	\$129,151	(\$87,353)
3301 - OASDI/Medicare/Alternative, certificated positions	\$69,385	\$78,022	\$8,637
3302 - OASDI/Medicare/Alternative, classified positions	\$40,895	\$35,734	(\$5,161)
3401 - Health & Welfare Benefits, certificated positions	\$625,362	\$637,138	\$11,776
3402 - Health & Welfare Benefits, classified positions	\$123,354	\$112,083	(\$11,271)
3501 - State Unemployment Insurance, certificated positions	\$2,181	\$2,514	\$333
3502 - State Unemployment Insurance, classified positions	\$267	\$236	(\$31)
3601 - Workers' Compensation Insurance, certificated positions	\$52,166	\$61,649	\$9,483
3602 - Workers' Compensation Insurance, classified positions	\$5,308	\$5,843	\$535
3701 - OPEB, Allocated, certificated positions	\$147,089	\$164,045	\$16,956
3702 - OPEB, Allocated, classified positions	\$13,357	\$14,665	\$1,308
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$17,764	\$21,097	\$3,333
3902 - Other Benefits, classified positions	\$2,150	\$1,979	(\$171)
4100 - Approved Textbooks and Core Curricula Materials	\$3,500	\$0	(\$3,500)
4300 - Materials and Supplies	\$288,268	\$464,608	\$176,340
4400 - Noncapitalized Equipment	\$80,000	\$636,871	\$556,871
5100 - Subagreements for Services	\$0	\$0	\$0
5200 - Travel and Conferences	\$11,369	\$12,273	\$904
5300 - Dues and Memberships	\$1,970	\$1,650	(\$320)
5500 - Operations and Housekeeping Services	\$34,400	\$31,255	(\$3,145)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$59,938	\$35,951	(\$23,987)

Clovis Unified School District
 Budget by Fund and Object

5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$6,243	\$7,931	\$1,688
5800 - Professional/Consulting Services and Operating Expenditures	\$363,841	\$333,408	(\$30,433)
5900 - Communications	\$10,756	\$7,181	(\$3,575)
6200 - Buildings and Improvements of Buildings	\$0	\$0	\$0
7310 - Transfers of Indirect Costs	\$0	\$0	\$0
7350 - Transfers of Indirect Costs - Interfund	\$167,504	\$272,953	\$105,449
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	\$8,583,769	\$9,676,639	\$1,092,870

Clovis Unified School District Budget by Fund and Object

Fiscal Year 2024 and Budget End Date: 6/30/2024

	Adopted Budget 6/14/2023	Budget 6/30/2024	Increase (Decrease)
11 - ADULT EDUCATION FUND			
Revenue			
8285 - Interagency Contracts Between LEAs	\$0	\$0	\$0
8290 - All Other Federal Revenue	\$1,048,224	\$1,215,830	\$167,606
8311 - Other State Apportionments - Current Year	\$0	\$0	\$0
8319 - Other State Apportionments - Prior Years	\$0	\$0	\$0
8590 - All Other State Revenue	\$3,085,885	\$3,202,533	\$116,648
8660 - Interest	\$35,000	\$51,059	\$16,059
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	\$14,400	\$14,400
8671 - Adult Education Fees	\$1,248,000	\$1,322,592	\$74,592
8677 - Interagency Services Between LEAs	\$0	\$0	\$0
8689 - All Other Fees and Contracts	\$0	\$0	\$0
8699 - All Other Local Revenue	\$412,050	\$512,875	\$100,825
8919 - Other Authorized Interfund Transfers In	\$846,880	\$846,880	\$0
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
	\$6,676,039	\$7,166,169	\$490,130
Expense			
1100 - Certificated Teachers' Salaries	\$1,510,637	\$1,444,939	(\$65,697)
1200 - Certificated Pupil Support Salaries	\$290,335	\$179,604	(\$110,731)
1300 - Certificated Supervisors' and Administrators' Salaries	\$408,145	\$514,188	\$106,043
1900 - Other Certificated Salaries	\$78,084	\$80,193	\$2,109
2100 - Classified Instructional Salaries	\$48,493	\$29,643	(\$18,850)
2200 - Classified Support Salaries	\$101,800	\$95,590	(\$6,210)
2300 - Classified Supervisors' and Administrators' Salaries	\$258,440	\$272,028	\$13,588
2400 - Clerical, Technical, and Office Staff Salaries	\$1,056,055	\$979,333	(\$76,722)
2900 - Other Classified Salaries	\$181,280	\$231,803	\$50,523
3101 - State Teachers' Retirement System, certificated positions	\$425,004	\$374,378	(\$50,626)
3102 - State Teachers' Retirement System, classified positions	\$1,301	\$20,785	\$19,484
3201 - Public Employees' Retirement System, certificated positions	\$0	\$19,429	\$19,429
3202 - Public Employees' Retirement System, classified positions	\$388,818	\$346,946	(\$41,872)
3301 - OASDI/Medicare/Alternative, certificated positions	\$35,115	\$36,526	\$1,411
3302 - OASDI/Medicare/Alternative, classified positions	\$123,423	\$107,347	(\$16,076)
3401 - Health & Welfare Benefits, certificated positions	\$352,396	\$320,874	(\$31,522)
3402 - Health & Welfare Benefits, classified positions	\$280,608	\$274,174	(\$6,434)
3501 - State Unemployment Insurance, certificated positions	\$2,142	\$1,084	(\$1,058)
3502 - State Unemployment Insurance, classified positions	\$4,927	\$784	(\$4,144)
3601 - Workers' Compensation Insurance, certificated positions	\$27,607	\$26,627	(\$979)
3602 - Workers' Compensation Insurance, classified positions	\$19,429	\$19,259	(\$170)
3701 - OPEB, Allocated, certificated positions	\$78,418	\$59,234	(\$19,184)
3702 - OPEB, Allocated, classified positions	\$45,800	\$38,449	(\$7,351)
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$9,179	\$9,005	(\$175)
3902 - Other Benefits, classified positions	\$6,950	\$8,392	\$1,442
4100 - Approved Textbooks and Core Curricula Materials	\$80,000	\$97,332	\$17,332
4300 - Materials and Supplies	\$284,500	\$238,022	(\$46,478)
4400 - Noncapitalized Equipment	\$212,500	\$213,821	\$1,321
5200 - Travel and Conferences	\$43,280	\$48,469	\$5,189
5300 - Dues and Memberships	\$5,280	\$5,980	\$700
5500 - Operations and Housekeeping Services	\$89,500	\$100,431	\$10,931
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$13,700	\$11,267	(\$2,433)
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$9,900	\$13,302	\$3,402
5800 - Professional/Consulting Services and Operating Expenditures	\$567,389	\$435,172	(\$132,217)

Clovis Unified School District
Budget by Fund and Object

5900 - Communications	\$51,192	\$104,078	\$52,886
6170 - Land Improvements	\$0	\$0	\$0
6200 - Buildings and Improvements of Buildings	\$0	\$0	\$0
7350 - Transfers of Indirect Costs - Interfund	\$119,574	\$123,607	\$4,033
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	\$7,211,199	\$6,882,093	(\$329,106)

Clovis Unified School District Budget by Fund and Object

Fiscal Year 2024 and Budget End Date: 6/30/2024

	Adopted Budget 6/14/2023	Budget 6/30/2024	Increase (Decrease)
12 - CHILD DEVELOPMENT FUND			
Revenue			
8290 - All Other Federal Revenue	\$0	\$0	\$0
8530 - Child Development Apportionments	\$0	\$0	\$0
8590 - All Other State Revenue	\$26,671,466	\$26,462,350	(\$209,116)
8660 - Interest	\$0	\$576,752	\$576,752
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	\$100,096	\$100,096
8673 - Child Development Parent Fees	\$185,000	\$122,016	(\$62,984)
8689 - All Other Fees and Contracts	\$4,500,000	\$4,749,548	\$249,548
8699 - All Other Local Revenue	\$0	\$0	\$0
8911 - To Child Development Fund from General Fund	\$0	\$0	\$0
8919 - Other Authorized Interfund Transfers In	\$0	\$0	\$0
8979 - All Other Financing Sources	\$0	\$0	\$0
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
8990 - Contributions from Restricted Revenues	\$0	\$0	\$0
	\$31,356,466	\$32,010,762	\$654,296
Expense			
-	\$0	\$0	\$0
1100 - Certificated Teachers' Salaries	\$2,090,621	\$2,357,936	\$267,316
1200 - Certificated Pupil Support Salaries	\$182,420	\$256,831	\$74,411
1300 - Certificated Supervisors' and Administrators' Salaries	\$486,409	\$878,477	\$392,068
2100 - Classified Instructional Salaries	\$5,654,950	\$824,360	(\$4,830,590)
2200 - Classified Support Salaries	\$0	\$14,137	\$14,137
2300 - Classified Supervisors' and Administrators' Salaries	\$1,213,188	\$834,630	(\$378,558)
2400 - Clerical, Technical, and Office Staff Salaries	\$561,432	\$740,984	\$179,553
2900 - Other Classified Salaries	\$500	\$5,542,690	\$5,542,190
3101 - State Teachers' Retirement System, certificated positions	\$395,789	\$526,113	\$130,324
3102 - State Teachers' Retirement System, classified positions	\$104,103	\$46,211	(\$57,891)
3201 - Public Employees' Retirement System, certificated positions	\$82,857	\$16,446	(\$66,411)
3202 - Public Employees' Retirement System, classified positions	\$1,478,899	\$1,422,276	(\$56,622)
3301 - OASDI/Medicare/Alternative, certificated positions	\$73,393	\$82,683	\$9,290
3302 - OASDI/Medicare/Alternative, classified positions	\$501,730	\$533,337	\$31,607
3401 - Health & Welfare Benefits, certificated positions	\$210,416	\$275,140	\$64,724
3402 - Health & Welfare Benefits, classified positions	\$432,527	\$395,649	(\$36,878)
3501 - State Unemployment Insurance, certificated positions	\$1,380	\$1,723	\$343
3502 - State Unemployment Insurance, classified positions	\$3,715	\$3,951	\$236
3601 - Workers' Compensation Insurance, certificated positions	\$33,113	\$41,919	\$8,806
3602 - Workers' Compensation Insurance, classified positions	\$89,161	\$95,329	\$6,168
3701 - OPEB, Allocated, certificated positions	\$37,316	\$53,508	\$16,192
3702 - OPEB, Allocated, classified positions	\$62,546	\$57,328	(\$5,218)
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$11,038	\$14,431	\$3,393
3902 - Other Benefits, classified positions	\$29,720	\$34,143	\$4,423
4300 - Materials and Supplies	\$2,189,903	\$1,635,412	(\$554,491)
4400 - Noncapitalized Equipment	\$531,000	\$460,403	(\$70,597)
5100 - Subagreements for Services	\$0	\$36,200	\$36,200
5200 - Travel and Conferences	\$64,663	\$57,170	(\$7,493)
5300 - Dues and Memberships	\$3,000	\$1,350	(\$1,650)
5500 - Operations and Housekeeping Services	\$0	\$0	\$0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$593,700	\$236,795	(\$356,905)
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$358,200	\$3,295,711	\$2,937,511
5800 - Professional/Consulting Services and Operating Expenditures	\$171,250	\$207,573	\$36,323

Clovis Unified School District
Budget by Fund and Object

5900 - Communications	\$54,310	\$28,591	(\$25,719)
6170 - Land Improvements	\$200,000	\$43,763	(\$156,237)
6200 - Buildings and Improvements of Buildings	\$100,000	\$3,129,890	\$3,029,890
6400 - Equipment	\$0	\$89,757	\$89,757
7350 - Transfers of Indirect Costs - Interfund	\$741,200	\$863,990	\$122,789
7439 - Other Debt Service - Principal	\$42,000	\$0	(\$42,000)
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	\$18,786,448	\$25,136,836	\$6,350,388

Clovis Unified School District Budget by Fund and Object

Fiscal Year 2024 and Budget End Date: 6/30/2024

	Adopted Budget 6/14/2023	Budget 6/30/2024	Increase (Decrease)
13 - CAFETERIA FUND			
Revenue			
8220 - Child Nutrition Programs	\$10,612,021	\$13,609,015	\$2,996,994
8221 - Donated Food Commodities	\$1,100,000	\$1,943,052	\$843,052
8290 - All Other Federal Revenue	\$0	\$0	\$0
8520 - Child Nutrition	\$12,450,029	\$14,899,244	\$2,449,215
8634 - Food Service Sales	\$129,148	\$795,428	\$666,280
8660 - Interest	\$90,899	\$201,005	\$110,106
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$173,655)	(\$173,655)
	\$24,382,097	\$31,274,089	\$6,891,992
Expense			
2200 - Classified Support Salaries	\$5,344,670	\$4,860,346	(\$484,324)
2300 - Classified Supervisors' and Administrators' Salaries	\$1,672,542	\$1,590,395	(\$82,147)
2400 - Clerical, Technical, and Office Staff Salaries	\$181,663	\$188,162	\$6,499
2900 - Other Classified Salaries	\$7,165	\$15,689	\$8,524
3102 - State Teachers' Retirement System, classified positions	\$0	\$0	\$0
3202 - Public Employees' Retirement System, classified positions	\$1,589,805	\$1,496,937	(\$92,868)
3301 - OASDI/Medicare/Alternative, certificated positions	\$0	\$101	\$101
3302 - OASDI/Medicare/Alternative, classified positions	\$521,563	\$464,193	(\$57,370)
3402 - Health & Welfare Benefits, classified positions	\$1,605,463	\$1,536,810	(\$68,653)
3502 - State Unemployment Insurance, classified positions	\$4,493	\$3,229	(\$1,264)
3602 - Workers' Compensation Insurance, classified positions	\$86,475	\$79,593	(\$6,882)
3702 - OPEB, Allocated, classified positions	\$163,020	\$160,597	(\$2,423)
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3902 - Other Benefits, classified positions	\$69,524	\$28,112	(\$41,412)
4300 - Materials and Supplies	\$488,560	\$430,646	(\$57,914)
4400 - Noncapitalized Equipment	\$574,820	\$208,180	(\$366,640)
4700 - Food	\$7,472,877	\$9,902,321	\$2,429,444
5200 - Travel and Conferences	\$16,325	\$8,981	(\$7,344)
5300 - Dues and Memberships	\$4,372	\$3,864	(\$508)
5500 - Operations and Housekeeping Services	\$24,600	\$0	(\$24,600)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$498,556	\$110,683	(\$387,873)
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$15,929	(\$405,090)	(\$421,019)
5800 - Professional/Consulting Services and Operating Expenditures	\$0	\$3,594	\$3,594
5900 - Communications	\$8,256	\$4,603	(\$3,653)
6200 - Buildings and Improvements of Buildings	\$10,000	\$265,989	\$255,989
6400 - Equipment	\$41,926	\$246,573	\$204,647
6500 - Equipment Replacement	\$0	\$170,395	\$170,395
7350 - Transfers of Indirect Costs - Interfund	\$528,581	\$450,056	(\$78,525)
7438 - Debt Service - Interest	\$0	\$168,400	\$168,400
7439 - Other Debt Service - Principal	\$0	\$225,000	\$225,000
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	\$20,931,185	\$22,218,359	\$1,287,174

Clovis Unified School District Budget by Fund and Object

Fiscal Year 2024 and Budget End Date: 6/30/2024

	Adopted Budget 6/14/2023	Budget 6/30/2024	Increase (Decrease)
14 - DEFERRED MAINTENANCE FUND			
Revenue			
8660 - Interest	\$1,000	\$34,210	\$33,210
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	\$27,045	\$27,045
8699 - All Other Local Revenue	\$0	\$0	\$0
8915 - To Deferred Maintenance Fund from General, Special Reserve and Building Funds	\$0	\$0	\$0
8919 - Other Authorized Interfund Transfers In	\$2,800,000	\$3,900,000	\$1,100,000
	\$2,801,000	\$3,961,255	\$1,160,255
Expense			
2200 - Classified Support Salaries	\$0	\$0	\$0
3202 - Public Employees' Retirement System, classified positions	\$0	\$0	\$0
3302 - OASDI/Medicare/Alternative, classified positions	\$0	\$0	\$0
3402 - Health & Welfare Benefits, classified positions	\$0	\$0	\$0
3502 - State Unemployment Insurance, classified positions	\$0	\$0	\$0
3602 - Workers' Compensation Insurance, classified positions	\$0	\$0	\$0
3702 - OPEB, Allocated, classified positions	\$0	\$0	\$0
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3902 - Other Benefits, classified positions	\$0	\$0	\$0
4400 - Noncapitalized Equipment	\$0	\$0	\$0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$2,801,000	\$812,365	(\$1,988,635)
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$0	\$0	\$0
5800 - Professional/Consulting Services and Operating Expenditures	\$0	\$0	\$0
6170 - Land Improvements	\$0	\$1,389,343	\$1,389,343
6200 - Buildings and Improvements of Buildings	\$0	\$1,437,476	\$1,437,476
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	\$2,801,000	\$3,639,184	\$838,184

Clovis Unified School District Budget by Fund and Object

Fiscal Year 2024 and Budget End Date: 6/30/2024

	Adopted Budget 6/14/2023	Budget 6/30/2024	Increase (Decrease)
21 - BUILDING FUND			
Revenue			
8625 - Community Redevelopment Funds Not Subject to LCFF Deduction	\$0	\$668,572	\$668,572
8650 - Leases and Rentals	\$0	\$1	\$1
8660 - Interest	\$0	\$2,522,017	\$2,522,017
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$1,419,945)	(\$1,419,945)
8689 - All Other Fees and Contracts	\$0	\$0	\$0
8699 - All Other Local Revenue	\$0	\$0	\$0
8919 - Other Authorized Interfund Transfers In	\$414,056	\$414,058	\$2
8951 - Proceeds from Sale of Bonds	\$0	\$185,000,000	\$185,000,000
8971 - Proceeds from Certificates of Participation	\$0	\$0	\$0
8972 - Proceeds from Capital Leases	\$0	\$0	\$0
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
	\$414,056	\$187,184,702	\$186,770,646
Expense			
2300 - Classified Supervisors' and Administrators' Salaries	\$0	\$290,413	\$290,413
2400 - Clerical, Technical, and Office Staff Salaries	\$0	\$0	\$0
3101 - State Teachers' Retirement System, certificated positions	\$0	\$0	\$0
3102 - State Teachers' Retirement System, classified positions	\$0	\$31,614	\$31,614
3202 - Public Employees' Retirement System, classified positions	\$0	\$33,323	\$33,323
3301 - OASDI/Medicare/Alternative, certificated positions	\$0	\$0	\$0
3302 - OASDI/Medicare/Alternative, classified positions	\$0	\$11,880	\$11,880
3402 - Health & Welfare Benefits, classified positions	\$0	\$30,218	\$30,218
3501 - State Unemployment Insurance, certificated positions	\$0	\$0	\$0
3502 - State Unemployment Insurance, classified positions	\$0	\$143	\$143
3601 - Workers' Compensation Insurance, certificated positions	\$0	\$0	\$0
3602 - Workers' Compensation Insurance, classified positions	\$0	\$3,485	\$3,485
3702 - OPEB, Allocated, classified positions	\$0	\$10,164	\$10,164
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$0	\$0	\$0
3902 - Other Benefits, classified positions	\$0	\$1,162	\$1,162
4300 - Materials and Supplies	\$0	\$398	\$398
4400 - Noncapitalized Equipment	\$0	\$8,190	\$8,190
5200 - Travel and Conferences	\$0	\$0	\$0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$0	\$82,742	\$82,742
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$0	\$0	\$0
5800 - Professional/Consulting Services and Operating Expenditures	\$0	\$8,160	\$8,160
5900 - Communications	\$0	\$2,160	\$2,160
6100 - Land	\$0	\$2,985,326	\$2,985,326
6170 - Land Improvements	\$0	\$0	\$0
6200 - Buildings and Improvements of Buildings	\$0	\$87,895,730	\$87,895,730
6400 - Equipment	\$0	\$0	\$0
7283 - All Other Transfers to JPAs	\$0	\$0	\$0
7438 - Debt Service - Interest	\$69,056	\$39,039	(\$30,017)
7439 - Other Debt Service - Principal	\$345,000	\$345,000	\$0
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds	\$0	\$0	\$0
7619 - Other Authorized Interfund Transfers Out	\$0	\$450,431	\$450,431
	\$414,056	\$92,229,577	\$91,815,521

Clovis Unified School District Budget by Fund and Object

Fiscal Year 2024 and Budget End Date: 6/30/2024

	Adopted Budget 6/14/2023	Budget 6/30/2024	Increase (Decrease)
25 - CAPITAL FACILITIES FUND			
Revenue			
8660 - Interest	\$75,000	\$1,333,742	\$1,258,742
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	\$1,565,369	\$1,565,369
8681 - Mitigation/Developer Fees	\$11,850,000	\$12,489,874	\$639,874
8699 - All Other Local Revenue	\$5,000	\$1,500	(\$3,500)
8919 - Other Authorized Interfund Transfers In	\$0	\$4,350,790	\$4,350,790
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
8990 - Contributions from Restricted Revenues	\$0	\$0	\$0
	\$11,930,000	\$19,741,275	\$7,811,275
Expense			
1300 - Certificated Supervisors' and Administrators' Salaries	\$0	\$0	\$0
1900 - Other Certificated Salaries	\$186,896	\$0	(\$186,896)
2300 - Classified Supervisors' and Administrators' Salaries	\$547,510	\$579,955	\$32,445
2400 - Clerical, Technical, and Office Staff Salaries	\$175,039	\$184,672	\$9,633
3101 - State Teachers' Retirement System, certificated positions	\$35,697	\$0	(\$35,697)
3102 - State Teachers' Retirement System, classified positions	\$32,005	\$34,219	\$2,214
3202 - Public Employees' Retirement System, classified positions	\$148,070	\$156,204	\$8,134
3301 - OASDI/Medicare/Alternative, certificated positions	\$2,710	\$0	(\$2,710)
3302 - OASDI/Medicare/Alternative, classified positions	\$45,051	\$46,614	\$1,563
3401 - Health & Welfare Benefits, certificated positions	\$15,109	\$0	(\$15,109)
3402 - Health & Welfare Benefits, classified positions	\$100,369	\$100,339	(\$30)
3501 - State Unemployment Insurance, certificated positions	\$93	\$0	(\$93)
3502 - State Unemployment Insurance, classified positions	\$361	\$375	\$14
3601 - Workers' Compensation Insurance, certificated positions	\$2,243	\$0	(\$2,243)
3602 - Workers' Compensation Insurance, classified positions	\$8,670	\$9,175	\$505
3701 - OPEB, Allocated, certificated positions	\$6,541	\$0	(\$6,541)
3702 - OPEB, Allocated, classified positions	\$25,289	\$26,764	\$1,475
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$748	\$0	(\$748)
3902 - Other Benefits, classified positions	\$2,890	\$3,059	\$169
4300 - Materials and Supplies	\$40,000	\$5,955	(\$34,045)
4400 - Noncapitalized Equipment	\$28,500	(\$52)	(\$28,552)
5200 - Travel and Conferences	\$10,500	\$3,455	(\$7,045)
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$80,200	\$1,691,810	\$1,611,610
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$0	\$1,018	\$1,018
5800 - Professional/Consulting Services and Operating Expenditures	\$318,850	\$191,919	(\$126,931)
5900 - Communications	\$2,916	\$3,888	\$972
6100 - Land	\$0	\$716,744	\$716,744
6170 - Land Improvements	\$0	\$0	\$0
6200 - Buildings and Improvements of Buildings	\$4,512,430	\$36,469,588	\$31,957,158
7438 - Debt Service - Interest	\$1,556,323	\$2,839,232	\$1,282,909
7439 - Other Debt Service - Principal	\$3,715,000	\$2,430,000	(\$1,285,000)
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds	\$0	\$0	\$0
7619 - Other Authorized Interfund Transfers Out	\$330,000	\$330,000	\$0
	\$11,930,010	\$45,824,931	\$33,894,921

Clovis Unified School District Budget by Fund and Object

Fiscal Year 2024 and Budget End Date: 6/30/2024

	Adopted Budget 6/14/2023	Budget 6/30/2024	Increase (Decrease)
35 - COUNTY SCHOOL FACILITIES FUND			
Revenue			
8545 - School Facilities Apportionments	\$0	\$17,878,798	\$17,878,798
8660 - Interest	\$10,000	\$1,641,710	\$1,631,710
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	\$462,310	\$462,310
8689 - All Other Fees and Contracts	\$0	\$0	\$0
8699 - All Other Local Revenue	\$0	\$0	\$0
8913 - To State School Building Fund/County School Facilities Fund from All Other Funds	\$0	\$0	\$0
8919 - Other Authorized Interfund Transfers In	\$0	\$0	\$0
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
	\$10,000	\$19,982,818	\$19,972,818
Expense			
2400 - Clerical, Technical, and Office Staff Salaries	\$0	\$0	\$0
3202 - Public Employees' Retirement System, classified positions	\$0	\$0	\$0
3302 - OASDI/Medicare/Alternative, classified positions	\$0	\$0	\$0
3402 - Health & Welfare Benefits, classified positions	\$0	\$0	\$0
3502 - State Unemployment Insurance, classified positions	\$0	\$0	\$0
3602 - Workers' Compensation Insurance, classified positions	\$0	\$0	\$0
3702 - OPEB, Allocated, classified positions	\$0	\$0	\$0
3902 - Other Benefits, classified positions	\$0	\$0	\$0
4300 - Materials and Supplies	\$0	\$0	\$0
4400 - Noncapitalized Equipment	\$0	\$0	\$0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$0	\$0	\$0
5800 - Professional/Consulting Services and Operating Expenditures	\$0	\$400,000	\$400,000
5900 - Communications	\$0	\$0	\$0
6100 - Land	\$0	\$0	\$0
6170 - Land Improvements	\$0	\$0	\$0
6200 - Buildings and Improvements of Buildings	\$10,000	\$3,118	(\$6,882)
6300 - Books and Media for New School Libraries or Major Expansion of School Libraries	\$0	\$0	\$0
6400 - Equipment	\$0	\$0	\$0
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds	\$0	\$0	\$0
7619 - Other Authorized Interfund Transfers Out	\$0	\$4,350,790	\$4,350,790
	\$10,000	\$4,753,908	\$4,743,908

Clovis Unified School District Budget by Fund and Object

Fiscal Year 2024 and Budget End Date: 6/30/2024

	Adopted Budget 6/14/2023	Budget 6/30/2024	Increase (Decrease)
40 - SPECIAL RESERVE - CAPITAL PROJ			
Revenue			
8590 - All Other State Revenue	\$0	\$0	\$0
8650 - Leases and Rentals	\$0	\$0	\$0
8660 - Interest	\$6,000	\$8,575,847	\$8,569,847
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	(\$933,227)	(\$933,227)
8699 - All Other Local Revenue	\$0	\$18,942	\$18,942
8912 - Between General Fund and Special Reserve Fund	\$11,173,530	\$10,012,841	(\$1,160,689)
8919 - Other Authorized Interfund Transfers In	\$1,960,200	\$2,770,338	\$810,138
8971 - Proceeds from Certificates of Participation	\$0	\$55,000,000	\$55,000,000
8980 - Contributions from Unrestricted Revenues	\$0	\$0	\$0
	\$13,139,730	\$75,444,741	\$62,305,011
Expense			
1300 - Certificated Supervisors' and Administrators' Salaries	\$0	\$0	\$0
2300 - Classified Supervisors' and Administrators' Salaries	\$0	\$0	\$0
2900 - Other Classified Salaries	\$0	\$0	\$0
3102 - State Teachers' Retirement System, classified positions	\$0	\$0	\$0
3202 - Public Employees' Retirement System, classified positions	\$0	\$0	\$0
3301 - OASDI/Medicare/Alternative, certificated positions	\$0	\$0	\$0
3302 - OASDI/Medicare/Alternative, classified positions	\$0	\$0	\$0
3402 - Health & Welfare Benefits, classified positions	\$0	\$0	\$0
3501 - State Unemployment Insurance, certificated positions	\$0	\$0	\$0
3502 - State Unemployment Insurance, classified positions	\$0	\$0	\$0
3601 - Workers' Compensation Insurance, certificated positions	\$0	\$0	\$0
3602 - Workers' Compensation Insurance, classified positions	\$0	\$0	\$0
3702 - OPEB, Allocated, classified positions	\$0	\$0	\$0
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$0	\$0	\$0
3902 - Other Benefits, classified positions	\$0	\$0	\$0
4300 - Materials and Supplies	\$200,000	\$200,057	\$57
4400 - Noncapitalized Equipment	\$0	\$5,030	\$5,030
5200 - Travel and Conferences	\$0	\$0	\$0
5400 - Insurance	\$0	\$0	\$0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$756,000	\$107,941	(\$648,059)
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$0	\$0	\$0
5800 - Professional/Consulting Services and Operating Expenditures	\$0	\$860,108	\$860,108
5900 - Communications	\$0	\$0	\$0
6100 - Land	\$0	\$119,332	\$119,332
6170 - Land Improvements	\$0	\$5,916,235	\$5,916,235
6200 - Buildings and Improvements of Buildings	\$0	\$13,815,414	\$13,815,414
6400 - Equipment	\$0	\$0	\$0
7438 - Debt Service - Interest	\$470,200	\$470,167	(\$33)
7439 - Other Debt Service - Principal	\$1,490,000	\$1,490,000	\$0
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds	\$0	\$0	\$0
7619 - Other Authorized Interfund Transfers Out	\$0	\$300,000	\$300,000
	\$2,916,200	\$23,284,283	\$20,368,083

Clovis Unified School District Budget by Fund and Object

Fiscal Year 2024 and Budget End Date: 6/30/2024

	Adopted Budget 6/14/2023	Budget 6/30/2024	Increase (Decrease)
51 - BOND INT & REDEMPTION FUND			
Revenue			
8571 - Voted Indebtedness Levies, Homeowners' Exemptions	\$315,000	\$304,224	(\$10,776)
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes	\$0	\$6,493	\$6,493
8611 - Voted Indebtedness Levies, Secured Roll	\$46,078,880	\$56,272,547	\$10,193,667
8612 - Voted Indebtedness Levies, Unsecured Roll	\$800,000	\$1,172,014	\$372,014
8613 - Voted Indebtedness Levies, Prior Years' Taxes	\$75,000	\$242,822	\$167,822
8614 - Voted Indebtedness Levies, Supplemental Taxes	\$375,000	\$2,754,437	\$2,379,437
8660 - Interest	\$300,000	(\$13,076)	(\$313,076)
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	\$630,909	\$630,909
8979 - All Other Financing Sources	\$0	\$6,533,784	\$6,533,784
	\$47,943,880	\$67,904,154	\$19,960,274
Expense			
7433 - Bond Redemptions	\$36,391,927	\$32,109,258	(\$4,282,669)
7434 - Bond Interest and Other Service Charges	\$11,551,953	\$24,688,669	\$13,136,716
7619 - Other Authorized Interfund Transfers Out	\$0	\$2	\$2
	\$47,943,880	\$56,797,928	\$8,854,048

Clovis Unified School District Budget by Fund and Object

Fiscal Year 2024 and Budget End Date: 6/30/2024	Adopted Budget 6/14/2023	Budget 6/30/2024	Increase (Decrease)
67 - SELF INSURANCE FUND			
Revenue			
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	\$909,327	\$909,327
8699 - All Other Local Revenue	\$83,946,529	\$86,502,807	\$2,556,278
8919 - Other Authorized Interfund Transfers In	\$0	\$0	\$0
	\$83,946,529	\$87,412,134	\$3,465,605
Expense			
1200 - Certificated Pupil Support Salaries	\$0	\$0	\$0
2300 - Classified Supervisors' and Administrators' Salaries	\$60,138	\$60,944	\$806
2400 - Clerical, Technical, and Office Staff Salaries	\$72,338	\$87,569	\$15,231
3101 - State Teachers' Retirement System, certificated positions	\$0	\$0	\$0
3202 - Public Employees' Retirement System, classified positions	\$35,345	\$39,623	\$4,278
3301 - OASDI/Medicare/Alternative, certificated positions	\$0	\$0	\$0
3302 - OASDI/Medicare/Alternative, classified positions	\$10,135	\$10,832	\$697
3402 - Health & Welfare Benefits, classified positions	\$29,745	\$35,551	\$5,806
3501 - State Unemployment Insurance, certificated positions	\$0	\$0	\$0
3502 - State Unemployment Insurance, classified positions	\$66	\$71	\$5
3601 - Workers' Compensation Insurance, certificated positions	\$0	\$0	\$0
3602 - Workers' Compensation Insurance, classified positions	\$1,590	\$1,782	\$192
3702 - OPEB, Allocated, classified positions	\$4,637	\$5,006	\$369
3802 - PERS Reduction, classified positions	\$0	\$0	\$0
3901 - Other Benefits, certificated positions	\$0	\$0	\$0
3902 - Other Benefits, classified positions	\$530	\$594	\$64
4300 - Materials and Supplies	\$807,735	\$833,156	\$25,421
4400 - Noncapitalized Equipment	\$0	\$0	\$0
5200 - Travel and Conferences	\$0	\$0	\$0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	\$0	\$0	\$0
5710 - Transfers of Direct Costs	\$0	\$0	\$0
5750 - Transfers of Direct Costs - Interfund	\$0	\$0	\$0
5800 - Professional/Consulting Services and Operating Expenditures	\$83,210,519	\$91,062,052	\$7,851,534
5900 - Communications	\$1,400	\$0	(\$1,400)
7619 - Other Authorized Interfund Transfers Out	\$0	\$0	\$0
	\$84,234,178	\$92,137,181	\$7,903,003

Clovis Unified School District Budget by Fund and Object

Fiscal Year 2024 and Budget End Date: 6/30/2024

	Adopted Budget 6/14/2023	Budget 6/30/2024	Increase (Decrease)
68 - WORKERS' COMPENSATION			
Revenue			
8660 - Interest	\$230,000	\$488,804	\$258,804
8662 - Net Increase (Decrease) in the Fair Value of Investments	\$0	\$229,639	\$229,639
8674 - In-District Premiums/Contributions	\$4,293,604	\$4,749,882	\$456,278
	\$4,523,604	\$5,468,325	\$944,721
Expense			
2300 - Classified Supervisors' and Administrators' Salaries	\$12,028	\$12,189	\$161
2400 - Clerical, Technical, and Office Staff Salaries	\$46,929	\$67,609	\$20,680
3202 - Public Employees' Retirement System, classified positions	\$15,730	\$21,290	\$5,560
3302 - OASDI/Medicare/Alternative, classified positions	\$4,510	\$5,861	\$1,351
3402 - Health & Welfare Benefits, classified positions	\$14,534	\$13,896	(\$639)
3502 - State Unemployment Insurance, classified positions	\$30	\$39	\$9
3601 - Workers' Compensation Insurance, certificated positions	\$0	\$0	\$0
3602 - Workers' Compensation Insurance, classified positions	\$708	\$958	\$250
3702 - OPEB, Allocated, classified positions	\$2,064	\$2,710	\$646
3902 - Other Benefits, classified positions	\$236	\$319	\$83
5450 - Other Insurance	\$1,159,883	\$1,385,914	\$226,031
5750 - Transfers of Direct Costs - Interfund	\$1,000	\$0	(\$1,000)
5800 - Professional/Consulting Services and Operating Expenditures	\$3,265,952	(\$2,945,886)	(\$6,211,838)
	\$4,523,604	(\$1,435,102)	(\$5,958,706)