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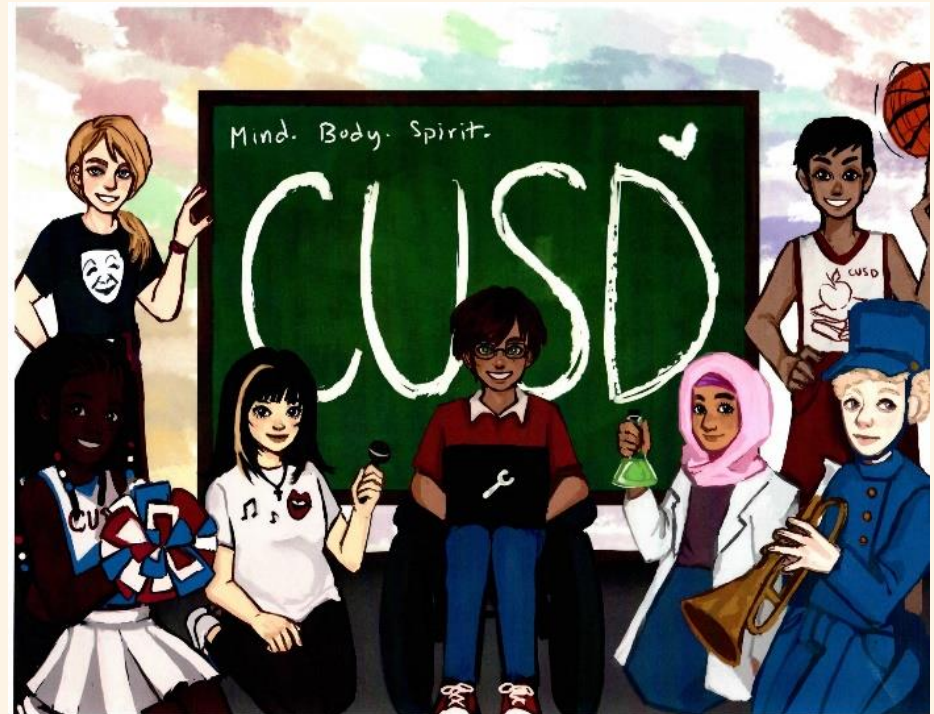
*Budget Cover Created By:
Joanna Fenn – 8th Grade
Clark Intermediate*

Executive Summary

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Budget Cover Contest Runner-up:

Valerie Pham – 10th Grade – Clovis High School





Superintendent's Message

July 1, 2023

Dear Community Member:

In Clovis Unified, our foundational guiding priority is always grounded in what is best for our students, and we believe that readers of our 2023-24 Annual District Budget will find that our financial decisions reflect that priority.

As Clovis Unified continues to navigate an unstable state fiscal outlook and rising cost of doing business, our budget decisions continue to be focused on taking care of students' needs, and paving the way, as we continue to strive for the high standards and expectations that our community has for this district. This year's budget continues to measure each financial decision against what is best and most effective for student achievement. Our Local Control Accountability Plan (LCAP) and its accompanying services and programs have been developed with students' interest in mind as well, and we believe that a close look at our entire budget shows that helping our students be the best that they can be in Mind, Body and Spirit is not just a priority, but the highest priority of our district.

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

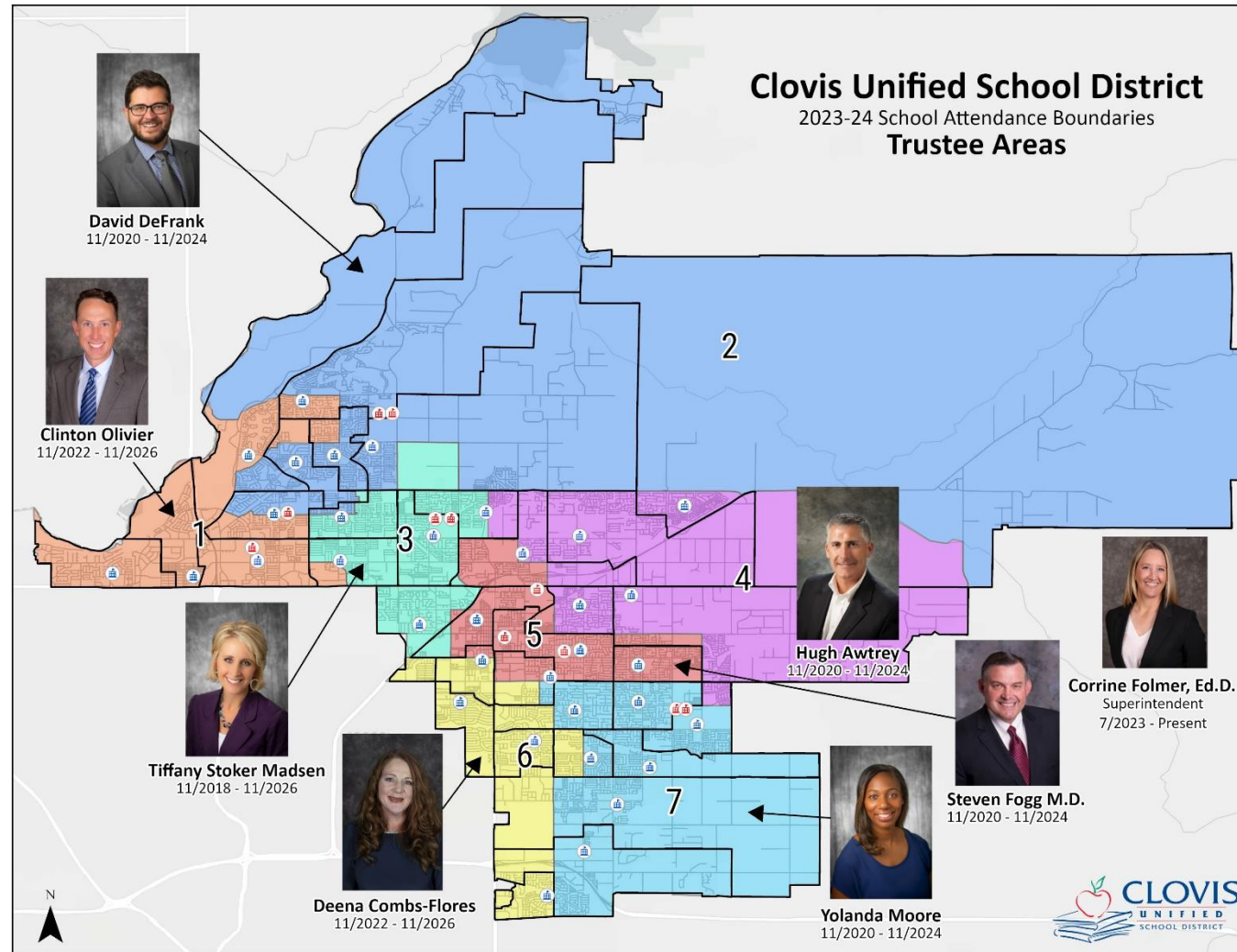
This budget document represents our fiscal plan to provide an educational program for all students of the district as we continue our vision to be America's benchmark for excellence in education. If you have any questions or need additional information or further explanation on any aspect of the Adopted 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,

Corrine Folmer, Ed. D.
Superintendent

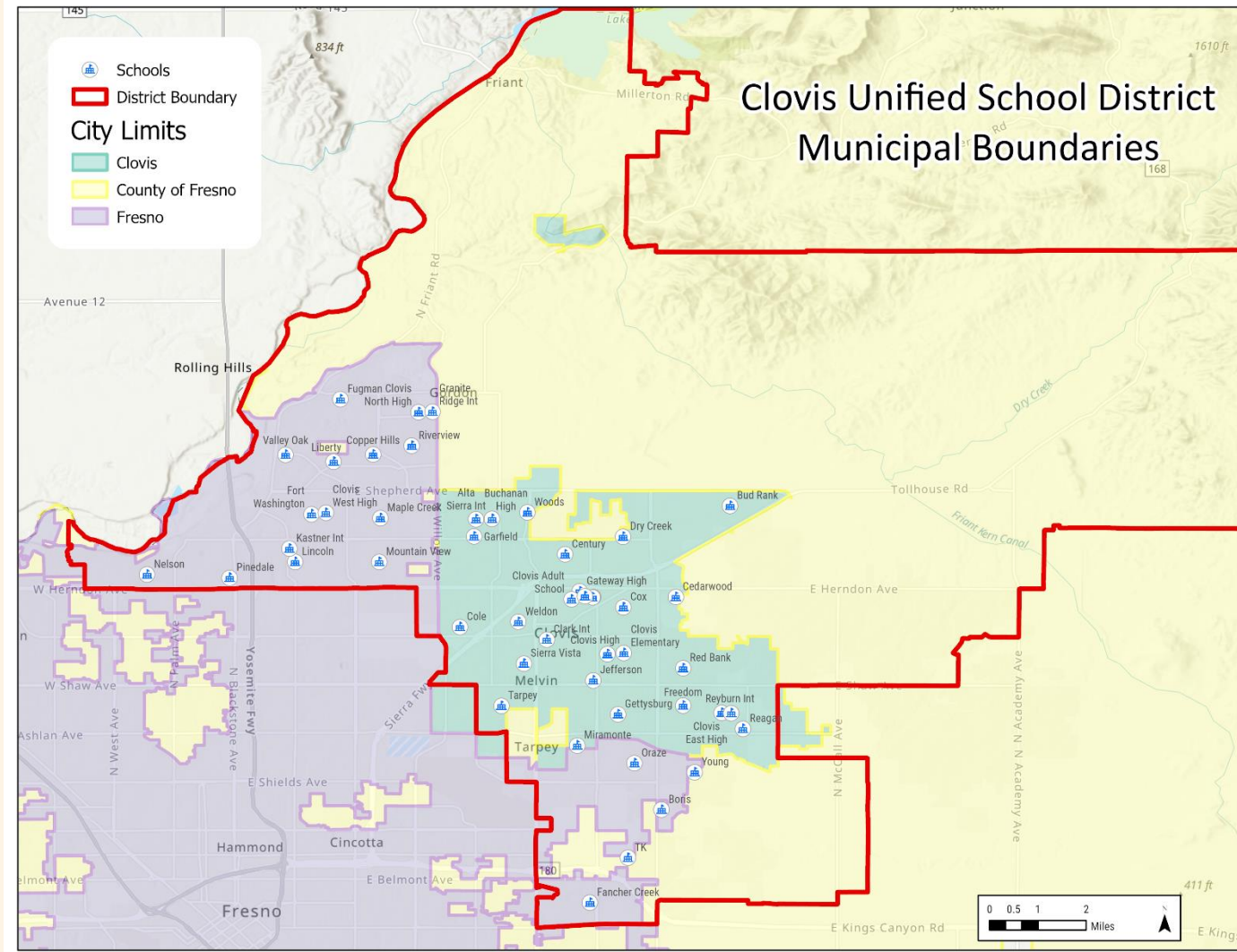
Superintendent's Message





Trustee Areas





CUSD Municipal Map





Following is a list of the District's *Governing Board and Executive Cabinet*:

| Board Members | |
|-----------------------|----------------------------|
| Hugh Awtrey | Term expires November 2024 |
| David DeFrank | Term expires November 2024 |
| Steven G. Fogg, M.D. | Term expires November 2024 |
| Clinton Oliver | Term expires November 2026 |
| Yolanda Moore | Term expires November 2024 |
| Deena Combs-Flores | Term expires November 2026 |
| Tiffany Stoker Madsen | Term expires November 2026 |

| Executive Cabinet |
|--|
| Corinne Folmer, Ed.D., Superintendent |
| Norm Anderson, Deputy Superintendent |
| Marc Hammack, Ed.D., Associate Superintendent, School Leadership |
| Barry Jager, Associate Superintendent, Human Resources & Human Relations |
| Michael Johnston, Associate Superintendent, Administrative Services |
| Kelly Avants, Chief Communications Officer |
| Maiya Yang, General Counsel |

Governing Board and Executive Cabinet





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's 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 1998-99 through 2022-23; twenty-five consecutive years. The District will again submit this document for review for the 2023-24 fiscal year.



ASBO Meritorious Budget Award





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 2022–2023.

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



William A. Sutter
President

David J. Lewis
Executive Director

ASBO Meritorious Budget Award



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 207,000 citizens results in a projected student K-12 enrollment of 42,895 as of the 2023-24 school year. The 2023-24 Adopted Budget is presented for the District's 34 elementary schools, 5 intermediate schools, 5 high schools, 1 alternative high school, 2 community day schools, 1 continuation school, Clovis Online Charter School and Adult School. In addition, the budget summarizes the cost to provide the necessary services to support the District's school sites, 3 Joint Powers Authorities (JPAs).

The 2023-24 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 Governor's Proposed Budget 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.

Executive Summary





Local Control Funding Formula (LCFF)

The Local Control Funding Formula (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. The LCFF revenue is 75% of the District's entire General Fund budget.

One of the goals of the LCFF is to simplify how state funding is provided to local educational agencies (LEAs). Under the old funding system, each school district was funded based on a unique revenue limit, multiplied by its average daily attendance (ADA). In addition, districts received restricted funding for over 50 categorical programs which were designed to provide targeted services based on the demographics and needs of the students in each district.

Under the LCFF funding system, revenue limits and most state categorical programs were eliminated. The LCFF creates funding targets based on student characteristics and provides greater flexibility to use these funds to improve student outcomes. The following are the components of a district's LCFF:

- Grade span-specific base grants based on ADA, that reflect adjustments for grades K-3 class sizes and grades 9-12;
- Supplemental grants equal to 20 percent of the adjusted base grants multiplied by the LEA's unduplicated pupil percentage (UPP) of English learners, income eligible for free or reduced-price meals, homeless, and foster youth pupils;
- Concentration grants equal to 65 percent of the adjusted base grants multiplied by an LEA's UPP above 55 percent; and
- Three add-ons equal to the amounts school districts received in 2012-13 for the Targeted Instructional Improvement Block Grant, Home-to-School Transportation programs, and an augmentation for all new Transitional Kindergarten students to assist with the implementation of Universal TK.

Clovis Unified's UPP for 2022-23 was 48.26%. The District is projecting 48.26% for the 2023-24 fiscal year. The District is one of two in Fresno County with a UPP lower than the 55% threshold and not receiving the Concentration Grant. This contributes to the District being funded at a lower rate than other unified districts in Fresno County.

The May Revision increases the cost-of-living adjustment (COLA) to 8.22% for 2023-24. This will result in a \$3.6 billion LCFF increase. The Governor is proposing an additional investment of \$460 million to support TK expansion. Funds are allocated to Districts through an augmentation to the LCFF.

Executive Summary Local Control Funding Formula



Coronavirus Disease 2019 (COVID-19) and the Impact to School Funding

On March 4, 2020, as part of the state's response to address the global COVID-19 outbreak, Governor Gavin Newsom declared a State of Emergency to make additional resources available, formalize emergency actions already underway across multiple state agencies and departments, and help the state prepare for broader spread of COVID-19. This was the first of several Executive Orders related to the pandemic leading to an abrupt end of eleven years of economic expansion.

The District received approximately \$160M in one-time revenues from the Federal and State Government through the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Allocation (CRRSA) Act, and American Rescue Plan (ARP). This amount includes funds allocated directly to students with disabilities. The 2023-24 Adopted Budget includes the anticipated balance as of the 2022-23 Third Quarter Budget of \$27M. Any additional available balances at the close of the 2022-23 fiscal year will be added subsequent to budget adoption as carryover funds. It's important to note that all funds have been allocated to specific expenditures over the years in which the funds are allowed to be utilized.

Proposition 98

The May Revise projects modest decreases in the "Big Three" taxes that the state relies on to fund most of its major programs including education. While the "Big Three" tax revenues are lower than projected, they are still significantly higher than pre-pandemic levels. The Prop 98 guarantee is estimated to decrease by \$2 billion below the January estimates.

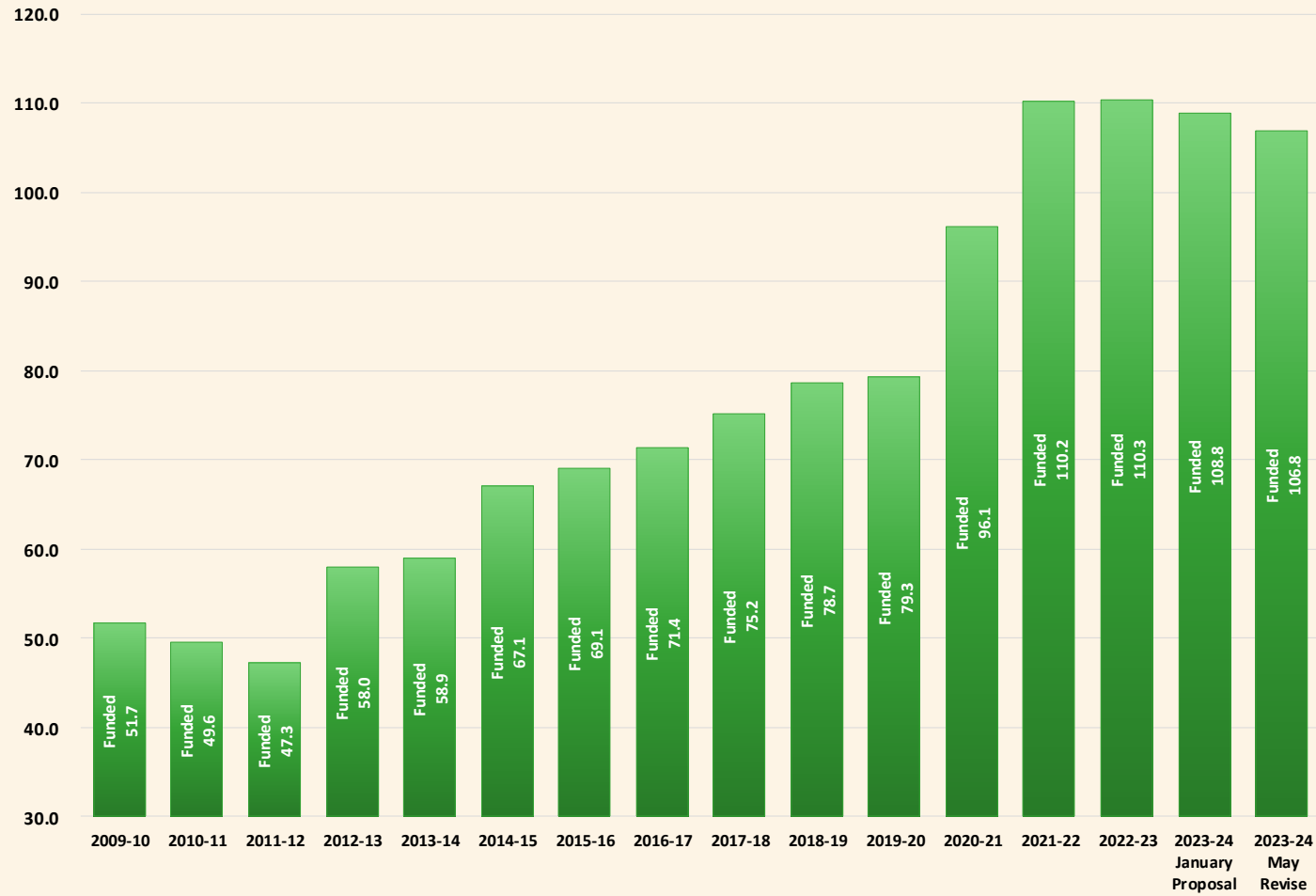
Executive Summary

Coronavirus COVID-19

Proposition 98



Proposition 98 (In Billions)



Source: 2023-24 School Services of California May Revise Workshop

Executive Summary Proposition 98



California's new accountability system, the California School Dashboard, is used to determine the district's progress toward meeting the needs of its students and ultimately the effectiveness of the district's Local Control Accountability Plan (LCAP). The Dashboard evaluates the following State indicators: Chronic Absenteeism, Suspension Rate, English Learner Progress, Graduation Rate, College and Career, and Other Academic Indicators. A district is rated with color coded performance levels, blue being the highest and red being the lowest.

The following are the state indicators collected across the state from districts through the California Longitudinal Pupil Achievement Data Systems (CALPADS) and testing vendors:

Academic Performance

- English Language Arts (3-8)
- Mathematics (3-8)
- English Learner Progress (K-12)
- College and Career (9-12)

Academic Engagement

- Chronic Absenteeism (K-8)
- Graduation Rate (9-12)

Conditions and Climate

- Suspension Rate (K-12)

A District is assigned a performance level, or color, for each indicator.

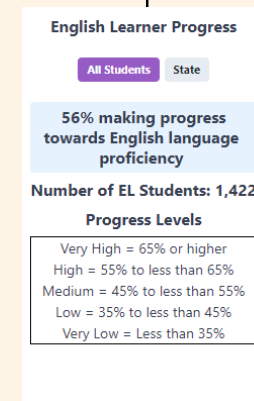
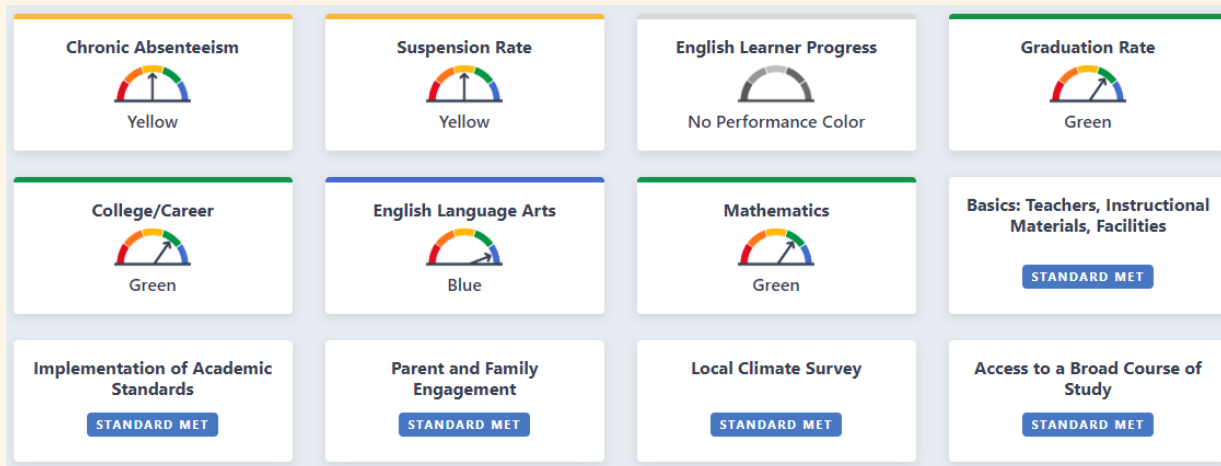


Executive Summary California Dashboard



Each District receives a report on its state and local measures. The Dashboard also provides additional data on each measure such as school or district results for the current year and whether improvement was made from the prior year. There is also an Equity Report which will reflect a district's performance related to the State indicators. The California Dashboard results are an integral component to evaluating the effectiveness of a district's LCAP. Due to the COVID-19 pandemic, state law has suspended the reporting of state and local indicators on the 2020 Dashboard. The following is a snapshot of Clovis Unified's performance overview for the Fall of 2019:

Executive Summary California Dashboard



The District's results were positive in all areas with two exceptions: Suspension Rates and Chronic Absenteeism. Upon drilling down and studying the results for each student group, the District determined the low rating was primarily due to suspension rates for students with disabilities. The graduation rate for this group of students was also given a low performance rating; or orange. Due to the low performance rating, Clovis Unified will receive collaborative support from Fresno County to improve suspension and graduation rates for students with disabilities.



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 of 2024 will mark the eleventh year of this new testing program. In 2021-22, it was determined that the CAASPP was not a viable year-end assessment due to hybrid learning during the pandemic. In lieu of CAASPP, CUSD used iReady for grades K-8 and Inspect for grade 11. Students in grades 3-8 and 11 take online tests in English-language arts and mathematics. These tests are also known as the Smarter Balanced Assessments Consortium (SBAC). Students in grades 5, 8, and 11 will also take the online California Science Test. Students in Special Education, who have been designated, will take 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, can 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.

The State-wide average for 2021-22 was 47.06% of students who met or exceeded the English language arts/literacy standard and 33.38% who met or exceeded the mathematics standards. As noted in the following charts, Clovis Unified students exceeded the state-wide average with 66.2% of students meeting or exceeding standards in the English language arts/literacy standard and 49.26% in mathematics standard.

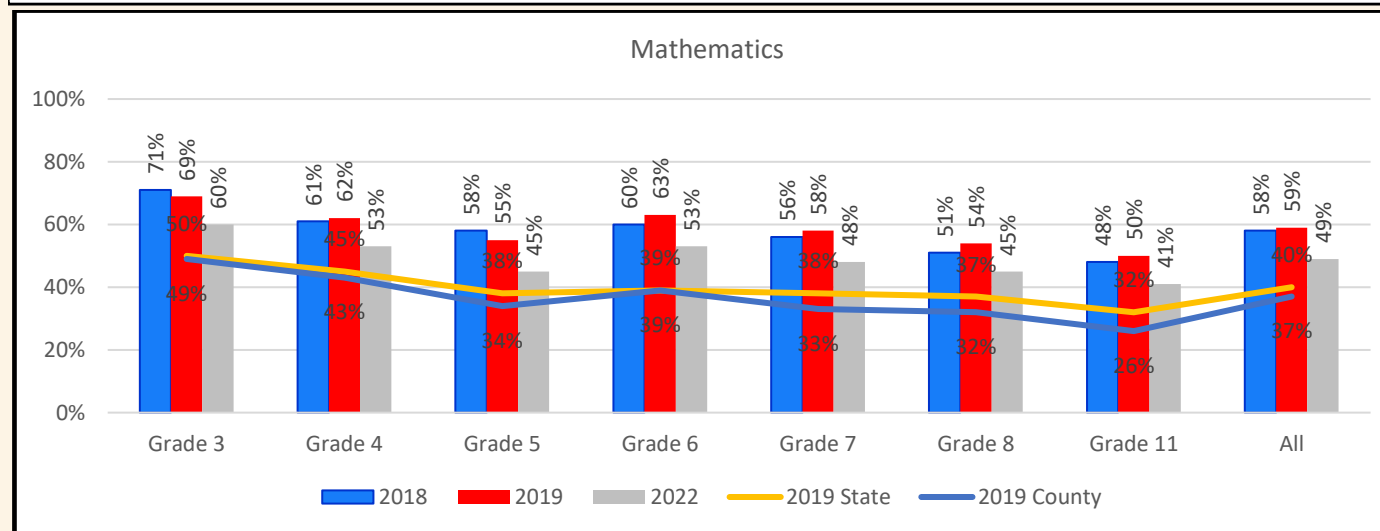
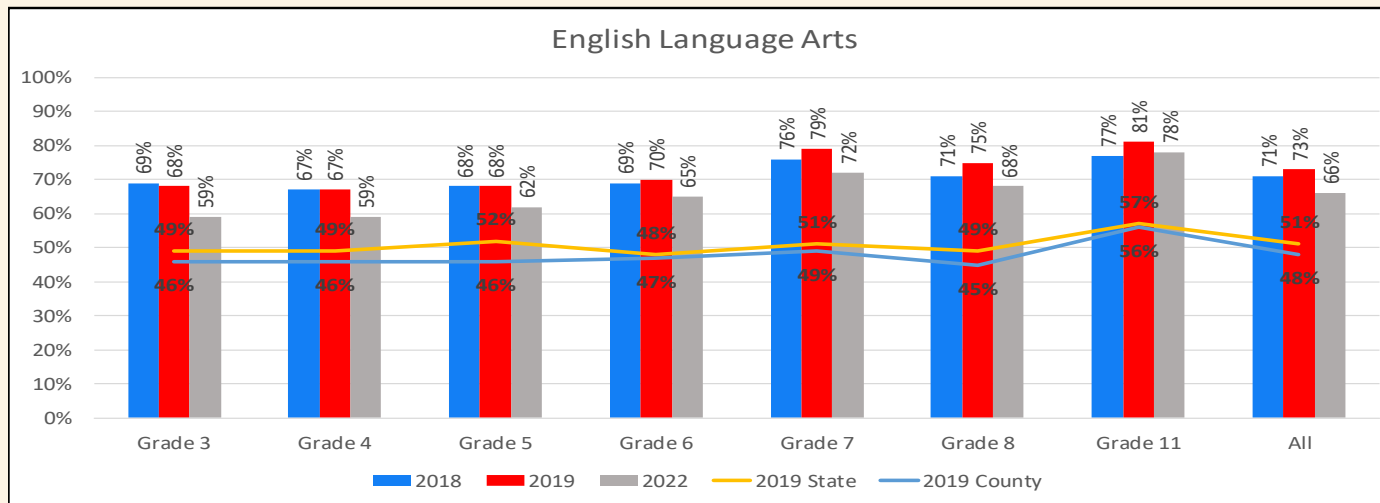
Executive Summary

Student Achievement



Executive Summary Student Achievement

*Smarter Balanced Assessment
Consortium
Grades 3-8, 11
Percent met/exceeded standards*





Keeping the System Going

The Governor's May Revise includes a planned COLA of 8.22% for the LCFF and categorical programs. This results in a growth of approximately \$32 million in LCFF revenues. The projected enrollment for 2023-24 is 42,895 which is 107 more than 2022-23.

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 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 2022-23 year was 48.26% and the District is projecting 48.26% for the 2023-24 fiscal year. The three-year average UPP is used to calculate the LCFF for a District. Clovis Unified's three-year average as of 2023-24 is projected to be 48.60%. The District is not eligible to receive Concentration funding, resulting in receiving less LCFF revenue per student than any other district in Fresno County.

Special Revenue Funds

The Special Revenue Funds include Charter School, Adult Education, Child Development, Cafeteria, and Deferred Maintenance programs. These programs will continue for 2023-24. The Charter School Fund receives a separate LCFF Apportionment utilizing the Charter School's enrollment for the LCFF base grants and the sponsoring LEAs UPP to calculate LCFF supplemental and concentration grant funding. The Cafeteria, Charter School, Child Development, and Adult Education Funds are projected to receive a 8.22% COLA for the 2023-24 fiscal year per the Governor's May Revise. The Deferred Maintenance Fund is fully supported with General Fund contributions. The expenditures have been updated based on current trends for all funds.

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 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. These funds are budgeted on a multi-year basis. At the end of the year, available balances will roll forward and become the subsequent year's budget.

Executive Summary Total District Budgeted Revenues 2023-24



The following are the total revenues budgeted for the funds of the Clovis Unified School District:

| All Funds Revenues | 2022-23 | | 2023-24 Adopted Budget | Difference |
|---|------------------------|------------|---------------------------|------------------------|
| | Estimated | Actuals Q3 | | |
| General Fund | \$703,512,240 | | \$660,424,247 | (\$43,087,993) |
| Charter School | \$11,623,432 | | \$10,822,233 | (\$801,199) |
| Adult Education | \$6,390,912 | | \$6,676,039 | \$285,127 |
| Child Development | \$32,186,341 | | \$31,356,466 | (\$829,875) |
| Cafeteria | \$25,232,183 | | \$24,382,097 | (\$850,086) |
| Deferred Maintenance | \$3,801,000 | | \$2,801,000 | (\$1,000,000) |
| Building | \$100,426,775 | | \$414,056 | (\$100,012,719) |
| Capital Facilities (Developer Fees) | \$12,095,000 | | \$11,930,000 | (\$165,000) |
| County School Facilities | \$200,000 | | \$10,000 | (\$190,000) |
| Special Reserve Fund for Capital Projects | \$15,634,663 | | \$2,916,200 | (\$12,718,463) |
| Bond Interest & Redemption | \$47,943,880 | | \$47,943,880 | \$0 |
| Self-Insurance | \$83,027,749 | | \$83,946,529 | \$918,780 |
| Workers' Compensation | \$4,690,642 | | \$4,523,604 | (\$167,038) |
| Total | \$1,046,764,817 | | \$888,146,351 | (\$158,618,466) |

Executive Summary

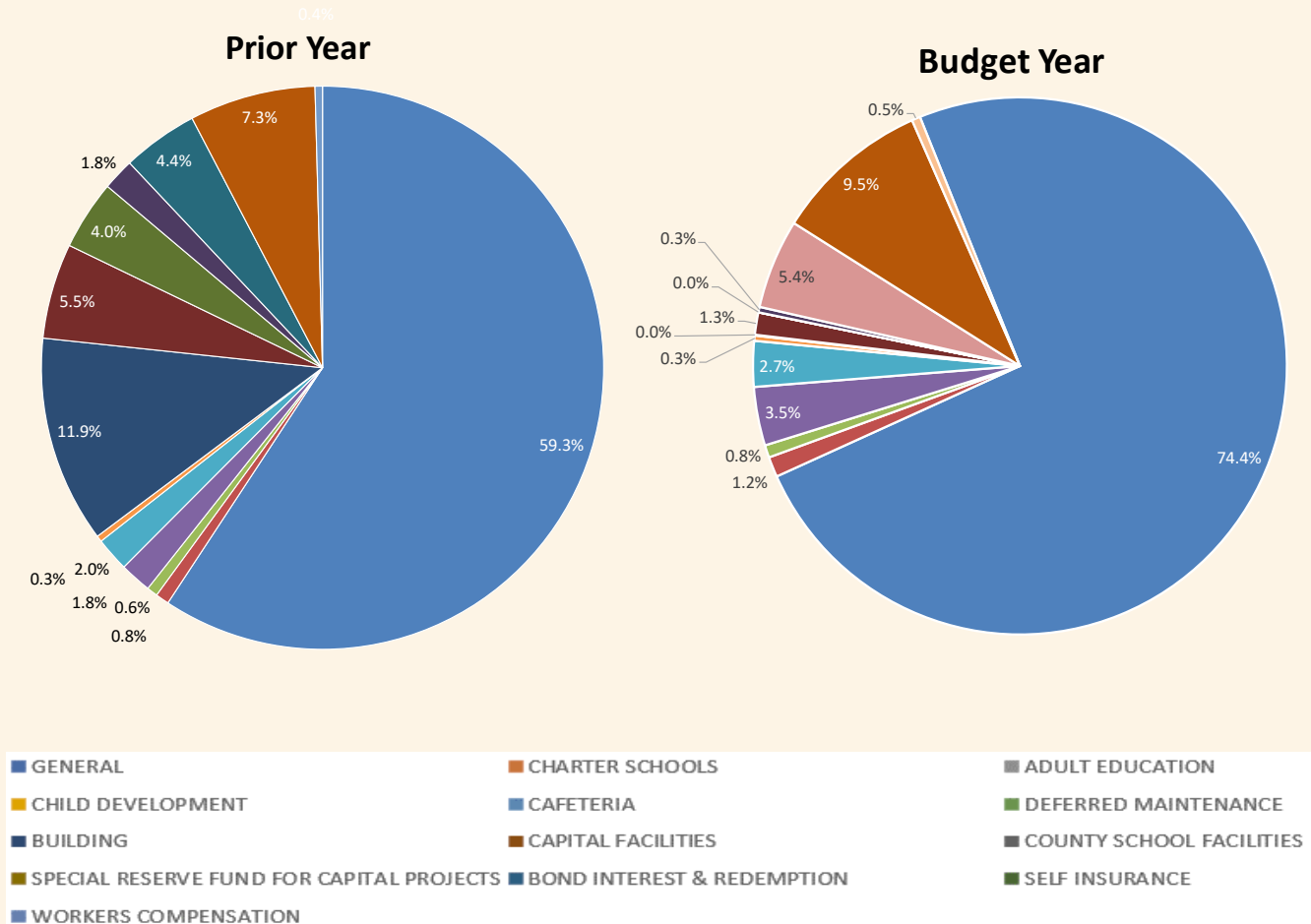
**Total District
Budgeted Revenues
2023-24**



The District's total budgeted revenue for 2023-24 is \$888,146,351. This is a decrease of \$158,618,466 from the 2022-23 3rd quarter revenue of \$1,046,764,817. The General Fund makes up the largest portion of the District's total budget accounting for 74.4%. The Self Insurance Fund for 9.5%; Bond Interest and Redemption for 5.4%; Cafeteria Fund for 2.7%; and the remaining funds account for 8% of the District's budgeted revenues.

Budgeted Revenues

Executive Summary Total District Budgeted Revenues 2023-24





The following are the total expenditures budgeted for the funds of the Clovis Unified School District:

| All Funds Expenditures | 2022-23 | | 2023-24 Adopted Budget | Difference |
|---|------------------------|------------|---------------------------|------------------------|
| | Estimated | Actuals Q3 | | |
| General Fund | \$652,029,324 | | \$643,509,201 | (\$8,520,123) |
| Charter School | \$8,547,887 | | \$8,583,769 | \$35,882 |
| Adult Education | \$6,871,514 | | \$7,211,199 | \$339,685 |
| Child Development | \$19,976,362 | | \$18,786,448 | (\$1,189,914) |
| Cafeteria | \$21,453,567 | | \$20,931,185 | (\$522,382) |
| Deferred Maintenance | \$3,811,771 | | \$2,801,000 | (\$1,010,771) |
| Building | \$130,859,405 | | \$414,056 | (\$130,445,349) |
| Capital Facilities (Developer Fees) | \$60,182,959 | | \$11,930,010 | (\$48,252,949) |
| County School Facilities | \$43,871,995 | | \$10,000 | (\$43,861,995) |
| Special Reserve Fund for Capital Projects | \$20,047,830 | | \$2,916,200 | (\$17,131,630) |
| Bond Interest & Redemption | \$47,943,880 | | \$47,943,880 | \$0 |
| Self-Insurance | \$79,791,314 | | \$84,234,178 | \$4,442,864 |
| Workers Compensation | \$4,690,642 | | \$4,523,604 | (\$167,038) |
| Total | \$1,100,078,450 | | \$853,794,730 | (\$246,283,720) |

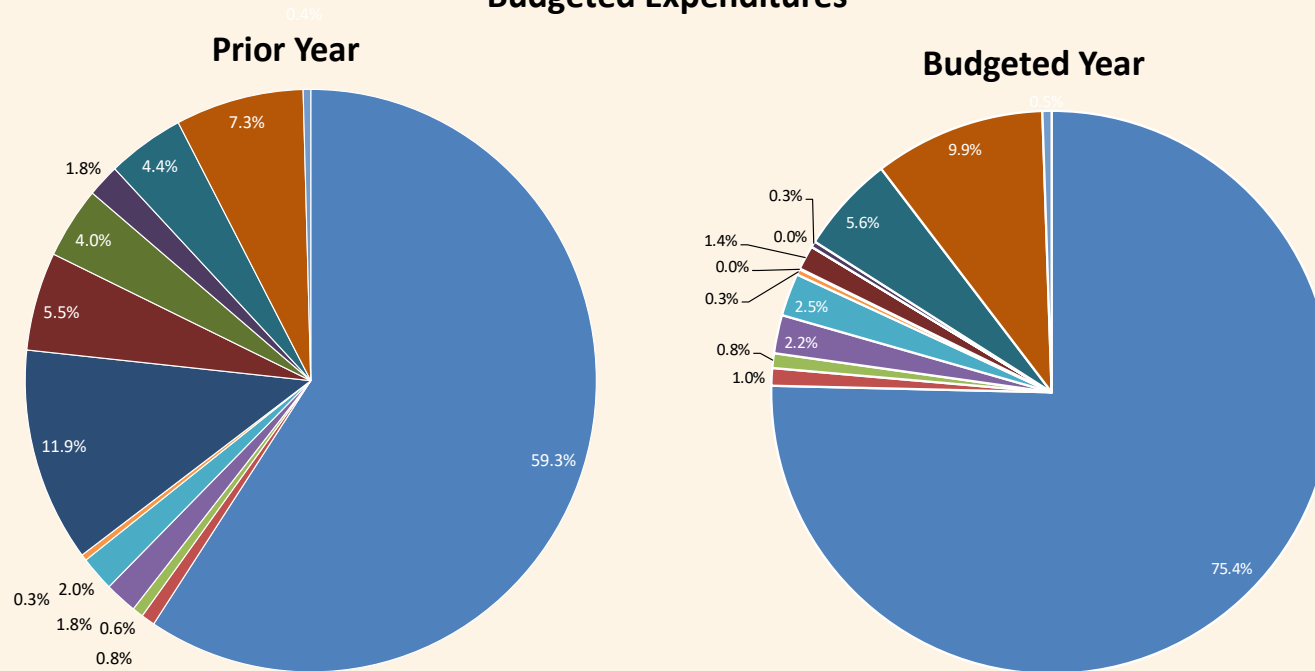
Executive Summary
Total District
Budgeted Expenditures
2023-24



The District's total budget expenditures for 2023-24 are \$853,794,730. This is a decrease of \$246,283,720 compared to 3rd quarter 2022-23. Of the total District budgeted expenditures, the General Fund accounts for 75%; the Self Insurance Fund for 10.0%; Bond Interest and Redemption Fund for 5.6%; the remaining funds account for 9.4% of the remaining expenditures.

Executive Summary
Total District
Budgeted Expenditures
2023-24

Budgeted Expenditures



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



The District's single largest source of funding is Local Control Funding Formula (LCFF) revenue. Local property tax revenues and state aid fund the LCFF.

Under State law, each district has an "LCFF", a guaranteed amount of general-purpose funding. The LCFF Base grant is determined by multiplying the Average Daily Attendance of each grade span by the grade span's base grant amount. 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-price school meals, foster youth and the homeless. The Concentration grant equals 65% of the adjusted Base grant for targeted students exceeding 55% of the LEA's enrollment. The result is the "target" funding which is received due to the LCFF being fully implemented.

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. Due to COVID the District's absence rate increased from about 4% to close to 8%. This could've resulted in a significant decrease if District's weren't provided with the hold harmless provision due to the widespread impacts of the pandemic. The 2023-24 LCFF budget is based on maintaining the District attendance rate at the average level of previous years, an absence rate of 6%.

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 107 (excluding Clovis Online Charter) was used to determine staffing needs for the 2023-24 fiscal year. Staffing formulas, along with scheduled increases for salary schedule implementation (step and column) for all District employees, plus other costs related to keeping the system going are factored into the Adopted Budget.

Executive Summary
Local Control Funding
Formula
(LCFF)



Clovis Unified School District - All Funds Combined
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

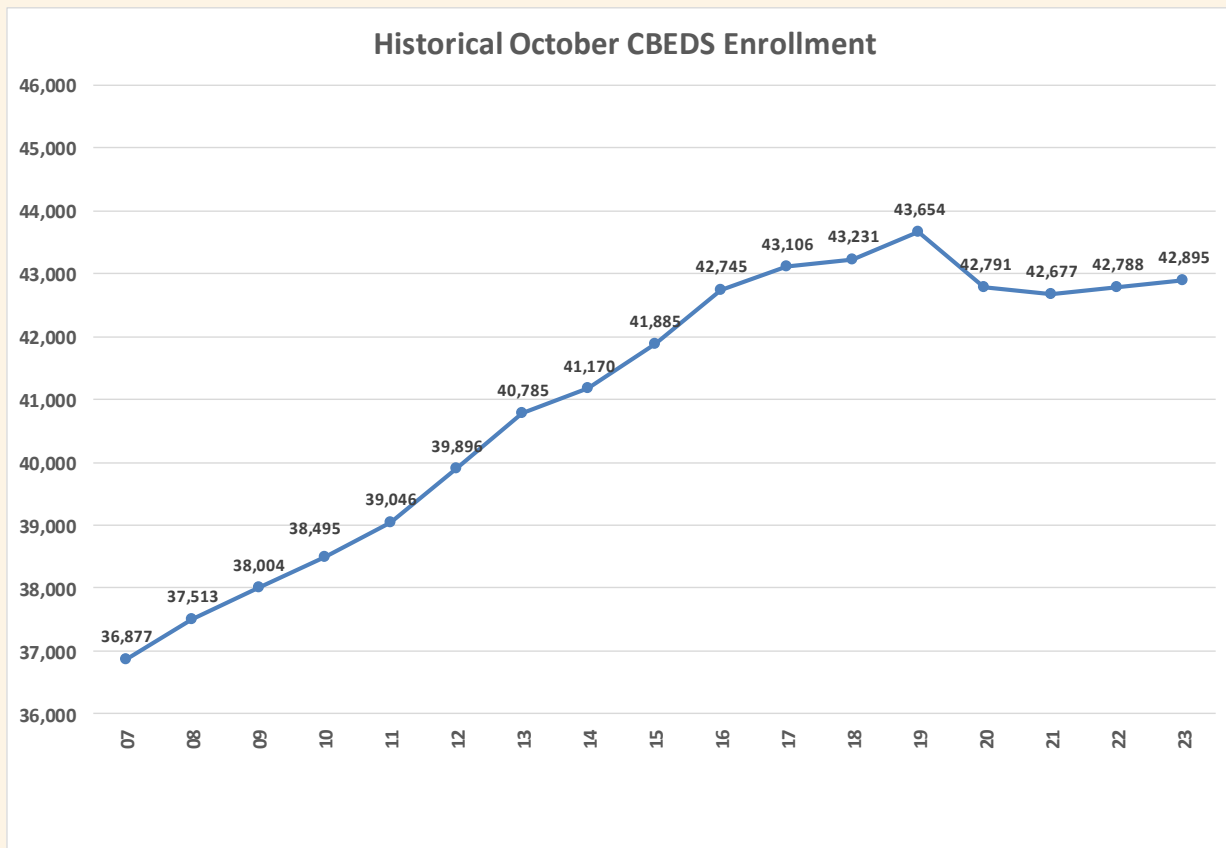
| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|----------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | | | | | | | | |
| LCFF Sources | \$392,892,146 | \$400,189,597 | \$420,687,646 | \$476,674,384 | \$508,813,200 | \$521,664,760 | \$538,901,885 | \$558,157,054 |
| Federal Revenues | 31,990,655 | 58,476,909 | 73,867,150 | 70,149,863 | 59,128,969 | 33,006,258 | 33,245,183 | 33,488,887 |
| State Revenues | 122,470,332 | 121,650,711 | 124,410,808 | 204,153,352 | 142,724,168 | 142,689,220 | 143,608,985 | 144,473,172 |
| Other Local Revenues | 179,991,639 | 161,931,865 | 165,638,289 | 176,891,635 | 170,178,877 | 170,306,306 | 170,696,747 | 170,887,262 |
| Other Sources | 28,237,925 | 58,348,592 | 123,247,370 | 118,895,581 | 7,301,136 | 6,626,880 | 6,626,880 | 6,626,880 |
| Total Revenues | \$755,582,697 | \$800,597,674 | \$907,851,263 | \$1,046,764,815 | \$888,146,350 | \$874,293,423 | \$893,079,680 | \$913,633,255 |
| \$ Increase/(Decrease) | 67,428,449 | 45,014,977 | 107,253,589 | 138,913,553 | (158,618,465) | (172,471,392) | 4,933,330 | 39,339,832 |
| % Increase/Decrease | 9.80% | 5.96% | 13.40% | 15.30% | -15.15% | -16.48% | 0.56% | 4.50% |
| Expenditures | | | | | | | | |
| Certificated Salaries | \$204,704,882 | \$215,115,926 | \$225,593,361 | \$255,249,224 | \$257,792,966 | \$257,231,667 | \$264,144,416 | \$270,006,183 |
| Classified Salaries | 96,920,332 | 99,048,277 | 103,499,433 | 115,931,956 | 118,754,715 | 118,808,948 | 119,954,615 | 120,923,266 |
| Employee Benefits | 151,669,108 | 147,932,533 | 164,894,872 | 191,044,686 | 196,677,230 | 198,253,334 | 202,599,026 | 206,130,993 |
| Books and Supplies | 30,260,096 | 42,740,629 | 56,031,231 | 68,677,778 | 65,598,073 | 63,795,340 | 65,866,422 | 67,744,622 |
| Services & Other Operating | 115,868,552 | 112,815,123 | 126,467,804 | 143,910,581 | 138,122,227 | 142,831,665 | 148,600,012 | 153,555,515 |
| Capital Outlay | 42,863,048 | 17,685,866 | 34,503,621 | 250,220,553 | 11,883,523 | 58,377,304 | 58,384,483 | 8,391,806 |
| Other Outgo/Debt Service | 69,535,218 | 54,409,039 | 74,955,677 | 74,327,158 | 64,965,996 | 64,272,101 | 62,730,305 | 62,274,401 |
| Total Expenditures | \$711,821,236 | \$689,747,393 | \$785,945,999 | \$1,099,361,935 | \$853,794,730 | \$903,570,360 | \$922,279,280 | \$889,026,785 |
| \$ Increase/(Decrease) | 43,335,947 | (22,073,844) | 96,198,607 | 313,415,936 | (245,567,206) | (195,791,575) | 68,484,551 | (14,543,575) |
| % Increase/(Decrease) | 6.48% | -3.10% | 13.95% | 39.88% | -22.34% | -17.81% | 8.02% | -1.61% |
| Beginning Fund Balance | \$205,701,397 | \$249,462,858 | \$360,313,139 | \$482,218,402 | \$429,621,283 | \$463,972,903 | \$434,695,966 | \$405,496,366 |
| Fiscal Year Transactions | 43,761,461 | 110,850,281 | 121,905,263 | (52,597,120) | 34,351,621 | (29,276,937) | (29,199,600) | 24,606,470 |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | \$249,462,858 | \$360,313,139 | \$482,218,402 | \$429,621,283 | \$463,972,903 | \$434,695,966 | \$405,496,366 | \$430,102,835 |



Clovis Unified School District's Enrollment Patterns

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 2006, Clovis Unified School District has experienced an enrollment growth of 5,721 students, or 15.46% from 36,994 students in October 2006 to 42,788 in October 2022. During the pandemic, the District decreased by close to 1,000 students. As we move into a post pandemic environment, students who may have attended private school or were home schooled are returning to the District. The housing market within District boundaries is still strong and the District plans on continued growth. The growth for 2023-24 is projected to be 107 students.

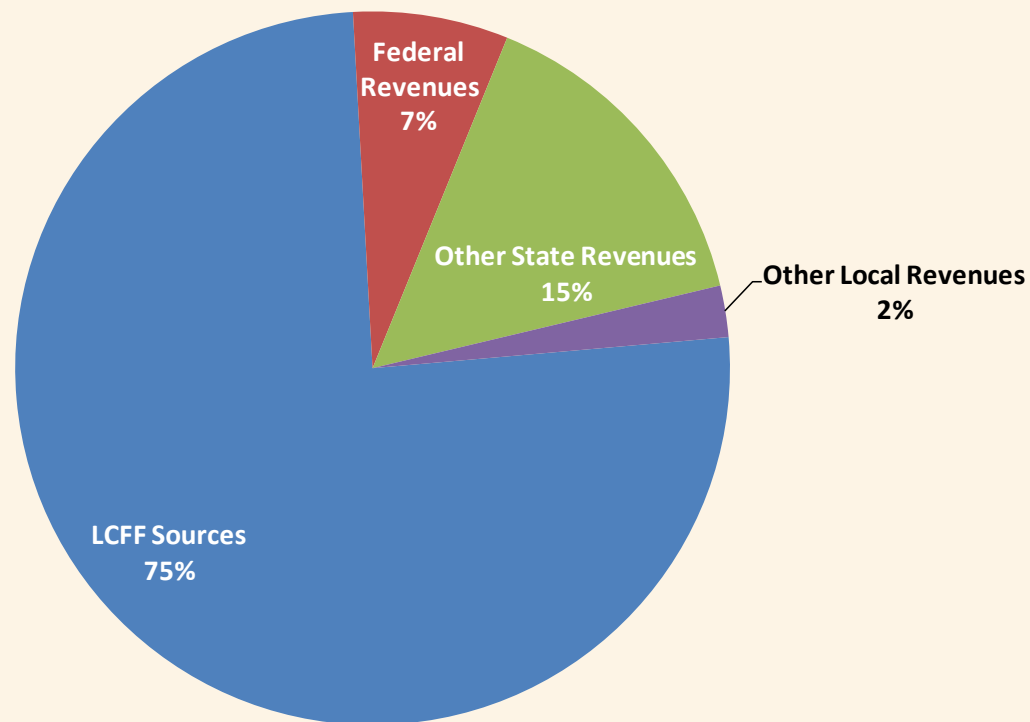
Executive Summary Student Enrollment Projections





The District's total General Fund budgeted revenue for 2023-24 is \$660,424,247. In 2023-24, the LCFF will account for 75% of the District's unrestricted General Fund revenues. Other State sources of income are 15% of the General Fund in 2023-24. Federal revenue sources are 7%. Other local revenue (not property taxes), and other sources, make up the remaining portion of the District's General Fund revenue, and represent 2% of the General Fund revenue for 2023-24.

General Fund Revenues



Executive Summary

General Fund Revenues



The District's total General Fund budgeted expenditures for 2023-24 are \$643,509,201 or \$15,039 per student.

Much of the expenditures in the General Fund are in compensation which includes 38% for certificated salaries, 16% for classified salaries, and 29% for benefits. Books and supplies account for 8% of expenditures, contracted services 7%, other outgo and capital outlay account for 1% respectively.

Certificated salaries in the 2023-24 Adopted Budget total \$247,595,356 and classified salaries total \$101,117,478. Together these total \$348,712,834, an increase of \$5,066,980 from 2021-22 3rd quarter expenditures.

Employee benefits in the 2023-24 Adopted Budget are \$184,591,524, an increase of \$4,988,236 compared to 2022-23 3rd quarter expenditures. Changes are largely the result of increased PERS employer rates.

Books and supplies in the 2023-24 Adopted Budget are \$52,315,910, a decrease of \$2,413,369 from 2022-23 3rd quarter expenditures.

Services and Other Operating Expenditures in the 2023-24 Adopted Budget are \$43,432,088, a decrease of \$6,550,017 compared to 2022-23 3rd quarter expenditures.

Capital Outlay in the 2023-24 Adopted Budget is \$7,019,167, a decrease of \$7,394,953 compared to the 2022-23 3rd quarter expenditures.

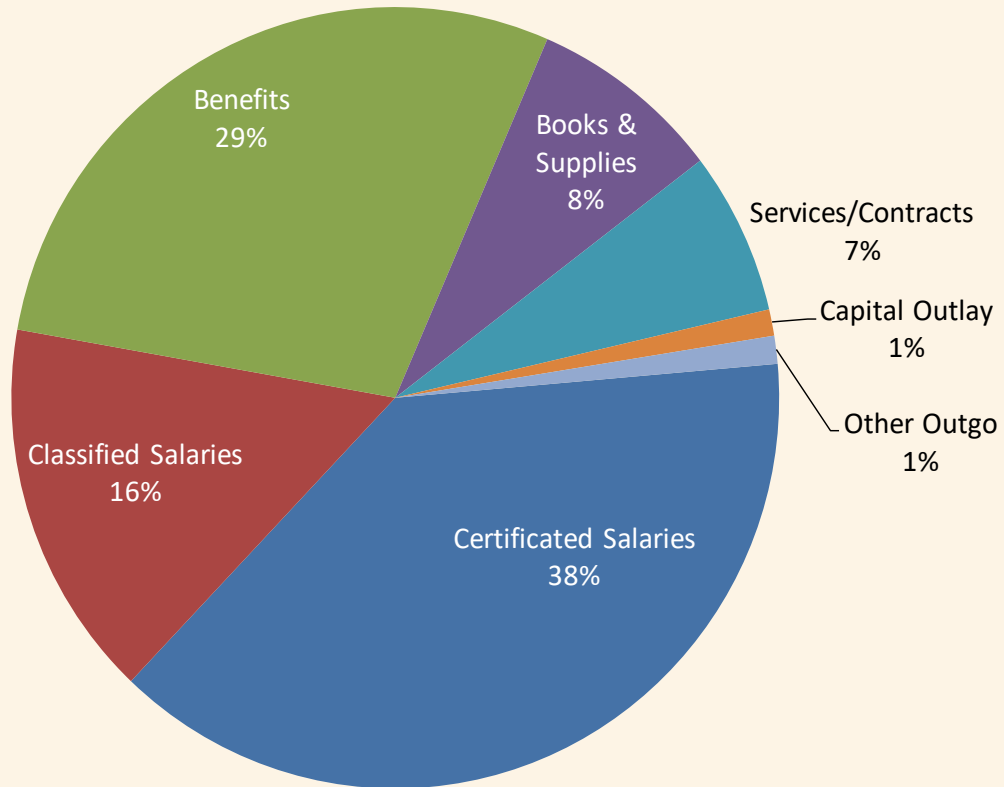
Changes to expenditures are explained in detail in the financial section starting on page 85 of the book.

Executive Summary

General Fund Expenditures



General Fund Expenditures



Executive Summary

**General Fund
Expenditures**



As with any educational organization, people and/or positions are the key factors in budget development. The certificated and classified staff all play an important role in continuing the District's success. All Clovis Unified employees help to ensure the safe and positive learning environment in the District. Through the allocation formulas that CUSD has established, the District will ensure 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



The following table depicts staffing figures funded by the General Fund. Staffing figures are based on the number of Full Time Equivalent (FTE) positions. FTE decreased due to the reduction in temporary positions funded by temporary grants.

Executive Summary

District Staffing

| Function | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24* |
|--|--------------|--------------|--------------|--------------|--------------|
| Instruction | 1,718 | 1,711 | 1,666 | 1,650 | 1,660 |
| Special Ed Other Spec Instruction Services | 875 | 849 | 845 | 890 | 888 |
| Instructional Supervision & Administration | 56 | 53 | 56 | 54 | 58 |
| Instructional Library/Media/Technology/Other | 208 | 198 | 277 | 261 | 225 |
| School Administration | 273 | 275 | 272 | 274 | 274 |
| Pupil Services | 332 | 345 | 361 | 366 | 371 |
| Pupil Transportation | 119 | 117 | 116 | 115 | 115 |
| Ancillary Services | 33 | 31 | 30 | 30 | 30 |
| General Administration | 25 | 24 | 24 | 25 | 25 |
| Board & Superintendent | 14 | 12 | 13 | 11 | 11 |
| Fiscal Services | 24 | 22 | 23 | 25 | 24 |
| Personnel/Human Resources Services | 19 | 18 | 18 | 21 | 21 |
| Central Support | 21 | 21 | 22 | 24 | 24 |
| Centralized Data Processing | 25 | 25 | 26 | 25 | 25 |
| Plant Maintenance & Operations | 371 | 367 | 379 | 375 | 370 |
| Security | 17 | 15 | 16 | 16 | 16 |
| Total | 4,130 | 4,085 | 4,144 | 4,161 | 4,137 |

*Projected



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 10% minimum general reserve. The projected beginning and ending fund balances are as follows:

Executive Summary

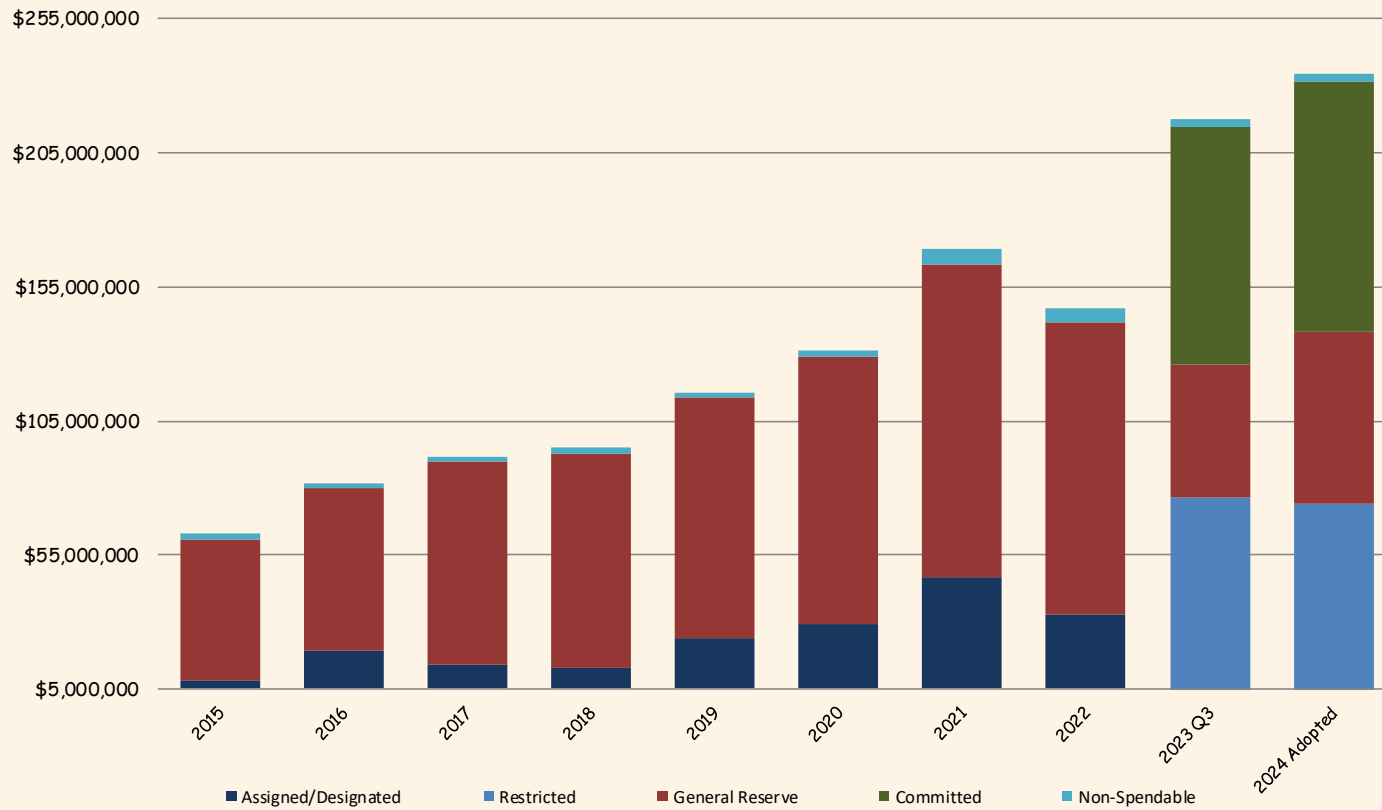
General Fund Fund Balance

| General Fund 2023-24 Adopted Budget Projected Fund Balance | | |
|---|----------------------|-----------------------------|
| Beginning Fund Balance 7/1/23, Projected | | \$217,526,696 |
| 2023-24 Revenues | \$660,424,246 | |
| 2023-24 Expenditures | <u>\$643,509,200</u> | |
| Surplus (1) | | \$16,915,046 |
| Ending Fund Balance 6/30/24, Projected | | <u>\$234,441,742</u> |
| Components of Fund Balance: | | |
| Non-Spendable: | | |
| Revolving Cash Reserve | \$144,000 | |
| Stores Inventory Reserve | 1,875,705 | |
| Pre-Paid | 638,716 | |
| Restricted: | | |
| Learning Recovery Block Grant | 46,328,714 | |
| Arts, Music, Instructional Materials Block Grant | 16,365,307 | |
| Educator Effectiveness Block Grant | 3,310,378 | |
| Textbooks (Lottery) | 2,935,710 | |
| One-Time Special Education | 2,287,252 | |
| A-6 Completion Grant | 2,197,066 | |
| Ethnic Studies Grant | 340,417 | |
| Professional Development Grant | 155,976 | |
| Committed: | | |
| 10% Stabilization Arrangement, Board Policy 3100 | 64,350,920 | |
| Site/Department Long Term Plans | 13,391,217 | |
| Textbooks (Unrestricted Revenues) | 7,106,750 | |
| Capital Equipment Refresh | 5,500,000 | |
| Technology Refresh | 3,385,347 | |
| Subtotal of Components | | <u>\$170,313,475</u> |
| General Reserve 6/30/24, Projected | | <u>\$64,128,267</u> |
| General Reserve as a Percentage of Expenditures, Projected | | 9.97% |
| Total One-Time Items (2) | | <u>(\$4,253,871)</u> |
| Ongoing Operating Surplus (1+2) | | <u>\$12,661,175</u> |



The District's historical general fund reserve (balance) and the projected balance for 2022-23 and 2023-24 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 2023-24 fiscal year, Clovis Unified School District projects to receive \$888,146,351 and spend \$853,794,730 from all District funds with a staffing of approximately 5,221 employees. Forty-nine 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



2023-24 Adopted Budget Summary

| Funds | 2022-23 | | 2023-24 | | Dollar Changes | % Change | Total % | 2022-23 | | 2023-24 | | Dollar Changes | % Change | Total % |
|---|------------------------|----------------------|------------------------|----------------|----------------|------------------------|----------------------|------------------------|----------------|----------------|--|----------------|----------|---------|
| | Estimated | Actuals Q3 | Adopted Budget | | | | | Estimated | Actuals Q3 | Adopted Budget | | | | |
| | Revenues | | | | | | Expenditures | | | | | | | |
| 01 - General Fund | \$703,512,240 | \$660,424,247 | (\$43,087,993) | -6.12% | 74.36% | \$ 652,029,324 | \$ 643,509,201 | (\$8,520,123) | -1.31% | 75.37% | | | | |
| Special Revenue Funds | | | | | | | | | | | | | | |
| 09 - Charter School Fund | \$11,623,432 | \$10,822,233 | (\$801,199) | -6.89% | 1.22% | \$ 8,547,887 | \$ 8,583,769 | \$35,882 | 0.42% | 1.01% | | | | |
| 11 - Adult Education Fund | \$6,390,912 | \$6,676,039 | \$285,127 | 4.46% | 0.75% | \$ 6,871,514 | \$ 7,211,199 | \$339,685 | 4.94% | 0.84% | | | | |
| 12 - Child Development Fund | \$32,186,341 | \$31,356,466 | (\$829,875) | -2.58% | 3.53% | \$ 19,976,362 | \$ 18,786,448 | (\$1,189,914) | -5.96% | 2.20% | | | | |
| 13 - Cafeteria Fund | \$25,232,183 | \$24,382,097 | (\$850,086) | -3.37% | 2.75% | \$ 21,453,567 | \$ 20,931,185 | (\$522,382) | -2.43% | 2.45% | | | | |
| 14 - Deferred Maintenance Fund | \$3,801,000 | \$2,801,000 | (\$1,000,000) | -26.31% | 0.32% | \$ 3,811,771 | \$ 2,801,000 | (\$1,010,771) | -26.52% | 0.33% | | | | |
| Capital Projects Funds | | | | | | | | | | | | | | |
| 21 - Building Fund | \$100,426,775 | \$414,056 | (\$100,012,719) | -99.59% | 0.05% | \$ 130,859,405 | \$ 414,056 | (\$130,445,349) | -99.68% | 0.05% | | | | |
| 25 - Capital Facilities Fund | \$12,095,000 | \$11,930,000 | (\$165,000) | -1.36% | 1.34% | \$ 60,182,959 | \$ 11,930,010 | (\$48,252,949) | -80.18% | 1.40% | | | | |
| 35 - County School Facilities Fund | \$200,000 | \$10,000 | (\$190,000) | -95.00% | 0.00% | \$ 43,871,995 | \$ 10,000 | (\$43,861,995) | -99.98% | 0.00% | | | | |
| 40 - Special Reserve for Capital Projects | \$15,634,663 | \$2,916,200 | (\$12,718,463) | -81.35% | 0.33% | \$ 20,047,830 | \$ 2,916,200 | (\$17,131,630) | -85.45% | 0.34% | | | | |
| Debt Service Funds | | | | | | | | | | | | | | |
| 51 - Bond Interest and Redemption Fund | \$47,943,880 | \$47,943,880 | \$0 | 0.00% | 5.40% | \$ 47,943,880 | \$ 47,943,880 | \$0 | 0.00% | 5.62% | | | | |
| Proprietary Fund | | | | | | | | | | | | | | |
| 67 - Self Insurance Fund | \$83,027,749 | \$83,946,529 | \$918,780 | 1.11% | 9.45% | \$ 79,791,314 | \$ 84,234,178 | \$4,442,864 | 5.57% | 9.87% | | | | |
| 68 - Workers Compensation Fund | \$4,690,642 | \$4,523,604 | \$23,018 | 0.58% | 0.51% | \$ 4,690,642 | \$ 4,523,604 | (\$167,038) | -3.56% | 0.53% | | | | |
| Total | \$1,046,764,817 | \$888,146,351 | (\$158,618,466) | -15.15% | 100.00% | \$1,100,078,450 | \$853,794,730 | (\$246,283,720) | -22.39% | 100.00% | | | | |



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 District utilizes Capital Leases as a short-term financing mechanism for the employee computer refresh program.

The following is a summary of the 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.

Executive Summary Debt Obligations

| Combined Long-Term Obligations Repayment Schedule | | | |
|--|----------------------|----------------------|----------------------|
| Fiscal Year | Principal | Interest | Total |
| 2023-24 | \$33,162,748 | \$28,082,804 | \$61,245,552 |
| 2024-25 | \$29,280,144 | \$27,677,231 | \$56,957,375 |
| 2025-26 | \$13,794,955 | \$28,305,224 | \$42,100,179 |
| 2026-27 | \$17,744,039 | \$31,657,794 | \$49,401,834 |
| 2027-28 | \$14,568,363 | \$37,338,565 | \$51,906,928 |
| 2028-29 | \$17,798,890 | \$31,517,167 | \$49,316,057 |
| 2029-30 | \$18,020,491 | \$33,504,169 | \$51,524,660 |
| 2030-31 | \$22,016,400 | \$26,598,497 | \$48,614,897 |
| Thereafter | \$370,096,677 | \$123,203,161 | \$493,299,837 |
| Total | \$536,482,706 | \$367,884,612 | \$904,367,319 |



Long-Term Debt Obligations

The Bond Interest and Redemption Fund is used solely for 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 \$33,588,093,490 for the 2023-24 fiscal year. Multiplied by the 2.5% California legal debt limit, the District's maximum allowable debt limit is \$839,702,337. The final series of general obligation bonds from the 2012 Bond Election were issued and sold in August 2015. The first issue of the 2020 Bond Election was issued and sold in March 2021 and the second series is planned for August 2023. The District continues to work closely with a Financial Advisor to ensure we are maximizing our taxpayer's dollars. Since 2016, the District has refinanced outstanding bonds to take advantage of lower interest rates, ultimately saving taxpayer dollars.

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

| Bond Repayment Schedule | | | |
|--------------------------------|----------------------|----------------------|----------------------|
| Fiscal Year | Principal | Interest | Total |
| 2023-24 | \$28,474,258 | \$24,693,108 | \$53,167,366 |
| 2024-25 | \$24,357,673 | \$24,397,747 | \$48,755,420 |
| 2025-26 | \$9,649,955 | \$25,153,163 | \$34,803,118 |
| 2026-27 | \$13,549,039 | \$28,622,333 | \$42,171,373 |
| 2027-28 | \$10,263,363 | \$34,416,019 | \$44,679,381 |
| 2028-29 | \$13,368,890 | \$28,716,854 | \$42,085,745 |
| 2029-30 | \$13,460,491 | \$30,834,577 | \$44,295,068 |
| 2030-31 | \$19,281,400 | \$24,061,149 | \$43,342,549 |
| Thereafter | \$294,166,677 | \$93,730,110 | \$387,896,786 |
| Total | \$426,571,745 | \$314,625,061 | \$741,196,805 |

Executive Summary

Debt Obligations



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 2022-23. The portion of the District within the City of Clovis has a 2022-23 assessed valuation of approximately \$13.83 billion and represents 42.83% of the District's taxable assessed valuation. The portion of the District within the City of Fresno has a 2022-23 assessed valuation of approximately \$15.44 billion and represents 47.79% of the District's taxable assessed valuation. The portion of the District within Unincorporated Fresno County has a 2022-23 assessed valuation of approximately \$3.03 billion and represents 9.38% 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 2008-09 through 2022-23.

**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 | Assessed Value of Average Single Family Home | Taxes Paid by Average Single Family Home |
|-------------|----------------------------------|-----------------------------------|--|-------------------------------------|--|--|
| 2008-09 | \$1.980820 | \$1.230520 | \$1.198082 | \$0.197488 | \$248,786 | \$491.32 |
| 2009-10 | \$1.207824 | \$1.240262 | \$1.207824 | \$0.197500 | \$230,207 | \$454.66 |
| 2010-11 | \$1.196790 | \$1.229228 | \$1.196790 | \$0.186740 | \$230,937 | \$431.25 |
| 2011-12 | \$1.162422 | \$1.194860 | \$1.162422 | \$0.155352 | \$230,827 | \$358.59 |
| 2012-13 | \$1.164708 | \$1.197146 | \$1.164708 | \$0.155350 | \$225,805 | \$350.79 |
| 2013-14 | \$1.164952 | \$1.197390 | \$1.164952 | \$0.155350 | \$236,469 | \$367.35 |
| 2014-15 | \$1.164654 | \$1.197092 | \$1.164654 | \$0.155346 | \$251,391 | \$390.53 |
| 2015-16 | \$1.163414 | \$1.195852 | \$1.163414 | \$0.155346 | \$266,475 | \$413.96 |
| 2016-17 | \$1.163830 | \$1.196268 | \$1.163830 | \$0.155346 | \$270,709 | \$420.54 |
| 2017-18 | \$1.181284 | \$1.213722 | \$1.181284 | \$0.155346 | \$285,992 | \$444.28 |
| 2018-19 | \$1.178316 | \$1.211830 | \$1.178316 | \$0.155350 | \$282,376 | \$438.67 |
| 2019-20 | \$1.181138 | \$1.213576 | \$1.181138 | \$0.155352 | \$306,025 | \$475.42 |
| 2020-21 | \$1.181028 | \$1.213466 | \$1.181028 | \$0.155356 | \$313,564 | \$487.14 |
| 2021-22 | \$1.173438 | \$1.205876 | \$1.173438 | \$0.155350 | \$331,726 | \$515.34 |
| 2022-23 | \$1.183800 | \$1.216238 | \$1.183800 | \$0.155330 | \$352,815 | \$548.03 |

* 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

Executive Summary

Debt Obligations



Certificates of Participation

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 two Certificates of Participation between fiscal years 2009-11 and most recently another two between 2019-21. These funds are for acquiring equipment, purchasing land for future school sites, building improvements and site improvements through the lease/purchase arrangement.

The following is a summary of outstanding indebtedness and the District's 2023-24 Certificates of Participation lease payment obligation:

| Issue | Outstanding Indebtedness July 1, 2023 | 2023-24 Payment* |
|--------------|--|--------------------|
| 2010-11 | \$1,029,056 | \$414,056 |
| 2019-20 | \$13,709,600 | \$1,960,200 |
| 2021-22 | \$147,568,878 | \$5,272,441 |
| Total | \$162,307,534 | \$7,646,697 |

*Represents the gross annual payment including principal and interest.

The following is a summary of the annual Certificates of Participation payments. All payments will be funded by the District's General Fund and Developer Fees.

| Certificates of Participation Amortization Schedule | |
|---|----------------------|
| Fiscal Year | Payment |
| 2023-24 | \$7,646,697 |
| 2024-25 | \$7,770,466 |
| 2025-26 | \$7,297,061 |
| 2026-27 | \$7,230,461 |
| 2027-28 | \$7,227,547 |
| 2028-29 | \$7,230,313 |
| 2029-30 | \$7,229,592 |
| 2030-31 | \$5,272,348 |
| Thereafter | \$105,403,051 |
| Total | \$162,307,534 |

Executive Summary

Debt Obligations



Capital Leases

On November 17, 2004, the Board approved the Computer Refresh Program for the purchase of employee computers. Through this program, equipment is used by staff for three years and then placed into the student-use pool at school sites to be used for the next two years. Once the equipment is five years old or older, it will continue to be used but will not be repaired, as maintenance costs exceed the value of the computer that is more than five years old. To fund the computer refresh program, the District pursues a three-year lease with an option for a \$1.00 buyout at the end of the lease period. Due to the pandemic, employee computers were not refreshed during 2020-21. The program was reinstated for the 2021-22 year and the period has changed to a four-year refresh going forward. However, due to the influx of one-time dollars, the District has decided to bypass the capital lease for the 2022-23 and 2023-24 years.

Following is a summary of the annual computer refresh lease payments:

| Fiscal Year | Principal | Interest | Total Payment |
|--------------|-------------------|------------------|-------------------|
| 2023-24 | 423,490 | 7,999 | 431,489 |
| 2024-25 | 427,471 | 4,018 | 431,489 |
| Total | \$ 850,961 | \$ 12,017 | \$ 862,978 |

Executive Summary

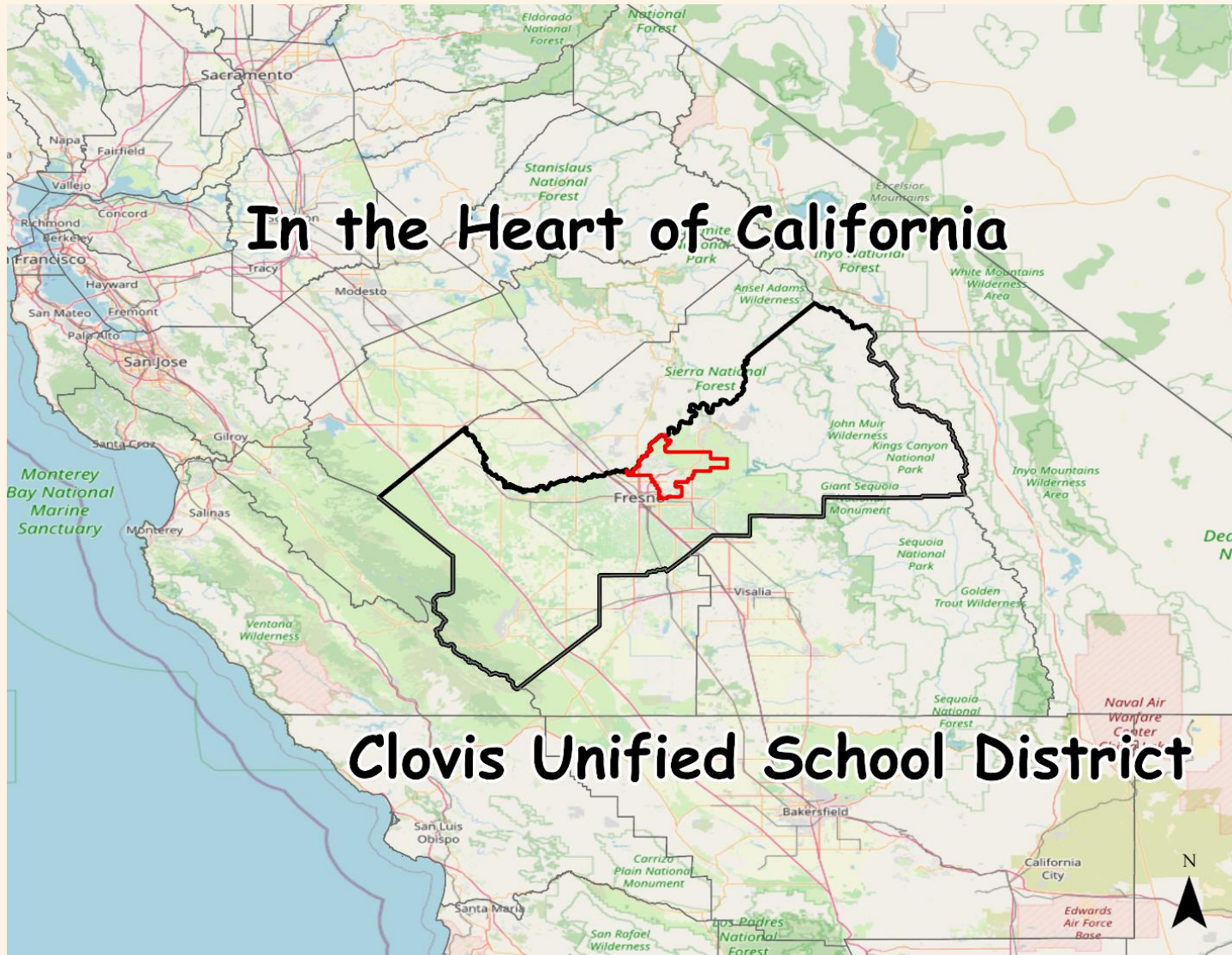
Debt Obligations

Organizational Section

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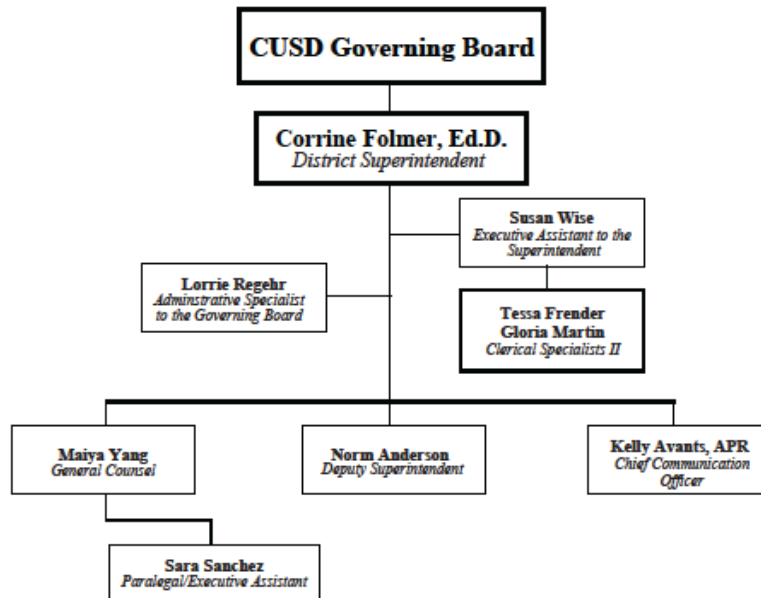


Budget Cover Contest Runner-up:
Amara Rankin - 6th Grade – Woods Elementary





Clovis Unified School District
GOVERNING BOARD & SUPERINTENDENT
2023-24 Organizational Chart



Organizational Chart

*Updates to the Governing Board and Superintendent Chart are reviewed annually in the fall.



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 2023-24, the District will support 34 elementary schools, 5 intermediate schools, 5 high schools, one alternative education site, 1 continuation school, 2 community day schools, the Clovis Online Charter School, 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 42,895 K-12 students plus the Clovis Adult School with an average enrollment of approximately 7,500 students.

The Center for Advanced Research and Technology (CART), a state-of-the-art high school, in partnership with 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 legally a 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 \$643,509,201 in 2023-24. The assessed valuation has also grown from \$26,091,221,040 to a projected \$33,588,093,490 in the 2023-24 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 maintains fiscal accountability. To help the Superintendent with this monumental task, there are 2,578 certificated and 2,796 classified employees for a total of 5,374 full and part time staff.

2023-24 Vision, Mission, and Motto

The 2023-24 budget envelops the District's vision, mission statement, and aims that reflect the core principles and philosophies of the District.

The 2023-24 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 2023-24 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

Governance

Vision

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

Mission

To be a quality educational system providing the resources 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. Floyd "Doc" Buchanan, Ed.D. served as the founding superintendent of the Clovis Unified School District. Over the course of his 31-year career (1960-1991), Doc established Clovis Unified's strong foundation of high standards and core values that define the district today. 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>Students are at the center of every decision.</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 every level of the District.</p> <p>Be accountable to high standards, both collectively and individually.</p> <p>Surround students with the very best role models and mentors who are reflective of our student community.</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>Value the cultural perspectives of our community.</p> <p>Be accessible to parents and the community as we continue to grow.</p> <p>Decision making includes perspectives from parents, students, staff and community.</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> <p>We are stewards of our community's resources.</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 - 21
 - Redevelopment Projects Sub-fund
 - Certificates of Participation (COP) Sub-fund
 - Building Fund
- Capital Facilities Fund - 25
 - Developer Fee Fund
- County School Facilities Fund - 35
 - School Facilities Program Sub-fund
- Special Reserve Fund for Capital Outlay Projects Fund - 40
 - Recreational, Cultural and Athletic Facilities (RCA) Sub-fund
 - Special Reserve for Capital Projects Sub-fund

Debt Service Funds- Numbers 51

- Bond Interest and Redemption Fund

Internal Service Fund - Number 67

- Self-Insurance Fund

Internal Service Fund - Number 68

- Workers' Compensation Fund

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 82*

Ed Tech - Education Technology

*Joint Powers Authority -
Number 80*

*CVSS - Central Valley Support
Services*

*Joint Powers Authority -
Number 78*

*CART - Center for Advanced
Research & Technology*

**District Organization
Funds Operated by
the District**



| Elementary Sites | Principal | 2023-24* |
|--|------------------------|----------|
| Boris Elementary | Demetra Vincent-Walker | 821 |
| Bud Rank Elementary | Ryan Gettman | 623 |
| Cedarwood Elementary | Amanda Howes | 791 |
| Century Elementary | Brion Warren | 668 |
| Clovis Elementary | Donelle Kellom | 702 |
| Cole Elementary | Jennifer Arruda | 676 |
| Copper Hills Elementary | Tami Graham | 581 |
| Cox Elementary | Cheryl Floth | 657 |
| Dry Creek Elementary | Aaron Cook | 956 |
| Fancher Creek Elementary | Carisa Cordova | 674 |
| Fort Washington Elementary | Melanie Hashimoto | 598 |
| Freedom Elementary | Laurel Graves | 713 |
| Fugman Elementary | Jeremy Pierro | 839 |
| Garfield Elementary | Jennifer Bump | 577 |
| Gettysburg Elementary | David Castro | 682 |
| Jefferson Elementary | Andrew Bolls | 546 |
| Liberty Elementary | George Petersen | 600 |
| Lincoln Elementary | Matt Verhalen | 644 |
| Maple Creek Elementary | Gina Kismet | 528 |
| Miramonte Elementary | Michelle Dodson | 574 |
| Mountain View Elementary | Monica Everson | 600 |
| Nelson Elementary | Thomas Brocklebank | 471 |
| Oraze Elementary | Sara McAvoy | 835 |
| Pinedale Elementary | Debra Bolls | 496 |
| Reagan Elementary | Pamela Hoffhous | 793 |
| Red Bank Elementary | Pa Vue, Ed.D. | 783 |
| Riverview Elementary | Kaitlyn Vargas | 650 |
| Sierra Vista Elementary | Jennifer Thao | 492 |
| Tarpey Elementary | Tachua Vue, Ed.D. | 639 |
| Temperance-Kutner Elem | TBA | 648 |
| Valley Oak Elementary | Julie Duwe | 483 |
| Weldon Elementary | Ray Lozano | 545 |
| Woods Elementary | Cecelia Dansby | 665 |
| Young Elementary | Ramon Gamez | 652 |
| Enrollment includes Special Education Special Day Class students | | |
| *Projected | | |

District Organization
Schools Operated by
Clovis Unified School
District



| Intermediate Sites | Principal | 2023-24* |
|--|---------------------|----------|
| Alta Sierra Intermediate | Jennifer Carter | 1,331 |
| Clark Intermediate | Matt Hernandez | 1,442 |
| Granite Ridge Intermediate | Josh Shapiro, Ed.D. | 1,180 |
| Kastner Intermediate | May Moua | 1,168 |
| Reyburn Intermediate | Ryan Eisele, Ed.D. | 1,683 |
| High School Sites | Principal | 2023-24* |
| Buchanan High School | Omar Hemaidan | 2,567 |
| Clovis East High School | Ryan Eisele, Ed.D. | 2,700 |
| Clovis High School | Matthew Lucas | 2,839 |
| Clovis North High School | Josh Shapiro, Ed.D. | 2,349 |
| Clovis West High School | Eric Swain | 2,103 |
| Alternative Education | Principal | 2023-24* |
| Enterprise | Steve Pagani | 34 |
| Gateway | Steve Pagani | 280 |
| Clovis Online School | Monica Castillo | 817 |
| Community Day | Principal | 2023-24* |
| Community Day Elementary | Sean Osterberg | 1 |
| Community Day Secondary | Sean Osterberg | 45 |
| Enrollment includes Special Education Special Day class students. | | |
| Adult Education | Principal | 2023-24* |
| Clovis Adult Education | Marci Panoo | 7,500 |
| Enrollment includes Adult Basic ED (ABE), Community Ed, High School GED and Career Technical Education students. | | |
| *Projected | | |

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

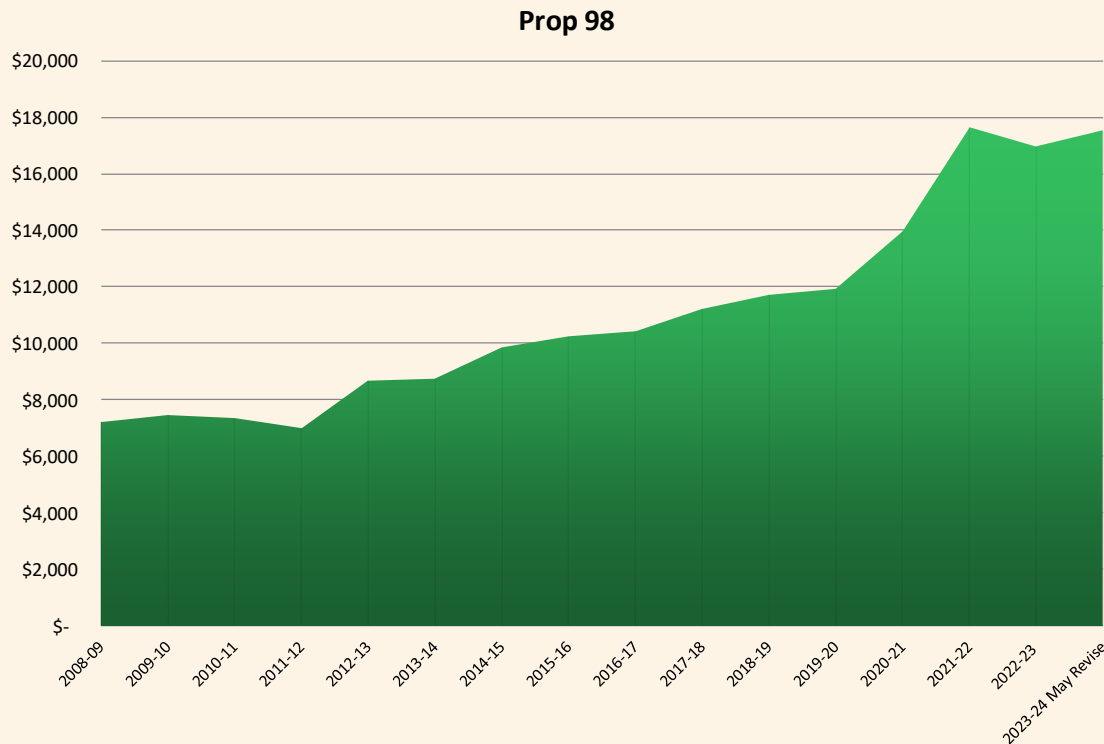


This section of the budget document summarizes the major changes in General Fund revenue projections due to the Governor's May Revise projection of the 2023-24 State budget, as well as the assumptions used in the development of revenues and expenditures for the District's 2023-24 General Fund budget.

Summary of 2023-24 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 \$106.8 billion during the 2023-24 fiscal year. The State budget continues to fully fund the 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 2023-24 State Education Budget



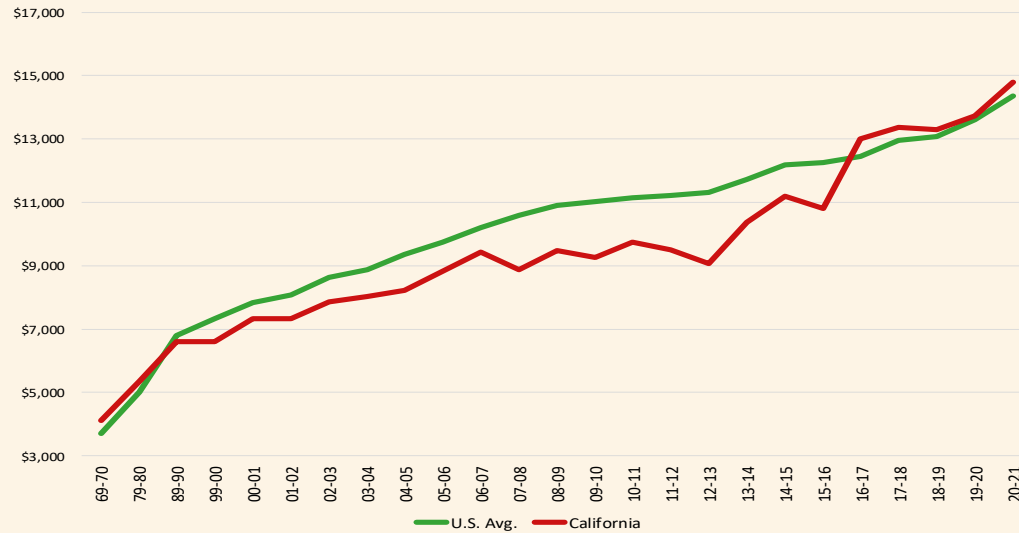


In the early 1990's, California saw itself drop from a position of providing a relatively high level of support to public education to a position of ranking close to the bottom when comparing per pupil expenditures in California with other states throughout the country. This graph displays what has occurred 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. During the recession years of 2007-08 through 2012-13, California dropped relative to the rest of the nation. Since then, the full implementation of the LCFF has raised California to an average ranking of 22nd spanning 2015-16 through 2020-21.

Summary of 2023-24 State Education Budget Expenditures per Student

Expenditures per Student Enrollment CA vs National Average



| Year | 99-00 | 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 | 17-18 | 18-19 | 19-20 | 20-21 |
|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Ranking | 32 | 31 | 31 | 35 | 33 | 32 | 44 | 39 | 42 | 37 | 40 | 42 | 33 | 28 | 32 | 21 | 20 | 20 | 20 | 19 |



The proposed State Education Budget along with the anticipated changes needed to keep the Clovis Unified system going will have the following impact on the General Fund Revenues:

Local Control Funding Formula (LCFF) Revenue

- Local Control Funding Formula increased 8.22%
- Student growth of 107 enrolled students yielding a minimum of 100 additional ADA
 - The District has not returned to pre-pandemic enrollment or ADA
 - The District will be funded based on the average of the previous three years' ADA
 - Funded ADA for 2023-24 is 687 ADA less than 2022-23
- Due to the implementation of Universal TK District receive an additional augmentation for TK ADA of \$3,044.23 per ADA

Federal Revenue

- Removal of prior year carryover and deferred revenues
- Addition of new Federal Grants and updated awards for existing grants
- Balance of one-time COVID relief funds is included in the Adopted Budget

Other State Revenue

- Special Education AB602 Apportionment base rate increased
- Removal of prior year Lottery apportionment adjustments
- Addition of new grants offset by the expiration of one-time grants

Other Local Revenue

- Adjustments to fee-based programs; budget conservatively for Adopted Budget
- Fee-based programs have not fully recovered from the pandemic, resulting in increased contributions

Transfers In/Other Sources

- Reduction of one-time contribution from the 2011 Certificates of Participation

Summary of 2023-24 State Education Budget CUSD General Fund Revenues



The proposed State Education Budget and keeping the Clovis Unified system going will have the following impact on the General Fund Expenditures:

Certificated Salaries

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

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
- Workers' Compensation premiums remained the same, SUI decreased
- Adjustments to PERS for new employer rates, while STRS remains capped

Books, Supplies & Other Materials

- Reduction of one-time and carryover budgets, offset by an increase equivalent to projected balance of COVID relief funds
- Holding accounts for one-time State and Federal COVID relief funds

Contracted Services/Other Operating Expenditures

- Elimination of budget from grant deferred revenues and carryover
- Elimination of direct cost transfer from General Fund to Child Development to offset revenue loss during pandemic

Capital Outlay

- Decrease in capital projects funded with General Fund dollars due to the expiration of one-time COVID relief funds

**Summary of 2023-24
State Education Budget
CUSD General Fund
Expenditure**



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 thirty (30) fiscal years, as well as the 2023-24 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. 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 2023-24 budget, the calendar highlights the main steps, specifically those involving the Governing Board.

Following is the budget calendar for its use in the 2023-24 budget adoption process.

| | |
|------------------|--|
| January 10, 2023 | Governor's 2023-2024 budget proposal released |
| January 29, 2023 | LCAP Parent Advisory Night |
| February 1, 2023 | Preliminary Budget presentation to Board |
| April 8, 2023 | LCAP Parent Advisory Night |
| May 12, 2023 | Governor's May Revise Proposal |
| May 19, 2023 | Budget copy available for public review |
| May 19, 2023 | School Services of California May Budget Revise Workshop |
| May 24, 2023 | Governing Board Public Hearing for Proposed Budget |
| June 14, 2023 | 2023-24 Budget adopted by Board |
| June 15, 2023 | Governor expected to sign the State Budget |

Budget Calendar



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 2022-23. The available balances at year-end will become the revised budget for fiscal year 2023-24.

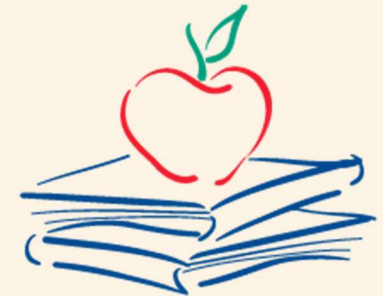
The District is a fiscally accountable district which means the District issues its own payroll and vendor warrants. The District is still subject to oversight by the Fresno County Superintendent of Schools (FCSS). The District must submit its first interim budget, second interim budget, adopted budget, and actual financial reports to FCSS for review and approval. FCSS requires the District to do internal audits of each of its warrant registers. Additionally, on a periodic basis, FCSS 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 based on funds or account groups, each of which is 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 how 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.

Budget Development Process



Significant Accounting Policies and Terms



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.
- 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 County 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 is the only CUSD debt service fund.

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 two Internal Service Funds. One for Self-Insurance and the other for Workers Compensation. These funds separate money for self-insurance and workers compensation activities from other operating funds of the District. Health and welfare activities are accounted for in the Self-Insurance fund and workers compensation activity is accounted for in the Workers Compensation 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.

Budget Development Process

Significant Accounting Policies and Terms



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 is 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.

- C. **Budgets and Budgetary Accounting** - Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all 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 consider 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.

Budget Development Process

**Significant Accounting
Policies and Terms**



- 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:
- **Non-spendable** - 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



LCAP Planning

The LCAP is:

- A three-year plan that was first adopted in June 2014 describing intentional efforts to improve the achievement of LCFF target groups. It is annually updated and modified based on the evaluation of student performance, and actions, services, and stakeholder feedback.
- A partnership between the District and schools which includes, students, parents, community members and employees.

Each year, the Governing Board must take action on the updated LCAP at its June meeting (just prior to the adoption of the annual budget).

The adopted LCAP will be a three-year plan which includes both the Local Control Funding Formula (LCFF) base and supplemental funds used to increase the quality and quantity of services to students. The plan represents an extensive feedback gathering process and takes into account what stakeholders have identified as the actions and resources they believe will positively impact all students.

22-23 Stakeholder Feedback Meetings

CUSD sought educational partners feedback from all school sites and departments during the 2022-23 school year. Two LCAP Advisory Committee meetings occurred on January 30, 2023 and March 27, 2023. Meetings were held across the District at school sites with parents, staff, and students. Input and feedback were used to create the 2023-24 LCAP. Actions taken at these meetings included:

- Review of current LCAP Plan
- Review adjusted budgets
- Review evaluation data
- Discussion of what is working? What should we change? What should we add?
- Collection of feedback from site and department meetings, LCAP Advisory Committee meetings, and District PAC, DELAC and FY meetings

Budget Development Process

Local Control Accountability Plan



What Did Educational Partners Tell Us?

Current year educational partners' feedback was gathered, compared to previous feedback, and Actions & Services were either continued and/or added to support students in some of the following areas:

- Social-Emotional Support
- Student Behavioral Needs
- Academic Support
- Student Engagement

Recommended Additions to the 2023-2024 LCAP Action and Services

Listed below are some of the recommended additions to Clovis Unified's 2023-24 LCAP:

- Elementary Counselors to support social-emotional needs
- Addition of a Visual and Performing Arts (VAPA) Coordinator, support staff, and a Teacher on Special Assignment to support student engagement
- Counselors to reduce caseloads to provide additional academic & social emotional support
- Behavior Consultation Team to support student behavioral needs

It is recommended that all existing Actions and Services remain in place.

Budget Development Process

Local Control Accountability Plan



Financial Impact of the Local Control Funding Formula on Clovis Unified

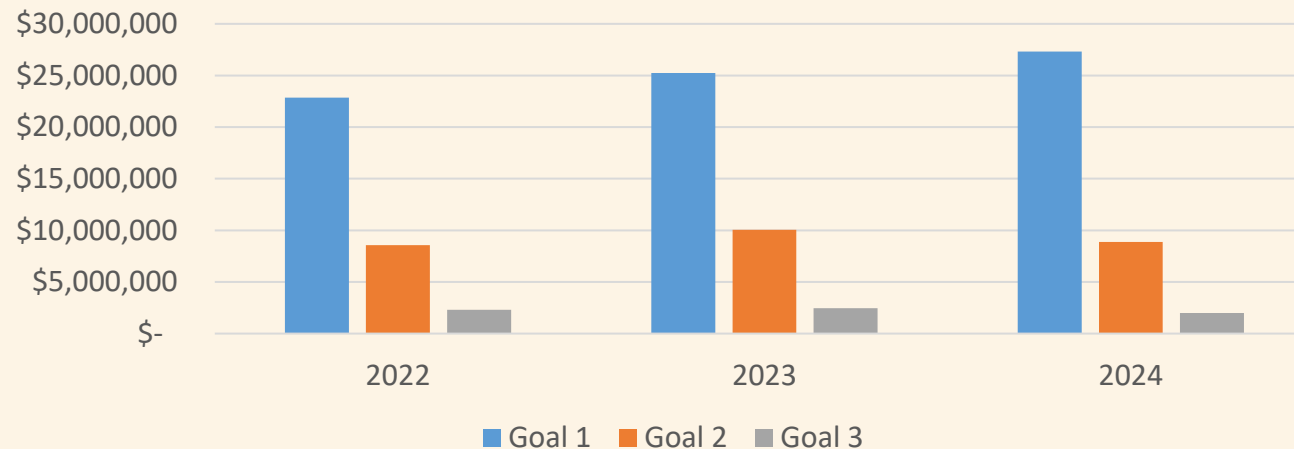
With a 48.60% three-year rolling average of eligible students (unduplicated count of Foster Youth, Homeless, English Learners and Low-Income students), Clovis Unified is expected to receive the following Supplemental dollars in 2023-24:

New Supplemental Grant Dollars: \$3,327,388

- We do not qualify for Concentration Grant funds (additional dollars available for school districts with over 55% of their student populations falling into these categories).
 - Although the District does not qualify for Concentration Grant Funds, it's important to note during the 2022-23 school year the District reached 48.26% of unduplicated pupils.
- The Local Control Accountability Plan focuses on the use of supplemental dollars to improve services to at risk students. The state also expects to see a significant portion of our total budget accounted for in the LCAP.
- New supplemental grant dollars will be used to offset step and column salary increases, retirement, and health benefits increases for employees currently funded with LCAP supplemental funds.
- The estimate of new supplemental and base dollars is the result of a projected COLA of 8.22%.

Budget Development Process

Local Control Accountability Plan





Facilities

During 2009, the District completed a 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, and CUSD Construction and Plant Operations personnel. The team was able to prioritize and summarize the costs by site to develop a ten-year CIP plan. In addition to examining 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 funded much of the budgeted expenditures on the District's current CIP. The 2020 Bond was approved by voters in November 2020. The proceeds from the \$335 Million bond will fund many of the remaining expenditures as well as address the growth capacity needed. 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.

In November 2016, the California voters approved Proposition 51, a \$9 billion State Facility Bond. Clovis Unified received over \$90 million in reimbursed projects. Currently the State bond sales have been around \$1.5 billion per year. The current State bond has been fully allocated but it is hopeful that another bond will be placed on the ballot in 2024.

It is imperative for the District's CIP that the State continue selling these bonds. Currently, Deferred Maintenance projects are self-funded with General Fund contributions and Developer Fees can only fund a portion of the district's new construction needs.

Budget Development Process

Facilities



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 and Clovis Adult Education, 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 .617 (depending upon the length of the work year) and an elementary attendance clerk .570 (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.

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 | 23.25 |
| Intermediate 7-8 | 23.05 |
| High School 9-12 | 23.17 |
| Alternative Education 4-12 | 11.37 |

The average District-wide cost of an APU is \$128,268 in 2023-24, which includes salary and benefits.

To prepare the 2023-24 budget, enrollment projections for the upcoming school year were made during the winter of 2022-23. In February, principals reviewed projected enrollment and made necessary staffing modifications in preparation for next school year. The District will continue to carefully monitor the staffing needs while considering the long-term impact to the budget. 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 2023-24 school year by school site.

| Elementary Schools | 2023-24 Projected Enrollment* | APUs |
|--------------------|-------------------------------|-------|
| Boris | 803 | 32.37 |
| Bud Rank | 600 | 28.44 |
| Cedarwood | 775 | 31.83 |
| Century | 656 | 27.74 |
| Clovis Elem | 672 | 29.46 |
| Cole | 653 | 28.74 |
| Copper Hills | 562 | 25.74 |
| Cox | 630 | 27.74 |
| Dry Creek | 937 | 39.05 |
| Fancher Creek | 657 | 28.74 |
| Ft. Washington | 592 | 26.35 |
| Freedom | 689 | 27.74 |
| Fugman | 823 | 33.74 |
| Garfield | 564 | 25.74 |
| Gettysburg | 663 | 26.74 |
| Jefferson | 527 | 24.94 |
| Liberty | 585 | 25.83 |
| Lincoln | 623 | 26.74 |
| Maple Creek | 499 | 22.74 |
| Miramonte | 550 | 24.74 |
| Mountain View | 577 | 24.74 |
| Nelson | 468 | 20.83 |
| Oraze | 811 | 32.83 |
| Pinedale | 474 | 21.83 |
| Reagan | 703 | 28.57 |
| Red Bank | 777 | 31.83 |
| Riverview | 632 | 26.74 |
| Sierra Vista | 468 | 21.74 |
| Tarpey | 626 | 26.74 |
| Temperance Kutner | 626 | 27.74 |
| Valley Oak | 469 | 21.74 |
| Weldon | 524 | 23.74 |
| Woods | 642 | 26.74 |
| Young | 627 | 26.74 |

| Intermediate Schools | 2023-24 Projected Enrollment* | APUs |
|----------------------|-------------------------------|-------|
| Alta Sierra | 1295 | 55.87 |
| Clark | 1414 | 60.72 |
| Kastner | 1144 | 51.12 |

| High Schools | 2023-24 Projected Enrollment* | APUs |
|--------------|-------------------------------|--------|
| Buchanan | 2530 | 107.97 |
| Clovis | 2658 | 112.35 |
| Clovis West | 2075 | 93.37 |
| Enterprise | 34 | 1.08 |
| Gateway | 278 | 31.86 |

| Educational Centers | 2023-24 Projected Enrollment* | APUs |
|---------------------|-------------------------------|--------|
| Reagan | 4426 | 184.60 |
| Clovis North | 3443 | 154.48 |

| Community Day School | 2023-24 Projected Enrollment* | APUs |
|----------------------|-------------------------------|--------|
| Community Day-Elem. | 1 | 3.78 |
| Community Day-Sec. | 39 | 13.316 |

*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 available discretionary dollars. The following are the allocations per enrolled student for 2023-24.

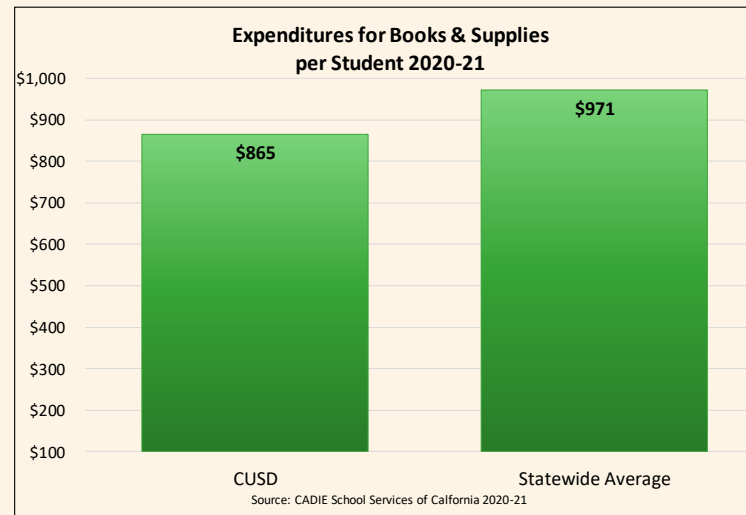
| Educational Level | Supply/Material Allocations per Enrolled Student |
|--------------------------|--|
| Elementary (K-6) | \$69 |
| Intermediate (7-8) | \$77 |
| High School (9-12) | \$86 |
| Gateway High School * | \$56,433 |
| Community Day School * | \$33,751 |
| Enterprise High School * | \$5,932 |

*Flat allocation reviewed annually

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

In 2020-21, Clovis Unified spent \$106 less per student than the statewide average on books and supplies and \$669 less per student than the statewide average on consultants, contracts, and other services.

The following is a graph displaying the District's allocation for books and supplies, as compared to the statewide average of unified school districts in 2020-21 (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 following are the student trip allocations for 2023-24:

| 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. Below is a list of current Board approved APU allocations for these departments:

| | |
|-----------------------|---|
| Grounds | 1 APU per 19.94 acres |
| Maintenance | 1 APU per 58,991 sq. ft. per building |
| Custodial: | |
| Elementary | 1 APU per 18,324 sq. ft. cleaned |
| Intermediate/HS | 1 APU per 22,038 sq. ft. cleaned |
| Technology | 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 |
| Food Services: | |
| 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 |

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 can 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 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 2023-24, the District will operate 34 elementary schools, 5 intermediate schools, 5 comprehensive high schools, 1 alternative education school, 1 continuation school, 2 Community Day schools, Clovis Adult Education, Clovis Online Charter School and the Center for Advanced Research and Technology JPA.

Mission Statement

To be a quality educational system providing the resources 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
- Visual and Performing Arts
- Assessment and Accountability
- Child Development
- Career Technical Education
- Supplemental Services
- Student Services and School Attendance
- Alternative Education
- Sierra Outdoor School
- Adult Education
- Clovis Community Sport and Recreation
- Clovis Online School

The following departments report to the newly formed Instructional Services Division:

- Special Education
- Nursing Services

Division/Department Budgets

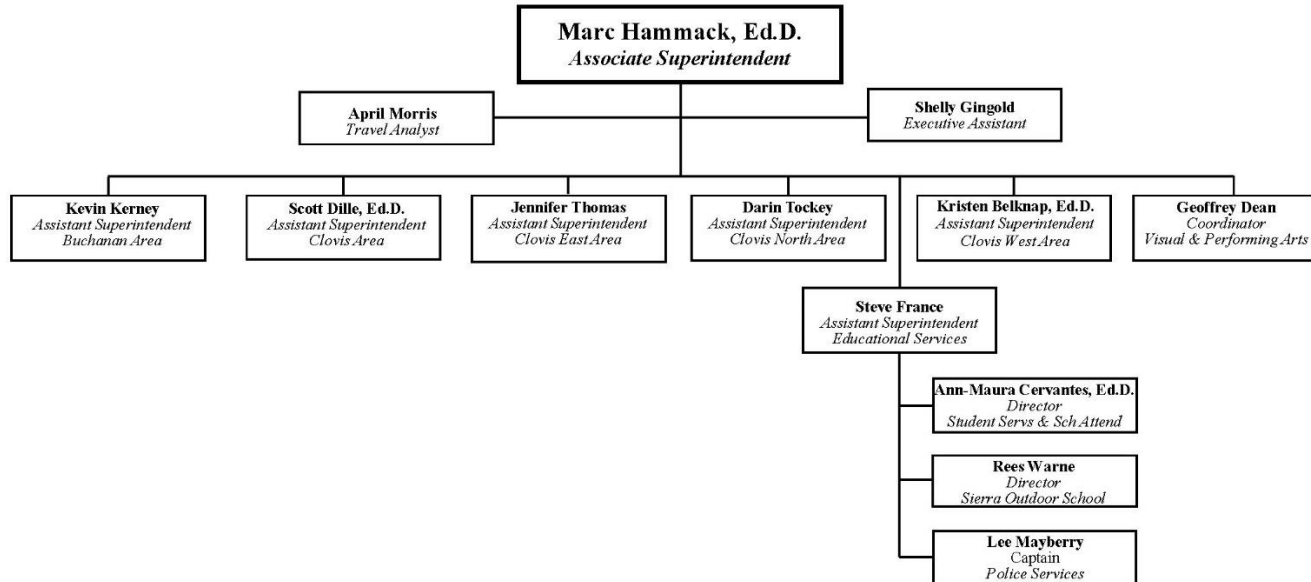
School Leadership Division





Division: School Leadership
Reports to: Deputy Superintendent

SCHOOL LEADERSHIP 2023-24 Organizational Chart



Division/Department Budgets

School Leadership Division

*Updates for the 2023-24 School Leadership chart are reviewed annually in the fall.



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 are part of 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 Services

Human Resources Services

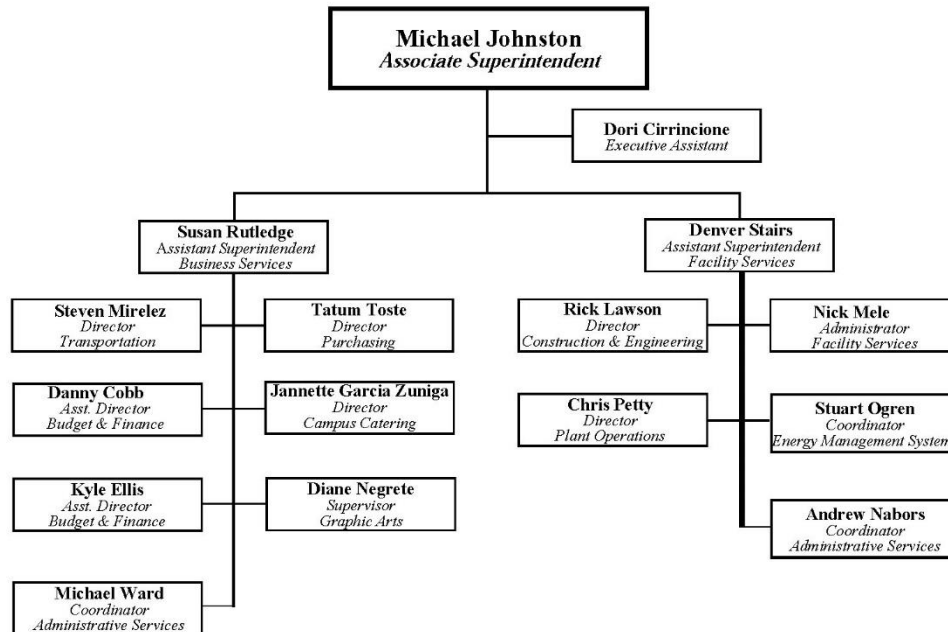
Human Resources
Benefits
Risk Management

Division/Department Budgets Administrative Services and Human Resources Division



Division: Administrative Services
Reports to: Deputy Superintendent

ADMINISTRATIVE SERVICES 2023-24 Organizational Chart



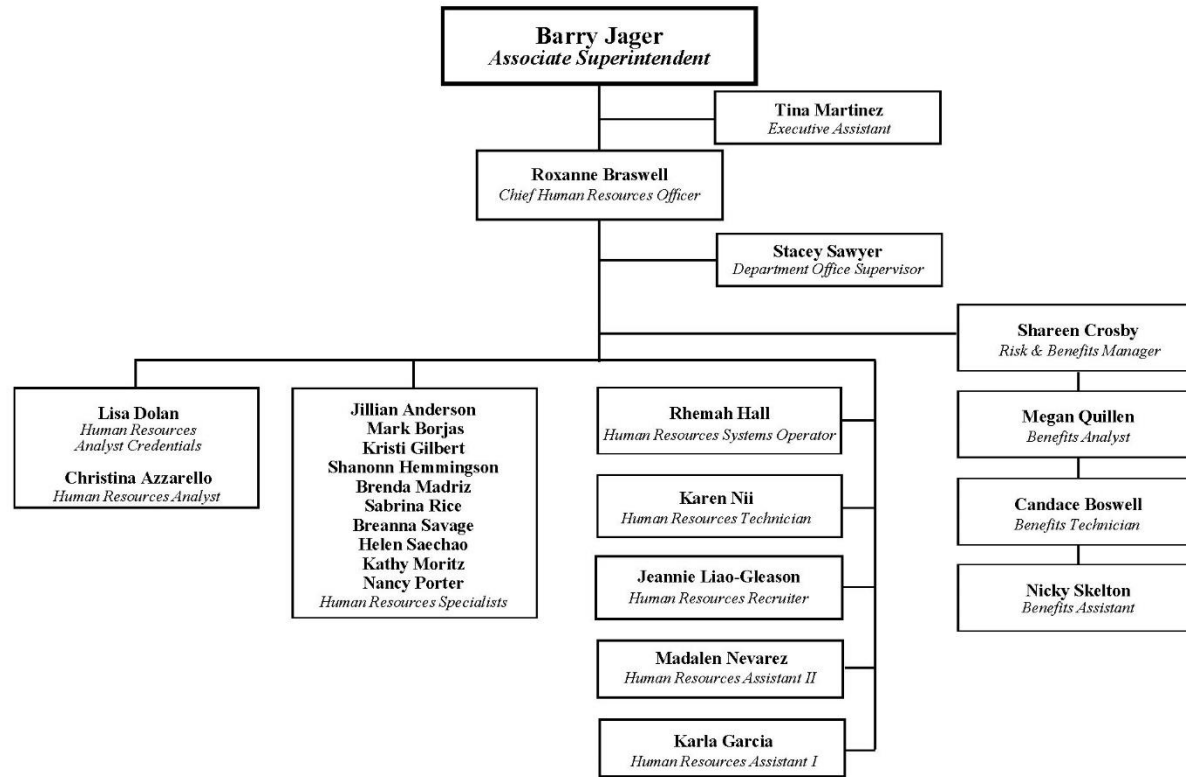
Division/Department Budgets Administrative Services

*Updates for the 2023-24 Administrative Services chart School Leadership chart are reviewed annually in the fall.



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

HUMAN RESOURCES & EMPLOYEE RELATIONS 2023-24 Organizational Chart



Division/Department Budgets Human Resources and Employee Relations

*Updates for the 2023-24 Human Resource and Employee Relations chart School Leadership chart are reviewed annually in the fall.



During the 2023-24 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 2023-24 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 10% reserve for economic uncertainty.

Budget Adjustments

Beginning in the 1991-92 fiscal year, 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. Sites receive 90% of this allocation in the Adopted Budget, budgets 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 can 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 enough 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 online, determine the amount needed in the equipment classification and enter a budget transfer moving enough funds from the supplies 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 online 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 manager's access to the most up-to-date financial information so timely and well-informed decisions are made.

Division/Department Budgets Budget Administration and Management



Financial Section

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Budget Cover Contest Runner-up:
Emmy Lovik – Transitional Kindergarten – Oraze 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.

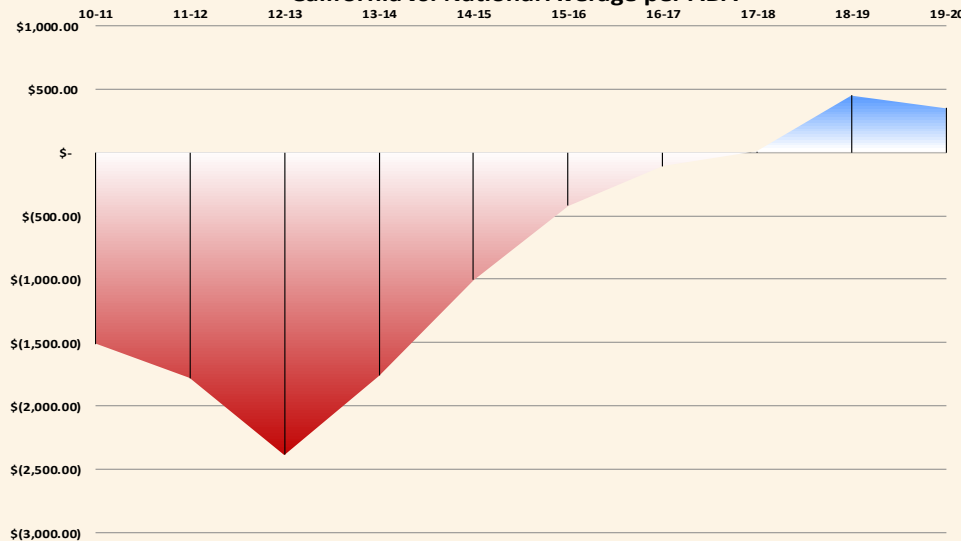
On May 10, 2006, a settlement over the prior year funding of the Proposition 98 guarantee provided for added Proposition 98 funding that was due for the 2004-05 and 2005-06 fiscal years. The State budget included \$2 billion, plus budget language that called for an additional \$3 billion paid in annual installments. Installments began with \$300 million in 2008-09 and increased to \$450 million per year until the debt was paid. The Governor's 2017-18 May Revision proposed a revised Proposition 98 certification process which will result in future certifications occurring quicker and also increase the certainty regarding the payment of outstanding obligations to schools.

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. Data for 2019-20 shows California receiving more than the national average.

Summary of Financial Data



California vs. National Average per ADA



This graph displays what has happened over the years relative to California's support for public education.

Source: National Center for Educational Statistics, 2019-20 (<http://nces.ed.gov>)

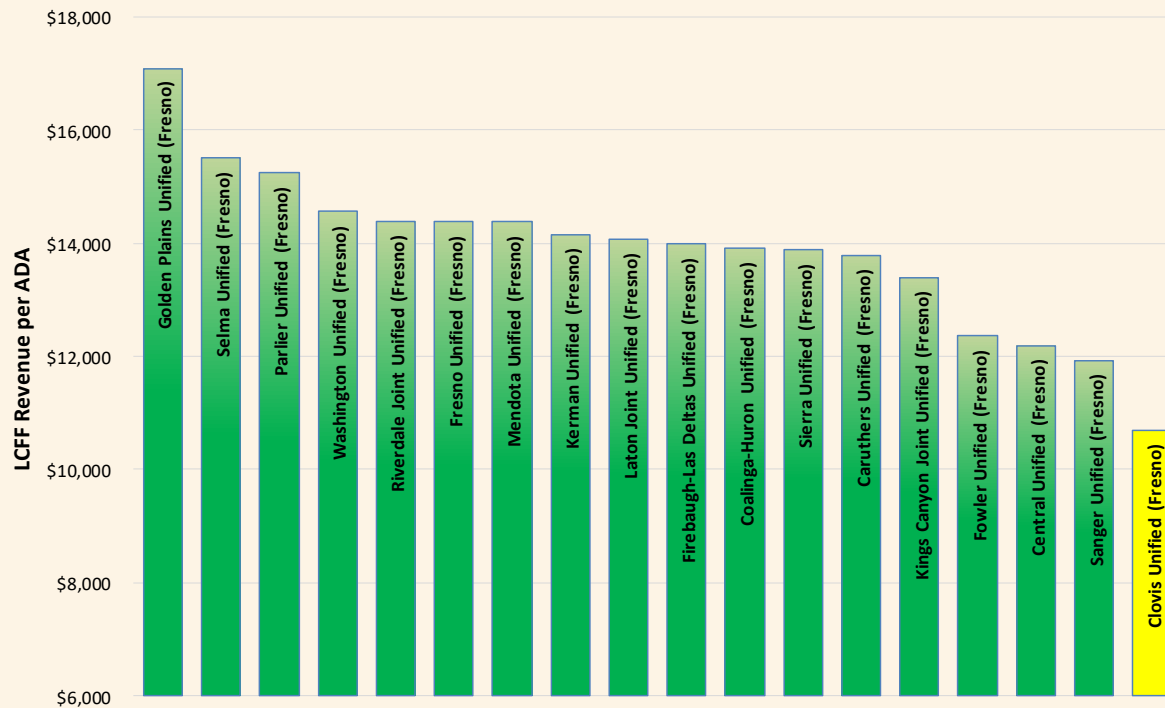


As shown on the following 2021-22 comparison of LCFF revenues, not all districts are funded equally. Clovis Unified School District's funded LCFF was \$10,700, a difference of \$3,182 less per Average Daily Attendance (ADA). The estimated average LCFF for unified districts in the State of California was \$14,056 for 2021-22. This means Clovis Unified would be eligible for an additional \$132.2 million in LCFF revenues if the District received the countywide average; \$139.4 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**



Source: 2021-22 ED-Data, <http://www.ed-data.org>



Summary of Financial Data

**Summary of all
Funds within District**

| Revenues | 2022-23 | | 2023-24 Adopted Budget | Difference |
|---|------------------------|------------|---------------------------|------------------------|
| | Estimated | Actuals Q3 | | |
| General Fund | \$703,512,240 | | \$660,424,247 | (\$43,087,993) |
| Charter School Fund | \$11,623,432 | | \$10,822,233 | (\$801,199) |
| Adult Education Fund | \$6,390,912 | | \$6,676,039 | \$285,127 |
| Child Development Fund | \$32,186,341 | | \$31,356,466 | (\$829,875) |
| Cafeteria Fund | \$25,232,183 | | \$24,382,097 | (\$850,086) |
| Deferred Maintenance Fund | \$3,801,000 | | \$2,801,000 | (\$1,000,000) |
| Building Fund | \$100,426,775 | | \$414,056 | (\$100,012,719) |
| Capital Facilities Fund | \$12,095,000 | | \$11,930,000 | (\$165,000) |
| County School Facilities Fund | \$200,000 | | \$10,000 | (\$190,000) |
| Special Reserve for Capital Projects Fund | \$15,634,663 | | \$2,916,200 | (\$12,718,463) |
| Bond Interest and Redemption Fund | \$47,943,880 | | \$47,943,880 | \$0 |
| Self-Insurance Fund | \$83,027,749 | | \$83,946,529 | \$918,780 |
| Workers' Compensation | \$4,690,642 | | \$4,523,604 | (\$167,038) |
| Total | \$1,046,764,817 | | \$888,146,351 | (\$158,618,466) |
| | | | | |
| Expenditures | 2022-23 | | 2023-24 Adopted Budget | Difference |
| | Estimated | Actuals Q3 | | |
| General Fund | \$652,029,324 | | \$643,509,201 | (\$8,520,123) |
| Charter School Fund | \$8,547,887 | | \$8,583,769 | \$35,882 |
| Adult Education Fund | \$6,871,514 | | \$7,211,199 | \$339,685 |
| Child Development Fund | \$19,976,362 | | \$18,786,448 | (\$1,189,914) |
| Cafeteria Fund | \$21,453,567 | | \$20,931,185 | (\$522,382) |
| Deferred Maintenance Fund | \$3,811,771 | | \$2,801,000 | (\$1,010,771) |
| Building Fund | \$130,859,405 | | \$414,056 | (\$130,445,349) |
| Capital Facilities Fund | \$60,182,959 | | \$11,930,010 | (\$48,252,949) |
| County School Facilities Fund | \$43,871,995 | | \$10,000 | (\$43,861,995) |
| Special Reserve for Capital Projects Fund | \$20,047,830 | | \$2,916,200 | (\$17,131,630) |
| Bond Interest and Redemption Fund | \$47,943,880 | | \$47,943,880 | \$0 |
| Self-Insurance Fund | \$79,793,314 | | \$84,234,178 | \$4,440,864 |
| Workers' Compensation | \$4,690,642 | | \$4,523,604 | (\$167,038) |
| Total | \$1,100,080,450 | | \$853,794,730 | (\$246,285,720) |



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

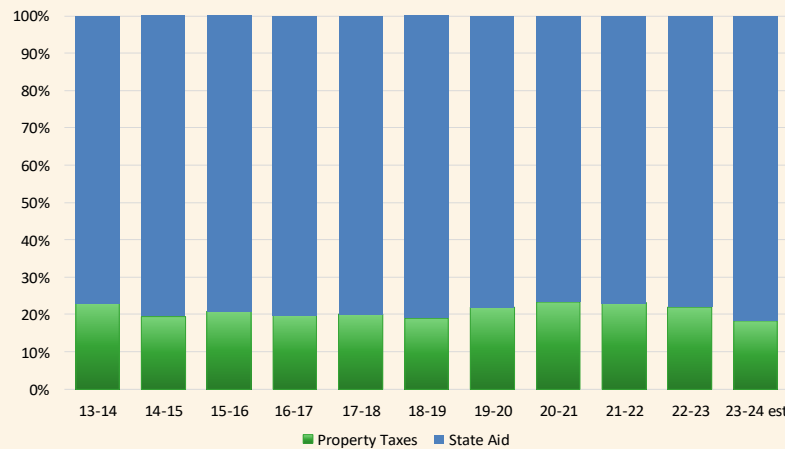
LCFF Revenue Sources: In fiscal years 1973-74 through 2012-13, California school districts operated under general purpose Revenue Limits established by the State Legislature. In general, Revenue Limits were calculated for each school district by multiplying the actual Average Daily Attendance (ADA) by a base Revenue Limit. The basic Revenue Limit calculations were adjusted annually in accordance with several 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 was provided by a combination of local property taxes and State apportionments of basic and equalization aid. Generally, the State apportionments amounted 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 and 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 75.47% of General Fund revenues for 2023-24.

Federal Revenue Sources: Federal revenue is received 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 8.52% of General Fund revenues in 2022-23 and are projected to be 7.02% in 2023-24.

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 1.48% of General Fund revenue in 2023-24. State Special Education master plan funding represents 5.79% of General Fund revenue. State Special Education and Lottery revenue normally make up the largest portions of this category. Other State revenues comprise approximately 22.82% of General Fund revenues in 2022-23 and are projected to be 15.12% in 2023-24.

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 2.87% of General Fund revenues in 2022-23 and is budgeted to equal approximately 2.33% of General Fund revenues in 2023-24.

All Other Financing Sources: Other Sources include revenue received from other educational entities such as the Joint Powers Authority Agreement. This also includes revenues from capital leases, for example the employee computer refresh lease. Interfund transfers are accounted for in other sources as described by the California School Accounting Manual.

Assumptions and Effect of State Budget on District Revenues

Revenue Sources



Assumptions

The revenue and expenditure projection for the 2023-24 budget is based on the following assumptions:

- LCFF funded on prior three-year average ADA as the District continues to recover from impacts of the pandemic. The May Revision reflects the utilization of one-time Proposition 98 General Fund dollars to support the overall costs of the LCFF in 2023-24 after applying the 8.22% COLA.
- LCFF Supplemental revenue projection is based on the District's three-year average unduplicated pupil percentage of 48.60%. This assumes an unduplicated pupil percentage of 48.26% in 2023-24.
- Grant adjustments based on award letters or history of funding.
- 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 19.10% and PERS employer rate of 26.68%.
- 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 and Effect of State Budget on District Revenues

Assumptions



Clovis Unified School District - Combined Funds
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|----------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | | | | | | | | |
| LCFF Sources | \$392,892,146 | \$400,189,597 | \$420,687,646 | \$476,674,384 | \$508,813,200 | \$521,664,760 | \$538,901,885 | \$558,157,054 |
| Federal Revenues | 31,990,655 | 58,476,909 | 73,867,150 | 70,149,863 | 59,128,969 | 33,006,258 | 33,245,183 | 33,488,887 |
| State Revenues | 122,470,332 | 121,650,711 | 124,410,808 | 204,153,352 | 142,724,168 | 142,689,220 | 143,608,985 | 144,473,172 |
| Other Local Revenues | 179,991,639 | 161,931,865 | 165,638,289 | 176,891,635 | 170,178,877 | 170,306,306 | 170,696,747 | 170,887,262 |
| Other Sources | 28,237,925 | 58,348,592 | 123,247,370 | 118,895,581 | 7,301,136 | 6,626,880 | 6,626,880 | 6,626,880 |
| Total Revenues | \$755,582,697 | \$800,597,674 | \$907,851,263 | \$1,046,764,815 | \$888,146,350 | \$874,293,423 | \$893,079,680 | \$913,633,255 |
| \$ Increase/(Decrease) | 67,428,449 | 45,014,977 | 107,253,589 | 138,913,553 | (158,618,465) | (172,471,392) | 4,933,330 | 39,339,832 |
| % Increase/Decrease | 9.80% | 5.96% | 13.40% | 15.30% | -15.15% | -16.48% | 0.56% | 4.50% |
| Expenditures | | | | | | | | |
| Certificated Salaries | \$204,704,882 | \$215,115,926 | \$225,593,361 | \$255,249,224 | \$257,792,966 | \$257,231,667 | \$264,144,416 | \$270,006,183 |
| Classified Salaries | 96,920,332 | 99,048,277 | 103,499,433 | 115,931,956 | 118,754,715 | 118,808,948 | 119,954,615 | 120,923,266 |
| Employee Benefits | 151,669,108 | 147,932,533 | 164,894,872 | 191,044,686 | 196,677,230 | 198,253,334 | 202,599,026 | 206,130,993 |
| Books and Supplies | 30,260,096 | 42,740,629 | 56,031,231 | 68,677,778 | 65,598,073 | 63,795,340 | 65,866,422 | 67,744,622 |
| Services & Other Operating | 115,868,552 | 112,815,123 | 126,467,804 | 143,910,581 | 138,122,227 | 142,831,665 | 148,600,012 | 153,555,515 |
| Capital Outlay | 42,863,048 | 17,685,866 | 34,503,621 | 250,220,553 | 11,883,523 | 58,377,304 | 58,384,483 | 8,391,806 |
| Other Outgo/Debt Service | 69,535,218 | 54,409,039 | 74,955,677 | 74,327,158 | 64,965,996 | 64,272,101 | 62,730,305 | 62,274,401 |
| Total Expenditures | \$711,821,236 | \$689,747,393 | \$785,945,999 | \$1,099,361,935 | \$853,794,730 | \$903,570,360 | \$922,279,280 | \$889,026,785 |
| \$ Increase/(Decrease) | 43,335,947 | (22,073,844) | 96,198,607 | 313,415,936 | (245,567,206) | (195,791,575) | 68,484,551 | (14,543,575) |
| % Increase/(Decrease) | 6.48% | -3.10% | 13.95% | 39.88% | -22.34% | -17.81% | 8.02% | -1.61% |
| Beginning Fund Balance | \$205,701,397 | \$249,462,858 | \$360,313,139 | \$482,218,402 | \$429,621,283 | \$463,972,903 | \$434,695,966 | \$405,496,366 |
| Fiscal Year Transactions | 43,761,461 | 110,850,281 | 121,905,263 | (52,597,120) | 34,351,621 | (29,276,937) | (29,199,600) | 24,606,470 |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | \$249,462,858 | \$360,313,139 | \$482,218,402 | \$429,621,283 | \$463,972,903 | \$434,695,966 | \$405,496,366 | \$430,102,835 |



Revenue Classifications

For reporting purposes, *General Fund* revenues are divided into five (5) major account classifications. The following is a summation of the major account classifications and anticipated revenues for 2023-24 as compared to the District's 2022-23 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 75% of *General Fund* revenues in 2023-24. This source of revenue includes both unrestricted state aid and local property taxes.

It is currently anticipated that \$498,454,573 will be received from LCFF Sources in 2023-24. This represents an increase of \$31,700,861 when compared to the 2022-23 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 (ADA) 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-price meals, English learners, foster youth, or homeless. If a district has a UPP greater than 55%, the LCFF provides an additional 65% of the *Base Grant*. These additional funds are referred to as the *Concentration Grant*. The District's three-year average UPP for 2023-24 is projected to be 48.60%, therefore the District is not eligible for the *Concentration Grant*. In 2023-24, the District will be funded based on its prior three-year average ADA. However, 2021-22 ADA will be calculated by multiplying the pre-pandemic level ADA rate of 96% against the October 2021 CBEDS enrollment figure. This results in a funded ADA decrease of 693 ADA.

The increase in LCFF revenues is primarily due to the planned COLA of 8.22%, and the additional \$2.7 billion investment proposed by the Governor.

| 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Increase/ (Decrease) | Percent Change |
|---------------------------------|---------------------------|----------------------|----------------|
| \$466,753,712 | \$498,454,573 | \$31,700,861 | 6.79 |

Summary of General Fund Revenues



Local Control Funding Formula



Federal Revenue

Federal Revenues, which represent approximately 7% of General Fund revenues in 2023-24, are restricted (categorical) in nature, which means that they must be expended on special programs. Major sources include CRRSA Act, Title I, Title II, and Special Education.

It is currently projected that \$46,368,724 will be received from Federal Revenue sources in 2023-24. This represents a decrease of \$9,921,722 compared to the 2022-23 Estimated Actuals Third Quarter (Q3) budget.

Significant changes in Federal Revenue sources are noted on this page. The increase is primarily due to the planned recognition of remaining funds from the Coronavirus Aid, Relief, and Economic Security Act (CARES), Coronavirus Response and Relief Supplemental Appropriations (CRRSA) and the American Rescue Plan (ARP) funding. CRRSA Funding includes the Elementary and Secondary School Relief II (ESSER II) and Expanded Learning Opportunities Grant (ELO) funds. ARP funding includes the Elementary and Secondary School Relief III (ESSER III) and Special Education American Rescue Plan Individuals with Disabilities Education Act (SPED ARP IDEA) funds. These funds are provided to LEAs to address the impact of COVID-19 on elementary and secondary schools. The Coronavirus relief funds are recognized as revenue when the expenditures are incurred. ELO ESSER III, ARP Learning Loss and ESSER III funds are planned to be fully spent in 2023-24. These adjustments in Federal revenue were offset by a decrease related to the removal of deferred revenue for Title I, Title II/A, and Title III funds recorded in the 2022-23 Q3 budget. Additionally, Special Education ARP IDEA funds are scheduled to be fully spent in 2022-23 and therefore are not included in the 2023-24 budget. Other revenues consist of adjustments to account for smaller categorical grants such as the School Climate Transformation, Perkins, and Title III English Learners grants.

Summary of General Fund Revenues Federal Revenues

| Program | Increase/ (Decrease) |
|------------------------|----------------------|
| ELO ESSER III | \$3,356,383 |
| ARP Learning Loss | \$3,066,866 |
| ESSER III | \$2,316,612 |
| Title II/A | (\$1,083,751) |
| Title I | (\$1,535,299) |
| SPED ARP IDEA | (\$1,602,032) |
| Other Federal Revenues | (\$1,679,322) |
| ESSER II | (\$12,761,180) |

| 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Increase/ (Decrease) | Percent Change |
|---------------------------------|---------------------------|----------------------|----------------|
| \$56,290,446 | \$46,368,724 | (\$9,921,722) | (17.63) |



Other State Revenue

Other State Revenues represent approximately 15% of the total General Fund revenue in 2023-24.

It is currently anticipated that approximately \$99,854,882 will be realized from Other State Revenues in 2023-24. This represents a decrease of \$60,652,544 when compared to the 2022-23 Estimated Actuals Third Quarter (Q3) budget.

The decrease in 2023-24 when compared to 2022-23 is primarily due to receipt of one-time state funds in 2022-23. The District received one-time funds in the form of the Learning Recovery Block Grant and Arts, Music & Instruction Materials Block Grant funds. The Learning Recovery Emergency Block Grant funds can be spent through 2027-28 while the Arts, Music & Instruction Materials Block Grant can be spent through 2025-26. The Learning Recovery Emergency Block Grant provides funding to school districts to be used for learning recovery initiatives while the Arts, Music & Instruction Block Grant provides funding to school districts to obtain standards-aligned professional development and instructional materials in specified areas, obtain professional development on improving school culture, develop diverse and culturally relevant book collections, operational costs and COVID personal protective equipment. The District received its entire allocation for both grants in 2022-23. Since the District received both grant allocations in 2022-23, the 2023-24 budget does not include revenues for these grants.

These funds are offset by an increase due to Prop 28 - Arts and Music Education funding. On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The requirement mandates that the State initiates fresh and continuous initiatives to promote arts education in schools, starting from the academic year 2023-24. Additionally, these funds are offset by the removal of carryover and one-time grants for Strong Workforce Program and the CTE Incentive Grant in 2022-23. Any balance from these grants at the end of the 2022-23 fiscal year will again be posted as carryover during the 2023-24 fiscal year. Special Education's AB602 increase is a result of a proposed 8.22% COLA and an increase to the base grant. The adjustment was included in the Governor's May Revision for 2023-24.

| Program | Increase/ (Decrease) |
|--|----------------------|
| Prop 28 - Arts and Music Education Funding | \$6,500,000 |
| Other State Revenue | (\$144,452) |
| Strong Workforce Program | (\$1,093,537) |
| CTE Incentive Grant | (\$2,679,534) |
| Arts Music & Instructional Materials Block Grant | (\$16,906,307) |
| Learning Recovery Emergency Block Grant | (\$46,328,714) |

| 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Increase/ (Decrease) | Percent Change |
|---------------------------------|---------------------------|----------------------|----------------|
| \$160,507,426 | \$99,854,882 | (\$60,652,544) | -38% |

Summary of General Fund Revenues

Other State Revenues

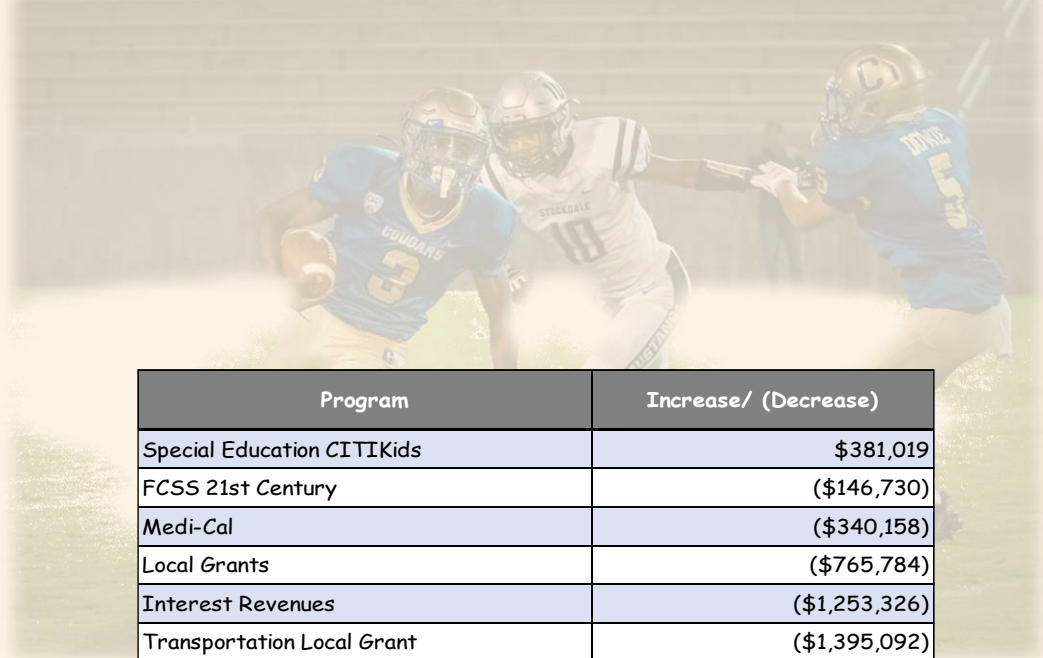


Other Local Revenue

The Other Local Revenues section of the budget, which represents approximately 2.33% of total General Fund revenues in 2023-24, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest on investments, Sports and Recreation programs, local transportation grants, Community Education, plus leases and rental of facilities.

It is currently anticipated that \$15,416,068 will be realized in 2023-24 from Other Local Revenues. This represents a decrease of \$3,520,071 when compared to the 2022-23 Estimated Actuals Third Quarter (Q3) budget.

The decrease in Local Revenue is primarily due to the elimination of a one-time local transportation grant, removal of a one-time increase in local interest revenue and other small adjustments to local programs such as Sports & Recreation and facility usage fees. This was offset by projected revenues from Special Education's fee-based infant program, CITI Kids.



| Program | Increase/ (Decrease) |
|----------------------------|----------------------|
| Special Education CITIKids | \$381,019 |
| FCSS 21st Century | (\$146,730) |
| Medi-Cal | (\$340,158) |
| Local Grants | (\$765,784) |
| Interest Revenues | (\$1,253,326) |
| Transportation Local Grant | (\$1,395,092) |

| 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Increase/ (Decrease) | Percent Change |
|---------------------------------|---------------------------|----------------------|----------------|
| \$18,936,139 | \$15,416,068 | (\$3,520,071) | (18.59) |

Summary of General Fund Revenues Other Local Revenue



Other Financing Sources

Other Financing Sources represent less than 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 also include the issuance of long-term obligations, such as the capital lease for the computer refresh program.

It is currently anticipated that \$330,000 will be realized from Other Financing Sources in 2023-24. This represents a decrease of \$694,516 when compared to the 2022-23 Estimated Actuals Third Quarter (Q3) budget. This is a one-time decrease due a reduction in Cafeteria Tables and Vehicles being funded by certificates of participation in 2023-24.

Following is a summation of changes in Other Financing Sources:

| Program | Increase/ (Decrease) |
|-------------------------------|----------------------|
| Cafeteria Tables and Vehicles | (\$694,516) |

| 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Increase/ (Decrease) | Percent Change |
|---------------------------------|---------------------------|----------------------|----------------|
| \$1,024,516 | \$330,000 | (\$694,516) | -68% |



Summary of General Fund Revenues

Other Financing Sources



Summary of Revenues

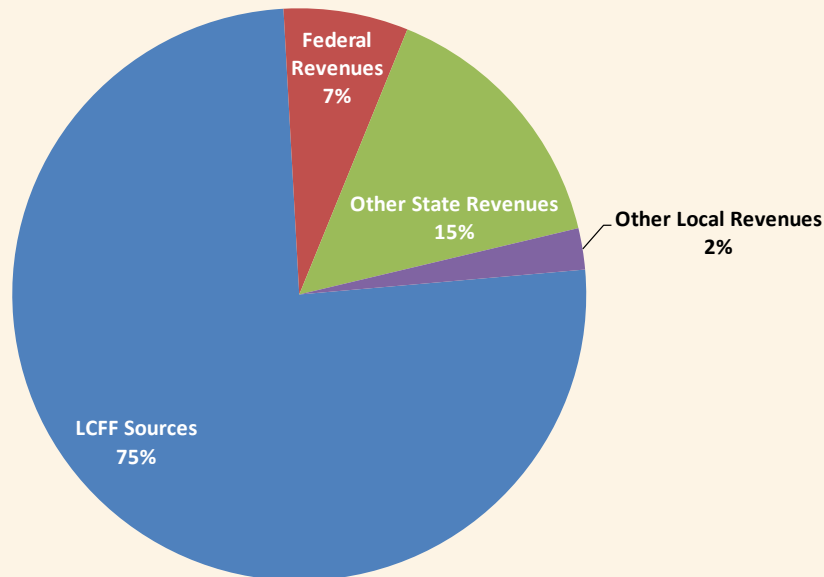
The following is a summary of *General Fund* revenues for both 2022-23 and 2023-24:

| Source | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Increase/ (Decrease) |
|-------------------------|---------------------------------|---------------------------|-----------------------|
| LCFF | \$466,753,712 | \$498,454,573 | \$31,700,861 |
| Federal Revenues | \$56,290,446 | \$46,368,724 | (\$9,921,722) |
| State Revenues | \$160,507,426 | \$99,854,882 | (\$60,652,544) |
| Local Revenues | \$18,936,139 | \$15,416,068 | (\$3,520,071) |
| Other Financing Sources | \$1,024,517 | \$330,000 | (\$694,517) |
| Total | \$703,512,240 | \$660,424,247 | (\$43,087,993) |

**Summary of General Fund
Revenues**

Summary of Revenues

General Fund 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 2023-24 Adopted Budget as compared to the 2022-23 Estimated Actuals Third Quarter (Q3) expenditures.

Certificated Salaries

Certificated salaries include teachers, administrators, counselors, psychologists, and other employees who maintain a credential with the State of California. This expenditure category represents approximately 38% of total expenditures in 2023-24.

It is projected that \$247,595,356 will be expended on certificated salaries in 2023-24. This represents an increase of \$2,954,553 from 2022-23 Third Quarter (Q3) budget.

Changes in certificated salaries are related to special education growth and attrition. Additionally, salaries funded with COVID Relief dollars will be declining year over year as those funds are depleted over time.

| Item | Increase/ (Decrease) |
|---|----------------------|
| Teacher APU | \$2,703,445 |
| Special Education | \$1,976,066 |
| Other Certificated Salaries | (\$610,701) |
| Salaries Funded with COVID Relief Funds | (\$1,114,257) |

| 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Increase/ (Decrease) | Percent Change |
|---------------------------------|---------------------------|----------------------|-------------------|
| \$244,640,803 | \$247,595,356 | \$2,954,553 | 1.21% |

Summary of General Fund Expenditures



Certificated Salaries



Classified Salaries

Classified salaries are comprised of the District’s support staff. This includes 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 15.71% of total expenditures in 2023-24.

It is projected that \$101,117,478 will be expended on classified salaries in 2023-24. This represents an increase of \$2,112,427 from the 2022-23 Third Quarter (Q3) budget.

Major changes in classified salaries are primarily related to special education enrollment growth. During the pandemic there was a need for additional time and overtime for classified staff to assist with COVID testing and contact tracking as well as independent study contracts. These temporary budgets were removed at Adopted. Additionally, adjustments were made at Third Quarter (Q3) to reflect one-time savings realized from vacancies. These positions were added back at Adopted Budget.

The following is a summation of the major changes affecting the 2023-24 classified salaries budget:

| Item | Increase/ (Decrease) |
|-------------------------|----------------------|
| COVID Relief Temp Needs | (\$193,365) |
| Other Classified | \$262,440 |
| Nursing Services | \$326,268 |
| Special Education | \$340,101 |
| LCAP | \$370,880 |
| APU | \$409,860 |
| Plant Operations | \$596,243 |

| 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Increase/ (Decrease) | Percent Change |
|---------------------------------|---------------------------|----------------------|----------------|
| \$99,005,051 | \$101,117,478 | \$2,112,427 | 2.13% |

**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 and Welfare benefits provided to all eligible employees. These expenditures represent approximately 28.69% of the total expenditures in 2023-24. The unfunded liability of State retirement systems, CalPERS and CalSTRS, has become the responsibility of school districts in California. Employer contribution rates have been on the rise and will continue to increase annually. This is an unfunded mandate. The State does not provide any funds to assist districts with the increased expense. Due to current law, STRS employer contribution rates remain capped at 19.10%. However, the Governor's May revise did increase PERS employer contribution rates from 25.37% in 2022-23 to 26.68% in 2023-24.

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

| Employee Benefits | Certificated | Classified |
|--------------------------|--------------|------------|
| STRS | 19.10% | 0.00% |
| PERS | 0.00% | 26.68% |
| APPLE (1) | 3.75% | 3.75% |
| Unemployment | 0.05% | 0.05% |
| Workers Compensation | 1.20% | 1.20% |
| OASDHI | 0.00% | 6.20% |
| Medicare (2) | 1.45% | 1.45% |
| Long-Term Disability (3) | 0.00% | 0.48% |
| Self-Funded Insurance | 0.40% | 0.40% |
| Retiree Contribution (4) | 3.50% | 3.50% |
| AB 1522 (5) | 1.00% | 1.00% |

(1) For employees working less than .5 FTE or certificated employees that have declined non-mandatory STRS membership

(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 subs and employees paid by timesheet

Summary of General Fund Expenditures

Employee Benefits



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 by our finance team and the Employee Benefits Committee (EBC). EBC is comprised of 129 employees representing every job classification in the District. The District contributes towards the benefits plan each year. Employees that qualify for employer paid health, dental, vision, and life insurance have a payment of \$15,055 per year made on their behalf. The amount varies slightly depending on an employee's classification such as management or non-management. Health, dental, vision and life benefit budget increased when comparing 2022-23 Third Quarter budget to 2023-24 Adopted budget due to attrition.

After several discussions and votes, the EBC decided to keep employee premiums for 2023-24 flat to 2022-23. The District has a rich benefits plan and tries to minimize the out-of-pocket expenses for our employees. Employee premiums are as follows:

| Coverage | 2022-23 Premiums | 2023-24 Premiums |
|-------------------------|----------------------------------|----------------------------------|
| Employee Only | \$91 per month/\$910 annually | \$91 per month/\$910 annually |
| Employee Plus 1 | \$222 per month/\$2,220 annually | \$222 per month/\$2,220 annually |
| Employee Plus 2 or More | \$260 per month/\$2,600 annually | \$260 per month/\$2,600 annually |

It is currently anticipated that \$184,591,524 will be expended on employee benefits in 2023-24. This represents an increase of \$4,988,236 from the 2022-23 Third Quarter budget.

The following are the major adjustments reflected in the 2023-24 employee fringe benefit costs:

| Item | Increase/ (Decrease) |
|------------------------------|----------------------|
| PERS | \$2,708,099 |
| Health, Dental, Vision, Life | \$1,787,346 |
| Other Benefits | \$1,173,859 |
| STRS | \$784,585 |
| SUI | (\$1,465,654) |

| 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Increase/ (Decrease) | Percent Change |
|---------------------------------|---------------------------|----------------------|----------------|
| \$179,603,288 | \$184,591,524 | \$4,988,236 | 2.78% |

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 8.13% of total expenditures in 2023-24.

It is anticipated that approximately \$52,315,910 will be expended on books, supplies, and other materials during 2023-24. This represents a decrease of \$2,413,369 from the 2022-23 Third Quarter (Q3) budget.

The decrease is primarily due to the reduction in expenditure budget for COVID relief funded expenditures and reduction in budget due to anticipated carryover for site discretionary funds and textbooks. As the District continues to spend down COVID relief funds, budget set aside for these expenditures will decline. ESSER I/II/III, ARP Learning Loss and Expanded Learning Opportunity (ELO) grant budgets were updated to account for projected balances. All funds from COVID relief revenue sources are allocated to eligible expenditures over multiple years as prescribed by the grant guidelines. Any remaining budget will be posted as carryover in 2023-24. Oftentimes, the budget for a one-time grant is placed in holding accounts in the Books and Supplies category and will be moved to other classifications as expenses occur throughout the year. With the passage of Prop 28, districts across the state wait for more direction regarding the implementation and allocation of ongoing funds for arts and music education. The District has already begun preparations for allocating the funds at a school site level. While school sites plan for the use of the Prop 28 Arts and Music Education funds, the District has set aside funds for the anticipated allocation in a supplies holding account for 2023-24.

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

| Item | Increase/ (Decrease) |
|----------------------------------|----------------------|
| Prop 28 Arts and Music Education | \$6,500,000 |
| Other Carryover/Deferred Revenue | (\$789,229) |
| Projected Textbooks Carryover | (\$1,256,718) |
| Site Discretionary Carryover | (\$1,372,872) |
| COVID Relief Funded | (\$5,494,550) |

| 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Increase/ (Decrease) | Percent Change |
|---------------------------------|---------------------------|----------------------|----------------|
| \$54,729,279 | \$52,315,910 | (\$2,413,369) | -4.41% |

Summary of General Fund Expenditures

Books and 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 6.75% of total expenditures in 2023-24.

It is anticipated that \$43,432,088 will be expended in this classification in 2023-24. This represents a decrease of \$6,550,017 from the 2022-23 Third Quarter (Q3) budget.

The large decrease is primarily related to the removal of one-time special education related resources, reduction in COVID relief funded expenditures and the removal of carryover and deferred revenues. The decrease is also due to reductions in one-time non-capitalized projects such as the installation of vape sensors.

The following are major changes included in the Contracted Services/Other Operating Expenditures classification for 2023-24:

| Item | Increase/ (Decrease) |
|---|----------------------|
| Other Services | (\$172,948) |
| Conference & Travel | (\$547,896) |
| Non-Capitalized Improvements | (\$1,276,927) |
| One-time Items Funded with COVID Relief | (\$1,918,696) |
| Outside Contracted Services | (\$2,633,549) |

| 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Increase/ (Decrease) | Percent Change |
|---------------------------------|---------------------------|----------------------|----------------|
| \$49,982,105 | \$43,432,088 | (\$6,550,017) | -13.10% |

Summary of General Fund Expenditures
Contracted Services and 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 \$7,019,167 will be expended in this classification for the fiscal year 2023-24. This represents a decrease of \$7,394,953 from the 2022-23 Third Quarter (Q3) report. This is largely due to the removal of one-time expenditures funded with COVID Relief revenues and one time transportation capital purchases. The removal of one-time grants to purchase replacement school buses and white fleet replacement funded with COP dollars. White fleet vehicle replacement is reviewed annually. The decrease was offset by a one-time increase to pay off a solar power purchase agreement (PPA). Prepayment of the PPA will result in ongoing operational savings to the General Fund.

Following are major changes for the decrease in Capital Outlay items in the 2023-24 budget:

| Item | Increase/ (Decrease) |
|--------------------------|----------------------|
| Solar | \$2,584,000 |
| Other Capital Projects | (\$912,085) |
| White Fleet/School Buses | (\$2,435,181) |
| COVID Relief | (\$6,631,688) |

| 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Increase/ (Decrease) | Percent Change |
|---------------------------------|---------------------------|----------------------|----------------|
| \$14,414,120 | \$7,019,167 | (\$7,394,953) | -51.30% |

Summary of General Fund Expenditures

Capital Outlay



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. Both are projected to decrease during 2023-24. The District has chosen to utilize one-time COVID relief funds for employee refresh for the upcoming year rather than a capital lease. The 2010 COP is fully matured resulting in decreased COP debt service payments for one year. This is a one-time decrease due to the sale of the 2020 COPs.

These expenses represent approximately 1.16% of total expenditures in 2023-24. It is projected that in 2023-24, the District will expend \$7,437,678 in this classification. This represents a decrease of \$2,216,999 compared to the 2022-23 Third Quarter report.

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

| Item | Increase/ (Decrease) |
|--------------------------------|----------------------|
| Transfers to Other Funds | \$135,443 |
| Transfer to CART | \$47,487 |
| Other Transfers | (\$27,010) |
| COP Debt Service | (\$472,919) |
| Routine Restricted Maintenance | (\$1,900,000) |

| 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Increase/ (Decrease) | Percent Change |
|---------------------------------|---------------------------|----------------------|----------------|
| \$9,654,677 | \$7,437,678 | (\$2,216,999) | -22.96% |

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 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 growth warrants the District to build a new school, 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



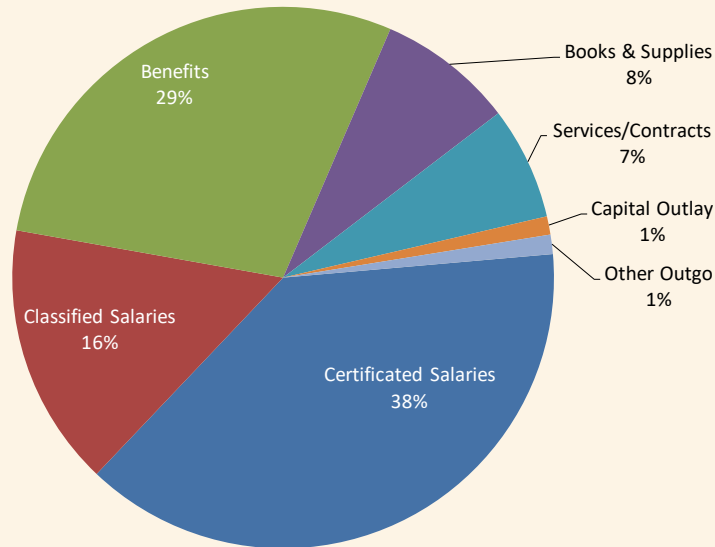
Following is a summary of General Fund expenditures for both 2022-23 and 2023-24:

| Source | 2022-23 | | 2023-24 Adopted Budget | Increase/ (Decrease) |
|-----------------------|----------------------|------------|---------------------------|----------------------|
| | Estimated | Actuals Q3 | | |
| Certificated Salaries | \$244,640,803 | | \$247,595,356 | \$2,954,553 |
| Classified Salaries | \$99,005,051 | | \$101,117,478 | \$2,112,427 |
| Employee Benefits | \$179,603,288 | | \$184,591,524 | \$4,988,236 |
| Books & Supplies | \$54,729,279 | | \$52,315,910 | (\$2,413,369) |
| Contracts & Services | \$49,982,105 | | \$43,432,088 | (\$6,550,017) |
| Capital Outlay | \$14,414,120 | | \$7,019,167 | (\$7,394,953) |
| Other Outgo | \$9,654,677 | | \$7,437,678 | (\$2,216,999) |
| Total | \$652,029,323 | | \$643,509,201 | (\$8,520,122) |

Summary of General Fund Expenditures

Budgeted General Fund Expenditures 2023-24

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, state mandated reserves, funds "assigned" for specific expenditures, funds "committed" for specific expenditures, and finally the unallocated reserve. For the 2022-23 fiscal year, the estimated ending fund balance is \$217,526,698 with a general reserve of \$49,610,941 which is 7.61% of projected expenditures. The following schedule is prepared based on 2022-23 Third Quarter fiscal year:

**Summary of General Fund
Expenditures
Projected Ending Fund
Balance 2022-23**

| General Fund 2022-23 Third Quarter Budget Projected Fund Balance | | |
|--|---------------|-----------------------|
| Beginning Fund Balance 7/1/22, Audited | | \$166,043,782 |
| 2022-23 Revenues | \$703,512,239 | |
| 2022-23 Expenditures | \$652,029,034 | |
| Surplus (1) | | \$51,483,205 |
| Ending Fund Balance 6/30/23, Projected | | \$217,526,987 |
| Components of Fund Balance: | | |
| Non-Spendable: | | |
| Revolving Cash Reserve | 144,000 | |
| Stores Inventory Reserve | 1,875,705 | |
| Pre-Paid | 638,716 | |
| Restricted: | | |
| Learning Recovery Block Grant | 46,328,714 | |
| Arts, Music, Instructional Materials Block Grant | 16,365,307 | |
| Educator Effectiveness Block Grant | 5,561,248 | |
| Textbooks (Lottery) | 2,935,710 | |
| One-Time SPED | 2,287,252 | |
| A-G Completion Grant | 2,197,066 | |
| Ethnic Studies Block Grant | 340,417 | |
| PD Grant | 155,976 | |
| Committed: | | |
| 10% Stabilization Agreement, Board Policy 3100 | 65,202,332 | |
| Future Program Growth | 23,883,314 | |
| Subtotal of Components | | \$ 167,915,757 |
| General Reserve 6/30/23, Projected | | \$49,611,230 |
| General Reserve as a Percentage of Expenditures, | | 7.61% |
| One-Time in the 2022-23 Budget: | | |
| COVID Relief Carryover | \$8,294,987 | |
| Textbook Carryover | 1,324,022 | |
| One-Time Special Education | (2,002,729) | |
| Vacancies | (2,459,876) | |
| Site/Department Carryover | (2,762,486) | |
| State/Federal One-Time Grants | (61,017,274) | |
| Total One-Time Items (2) | | (\$58,623,356) |
| Ongoing Operating Surplus (1+2) | | (\$7,140,151) |



The projected ending fund balance for 2023-24 is \$234,441,742 with a general reserve of \$64,128,267 which is 9.97% of projected expenditures. For the 2023-24 school year, the State reserve minimum requirement of 2% is based on the District's projected 2023-24 funded Average Daily Attendance (ADA) of 40,457. Clovis Unified board policy was revised in August of 2018 to reflect a change in the District's minimum general fund reserve from 6% to 10%.

**General Fund Balance
Projected Ending Fund
Balance 2023-24**

| General Fund 2023-24 Adopted Budget Projected Fund Balance | | |
|---|----------------------|-----------------------------|
| Beginning Fund Balance 7/1/23, Projected | | \$217,526,696 |
| 2023-24 Revenues | \$660,424,246 | |
| 2023-24 Expenditures | <u>\$643,509,200</u> | |
| Surplus (1) | | \$16,915,046 |
| Ending Fund Balance 6/30/24, Projected | | <u>\$234,441,742</u> |
| Components of Fund Balance: | | |
| Non-Spendable: | | |
| Revolving Cash Reserve | \$144,000 | |
| Stores Inventory Reserve | 1,875,705 | |
| Pre-Paid | 638,716 | |
| Restricted: | | |
| Learning Recovery Block Grant | 46,328,714 | |
| Arts, Music, Instructional Materials Block Grant | 16,365,307 | |
| Educator Effectiveness Block Grant | 3,310,378 | |
| Textbooks (Lottery) | 2,935,710 | |
| One-Time Special Education | 2,287,252 | |
| A-G Completion Grant | 2,197,066 | |
| Ethnic Studies Grant | 340,417 | |
| Professional Development Grant | 155,976 | |
| Committed: | | |
| 10% Stabilization Arrangement, Board Policy 3100 | 64,350,920 | |
| Site/Department Long Term Plans | 13,391,217 | |
| Textbooks (Unrestricted Revenues) | 7,106,750 | |
| Capital Equipment Refresh | 5,500,000 | |
| Technology Refresh | 3,385,347 | |
| Subtotal of Components | | <u>\$170,313,475</u> |
| General Reserve 6/30/24, Projected | | <u>\$64,128,267</u> |
| General Reserve as a Percentage of Expenditures, Projected | | 9.97% |
| Total One-Time Items (2) | | (\$4,253,871) |
| Ongoing Operating Surplus (1+2) | | <u>\$12,661,175</u> |



**Clovis Unified School District - General Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection**

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 3rd Quarter | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | | | | | | | | |
| LCFF Sources | \$392,892,146 | \$395,449,308 | \$412,458,239 | \$466,753,712 | \$498,454,573 | \$510,342,923 | \$526,970,846 | \$545,593,242 |
| Federal Revenues | 19,892,201 | 46,504,543 | 52,159,348 | 56,290,446 | 46,368,724 | 20,011,772 | 20,011,772 | 20,011,772 |
| State Revenues | 71,922,755 | 100,006,366 | 96,166,964 | 160,507,426 | 99,854,882 | 98,943,529 | 98,981,862 | 99,010,817 |
| Other Local Revenues | 21,307,285 | 10,175,122 | 9,469,205 | 18,936,139 | 15,416,068 | 15,416,068 | 15,416,068 | 15,416,068 |
| Other Sources | 2,584,851 | 1,142,374 | 2,036,000 | 1,024,516 | 330,000 | 2,030,000 | 2,030,000 | 2,030,000 |
| Total Revenues | \$508,599,238 | \$553,277,713 | \$572,289,756 | \$703,512,239 | \$660,424,247 | \$646,744,292 | \$663,410,547 | \$682,061,899 |
| \$ Increase/(Decrease) | 19,420,700 | 44,678,475 | 19,012,043 | 131,222,483 | (43,087,992) | (13,679,955) | 16,666,256 | 18,651,352 |
| % Increase/Decrease | 4.0% | 8.8% | 3.4% | 22.9% | -6.1% | -2.1% | 2.6% | 2.8% |
| Expenditures | | | | | | | | |
| Certificated Salaries | \$198,196,674 | \$208,875,486 | \$217,328,092 | \$244,640,803 | \$247,595,356 | \$246,658,430 | \$253,176,287 | \$258,677,396 |
| Classified Salaries | 82,898,581 | 86,907,636 | 89,605,972 | 99,005,051 | 101,117,478 | 100,786,680 | 101,550,951 | 102,165,113 |
| Employee Benefits | 143,434,190 | 139,981,768 | 155,529,926 | 179,603,288 | 184,591,524 | 185,768,319 | 189,782,180 | 193,011,314 |
| Books and Supplies | 20,701,465 | 35,945,452 | 46,565,163 | 54,729,279 | 52,315,910 | 49,966,197 | 51,786,349 | 53,419,581 |
| Services & Other Operating | 33,066,373 | 39,862,574 | 41,523,836 | 49,982,105 | 43,432,088 | 45,703,355 | 49,045,255 | 51,357,665 |
| Capital Outlay | 3,736,845 | 4,526,165 | 4,929,968 | 14,414,120 | 7,019,167 | 3,018,339 | 3,018,339 | 3,018,339 |
| Other Outgo/Debt Service | 10,907,846 | 4,917,780 | 14,105,747 | 9,654,677 | 7,437,678 | 7,518,724 | 7,524,321 | 7,036,287 |
| Total Expenditures | \$492,941,974 | \$521,016,861 | \$569,588,704 | \$652,029,324 | \$643,509,201 | \$639,420,045 | \$655,883,681 | \$668,685,694 |
| \$ Increase/(Decrease) | 24,822,539 | 28,074,887 | 48,571,843 | 82,440,619 | (8,520,122) | (4,089,157) | 16,463,636 | 12,802,013 |
| % Increase/(Decrease) | 5.30% | 5.70% | 9.32% | 14.47% | -1.31% | -0.64% | 2.57% | 1.95% |
| Beginning Fund Balance | \$115,424,613 | \$131,081,878 | \$163,342,730 | \$166,043,781 | \$217,526,697 | \$234,441,742 | \$241,765,989 | \$249,292,855 |
| Fiscal Year Transactions | 15,657,265 | 32,260,852 | 2,701,052 | 51,482,915 | 16,915,045 | 7,324,247 | 7,526,866 | 13,376,206 |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | \$131,081,878 | \$163,342,730 | \$166,043,781 | \$217,526,697 | \$234,441,742 | \$241,765,989 | \$249,292,855 | \$262,669,061 |



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 2021-22 actual activity, 2022-23 Estimated Actuals Third Quarter (Q3) Budget and the 2023-24 Adopted Budget. The second report shows the same information, but in more detail. 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**

| | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---|----------------------|---------------------------------|---------------------------|---|
| Beginning Balance | \$163,342,730 | \$166,043,781 | \$217,526,696 | \$51,482,915 |
| 8010 - 8099 Revenue Limit Sources | \$412,458,239 | \$466,753,712 | \$498,454,573 | \$31,700,861 |
| 8100 - 8299 Federal Revenue | 52,159,348 | 56,290,446 | 46,368,724 | (9,921,722) |
| 8300 - 8599 Other State Revenue | 96,166,964 | 160,507,426 | 99,854,882 | (60,652,544) |
| 8600 - 8799 Other Local Revenue | 9,469,205 | 18,936,139 | 15,416,068 | (3,520,071) |
| 8900 - 8929 Interfund Transfers In | 336,000 | 1,024,516 | 330,000 | (694,516) |
| 8930 - 8979 All Other Financing Sources | 1,700,000 | 0 | 0 | 0 |
| 8980 - 8999 Contributions | 0 | 0 | 0 | 0 |
| Total Revenue | \$572,289,756 | \$703,512,239 | \$660,424,247 | (\$43,087,992) |
| Expenses | | | | |
| 1000 - 1999 Certificated Personnel Salaries | \$217,328,092 | \$244,640,803 | \$247,595,356 | \$2,954,553 |
| 2000 - 2999 Classified Personnel Salaries | 89,605,972 | 99,005,051 | 101,117,478 | 2,112,428 |
| 3000 - 3999 Employee Benefits | 155,529,926 | 179,603,288 | 184,591,524 | 4,988,236 |
| 4000 - 4999 Books and Supplies | 46,565,163 | 54,729,279 | 52,315,910 | (2,413,369) |
| 5000 - 5999 Services and Other Operating Expenditures | 41,523,836 | 49,982,105 | 43,432,088 | (6,550,017) |
| 6000 - 6999 Capital Outlay | 4,929,968 | 14,414,120 | 7,019,167 | (7,394,953) |
| 7000 - 7499 Other Outgo | 1,154,998 | 283,611 | 466,542 | 182,930 |
| 7600 - 7629 Interfund Transfers Out | 12,950,750 | 9,371,066 | 6,971,136 | (2,399,930) |
| 9620 - Due to Other Funds | 0 | 0 | 0 | 0 |
| Total Expenses | \$569,588,705 | \$652,029,323 | \$643,509,201 | (\$8,520,122) |
| Net Surplus/(Deficit) | \$2,701,051 | \$51,482,916 | \$16,915,046 | |
| Audit Adjustments | \$0 | \$0 | \$0 | |
| Ending Balance Fund 01 - GENERAL FUND | \$166,043,781 | \$217,526,697 | \$234,441,742 | \$16,915,045 |



Clovis Unified School District Revenue and Expense Detail Report - General Fund

| | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|----------------------|---------------------------------|---------------------------|---|
| Beginning Balance | \$163,342,730 | \$166,043,781 | \$217,526,696 | \$51,482,915 |
| Revenue | | | | |
| 8010 - 8099 Revenue Limit Sources | | | | |
| 801100 - REVENUE LIMIT STATE AID | \$156,263,316 | \$250,231,623 | \$285,841,696 | \$35,610,073 |
| 801200 - EDUCATIONAL PROTECTION ACCT. | 161,378,325 | 114,060,817 | 121,531,278 | 7,470,461 |
| 801900 - RL ST AID PRIOR YEAR | (2,037,078) | 0 | 0 | 0 |
| 802100 - RL HOMEOWNERS | 660,032 | 657,200 | 668,648 | 11,448 |
| 802900 - RL CTY OTH IN-LIEU TAXES | 8,616 | 0 | 9,231 | 9,231 |
| 804100 - RL SECURED ROLL TAXES | 91,417,570 | 98,447,879 | 90,559,866 | (7,888,013) |
| 804200 - RL UNSECURED ROLL TAXES | 4,133,957 | 4,614,210 | 4,288,403 | (325,807) |
| 804300 - RL PRIOR YRS TAXES | 223,152 | 153,350 | 153,489 | 139 |
| 804400 - RL SUPPLEMENTAL TAXES | 802,494 | 1,180,962 | 1,093,609 | (87,353) |
| 804500 - RL ERAF | (1,542,872) | (3,933,304) | (3,318,313) | 614,991 |
| 804700 - RL COMM REDEVL FUNDS | 3,193,257 | 3,869,611 | 0 | (3,869,611) |
| 809600 - IN LIEU PROPERTY TAX TRANSFER | (2,042,529) | (2,528,636) | (2,373,334) | 155,302 |
| 8010 - 8099 Revenue Limit Sources | \$412,458,240 | \$466,753,712 | \$498,454,573 | \$31,700,861 |
| 8100 - 8299 Federal Revenue | | | | |
| 818100 - FED SP ED ENTITLEMENT | \$6,759,412 | \$7,535,606 | \$7,498,227 | (\$37,379) |
| 818200 - FED SP ED DISCRETIONARY GRANTS | 912,074 | 826,921 | 700,159 | (126,762) |
| 818201 - FED SP ED DEF REVENUE | 1,272 | 1,602,032 | 0 | (1,602,032) |
| 821000 - FED DEFERRED REVENUE | 530,701 | 0 | 0 | 0 |
| 829000 - FED OTH REV | 36,375,117 | 30,342,780 | 38,170,338 | 7,827,558 |
| 829001 - PRIOR YEAR FEDERAL REVENUE | 7,580,772 | 15,983,108 | 0 | (15,983,108) |
| 8100 - 8299 Federal Revenue | \$52,159,348 | \$56,290,447 | \$46,368,724 | (\$9,921,723) |
| 8300 - 8599 Other State Revenue | | | | |
| 831100 - ST OTH APPORTIONMENTS | \$33,031,040 | \$37,513,383 | \$38,259,105 | \$745,722 |
| 831900 - ST OTH APPORT PR YR | (\$47,750) | \$0 | \$0 | \$0 |
| 851000 - ST DEFERRED REVENUE | 1,954,929 | 968,038 | 0 | (968,038) |



| | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---|---------------------|---------------------------------|---------------------------|---|
| 855000 - ST MANDATED REIMB | 1,744,958 | 1,744,958 | 1,744,958 | 0 |
| 856000 - ST LOTTERY | 11,056,830 | 9,542,094 | 9,761,469 | 219,375 |
| 856001 - ST LOTTERY PR YR | 0 | 343,834 | 0 | (343,834) |
| 859000 - ST OTHER REVENUE | 48,688,945 | 106,125,703 | 49,515,164 | (56,610,540) |
| 859001 - ST OTHER REVENUE PR YR | (261,988) | 4,269,415 | 574,187 | (3,695,229) |
| 8300 - 8599 Other State Revenue | \$96,166,964 | \$160,507,426 | \$99,854,882 | (\$60,652,544) |
| 8600 - 8799 Other Local Revenue | | | | |
| 861001 - LOCAL PY REVENUE | 232,372 | 0 | 0 | 0 |
| 863100 - LOC SALE OF EQUIP | 35,111 | 25,000 | 25,000 | 0 |
| 863900 - LOC ALL OTH SALES | 129,516 | 106,100 | 138,000 | 31,900 |
| 863910 - LOC CONCESSION SALES | 19,544 | 28,000 | 19,800 | (8,200) |
| 863911 - LOC GATE/TICKET SALES | 0 | 43,535 | 0 | (43,535) |
| 863912 - LOC FUNDRAISING | 5,605 | 0 | 0 | 0 |
| 865000 - LOC LEASES & RENTAL | 36,000 | 36,000 | 36,000 | 0 |
| 866000 - LOC INTEREST INCOME/TREAS | 3,321,857 | 3,178,326 | 1,925,000 | (1,253,326) |
| 866200 - NET INC(DEC) FAIR VALUE INVEST | (9,612,667) | 0 | 0 | 0 |
| 868900 - LOC ALL OTH FEES | 3,404,698 | 3,650,894 | 3,542,209 | (108,685) |
| 868901 - LOC SHOP CRD DIR#1 | 6,027 | 5,735 | 1,800 | (3,935) |
| 868902 - LOC SHOP CRD DIR#2 | 12,349 | 7,119 | 3,700 | (3,419) |
| 868903 - LOC SHOP CRD DIR#3 | 4,900 | 5,591 | 1,000 | (4,591) |
| 868904 - LOC SHOP CRD DIR#4 | 294 | 1,570 | 0 | (1,570) |
| 868905 - LOC SHOP CRD DIR#5 | 413 | 1,148 | 0 | (1,148) |
| 868914 - LOC SPONSORS | 1,600 | 2,000 | 0 | (2,000) |
| 868940 - LOC SOS EXTERNAL FEES | 1,117,666 | 1,696,972 | 1,748,944 | 51,972 |
| 868941 - LOC SOS CUSD FEES | 597,316 | 713,197 | 630,000 | (83,197) |
| 869900 - LOC OTHER REVENUE | 4,761,088 | 4,715,291 | 2,858,396 | (1,856,896) |
| 869905 - PREPAYMENTS/DEPOSITS | 33,110 | 0 | 0 | 0 |
| 869910 - LOC REBATE-CCARD | 96,473 | 90,000 | 90,000 | 0 |
| 869915 - REIMB REVENUE | 362,330 | 234,601 | 150,000 | (84,601) |
| 869919 - E-RATE REVENUE | 722,315 | 232,636 | 0 | (232,636) |
| 869930 - DONATION | 165,563 | 141,666 | 0 | (141,666) |



| | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|----------------------|---------------------------------|---------------------------|---|
| 869941 - CVRC/EARLY INTER SUPPL | 2,306,156 | 2,226,035 | 2,611,054 | 385,019 |
| 869943 - SP ED SEMINARS | 0 | 1,000 | 0 | (1,000) |
| 869990 - 21ST CENTURY | 227,919 | 444,428 | 297,698 | (146,730) |
| 878300 - TRANSFER FROM JPA | 1,481,650 | 1,349,296 | 1,337,467 | (11,829) |
| 8600 - 8799 Other Local Revenue | 9,469,205 | 18,936,139 | 15,416,068 | (3,520,071) |
| 8900 - 8929 Interfund Transfers In | | | | |
| 891901 - OTH INTERFUND TRANSFER IN | \$336,000 | \$1,024,516 | \$330,000 | (\$694,516) |
| 8900 - 8929 Interfund Transfers In | \$336,000 | \$1,024,516 | \$330,000 | (\$694,516) |
| 8930 - 8979 All Other Financing Sources | | | | |
| 897200 - PROCEEDS FROM CAPITAL LEASES | \$1,700,000 | \$0 | \$0 | \$0 |
| 8930 - 8979 All Other Financing Sources | \$1,700,000 | \$0 | \$0 | \$0 |
| Total Revenue | \$572,289,755 | \$703,512,240 | \$660,424,247 | (\$43,087,993) |
| Expenses | | | | |
| 1000 - 1999 Certificated Personnel Salaries | | | | |
| 110001 - TEACHER SAL | 151,535,646 | 171,846,354 | 174,692,932 | 2,846,578 |
| 110040 - TEACH SAL SUMMER/HOURLY | 3,915,984 | 4,000,920 | 2,706,266 | (1,294,654) |
| 110050 - TEACH SAL SUB | 3,785,829 | 3,820,239 | 3,469,536 | (350,703) |
| 110051 - TEACH SAL SCH BUS SUB | 1,227,927 | 2,124,704 | 1,459,253 | (665,451) |
| 110060 - TEACH SAL STIPEND | 8,148,719 | 8,312,224 | 7,632,232 | (679,992) |
| 110065 - CERT CLASS COVERAGE STIPEND | 397,145 | 241,946 | 544,060 | 302,114 |
| 110070 - TEACH SAL XTRA PD | 3,367,944 | 3,348,534 | 3,146,172 | (202,362) |
| 110099 - TEACHER REIMBURSABLE | 76,628 | 0 | 0 | 0 |
| 120001 - LIBRARIAN SAL | 323,847 | 361,571 | 386,234 | 24,664 |
| 120002 - GUIDANCE SAL GLS/GIS | 8,552,476 | 9,244,084 | 10,570,187 | 1,326,103 |
| 120003 - PSYCH/MENTAL HEALTH SP SAL | 7,547,542 | 7,754,084 | 8,681,997 | 927,913 |
| 120004 - NURSE SAL | 3,417,255 | 4,485,927 | 4,715,845 | 229,918 |
| 120040 - PUPIL SUPPORT HRLY | 12,659 | 32,615 | 18,839 | (13,776) |
| 120050 - PUPIL SUPPORT SUB | 257,525 | 255,698 | 160,817 | (94,880) |
| 120090 - PUPIL SUPPORT EXTRA TIME | 0 | 1,200 | 1,200 | 0 |
| 130001 - PRINCIPAL SAL | 5,773,536 | 6,518,933 | 6,725,790 | 206,857 |
| 130002 - COORDINATOR SAL | 244,210 | 270,256 | 348,368 | 78,112 |



| | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|----------------------|---------------------------------|---------------------------|---|
| 130003 - LEARNING DIRECTOR SAL | 4,192,934 | 4,548,214 | 4,533,687 | (14,528) |
| 130005 - DEPUTY PRINCIPAL SAL | 894,541 | 996,401 | 990,757 | (5,644) |
| 130007 - DIRECTORS ACTI/ATHL/ASST SAL | 719,582 | 860,218 | 893,339 | 33,121 |
| 130008 - DIST ADM SAL | 4,569,460 | 5,185,381 | 5,387,351 | 201,970 |
| 130050 - CERT ADMIN SUB | 37,519 | 77,724 | 0 | (77,724) |
| 130060 - CERT SUP & ADM STIPEND | 3,836,006 | 4,181,185 | 4,821,455 | 640,270 |
| 190001 - RESOURCE TEACH SAL | 0 | 513,218 | 574,578 | 61,360 |
| 190003 - TRANSITION COORDINATORS | 2,407,387 | 2,669,404 | 1,926,190 | (743,214) |
| 190005 - PROGRAM SPECIALIST | 1,901,315 | 2,517,181 | 2,606,911 | 89,730 |
| 190040 - OTH CERT HOURLY | 2,681 | 16,676 | 15,134 | (1,542) |
| 190050 - OTH CERT SUB | 18,163 | 62,992 | 0 | (62,992) |
| 190060 - OTHER CERTIFIED STIPEND | 94,190 | 362,926 | 555,656 | 192,730 |
| 190090 - CERT OTH SAL | 36,086 | 29,996 | 30,571 | 575 |
| 190099 - CERT REIMB SAL | 33,357 | 0 | 0 | 0 |
| 1000 - 1999 Certificated Personnel Salaries | \$217,328,092 | \$244,640,803 | \$247,595,356 | \$2,954,553 |
| 2000 - 2999 Classified Personnel Salaries | | | | |
| 210001 - INSTR ASSIST/TUTOR | \$17,266,929 | \$20,398,560 | \$20,955,749 | \$557,190 |
| 210002 - EDUCATIONAL INTERPRETER | 747,326 | 783,895 | 897,215 | 113,320 |
| 210040 - INSTRUCTIONAL HOURLY | 120,847 | 198,987 | 161,609 | (37,378) |
| 210050 - INSTR ASSIST SUB | 483,490 | 693,668 | 597,951 | (95,717) |
| 210070 - INSTRUCT ASST OT | 3,276 | 4,573 | 3,900 | (673) |
| 220001 - HEALTH AIDE/OCCUP THERAPIST | 4,976,291 | 5,785,253 | 6,566,215 | 780,962 |
| 220002 - INSTR MEDIA/LIBRARY | 1,581,017 | 1,726,576 | 1,789,317 | 62,740 |
| 220003 - CUSTODIAL SAL | 7,827,237 | 8,688,041 | 8,797,773 | 109,732 |
| 220005 - GROUNDS SAL | 2,963,342 | 2,806,596 | 2,871,997 | 65,401 |
| 220006 - WAREHOUSE SAL | 321,309 | 361,122 | 368,077 | 6,955 |
| 220007 - MAINTENANCE SAL | 3,691,486 | 3,898,292 | 4,108,706 | 210,414 |
| 220008 - MIGRANT ED LIAISON | 95,029 | 158,467 | 163,592 | 5,125 |
| 220010 - ATTENDANCE OFFICER SAL | 301,132 | 356,420 | 358,989 | 2,569 |
| 220020 - FOOD SERVICE SAL | 275,990 | 353,194 | 364,840 | 11,646 |
| 220030 - TRANSPORTATION OTHER | 1,026,671 | 1,072,961 | 1,074,545 | 1,584 |



| | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|---------------------|---------------------------------|---------------------------|---|
| 220031 - BUS DRIVER SAL | 3,545,237 | 3,771,479 | 4,118,403 | 346,924 |
| 220040 - CLASS SUPPORT HOURLY | 129,894 | 134,286 | 124,912 | (9,374) |
| 220050 - CLASS SUPPORT SUB | 1,395,093 | 1,497,941 | 1,546,060 | 48,119 |
| 220060 - FOOD SERVICE STIPEND | 9,900 | 12,350 | 12,350 | 0 |
| 220070 - CLASS SUPPORT OT | 854,125 | 1,109,015 | 964,843 | (144,172) |
| 220090 - CLASSIFIED SUPPORT OTHER | 61,141 | 75,534 | 77,520 | 1,986 |
| 220099 - M&O REIMB SAL | 11,144 | 0 | 0 | 0 |
| 230001 - CLASS MANAGEMENT SA | 10,818,663 | 12,178,308 | 12,111,532 | (66,776) |
| 230016 - BOARD MEMBER SAL | 60,000 | 63,000 | 63,000 | 0 |
| 230070 - OVERTIME CL MGMT | 65,206 | 133,135 | 131,004 | (2,131) |
| 240001 - CLASS BUSINESS SUPPORT | 18,823,831 | 19,589,521 | 20,233,696 | 644,176 |
| 240040 - CLASS BUSINESS SUPPORT HRLY | 20,958 | 29,445 | 19,509 | (9,936) |
| 240050 - CLASS BUSINESS SUPPORT SUB | 418,910 | 520,210 | 479,169 | (41,041) |
| 240070 - CLASS BUSINESS SUPPORT OT | 244,534 | 118,011 | 65,489 | (52,521) |
| 240090 - CLASS BUSINESS SUPPORT OTHER | \$5,659 | \$3,800 | \$3,400 | (\$400) |
| 290001 - RECREATION SAL | \$310,716 | \$340,513 | \$342,582 | \$2,069 |
| 290002 - CAMPUS MONITOR SAL | 955,985 | 1,145,336 | 1,325,460 | 180,124 |
| 290004 - MGMT-SCHL RES OFFCR | 94,776 | 246,752 | 247,730 | 979 |
| 290005 - RESOURCE OFFICER SAL | 748,418 | 726,344 | 794,069 | 67,725 |
| 290006 - STUDENT LIAISON | 3,038,792 | 3,493,372 | 3,421,588 | (71,784) |
| 290011 - CLASSIFIED TEACHER/THEATRE | 474,400 | 549,423 | 550,634 | 1,211 |
| 290040 - OTH CL HOURLY | 575,410 | 628,857 | 603,119 | (25,738) |
| 290050 - OTHER CLASS SUB | 92,129 | 77,678 | 133,406 | 55,728 |
| 290060 - CLASSIFIED STIPEND | 4,491,855 | 5,156,897 | 4,600,387 | (556,510) |
| 290070 - OTH CLASSIFIED OT | 81,374 | 28,491 | 17,026 | (11,465) |
| 290090 - OTHER CLASSIFIED SAL | 38,903 | 88,751 | 50,117 | (38,634) |
| 290099 - CLASSIFIED REIMB | 557,546 | 0 | 0 | 0 |
| 2000 - 2999 Classified Personnel Salaries | \$89,605,972 | \$99,005,051 | \$101,117,478 | \$2,112,428 |
| 3000 - 3999 Employee Benefits | | | | |
| 310100 - STRS CERT | \$50,988,315 | \$56,019,908 | \$64,682,659 | \$8,662,751 |
| 310190 - STRS CERT | 250,632 | 822,750 | 790,618 | (32,133) |



| | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|--------------------|---------------------------------|---------------------------|---|
| 310201 - STRS CLASSIFIED | 730,418 | 827,678 | 857,793 | 30,115 |
| 310291 - STRS CLASSIFIED | \$8,958 | \$9,664 | \$3,855 | (\$5,809) |
| 320100 - PERS CERTIFICATED | 459,724 | 556,601 | 485,991 | (70,610) |
| 320190 - PERS CERTIFICATED | (149) | 195 | 0 | (195) |
| 320200 - PERS CLASSIFIED | 17,351,405 | 21,555,169 | 24,312,270 | 2,757,101 |
| 320290 - PERS CLASSIFIED | \$349,655 | \$488,542 | \$510,344 | \$21,803 |
| 330100 - SOCIAL SECURITY CERT | 131,215 | 159,984 | 146,419 | (13,566) |
| 330101 - MEDICARE CERT | 2,942,016 | 3,327,685 | 3,468,074 | 140,390 |
| 330102 - SUPPLEMENTAL RETIREMENT CERT | 1,416 | 1,976 | 4,173 | 2,197 |
| 330190 - SOCIAL SECURITY CERT | 15,199 | 14,103 | 7,351 | (6,751) |
| 330191 - MEDICARE CERT | 84,486 | 109,541 | 72,159 | (37,382) |
| 330192 - SUPPLEMENTAL RETIREMENT CERT | 40,762 | 33,815 | 1,530 | (32,285) |
| 330200 - SOCIAL SECURITY CLASS | 4,622,051 | 5,375,623 | 5,846,077 | 470,454 |
| 330201 - MEDICARE CLASS | 1,187,818 | 1,347,227 | 1,451,877 | 104,650 |
| 330202 - SUPPLEMENTAL RETIREMENT CLASS | 168,248 | 163,568 | 185,977 | 22,409 |
| 330290 - SOCIAL SECURITY CLASS | 173,043 | 200,416 | 203,584 | 3,168 |
| 330291 - MEDICARE CLASS | 64,244 | 82,808 | 66,318 | (16,490) |
| 330292 - SUPPLEMENTAL RETIREMENT CLASS | 51,746 | 56,943 | 53,880 | (3,063) |
| 340111 - HEALTH CERT | 31,322,298 | 32,464,694 | 33,395,976 | 931,281 |
| 340112 - DENTAL CERT | 2,300,588 | 2,105,371 | 2,210,703 | 105,331 |
| 340113 - VISION CERT | 429,059 | 404,849 | 424,836 | 19,987 |
| 340114 - LIFE INS CERT | 150,402 | 150,441 | 155,014 | 4,573 |
| 340211 - HEALTH CLASS | 16,260,157 | 18,254,004 | 18,871,234 | 617,229 |
| 340212 - DENTAL CLASS | 1,203,528 | 1,184,720 | 1,263,550 | 78,830 |
| 340213 - VISION CLASS | 224,449 | 228,080 | 242,928 | 14,848 |
| 340214 - LIFE INS CLASS | 74,626 | 79,998 | 82,592 | 2,594 |
| 340216 - DIS CLASS | 197,985 | 225,074 | 237,746 | 12,672 |
| 350100 - SUI CERT | 1,029,470 | 1,181,198 | 134,766 | (1,046,433) |
| 350190 - SUI CERT | 29,164 | 33,717 | 4,818 | (28,900) |
| 350200 - SUI CLASS | 412,818 | 473,462 | 92,512 | (380,951) |
| 350290 - SUI CLASS | 22,460 | 24,874 | 15,503 | (9,371) |



| | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---------------------------------------|----------------------|---------------------------------|---------------------------|---|
| 360100 - W/C CERT | 2,637,707 | 2,845,229 | 2,885,040 | 39,811 |
| 360190 - W/C CERT | 70,002 | 79,139 | 64,466 | (14,674) |
| 360200 - W/C CLASS | 1,019,659 | 1,134,478 | 1,199,049 | 64,570 |
| 360290 - W/C CLASS | 38,395 | 45,095 | 38,821 | (6,274) |
| 370100 - RETIREE BENEFITS CERT | 7,735,220 | 7,421,810 | 7,817,991 | 396,181 |
| 370200 - RETIREE BENEFIT CLASSIFIED | 2,479,822 | 2,467,776 | 2,555,795 | 88,019 |
| 390103 - SELF INSUR CERT | 845,978 | 948,337 | 962,244 | 13,907 |
| 390104 - AB 1522 ACCRUAL | 12,605 | 9,401 | 5,836 | (3,565) |
| 390193 - SELF INSUR CERT | 23,333 | 32,987 | 21,540 | (11,446) |
| 390194 - AB 1522 ACCRUAL | 51,328 | 45,024 | 11,126 | (33,898) |
| 390203 - SELF INSUR CLASS | 340,364 | 378,840 | 400,781 | 21,941 |
| 390204 - AB 1522 ACCRUAL | 871 | 6,102 | 745 | (5,357) |
| 390293 - SELF INSUR CLASS | 17,981 | 19,958 | 16,845 | (3,112) |
| 390294 - AB 1522 ACCRUAL | 22,102 | 26,566 | 20,591 | (5,975) |
| 3000 - 3999 Employee Benefits | \$155,529,926 | \$179,603,288 | \$184,591,524 | \$4,988,236 |
| 4000 - 4999 Books and Supplies | | | | |
| 410000 - TEXTBOOKS | \$4,708,524 | \$7,306,654 | \$5,956,794 | (\$1,349,860) |
| 420000 - OTH BOOKS/LIBRARY | 194,368 | 189,085 | 14,838 | (174,247) |
| 430000 - INSTRUCTIONAL SUPPLIES | 18,580,333 | 18,714,167 | 10,118,578 | (8,595,589) |
| 430001 - SUPPLIES CARRYOVER | 152,883 | 2,585,192 | (6,265) | (2,591,457) |
| 430002 - HOLDING INSTR SUPP | 47,575 | 1,594,321 | 20,855,103 | 19,260,782 |
| 430004 - PRINTING/PUBLISHING | 49,683 | 46,000 | 46,000 | 0 |
| 430005 - FOOD/IN-HOUSE MEETINGS | 497,393 | 776,997 | 508,417 | (268,580) |
| 430006 - FOOD SUP SIERRA OUTDOOR | 328,461 | 248,222 | 366,660 | 118,438 |
| 430007 - SUPPLIES/SOFTWARE | 12,778 | 6,302 | 6,302 | 0 |
| 430008 - SUPPLIES NON-CLASSROOM | 3,771,160 | 5,664,809 | 4,510,950 | (1,153,859) |
| 430012 - ERGONOMICS/PURCHASING | 2,467 | 9,472 | 9,472 | 0 |
| 430013 - ASSESSMENT SUPPLIES | 0 | 50,213 | 31,000 | (19,213) |
| 430023 - SALES/USE TAX | 5,642 | 2,900 | 2,900 | 0 |
| 430026 - FACILITY USE SUPPLIES | 18,486 | 13,500 | 13,500 | 0 |
| 430031 - VANDALISM | 76,194 | 141,000 | 126,000 | (15,000) |



| | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|---------------------|---------------------------------|---------------------------|---|
| 430038 - UNIFORMS | 143,091 | 233,194 | 242,194 | 9,000 |
| 430040 - SUPPLIES - DISTRICT EVENTS | 0 | 30,000 | 30,000 | 0 |
| 430050 - SUPPLIES M&O | 2,028,946 | 2,566,964 | 2,155,000 | (411,964) |
| 430051 - SMALL TOOLS M&O | 198 | 500 | 500 | 0 |
| 430054 - SUPP M&O SAFETY | 189 | 2,300 | 500 | (1,800) |
| 430055 - SUPPLIES POOL | 298,230 | 440,000 | 400,000 | (40,000) |
| 430060 - SUPPLIES GROUNDS | 365,293 | 541,500 | 495,000 | (46,500) |
| 430062 - SUPPLIES FIBAR M&O | 18,005 | 60,000 | 60,000 | 0 |
| 430063 - SUPPLIES IRRIGATION | 265,547 | 300,000 | 300,000 | 0 |
| 430064 - CHEMICAL PRE-EMERGENT | 13,381 | 15,000 | 15,000 | 0 |
| 430065 - SUPP VARSITY FIELD | 9,147 | 43,500 | 45,000 | 1,500 |
| 430070 - SUPPLIES/TRANSP | 77,039 | 138,359 | 145,496 | 7,137 |
| 430071 - SHOP TOOLS | 9,185 | 9,922 | 9,848 | (74) |
| 430072 - GAS | 519,008 | 421,000 | 317,800 | (103,200) |
| 430073 - DIESEL | 901,416 | 902,000 | 670,400 | (231,600) |
| 430074 - SUPP OIL & GR TRANSP | 60,533 | 114,112 | 120,205 | 6,093 |
| 430075 - TIRES/OTH VEHICLES | 188,427 | 285,103 | 255,057 | (30,046) |
| 430076 - REPAIR SUPP TRANSP | 813,181 | 1,162,259 | 1,066,035 | (96,223) |
| 430082 - INVENTORY ADJUSTMENT | 0 | 5,204 | 5,204 | 0 |
| 430091 - OFFSET FOR 5700 OBJECTS | 0 | 41,049 | 62,157 | 21,108 |
| 430099 - REIMB SUPPLY | 335,805 | 0 | 0 | 0 |
| 440000 - EQUIP \$500-\$24999 | 11,993,659 | 9,986,705 | 3,360,264 | (6,626,441) |
| 440099 - REIMB NON-CAP EQUIP \$500-24999 | 78,934 | 0 | 0 | 0 |
| 470000 - FOOD | 0 | 81,774 | 0 | (81,774) |
| 4000 - 4999 Books and Supplies | \$46,565,163 | \$54,729,279 | \$52,315,910 | (\$2,413,369) |
| 5000 - 5999 Services and Other Operating Expenditures | | | | |
| 510000 - SUBAGREEMENTS FOR SERVICES | \$4,453,795 | \$6,935,644 | \$4,975,823 | (\$1,959,822) |
| 520000 - CONF/TRAVEL | 1,298,287 | 2,318,019 | 1,779,624 | (538,394) |
| 520002 - MILEAGE CLAIM REIMB | 53 | 30,000 | 0 | (30,000) |
| 520010 - FIXED MILEAGE ALLOWANCE | 261,086 | 269,516 | 311,752 | 42,236 |
| 520012 - FIXED MILEAGE/CLASSIFIED | 43,644 | 42,135 | 56,544 | 14,409 |



| | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--------------------------------------|--------------------|---------------------------------|---------------------------|---|
| 520099 - CONF/TRAVEL REIM | 2,712 | 0 | 0 | 0 |
| 530000 - DUES & MEMBERSHIP | 68,171 | 78,678 | 78,489 | (189) |
| 545001 - PROPERTY INS | 1,086,031 | 1,140,349 | 1,140,349 | 0 |
| 545002 - LIABILITY INS | 2,723,554 | 3,698,985 | 3,336,200 | (362,785) |
| 545003 - OTHER INS | 36,727 | 38,494 | 38,494 | 0 |
| 545004 - SELF INS CREDIT FR PROGRAMS | (1,316,125) | (1,376,916) | (1,566,137) | (189,221) |
| 550030 - WATER/SEWER | 1,802,901 | 1,806,034 | 1,796,225 | (9,809) |
| 550040 - GARBAGE | 703,267 | 708,700 | 708,900 | 200 |
| 550050 - PEST CONTROL | 148,213 | 122,200 | 120,500 | (1,700) |
| 550060 - TOWEL SERVICE | 1,760 | 2,500 | 2,500 | 0 |
| 550061 - DUST MOP SERVICE | 17,539 | 23,000 | 25,000 | 2,000 |
| 550070 - FUEL OIL UTILITY | 123,440 | 171,000 | 160,000 | (11,000) |
| 550080 - PG&E | 7,756,732 | 8,060,285 | 8,359,328 | 299,043 |
| 550085 - SPURR | 1,774,487 | 1,750,000 | 1,750,000 | 0 |
| 560001 - NONCAPITALIZED IMPROVEMENTS | 2,557,709 | 2,919,776 | 1,454,471 | (1,465,305) |
| 560002 - MAINTENANCE AGREEMENTS | 3,131,988 | 3,159,074 | 3,158,032 | (1,042) |
| 560003 - ALARM SYSTEM | 393,198 | 410,615 | 409,395 | (1,220) |
| 560004 - ALARM ADDITIONAL CHARGES | 650 | 2,860 | 2,480 | (380) |
| 560005 - RENTAL | 190,997 | 500,521 | 216,951 | (283,570) |
| 560006 - REPAIR EQUIP | 252,308 | 189,719 | 663,370 | 473,651 |
| 560007 - MUSIC REPAIR | 95,232 | 114,700 | 114,350 | (350) |
| 560009 - FIRE EXT SERV | 29,315 | 39,000 | 41,000 | 2,000 |
| 560010 - BLDG LEASE/RENTS | 57,400 | 56,400 | 56,400 | 0 |
| 560031 - REPAIR VANDALISM | 13,900 | 15,000 | 15,000 | 0 |
| 560050 - REPAIR EQ M&O | 1,055,724 | 975,850 | 905,000 | (70,850) |
| 560051 - REPAIR EQ, POOL | 9,935 | 25,000 | 20,000 | (5,000) |
| 560070 - OUT SERVICE TRANSP | 70,742 | 117,357 | 83,150 | (34,207) |
| 560071 - OUT SERV MECHANICAL | 275,504 | 461,068 | 458,434 | (2,633) |
| 560072 - EQ REPAIR/TRANSP | 171,430 | 0 | 0 | 0 |
| 560099 - NON/CAPITAL/RENTAL REIMB | 192 | 0 | 0 | 0 |
| 575000 - DIRECT COST/INTERFUND TRF | 280,000 | 0 | 0 | 0 |



| | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|--------------------|---------------------------------|---------------------------|---|
| 575002 - DIRECT COST/CUSD TODAY INTERFN | (11,445) | (22,000) | (18,000) | 4,000 |
| 575003 - DIRECT COST/UTILITY INTERFUND | (185,000) | (195,000) | (195,000) | 0 |
| 575005 - DIRECT COST CUSTODIAL INTERFUN | (89,102) | (86,102) | (86,000) | 102 |
| 575010 - DIRECT COST/MTCE INTERFUND | (7,213) | (16,575) | (16,538) | 37 |
| 575020 - DIRECT COST/TRANSP INTERFUND | (12,801) | (18,108) | (11,634) | 6,474 |
| 575040 - DIRECT COST/GAD/INTERF | (14,548) | (20,204) | (20,369) | (165) |
| 575050 - DIRECT COST/COPIER INTERFUND | (6,402) | (8,139) | (6,433) | 1,706 |
| 575052 - DIRECT COST/SCANBACK INTERFUND | (1,076) | (12,625) | (3,637) | 8,988 |
| 575070 - DIRECT COST/TCH CTR INTERFUND | (13,595) | (29,708) | (19,655) | 10,053 |
| 575080 - INTER-FUND DIRECT COST FUEL | (14,115) | (17,806) | (14,006) | 3,800 |
| 580001 - CONT FOR PER SERV/INDIVIDUAL | 154,534 | 428,081 | 616,643 | 188,561 |
| 580002 - CONTRACT SERVICES | 3,188,117 | 4,484,497 | 3,210,900 | (1,273,596) |
| 580003 - CHARTER BUS | 767,807 | 707,605 | 797,205 | 89,600 |
| 580005 - LEGAL SERVICES | 1,725,351 | 1,856,358 | 1,855,558 | (800) |
| 580006 - ADVERTISING | 71,415 | 70,131 | 68,959 | (1,172) |
| 580007 - FEES/ADMINISTRATIVE | 18,737 | 34,937 | 28,947 | (5,990) |
| 580008 - FEES/ADMISSION - STUDENTS | 529,270 | 512,997 | 417,591 | (95,406) |
| 580009 - FEES / OTHER | 768,353 | 760,758 | 738,402 | (22,356) |
| 580010 - SOFTWARE LICENSE | 1,464,268 | 2,623,599 | 1,535,112 | (1,088,487) |
| 580011 - FCOE STRS PENALTIES | 0 | 1,000 | 1,000 | 0 |
| 580012 - SOFTWARE LICENSE CURRICULUM | 2,267,814 | 2,421,653 | 1,751,438 | (670,215) |
| 580013 - ASSESSMENT SOFTWARE | 0 | 46,230 | 29,000 | (17,230) |
| 580021 - LEGAL SETTLEMENTS | 159,156 | 280,000 | 250,000 | (30,000) |
| 580090 - BUDGET RESERVE | 0 | 159,347 | 906,327 | 746,980 |
| 580099 - CONTRACT REIMB | 36,257 | 0 | 0 | 0 |
| 590001 - PHONE CERTIFICATED | 600,977 | 720,198 | 545,657 | (174,541) |
| 590002 - PHONE CLASSIFIED | 176,465 | 184,705 | 169,365 | (15,340) |
| 590005 - COMMUNICATION/POSTAGE | 378,113 | 310,715 | 229,633 | (81,082) |
| 5000 - 5999 Services and Other Operating Expenditures | 41,523,836 | 49,982,105 | 43,432,088 | (6,550,017) |
| 6000 - 6999 Capital Outlay | | | | |
| 617000 - LAND IMPROVEMENTS | \$56,487 | \$200,000 | \$60,000 | (\$140,000) |



| | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|----------------------|---------------------------------|---------------------------|---|
| 617006 - SITE IMPRV CONSTRUCTION | 0 | 76,146 | 0 | (76,146) |
| 620000 - BLDG/IMPRV OF BLDG | 3,195,015 | 11,220,766 | 6,584,828 | (4,635,938) |
| 640090 - EQUIPMENT \$25,000+ | 1,844,707 | 2,917,209 | 374,339 | (2,542,870) |
| 640099 - EQUIP REIMB \$25,000 + | (166,241) | 0 | 0 | 0 |
| 6000 - 6999 Capital Outlay | \$4,929,968 | \$14,414,120 | \$7,019,167 | (\$7,394,953) |
| 7000 - 7499 Other Outgo | | | | |
| 713000 - STATE SP SCH | \$16,718 | \$20,000 | \$20,000 | \$0 |
| 722300 - TRANSFER OUT TO JPA CART | 1,447,485 | 1,524,424 | 1,571,911 | 47,487 |
| 735000 - TRF OF DIRECT COST-INTERFUND | (1,215,931) | (1,692,303) | (1,556,859) | 135,443 |
| 743800 - DEBT SERVICE/INTEREST | 76,055 | 11,943 | 8,000 | (3,943) |
| 743900 - DEBT SERVICE/PRINCIPAL | 830,671 | 419,547 | 423,490 | 3,943 |
| 7000 - 7499 Other Outgo | \$1,154,998 | \$283,611 | \$466,542 | \$182,930 |
| 7600 - 7629 Interfund Transfers Out | | | | |
| 761237 - TRANSFER GF TO SRCPF | 6,321,983 | 2,937,211 | 2,910,200 | (27,011) |
| 761903 - TRANSFER TO ADULT FUND | 846,880 | 846,880 | 846,880 | 0 |
| 761904 - TRANSFER TO COP | 856,887 | 886,975 | 414,056 | (472,919) |
| 761994 - TRANSFER TO BLDG FUND | 1,500,000 | 0 | 0 | 0 |
| 761999 - TRANSFER TO ALL OTHR FUNDS | 3,425,000 | 4,700,000 | 2,800,000 | (1,900,000) |
| 7600 - 7629 Interfund Transfers Out | \$12,950,750 | \$9,371,066 | \$6,971,136 | (\$2,399,930) |
| 9620 - Due to Other Funds | | | | |
| 9620 - Due to Other Funds | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$569,588,705 | \$652,029,324 | \$643,509,201 | (\$8,520,123) |
| Ending Balance Fund 01 - GENERAL FUND | \$166,043,781 | \$217,526,696 | \$234,441,742 | \$16,915,046 |



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 are accounted for independently and separate from other funds. The following is a brief description and summation of 2022-23 activities and 2023-2024 goals within each of these 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). 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.

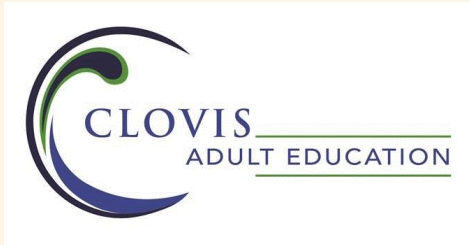
Clovis Online Charter School opened its virtual doors in August 2009 for students in grades 9-10 and now is serving students in grades K-12. Most students who come to COS come from a comprehensive school setting, but some also have previously been home schooled, attended a private school, or another 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 COS 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 daily 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 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 content standards. COS 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 are offered guidance in the following activities: work experience programs, ASVAB testing, PSAT testing, careers class, college placement testing, Career Technical Education courses, and guest speaker opportunities such as college counselors, military recruiters, and others.

Other Funds



Charter Schools Fund



The Adult Education Fund, which funds Clovis Adult Education (CAE) programs, generates revenue by offering classes that are either fee-based, or State authorized. State funding for Adult Education is directly funded through the area's Consortium, State Center Adult Education Consortium (SCAEC). The SCAEC has 22 members and is 1 of the 71 Adult Education Consortia funding Adult Education with California Adult Education Program (CAEP) funds. Additional Federal funds from the Workforce Innovation and Opportunity Act (WIOA) grant support Adult Basic Education (ABE), Adult Secondary Education (ASE) and

English Language Acquisition (ELA) 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. CAE also receives Federal funding through sources such as the Carl D. Perkins Vocational and Technical Education Act grant, and PELL student financial aid grants. 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 (35 classrooms currently used by CAE, 12 classrooms currently used by Special Education, 10 used by administration) located on David E. Cook Way. Classes are also conducted on many District school sites, over 20 medical sites, as well as several municipal facilities.

Clovis Adult Education's Academic and Career Technical Education (CTE) Business and Nursing programs have a combined staff that include 34 full and part-time certificated staff, as well as 29 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 7,500 students in its Academic, CTE, and Community Education programs. Clovis Unified School District continues to support Clovis Adult Education programs with a General Fund 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, Expanded Learning Opportunities Program, and Preschool. These programs are accounted for in a separate fund to comply with state-wide accounting procedures. The Youth Parent Program, staffed by Child Development, is funded within the General Fund.

The Child Development program operates in 78 portables District wide. Three new facilities are currently expected for the 2023-24 school year.

The District uses the Expanded Learning Opportunities Program fund to provide before and after school programs at all the elementary campuses during the school year, and during spring, summer, and winter breaks. Students who are English Learners, Foster Youth, Homeless or eligible for the free/reduced meals participate in program at no cost. A fee is charged to students who do not meet the fee waiver criteria.

Clovis Unified Preschool and its' 150 employees provide high quality early learning experiences to approximately 850 three and four-year-old children through the CA State Preschool Program and two Private Pay Programs. The programs operate at 29 elementary sites having expanded at many sites to offer both afternoon and morning programs.

Altogether, the District's Child Development Department, with over 500 employees, has been very successful in serving approximately 7,500 students in year-round enrichment programs. The 2023-24 programs are once again being budgeted, combining contract revenues and parent fee income, to allow these programs to operate on a self-sufficient basis outside the District's General Fund.



Other Funds

Child Development Fund



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 assist in funding for meals served. Students qualify for participation in these funded programs either through an application process or through direct certification. Based on the data related to the student's application or direct certification, a student may qualify for free or reduced-price school meals.

To receive Federal and State funding, the National School Lunch and Breakfast Programs are required to follow the 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 5 million meals per school year. Every school day, Campus Catering's 250 employees serve approximately 7,100 student breakfasts and 20,500 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.

California passed Senate Bill 138 into law which requires school districts with sites whose student populations contain students that are designated by the State or County as receiving benefits from the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance to Needy Families (TANF) or Medicaid-Free exceeding 40% of the overall student population shall apply for one of the programs from the Federal government's National School Lunch Program that is at no cost for all students at those sites. Clovis Unified has identified eleven such sites and has applied for additional sites under the Community Eligibility Provision Program under provisions of the National School Lunch Program and School Breakfast Program. The program allows each student at the eligible sites to receive a nutritious breakfast and lunch each day at no cost. The program should be revenue neutral to our Campus Catering department and will likely increase our participation as no applications will be required at the affected sites nor will funds be collected.

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.

To support our local economy, we work with local farmers and companies whenever possible. Some of the current local companies we contract with are Producers Dairy, Wawona 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. We also purchase some of our fresh produce from the Clovis Unified School Farm which is operated by students enrolled in the agriculture program at Clovis East High School. The produce is distributed throughout our high schools and is seen positively by our customers since it is grown by their fellow Clovis Unified students.



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 required 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. 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 Fund (Developer Fees) 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 to determine eligibility for Level II Developer's Fees. If eligible, this Analysis will set the new rate per square foot. Also incorporated in the guidelines is the requirement to take into consideration local funds (e.g. General Obligation Bonds) available for new school facilities. Level I Developer Fees for 2023-24 will be as follows: \$4.79 per square foot for additions to existing residential development, \$.78 per square foot for commercial/industrial development, and \$5.68 per square foot is the proposed rate for Level II fees for new residential development. The District purchased 3 new elementary school sites during the 2018-19 fiscal year using the Developer Fees and finished construction on the new Janet L.

Young Elementary School in 2019-20. The next elementary school, Hirayama Elementary, opening 2024-25, will also be paid by Developer Fees.

Other Funds Deferred Maintenance Fund

Capital Facilities Fund



The District will operate three building sub-funds within the Building Fund during the 2023-24 fiscal year: 2020 Bond Sub-Fund, Certificates of Participation (COP) Sub-Fund, and Redevelopment Sub-Fund (RDA).

The 2012 Measure A proposition, which authorized \$298 million in general obligation bonds, was passed on June 5, 2012 and was fully exhausted as of June 30, 2020. In November 2020 the latest Measure A passed in the amount of \$335 million, the largest in district history. The 2020 Bond Sub-fund is used to account for proceeds from the local bond measure. The bond revenue will be used to build the next 7-12 educational center, upgrade HVAC systems to improve air quality, install single button lockdown technology at all school sites, add classroom wings to accommodate increased capacity, as well as other site modernizations and upgrades needed throughout the district.

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 thirteen Certificates of Participation sales including the 2011 COP which was approved by the Board on December 8, 2010, with proceeds received in January 2011. Starting in 2019-20 any new Certificates of Participation are accounted for in the Special Reserve Fund for Capital Outlay Projects.

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





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.

The Special Reserve Fund for Capital Outlay Projects 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 2023-24: The Recreational Cultural and Athletics Sub-Fund (RCA) and the Special Reserve for Capital Projects Sub-Fund (SRCP). 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 SRCP Sub-Fund 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 Funds for Capital Outlay Projects can be found in the Capital Projects section of the budget book.

Other Funds

County School Facilities Fund

Special Reserve for Capital Projects Fund



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. The District currently is making payments on the 2001, 2004, 2012 and 2020 General Obligation Bonds.

The Self-Insurance fund is established for all the District's self-insured health and welfare benefit programs which include: medical, prescription, dental, vision, and short-term disability 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 \$700,000 of each member's health insurance claim. The District purchases commercial insurance for claims in excess of coverage provided.



Other Funds

Bond Interest and Redemption Fund

Self-Insurance Fund



The Workers Compensation fund is established for all the District's self-insured workers compensation program. The fund opened in the 2021-22 fiscal year. Contributions to the fund are made by other funds in the District that provide workers compensation coverage for employees as part of their program's operating expense. All expenditures related to the District's workers compensation 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.

Other Funds
Workers
Compensation 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. This summary includes the 2021-22 Actuals, 2022-23 Q3, and projected 2023-24 for the following funds:

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 Fund for Capital Outlay Projects 40
- Bond Interest and Redemption Fund 51
- Self-Insurance Fund 67
- Workers' Compensation 68

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 09-68**



**Clovis Unified School District
Fund 09 - Charter Schools
Revenues and Expenditures Summary Report by Object**

| Fund 09 - CHARTER SCHOOLS | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---|--------------------|---------------------------------|---------------------------|---|
| Beginning Balance | \$7,195,075 | \$8,189,351 | \$11,264,896 | \$3,075,545 |
| Revenue | | | | |
| 8010 - 8099 Revenue Limit Sources | \$8,229,407 | \$9,920,672 | \$10,358,627 | \$437,955 |
| 8100 - 8299 Federal Revenue | 0 | 124,084 | 0 | (124,084) |
| 8300 - 8599 Other State Revenue | 423,928 | 1,462,376 | 346,906 | (1,115,470) |
| 8600 - 8799 Other Local Revenue | (267,300) | 116,300 | 116,700 | 400 |
| Total Revenue | \$8,386,035 | \$11,623,432 | \$10,822,233 | (\$801,199) |
| Expenses | | | | |
| 1000 - 1999 Certificated Personnel Salaries | \$3,772,351 | \$4,922,730 | \$4,964,083 | \$41,353 |
| 2000 - 2999 Classified Personnel Salaries | 434,998 | 458,460 | 441,078 | (17,382) |
| 3000 - 3999 Employee Benefits | 1,602,693 | 2,063,256 | 2,150,839 | 87,583 |
| 4000 - 4999 Books and Supplies | 165,248 | 465,147 | 371,568 | (93,579) |
| 5000 - 5999 Services/Other Op. Expenditures | 795,965 | 409,385 | 488,517 | 79,132 |
| 6000 - 6999 Capital Outlay | 188,594 | 30,000 | 0 | (30,000) |
| 7000 - 7499 Other Outgo | 116,526 | 198,909 | 167,504 | (31,405) |
| 7600 - 7629 Interfund Transfers Out | 315,384 | 0 | 0 | 0 |
| Total Expenses | \$7,391,759 | \$8,547,887 | \$8,583,589 | \$35,702 |
| Net Surplus/(Deficit) | \$994,276 | \$3,075,545 | \$2,238,644 | |
| Audit Adjustments | \$0 | N/A | N/A | |
| Ending Balance Fund 09 - CHARTER SCHOOLS | \$8,189,351 | \$11,264,896 | \$13,503,540 | \$2,238,644 |



**Clovis Unified School District
Fund 11 - Adult Education Fund
Revenues and Expenditures Summary Report by Object**

| Fund 11 - ADULT EDUCATION FUND | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---|--------------------|---------------------------------|---------------------------|---|
| Beginning Balance | \$3,610,212 | \$3,278,278 | \$2,797,676 | (\$480,602) |
| Revenue | | | | |
| 8100 - 8299 Federal Revenue | \$872,047 | \$1,048,224 | \$1,048,224 | \$0 |
| 8300 - 8599 Other State Revenue | 2,691,240 | 2,860,258 | 3,085,885 | \$225,627 |
| 8600 - 8799 Other Local Revenue | 1,207,946 | 1,635,550 | 1,695,050 | \$59,500 |
| 8900 - 8929 Interfund Transfers In | 846,880 | 846,880 | 846,880 | \$0 |
| Total Revenue | \$5,618,113 | \$6,390,912 | \$6,676,039 | \$285,127 |
| Expenses | | | | |
| 1000 - 1999 Certificated Personnel Salaries | \$2,057,538 | \$2,230,104 | \$2,287,201 | \$57,097 |
| 2000 - 2999 Classified Personnel Salaries | 1,444,235 | 1,603,942 | 1,646,068 | \$42,126 |
| 3000 - 3999 Employee Benefits | 1,551,966 | 1,746,672 | 1,801,115 | \$54,443 |
| 4000 - 4999 Books and Supplies | 276,409 | 401,078 | 577,000 | \$175,922 |
| 5000 - 5999 Services and Other Operating Expenditures | 505,744 | 732,102 | 780,241 | \$48,139 |
| 6000 - 6999 Capital Outlay | 0 | 30,000 | 0 | (\$30,000) |
| 7000 - 7499 Other Outgo | 114,155 | 127,616 | 119,574 | (\$8,042) |
| 7600 - 7629 Interfund Transfers Out | 0 | 0 | 0 | \$0 |
| Total Expenses | \$5,950,047 | \$6,871,514 | \$7,211,199 | \$339,685 |
| Net Surplus/(Deficit) | (\$331,934) | (\$480,602) | (\$535,160) | |
| Audit Adjustments | \$0 | N/A | N/A | |
| Ending Balance Fund 11 - ADULT EDUCATION FUND | \$3,278,278 | \$2,797,676 | \$2,262,516 | (\$535,160) |



**Clovis Unified School District
Fund 12 - Child Development Fund
Revenues and Expenditures Summary Report by Object**

| Fund 12 - CHILD DEVELOPMENT FUND | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|---------------------|---------------------------------|---------------------------|---|
| Beginning Balance | \$1,269,326 | \$8,274,655 | \$20,484,634 | \$12,209,979 |
| Revenues | | | | |
| 8100 - 8299 Federal Revenue | \$357,000 | \$0 | \$0 | \$0 |
| 8300 - 8599 Other State Revenue | 12,651,455 | 26,671,466 | 26,671,466 | 0 |
| 8600 - 8799 Other Local Revenue | 6,842,258 | 5,514,875 | 4,685,000 | (829,875) |
| 8900 - 8929 Interfund Transfers In | 0 | 0 | 0 | 0 |
| 8930 - 8979 All Other Financing Sources | 0 | 0 | 0 | 0 |
| 8980 - 8999 Contributions | 0 | 0 | 0 | 0 |
| Total Revenues | \$19,850,713 | \$32,186,341 | \$31,356,466 | (\$829,875) |
| Expenditures | | | | |
| 1000 - 1999 Certificated Personnel Salaries | \$2,435,381 | \$3,455,587 | \$2,759,450 | (\$696,137) |
| 2000 - 2999 Classified Personnel Salaries | 5,541,760 | 6,908,468 | 7,430,069 | 521,601 |
| 3000 - 3999 Employee Benefits | 2,509,563 | 3,314,391 | 3,547,703 | 233,312 |
| 4000 - 4999 Books and Supplies | 724,453 | 2,371,601 | 2,720,903 | 349,302 |
| 5000 - 5999 Services and Other Operating Expenditures | 715,802 | 1,434,496 | 1,245,123 | (189,373) |
| 6000 - 6999 Capital Outlay | 102,570 | 1,668,240 | 300,000 | (1,368,240) |
| 7000 - 7499 Other Outgo | 815,855 | 823,579 | 783,200 | (40,379) |
| 7600 - 7629 Interfund Transfers Out | 0 | 0 | 0 | 0 |
| Total Expenditures | \$12,845,384 | \$19,976,362 | \$18,786,448 | (\$1,189,914) |
| Net Surplus/(Deficit) | \$7,005,329 | \$12,209,979 | \$12,570,018 | \$0 |
| Audit Adjustments | \$0 | N/A | N/A | |
| Ending Balance Fund 12 - CHILD DEVELOPMENT FUND | \$8,274,655 | \$20,484,634 | \$33,054,652 | \$12,570,018 |



**Clovis Unified School District
Fund 13 - Cafeteria Fund
Revenues and Expenditures Summary Report by Object**

| Fund 13 - CAFETERIA FUND | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---|---------------------|---------------------------------|---------------------------|---|
| Beginning Balance | \$5,940,950 | \$11,396,531 | \$15,175,148 | \$3,778,617 |
| Revenue | | | | |
| 8100 - 8299 Federal Revenue | \$20,478,755 | \$12,687,109 | \$11,712,021 | (975,088) |
| 8300 - 8599 Other State Revenue | 1,393,673 | 12,336,826 | 12,450,029 | 113,203 |
| 8600 - 8799 Other Local Revenue | 123,354 | 208,248 | 220,047 | 11,799 |
| Total Revenue | \$21,995,782 | \$25,232,183 | \$24,382,097 | (\$850,086) |
| Expenses | | | | |
| 2000 - 2999 Classified Personnel Salaries | \$5,384,208 | \$6,793,836 | \$7,206,040 | \$412,204 |
| 3000 - 3999 Employee Benefits | 3,169,297 | 3,732,316 | 4,040,343 | 308,027 |
| 4000 - 4999 Books and Supplies | 7,323,557 | 9,461,914 | 8,536,257 | (925,657) |
| 5000 - 5999 Services and Other Operating Expenditures | 219,544 | 587,519 | 568,038 | (19,481) |
| 6000 - 6999 Capital Outlay | 22,200 | 293,783 | 51,926 | (241,857) |
| 7000 - 7499 Other Outgo | 421,395 | 584,199 | 528,581 | (55,618) |
| 7600 - 7629 Interfund Transfers Out | 0 | 0 | 0 | 0 |
| Total Expenses | \$16,540,201 | \$21,453,567 | \$20,931,185 | (\$522,382) |
| Net Surplus/(Deficit) | \$5,455,581 | \$3,778,617 | \$3,450,912 | |
| Audit Adjustments | \$0 | N/A | N/A | |
| Ending Balance Fund 13 - CAFETERIA FUND | \$11,396,531 | \$15,175,148 | \$18,626,060 | \$3,450,912 |



**Clovis Unified School District
Fund 14 - Deferred Maintenance Fund
Revenues and Expenditures Summary Report by Object**

| Fund 14 - DEFERRED MAINTENANCE FUND | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---|--------------------|---------------------------------|---------------------------|---|
| Beginning Balance | \$658,640 | \$10,770 | \$0 | (\$10,770) |
| Revenues | | | | |
| 8600 - 8799 Other Local Revenue | (\$15,915) | \$1,000 | \$1,000 | \$0 |
| 8900 - 8929 Interfund Transfers In | 2,825,000 | 3,800,000 | 2,800,000 | (1,000,000) |
| Total Revenues | \$2,809,085 | \$3,801,000 | \$2,801,000 | (\$1,000,000) |
| Expenses | | | | |
| 2000 - 2999 Classified Personnel Salaries | \$0 | \$0 | \$0 | \$0 |
| 3000 - 3999 Employee Benefits | 0 | 0 | 0 | 0 |
| 4000 - 4999 Books and Supplies | 0 | 0 | 0 | 0 |
| 5000 - 5999 Services and Other Operating | 1,210,275 | 2,150,545 | 2,801,000 | 650,455 |
| 6000 - 6999 Capital Outlay | 1,246,680 | 1,661,225 | | (1,661,225) |
| 7600 - 7629 Interfund Transfers Out | 1,000,000 | 0 | 0 | 0 |
| Total Expenses | \$3,456,955 | \$3,811,770 | \$2,801,000 | (\$1,010,770) |
| Net Surplus/(Deficit) | (\$647,870) | (\$10,770) | \$0 | |
| Audit Adjustments | \$0 | \$0 | \$0 | |
| Ending Balance Fund 14 - DEFERRED MAINTENANCE FUND | \$10,770 | \$0 | \$0 | \$0 |



**Clovis Unified School District
Fund 21 - Building Fund
Revenues and Expenditures Summary Report by Object**

| Fund 21 - BUILDING FUND | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---|-----------------------|---------------------------------|---------------------------|---|
| Beginning Balance | \$51,148,951 | \$31,484,714 | \$1,052,084 | (\$30,432,630) |
| Revenue | | | | |
| 8600 - 8799 Other Local Revenue | (\$1,335,922) | \$10,000 | \$0 | (\$10,000) |
| 8900 - 8929 Interfund Transfers In | 7,358,432 | 416,775 | 414,056 | (2,719) |
| 8930 - 8979 All Other Financing Sources | 9 | 100,000,000 | 0 | (100,000,000) |
| 8980 - 8999 Contributions | 0 | 0 | 0 | 0 |
| Total Revenue | \$6,022,519 | \$100,426,775 | \$414,056 | (\$100,012,719) |
| Expenses | | | | |
| 2000 - 2999 Classified Personnel Salaries | \$248,326 | \$268,320 | \$0 | (\$268,320) |
| 3000 - 3999 Employee Benefits | 102,854 | 114,668 | 0 | (114,668) |
| 4000 - 4999 Books and Supplies | 48,875 | 58,341 | 0 | (58,341) |
| 5000 - 5999 Services and Other Operating Expenditures | 147,337 | 162,479 | 0 | (162,479) |
| 6000 - 6999 Capital Outlay | 23,282,477 | 129,150,306 | 0 | (129,150,306) |
| 7000 - 7499 Other Outgo | 856,887 | 416,775 | 414,056 | (2,719) |
| 7600 - 7629 Interfund Transfers Out | 1,000,000 | 688,516 | 0 | (688,516) |
| Total Expenses | \$25,686,756 | \$130,859,405 | \$414,056 | (\$130,445,349) |
| Net Surplus/(Deficit) | (\$19,664,237) | (\$30,432,630) | \$0 | |
| Audit Adjustments | \$0 | N/A | N/A | |
| Ending Balance Fund 21 - BUILDING FUND | \$31,484,714 | \$1,052,084 | \$1,052,084 | \$0 |



**Clovis Unified School District
Fund 25 - Capital Facilities Fund
Revenues and Expenditures Summary Report by Object**

| Fund 25 - CAPITAL FACILITIES FUND | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---|---------------------|---------------------------------|---------------------------|---|
| Beginning Balance | \$40,195,591 | \$51,270,699 | \$3,182,740 | (\$48,087,959) |
| Revenues | | | | |
| 8600 - 8799 Other Local Revenue | \$22,675,332 | \$12,095,000 | \$11,930,000 | (\$165,000) |
| 8900 - 8929 Interfund Transfers In | 315,384 | 0 | 0 | 0 |
| 8980 - 8999 Contributions | 0 | 0 | 0 | 0 |
| Total Revenues | \$22,990,716 | \$12,095,000 | \$11,930,000 | (\$165,000) |
| Expenditures | | | | |
| 1000 - 1999 Certificated Personnel Salaries | \$0 | \$0 | \$186,896 | \$186,896 |
| 2000 - 2999 Classified Personnel Salaries | 646,196 | 705,228 | 722,549 | 17,321 |
| 3000 - 3999 Employee Benefits | 314,405 | 352,921 | 425,846 | 72,925 |
| 4000 - 4999 Books and Supplies | 38,323 | 68,500 | 68,500 | 0 |
| 5000 - 5999 Services and Other Operating Expenditures | 2,283,554 | 1,444,655 | 412,466 | (1,032,189) |
| 6000 - 6999 Capital Outlay | 25,807 | 52,004,332 | 4,512,430 | (47,491,902) |
| 7000-7499 Other Outgo | 5,271,323 | 5,271,323 | 5,271,323 | 0 |
| 7600 - 7629 Interfund Transfers Out | 3,336,000 | 336,000 | 330,000 | (6,000) |
| Total Expenditures | \$11,915,608 | \$60,182,959 | \$11,930,010 | (\$48,252,949) |
| Net Surplus/(Deficit) | \$11,075,108 | (\$48,087,959) | (\$10) | |
| Ending Balance Fund 25 - CAP FAC/DEV FEES FUND | \$51,270,699 | \$3,182,740 | \$3,182,730 | (\$10) |



**Clovis Unified School District
Fund 35 - County School Facilities Fund
Revenues and Expense Summary Report by Object**

| Fund 35 - COUNTY SCHOOL FACILITIES FUND | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|---------------------|---------------------------------|---------------------------|---|
| Beginning Balance | \$40,302,024 | \$44,817,318 | \$1,145,322 | (\$43,671,996) |
| Revenue | | | | |
| 8300 - 8599 Other State Revenue | \$10,772,957 | \$0 | \$0 | \$0 |
| 8600 - 8799 Other Local Revenue | (1,738,402) | 200,000 | 10,000 | 0 |
| 8900 - 8929 Interfund Transfers In | 0 | 0 | 0 | 0 |
| 8980 - 8999 Contributions | 0 | 0 | 0 | 0 |
| Total Revenue | \$9,034,555 | \$200,000 | \$10,000 | (\$190,000) |
| Expenses | | | | |
| 4000 - 4999 Books and Supplies | \$63,161 | \$0 | \$0 | \$0 |
| 5000 - 5999 Services and Other Operating Expenditures | 0 | 0 | 0 | 0 |
| 6000 - 6999 Capital Outlay | 4,048,510 | 35,371,996 | 10,000 | (35,361,996) |
| 7600 - 7629 Interfund Transfers Out | 407,590 | 8,500,000 | 0 | (8,500,000) |
| Total Expenses | \$4,519,261 | \$43,871,996 | \$10,000 | (\$43,861,996) |
| Net Surplus/(Deficit) | \$4,515,294 | (\$43,671,996) | \$0 | |
| Audit Adjustments | \$0 | \$0 | \$0 | |
| Ending Balance Fund 35 - COUNTY SCHOOL FACILITIES | \$44,817,318 | \$1,145,322 | \$1,145,322 | \$0 |



Clovis Unified School District
Fund 40 - Special Reserve Fund for Capital Outlay Projects
Revenues and Expenditures Summary Report by Object

| Fund 40 - SPECIAL RESERVE - CAPITAL PROJECTS | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---|----------------------|---------------------------------|---------------------------|---|
| Beginning Balance | \$15,381,208 | \$120,885,350 | \$116,472,182 | (\$4,413,168) |
| Revenues | | | | |
| 8300 - 8599 Other State Revenue | \$0 | \$0 | \$0 | \$0 |
| 8600 - 8799 Other Local Revenue | (57,700) | 2,827,252 | 6,000 | (2,821,252) |
| 8900 - 8929 Interfund Transfers In | 6,729,574 | 12,807,410 | 2,910,200 | (9,897,210) |
| 8980 - 8999 Contributions | 102,535,000 | 0 | 0 | 0 |
| Total Revenues | \$109,206,874 | \$15,634,662 | \$2,916,200 | (\$12,718,462) |
| Expenditures | | | | |
| 2000 - 2999 Classified Personnel Salaries | \$0 | \$0 | \$0 | \$0 |
| 3000 - 3999 Employee Benefits | 0 | 0 | 0 | 0 |
| 4000 - 4999 Books and Supplies | 182,615 | 325,000 | 200,000 | (125,000) |
| 5000 - 5999 Services and Other Operating Expenditures | 142,825 | 3,626,080 | 756,000 | (2,870,080) |
| 6000 - 6999 Capital Outlay | 845,410 | 15,626,550 | 0 | (15,626,550) |
| 7600 - 7629 Interfund Transfers Out | 2,531,882 | 470,200 | 1,960,200 | 1,490,000 |
| Total Expenditures | \$3,702,732 | \$20,047,830 | \$2,916,200 | (\$17,131,630) |
| Net Surplus/(Deficit) | \$105,504,142 | (\$4,413,168) | \$0 | |
| Audit Adjustments | \$0 | \$0 | \$0 | |
| Ending Balance Fund 40 - SPEC RES FUND FOR CAPITAL | \$120,885,350 | \$116,472,182 | \$116,472,182 | \$0 |



**Clovis Unified School District
Fund 51 - Bond Interest & Redemption Fund
Revenues and Expenditures Summary Report by Object**

| Fund 51 - BOND INT & REDEMPTION FUND | 2021-22 | 2022-23 | 2023-24 | 2022-23 vs 2023-24 |
|--|---------------------|----------------------|---------------------|---------------------|
| | Actuals | Estimated Actuals Q3 | Adopted Budget | Increase/(Decrease) |
| Beginning Balance | \$50,597,729 | \$52,444,163 | \$52,444,163 | \$0 |
| Revenue | | | | |
| 8300 - 8599 Other State Revenue | \$310,591 | \$315,000 | \$315,000 | 0 |
| 8600 - 8799 Other Local Revenue | 47,197,686 | 47,628,880 | 47,628,880 | 0 |
| 8930 - 8979 All Other Financing Sources | 1,091 | 0 | 0 | 0 |
| Total Revenue | \$47,509,368 | \$47,943,880 | \$47,943,880 | \$0 |
| Expenditures | | | | |
| 7000 - 7499 Other Outgo | \$45,662,339 | \$47,943,880 | \$47,943,880 | \$0 |
| 7600 - 7629 Interfund Transfers Out | 595 | 0 | 0 | 0 |
| Total Expenditures | \$45,662,934 | \$47,943,880 | \$47,943,880 | \$0 |
| Net Surplus/(Deficit) | \$1,846,434 | \$0 | \$0 | |
| Ending Balance Fund 51 - BOND INT & REDEMPTION FUND | \$52,444,163 | \$52,444,163 | \$52,444,163 | \$0 |



Clovis Unified School District
Fund 67 - Self Insurance Fund
Revenues and Expenditures Summary Report by Object

| Fund 67 - SELF INSURANCE FUND | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---|---------------------|---------------------------------|---------------------------|---|
| Beginning Balance | \$30,671,954 | \$31,466,619 | \$34,701,054 | \$0 |
| Revenues | | | | |
| 8600 - 8799 Other Local Revenue | \$78,186,996 | \$83,027,749 | \$83,946,529 | \$918,779 |
| 8900 - 8929 Interfund Transfers In | 600,000 | 0 | 0 | 0 |
| Total Revenues | \$78,786,996 | \$83,027,749 | \$83,946,529 | \$918,779 |
| Expenses | | | | |
| 1000 - 1999 Certificated Personnel Salaries | \$0 | \$0 | \$0 | \$0 |
| 2000 - 2999 Classified Personnel Salaries | 138,833 | 130,564 | 132,476 | 1,912 |
| 3000 - 3999 Employee Benefits | 80,099 | 80,166 | 82,048 | 1,882 |
| 4000 - 4999 Books and Supplies | 706,588 | 796,918 | 807,735 | 10,817 |
| 5000 - 5999 Services and Other Operating Expenditures | 77,066,811 | 78,785,666 | 83,211,919 | 4,426,253 |
| 7600 - 7629 Interfund Transfers Out | 0 | 0 | 0 | 0 |
| Total Expenditures | \$77,992,331 | \$79,793,314 | \$84,234,178 | \$4,440,864 |
| Net Surplus/(Deficit) | \$794,665 | \$3,234,435 | (\$287,649) | \$0 |
| Ending Balance Fund 67 - SELF INSURANCE FUND | \$31,466,619 | \$34,701,054 | \$34,413,405 | \$0 |



Clovis Unified School District
Fund 68 - Workers Compensation Fund
Revenues and Expenditures Summary Report by Object

| Fund 68 - WORKER'S COMPENSATION FUND | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---|--------------------|---------------------------------|---------------------------|---|
| Beginning Balance | \$0 | \$1,405,665 | \$1,405,665 | \$0 |
| Revenues | | | | |
| 8600 - 8799 Other Local Revenue | \$3,350,751 | \$4,690,642 | \$4,523,604 | (\$167,038) |
| Total Revenues | \$3,350,751 | \$4,690,642 | \$4,523,604 | (\$167,038) |
| Expenses | | | | |
| 2000 - 2999 Classified Salaries | \$54,905 | \$58,088 | \$58,957 | \$869 |
| 3000 - 3999 Employee Benefits | \$34,068 | \$37,008 | \$37,812 | \$804 |
| 5000 - 5999 Services and Other Operating Expenditures | \$1,856,113 | \$4,595,546 | \$4,426,835 | -\$168,711 |
| Total Expenses | \$1,945,086 | \$4,690,642 | \$4,523,604 | (\$167,038) |
| Net Surplus/(Deficit) | \$1,405,665 | \$0 | \$0 | \$0 |
| Ending Balance Fund 68 - Worker's Compensation | \$1,405,665 | \$1,405,665 | \$1,405,665 | \$0 |



**Clovis Unified School District
Fund 09 - Charter Schools
Budget Report by Function**

| Fund 09 - CHARTER SCHOOLS | 2021-22 | 2022-23 | 2023-24 | 2022-23 vs 2023-24 |
|---|--------------------|----------------------|--------------------|---------------------|
| Subfund 60009 - CHARTER SCHOOL | Actuals | Estimated Actuals Q3 | Adopted Budget | Increase/(Decrease) |
| 1000 - Instruction | \$5,179,839 | \$6,102,384 | \$6,234,883 | \$132,499 |
| 1120 - Special Education: Resource Specialist Instruction | 220,003 | 250,204 | 295,339 | 45,135 |
| 2420 - Instructional Library, Media, and Technology | 145,227 | 149,943 | 139,302 | (10,641) |
| 2490 - Other Instructional Resources | 34,652 | 46,913 | 44,430 | (2,483) |
| 2700 - School Administration | 504,541 | 623,445 | 586,912 | (36,533) |
| 3110 - Guidance and Counseling Services | 658,370 | 916,112 | 830,726 | (85,386) |
| 3120 - Psychological Services | 989 | 175,079 | 93,725 | (81,354) |
| 3140 - Health Services | 0 | 0 | 137,948 | 137,948 |
| 7210 - General Administration Cost Transfers | 116,526 | 198,909 | 167,504 | (31,405) |
| 8100 - Plant Maintenance and Operations | 27,505 | 37,200 | 34,400 | (2,800) |
| 8300 - Security | 127 | 0 | 0 | 0 |
| 8300 - Facilities Acquisition and Construction | 188,594 | 30,000 | 0 | (30,000) |
| 8700 - Facilities Rents and Leases | 0 | 17,698 | 18,600 | 902 |
| 9300 - Interfund Transfers | 315,384 | 0 | 0 | 0 |
| Total Subfund 60009 - CHARTER SCHOOL | \$7,391,757 | \$8,547,887 | \$8,583,769 | \$35,882 |
| Total Fund 09 - CHARTER SCHOOLS | \$7,391,757 | \$8,547,887 | \$8,583,769 | \$35,882 |



**Clovis Unified School District
Fund 11 - Adult Education Fund
Budget Report by Function**

| Fund 11 - ADULT EDUCATION FUND | 2021-22 | 2022-23 | 2023-24 | 2022-23 vs 2023-24 |
|---|--------------------|----------------------|--------------------|---------------------|
| Subfund 60007 - ADULT | Actuals | Estimated Actuals Q3 | Adopted Budget | Increase/(Decrease) |
| 1000 - Instruction | \$2,547,896 | \$3,019,285 | \$3,087,521 | \$68,236 |
| 2110 - Instructional Supervision | 0 | 0 | 0 | \$0 |
| 2420 - Instructional Library, Media, and Technology | 37,355 | 53,255 | 230,749 | \$177,494 |
| 2490 - Other Instructional Resources | 624,609 | 712,274 | 723,337 | \$11,063 |
| 2700 - School Administration | 1,939,328 | 2,173,934 | 2,266,099 | \$92,165 |
| 3110 - Guidance and Counseling Services | 343,055 | 376,833 | 384,522 | \$7,689 |
| 7210 - General Administration Cost Transfers | 114,155 | 127,616 | 119,574 | (\$8,042) |
| 8100 - Plant Maintenance and Operations | 88,661 | 93,900 | 94,500 | \$600 |
| 8200 - Operations | 254,989 | 284,418 | 304,897 | \$20,479 |
| 8500 - Facilities Acquisition and Construction | 0 | 30,000 | 0 | (\$30,000) |
| 9300 - Interfund Transfers | 0 | 0 | 0 | \$0 |
| Total Subfund 60007 - ADULT | \$5,950,048 | \$6,871,515 | \$7,211,199 | \$339,684 |
| Total Fund 11 - ADULT EDUCATION FUND | \$5,950,048 | \$6,871,515 | \$7,211,199 | \$339,684 |



Clovis Unified School District
Fund 12 - Child Development Fund
Subfund 60012 - Child Development
Budget Report by Function

| Fund 12 - CHILD DEVELOPMENT FUND Subfund 60012 - CHILD DEVELOPMENT | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---|---------------------|---------------------------------|---------------------------|---|
| 1000 - Instruction | \$9,982,189 | \$13,648,599 | \$13,715,720 | \$67,121 |
| 2490 - Other Instructional Resources | 1,761,748 | 3,519,309 | 3,725,759 | 206,450 |
| 3120 - Psychological Services | 0 | 127,719 | 152,917 | 25,198 |
| 3140 - Health Services | 183,022 | 123,917 | 108,852 | (15,065) |
| 7210 - Indirect Cost Transfers | 563,855 | 781,578 | 741,200 | (40,378) |
| 8100 - Plant Maintenance and Operations | 0 | 0 | 0 | 0 |
| 8500 - Facilities Acquisition and Construction | 102,570 | 1,733,240 | 300,000 | (1,433,240) |
| 9100 - Debt Service | 252,000 | 42,000 | 42,000 | 0 |
| 9300 - Interfund Transfers | 0 | 0 | 0 | 0 |
| Total Subfund 60012 - CHILD DEVELOPMENT | \$12,845,384 | \$19,976,362 | \$18,786,448 | (\$1,189,914) |
| Total Fund 12 - CHILD DEVELOPMENT FUND | \$12,845,384 | \$19,976,362 | \$18,786,448 | (\$1,189,914) |



**Clovis Unified School District
Fund 13 - Cafeteria Special Reserve Fund
Subfund 60008 - Cafeteria
Budget Report by Function**

| Fund 13 - CAFETERIA SPEC REVENUE FUND Subfund 60008 - CAFETERIA | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|----------------------------|---|-----------------------------------|---|
| 3700 - Food Services | \$16,096,606 | \$20,825,483 | \$20,368,004 | (\$457,480) |
| 7210 - General Administration Cost Transfers | 421,395 | 584,199 | 528,581 | (55,618) |
| 8100 - Plant Maintenance and Operations | 0 | 24,600 | 24,600 | 0 |
| 8500 - Facilities Acquisition and Construction | 22,200 | 19,284 | 10,000 | (9,284) |
| Total Subfund 60008 - CAFETERIA | \$16,540,201 | \$21,453,567 | \$20,931,185 | (\$522,382) |
| Total Fund 13 - CAFETERIA FUND | \$16,540,201 | \$21,453,567 | \$20,931,185 | (\$522,382) |



**Clovis Unified School District
Fund 14 - Deferred Maintenance Fund
Subfund 60005 - Deferred Maintenance
Budget Report by Function**

| Fund 14 - DEFERRED MAINTENANCE FUND Subfund 60005 - DEFERRED MAINTENANCE | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|---|----------------------------|---|-----------------------------------|---|
| 8100 - Plant Maintenance and Operations | \$1,210,274 | \$691,396 | \$0 | (\$691,396) |
| 8110 - Maintenance | 0 | 1,459,150 | 2,801,000 | 1,341,850 |
| 8500 - Facilities Acquisition and Construction | 1,246,680 | 1,661,225 | 0 | (1,661,225) |
| 9300 - Interfund Transfers | 1,000,000 | 0 | 0 | 0 |
| Total Subfund 60005 - DEFERRED MAINTENANCE | \$3,456,954 | \$3,811,771 | \$2,801,000 | (\$1,010,771) |
| Total Fund 14 - DEFERRED MAINTENANCE FUND | \$3,456,954 | \$3,811,771 | \$2,801,000 | (\$1,010,771) |



Clovis Unified School District
Fund 21 - Building Fund
Subfund 60018 - Redevelopment, Subfund 61101 - COP, Subfund 65413 - 2020A Bond
Budget Report by Function

| Fund 21 - BUILDING FUND | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|---------------------|---------------------------------|---------------------------|---|
| Subfund 60018 - REDEVELOPMENT | | | | |
| 8100 - Plant Maintenance and Operations | \$0 | \$0 | \$0 | \$0 |
| 8500 - Facilities Acquisition and Construction | 0 | 0 | 0 | 0 |
| 9300 - Interfund Transfers | 1,000,000 | 0 | 0 | 0 |
| Total Subfund 60018 - REDEVELOPMENT | \$1,000,000 | \$0 | \$0 | \$0 |
| Subfund 61101 - COP | | | | |
| 8100 - Plant Maintenance and Operations | \$0 | \$0 | \$0 | \$0 |
| 8500 - Facilities Acquisition and Construction | 0 | 0 | 0 | 0 |
| 9100 - Debt Service | 867,567 | 416,775 | 414,056 | (2,719) |
| 9300 - Interfund Transfers | 0 | 688,516 | 0 | (688,516) |
| Total Subfund 61101 - COP | \$867,567 | \$1,105,291 | \$414,056 | (\$691,235) |
| Subfund 65413 - 2020A BOND | | | | |
| 8100 - Plant Maintenance and Operations | \$487,838 | \$545,468 | \$0 | (\$545,468) |
| 8500 - Facilities Acquisition and Construction | 23,331,352 | 129,208,646 | 0 | (129,208,646) |
| Total Subfund 65413 - 2020A BOND | \$23,819,190 | \$129,754,114 | \$0 | (\$129,754,114) |
| Total Fund 21 - BUILDING FUND | \$25,686,757 | \$130,859,405 | \$414,056 | (\$130,445,349) |



Clovis Unified School District
Fund 25 - Capital Facilities Fund
Subfund 60006 - Developer Fees Level I, Subfund 61150 Developer Fees Level II
Budget Report by Function

| Fund 25 - CAPITAL FACILITIES FUND | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|---------------------|---------------------------------|---------------------------|---|
| Subfund 60006 - DEV FEES LEVEL I | | | | |
| 8100 - Plant Maintenance and Operations | \$0 | \$159,000 | \$0 | (\$159,000) |
| 8500 - Facilities Acquisition and Construction | 0 | 0 | 0 | 0 |
| 9300 - Interfund Transfers | 6,000 | 6,000 | 0 | (6,000) |
| Total Subfund 60006 - DEV FEES LEVEL I | \$6,000 | \$165,000 | \$0 | (\$165,000) |
| Subfund 61150 - DEV FEES LEVEL II | | | | |
| 7200 - Other General Administration | \$0 | \$0 | \$250,037 | \$250,037 |
| 8100 - Plant Maintenance and Operations | 3,282,478 | 2,207,304 | 1,486,220 | (721,084) |
| 8500 - Facilities Acquisition and Construction | 25,807 | 52,004,332 | 4,512,430 | (47,491,902) |
| 8700 - Facilities Rents and Leases | 0 | 205,000 | 80,000 | (125,000) |
| 9100 - Debt Service | 5,271,323 | 5,271,323 | 5,271,323 | 0 |
| 9300 - Interfund Transfers | 3,330,000 | 330,000 | 330,000 | 0 |
| Total Subfund 61150 - DEV FEES LEVEL II | \$11,909,608 | \$60,017,959 | \$11,930,010 | (\$48,087,949) |
| Total Fund 25 - CAPITAL FACILITIES FUND | \$11,915,608 | \$60,182,959 | \$11,930,010 | (\$48,252,949) |



Clovis Unified School District
Fund 35 - School Facilities Program
Subfund 60035 - School Facilities Program
Budget Report by Function

| Fund 35 - SCHOOL FACILITIES PROGRAM FUND | 2021-22 | 2022-23 | 2023-24 | 2022-23 vs 2023-24 |
|--|--------------------|-----------------------------|-----------------------|----------------------------|
| Subfund 60035 - SCHOOL FACILITIES PROGRAM | Actuals | Estimated Actuals Q3 | Adopted Budget | Increase/(Decrease) |
| 8100 - Plant Maintenance and Operations | \$0 | \$0 | \$0 | \$0 |
| 8500 - Facilities Acquisition and Construction | 4,111,671 | 35,371,995 | 10,000 | (35,361,995) |
| 9300 - Interfund Transfers | 407,590 | 8,500,000 | 0 | (8,500,000) |
| Total Subfund 60035 - SCHOOL FACILITIES PROGRAM | \$4,519,261 | \$43,871,995 | \$10,000 | (\$43,861,995) |
| Total Fund 35 - COUNTY SCHOOL FACILITIES FUND | \$4,519,261 | \$43,871,995 | \$10,000 | (\$43,861,995) |



Clovis Unified School District
Fund 40 - Special Reserve for Capital Projects Fund
Subfund 60015 - RCA, Subfund 60037 - SRCP
Budget Report by Function

| Fund 40 - SPECIAL RESERVE FUND FOR CAPITAL PROJECTS | 2021-22 Actuals | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | 2022-23 vs 2023-24 Increase/(Decrease) |
|--|--------------------|---------------------------------|---------------------------|---|
| Subfund 60015 - RCA | | | | |
| 8100 - Plant Maintenance and Operations | \$0 | \$1,000 | \$1,000 | \$0 |
| 8500 - Facilities Acquisition and Construction | 0 | 0 | 0 | 0 |
| 9300 - Interfund Transfers | 0 | 0 | 0 | 0 |
| Total Subfund 60015 - RCA | \$0 | \$1,000 | \$1,000 | \$0 |
| Subfund 60037 - SPEC RES FOR CAPITAL PROJ | | | | |
| 8100 - Plant Maintenance and Operations | 325,440 | 4,015,080 | 955,000 | (3,060,080) |
| 8500 - Facilities Acquisition and Construction | 845,410 | 15,561,550 | 0 | (15,561,550) |
| 9100 - Dect Service | 2,531,882 | 470,200 | 1,960,200 | 1,490,000 |
| Total Subfund 60037 - SPECIAL RESERVE FOR CAPITAL | \$3,702,732 | \$20,046,830 | \$2,915,200 | (\$17,131,630) |
| Total Fund 40 - SPECIAL RESERVE FUND FOR CAPITAL | \$3,702,732 | \$20,047,830 | \$2,916,200 | (\$17,131,630) |



Clovis Unified School District
Fund 51 - Bond Interest & Redemption Fund
Subfund 60051 - Bond Interest & Redemption Fund
Budget Report by Function

| Fund 51 - BOND INT & REDEMPTION FUND | 2021-22 | 2022-23 | 2023-24 | 2022-23 vs 2023-24 |
|---|---------------------|-----------------------------|-----------------------|----------------------------|
| Subfund 60051 - BOND INT & REDEMPTION | Actuals | Estimated Actuals Q3 | Adopted Budget | Increase/(Decrease) |
| 9100 - Debt Service | \$45,662,339 | \$47,943,880 | \$47,943,880 | \$0 |
| 9300 - Interfund Transfers | 595 | 0 | 0 | 0 |
| Total Subfund 60051 - BOND INTEREST & REDEMPTION | \$45,662,934 | \$47,943,880 | \$47,943,880 | \$0 |
| Total Fund 51 - BOND INT & REDEMPTION FUND | \$45,662,934 | \$47,943,880 | \$47,943,880 | \$0 |



Clovis Unified School District
Fund 67 - Self Insurance Fund
Budget Report by Function

| Fund 67 - SELF INSURANCE FUND | 2021-22 | 2022-23 | 2023-24 | 2022-23 vs 2023-24 |
|---|---------------------|----------------------|---------------------|---------------------|
| Subfund 61110 - SELF INSURANCE | Actuals | Estimated Actuals Q3 | Adopted Budget | Increase/(Decrease) |
| 6000 - Enterprise | \$77,992,331 | \$79,793,314 | \$84,234,178 | \$4,440,864 |
| 7390 - Other Fiscal Services | 0 | 0 | 0 | 0 |
| 9300 - Interfund Transfers | 0 | 0 | 0 | 0 |
| Total Subfund 61110 - SELF INSURANCE | \$77,992,331 | \$79,793,314 | \$84,234,178 | \$4,440,864 |
| Total Fund 67 - SELF INSURANCE FUND | \$77,992,331 | \$79,793,314 | \$84,234,178 | \$4,440,864 |



**Clovis Unified School District
Fund 68 - Workers' Compensation Fund
Budget Report by Function**

| Fund 68 - WORKERS' COMPENSATION FUND | 2021-22 | 2022-23 | 2023-24 | 2022-23 vs 2023-24 |
|--|--------------------|-----------------------------|-----------------------|----------------------------|
| Subfund 61110 - WORKERS' COMPENSATION | Actuals | Estimated Actuals Q3 | Adopted Budget | Increase/(Decrease) |
| 6000 - Enterprise | \$1,945,086 | \$4,690,642 | \$4,523,604 | (\$167,038) |
| Total Subfund 61110 - WORKERS' COMPENSATION | \$1,945,086 | \$4,690,642 | \$4,523,604 | (\$167,038) |
| 68 - WORKERS' COMPENSATION FUND | \$1,945,086 | \$4,690,642 | \$4,523,604 | (\$167,038) |



The Capital Improvement Plan is ongoing and is reevaluated annually to determine which projects can be prioritized and completed within the current budgetary constraints. The following is a summary detailing the utilization of all the capital funds.

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 \$2,800,000 to the Deferred Maintenance Fund during fiscal year 2023-24.

Following is a list of the board approved deferred maintenance projects to be completed during fiscal year 2023-24. Several of these projects began construction during the 2022-23 fiscal year.

Capital Projects Funds



Deferred Maintenance Fund



The following Deferred Maintenance projects are scheduled for completion during 2023-24:

| School | Project | Budget |
|-------------------|------------------------|--------------------|
| A List | | |
| Buchanan | Painting/Paving | \$750,000 |
| Clovis Elementary | Paving | \$65,000 |
| Clovis North | Paving | \$90,000 |
| Cole | Roofing | \$700,000 |
| Copper Hills | Paving | \$30,000 |
| David E. Cook Way | Paving | \$600,000 |
| District Wide | Engineering/Inspection | \$195,000 |
| District Wide | Misc. | \$140,000 |
| Granite Ridge | Paving | \$40,000 |
| Maple Creek | Painting | \$150,000 |
| Mickey Cox | Paving | \$10,000 |
| Nelson | Paving | \$20,000 |
| Sierra Vista | Paving | \$10,000 |
| B List | | |
| Clark | HVAC | |
| Gateway | HVAC | |
| Total | | \$2,800,000 |

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 2023-24 fiscal year, the District will operate one building sub-fund to account for revenue and expenditures from the 2020 General Obligation Bond measure, and one sub-fund to account for revenue and expenditures from the County School Facilities Fund. Due to construction projects often taking longer than one 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 seven general obligation bond measures since 1986, which totaled over \$1 billion, 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.

| State Bond | Year | CUSD Amount |
|---------------|---------------|-----------------|
| November 1986 | November 1986 | \$59,000,000 |
| March 1993 | March 1993 | \$49,000,000 |
| March 1996 | March 1996 | \$98,000,000 |
| March 2001 | March 2001 | \$79,000,000 |
| March 2004 | March 2004 | \$168,000,000 |
| June 2012 | June 2012 | \$298,000,000 |
| November 2020 | November 2020 | \$335,000,000 |
| Total | | \$1,086,000,000 |

Capital Projects Funds

Local Bonds



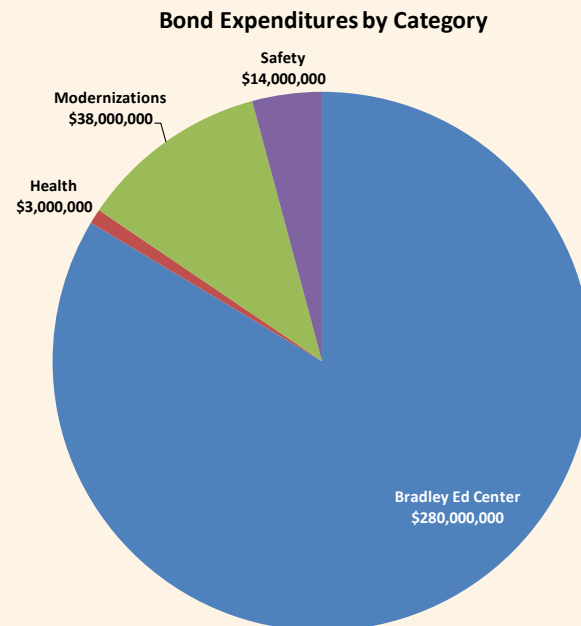
Capital Projects Funds

Local Bonds

On June 5, 2012, the voters of the District passed a \$298 million general obligation bond measure. 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 were used for the modernization of existing school sites, upgrade technology, upgrade HVAC systems, and construction of a new elementary school. Additionally, \$25 million of bond proceeds were used to install a renewable energy generation system at twenty-one District sites.

On November 3, 2020 the seventh and largest bond measure of the District was passed by the voters in the amount of \$335 million. At the top of the list of important projects is upgrading the air quality in the HVAC systems district wide, installing one button lock down technology on all school sites, new classroom wing additions at several schools, and modernization projects. A major portion of the bond proceeds will go towards building the next 7-12 Bradley Education Center. The projects are scheduled to be completed by 2028.

Below is a chart of the 2020 \$335,000,000 Bond Expenditures by category:





In November 1998, the State passed SB-50 which established the School Facility Program, a new state program in which the state would provide per pupil funding for new school facilities construction and modernizations. The program was designed to be a collaboration between state and local school districts, and funded through the sale of statewide general obligation bonds approved by the voters and matching local district funds. Below is a list of the State Bonds and the amounts Clovis Unified has received:

| State Bond | Year | State Bond Amount | CUSD Amount |
|------------|---------------|-------------------|---------------|
| Prop 1A | November 1998 | \$9,200,000,000 | \$33,792,000 |
| Prop 47 | November 2002 | \$13,000,000,000 | \$39,736,000 |
| Prop 55 | March 2004 | \$10,000,000,000 | \$87,875,000 |
| Prop 1D | November 2006 | \$10,400,000,000 | \$34,234,000 |
| Prop 51 | November 2016 | \$9,000,000,000 | \$92,420,000 |
| Total | | \$51,600,000,000 | \$288,057,000 |

When the State School Facilities Program (SFP) bond authority became exhausted in 2013, the District acknowledged 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 continued to accept applications based on the current SFP and the District continued 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. The district has received over \$90 million from Proposition 51. 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 and new construction of more school sites. All site modernizations follow the State Facility Program eligibility guidelines; modernizing permanent buildings every 25 years. With Proposition 51 funding already exhausted, the District has once again acknowledged through a Board Resolution to continue to submit applications beyond funding authority in hopes of another State Bond being placed on the 2024 ballot. The District is committed to maintaining top notch facilities to provide the best educational experience for our students.

Capital Projects Funds

State Bonds



Below is a list of the annual reimbursements received from Proposition 51:

| Fiscal Year | Amount |
|--------------------|---------------------|
| 2017/18 | \$792,881 |
| 2018/19 | \$16,833,786 |
| 2019/20 | \$38,137,271 |
| 2020/21 | \$9,393,448 |
| 2021/22 | \$10,772,957 |
| 2022/23 | \$16,490,615 |
| Total | \$92,420,958 |

Capital Projects Funds

State Bonds



Special Reserve for Capital Projects Sub-Fund

The Special Reserve for Capital Projects (SRCP) sub-fund was created to account for revenue and expenditures for capital projects not eligible for local and state bonds, usually funded by the general fund. This sub-fund also dedicates funds to the refresh of student furniture. The District has allocated \$950,000 to the SRCP sub-fund for the 2023-24 fiscal year.

Starting in 2019-20, the SRCP sub-fund is also used to account for any new Certificates of Participation.





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.

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 an amount, determined annually, to be transferred from the General Fund to the Recreational, Cultural and Athletic Fund (RCA).

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 2020-21 the transfer was eliminated due to COVID-19 budget cuts.

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





The following are RCA projects completed since the creation of the RCA sub-fund:

Buchanan Educational Center

All-purpose Stadium
Scoreboard at Soccer Field
Baseball Stadium Improvements
Veterans Memorial Stadium Improvements
Track Renovation

Clovis High School

Merriman Baseball Stadium and Pressbox
Pool Renovation
Track Renovations
Additional Softball Field
Scoreboard in Gymnasium
Lamonica Stadium and Fieldhouse
Locker Room Improvements
Lamonica Stadium - Handrails/Concrete Repairs
Ramage Tennis Courts
Softball Stadium Restrooms/Concessions

Clovis East High School

Gym Lighting
Baseball Stadium Improvements
Clovis East High Weight Equipment
Soccer Stadium
Softball/Baseball Stadium Restrooms/Concessions

Clovis North High School

Baseball Stadium Improvements
Softball/Baseball Stadium Restrooms/Concessions

Clovis West High School

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

Clark Intermediate School

Tennis Court Lighting
Track Improvements
Renovate Mercedes Edwards Theater

Kastner Intermediate School

Additional Softball Field

Mountain View Elementary School

Environmental Learning Facility

Miscellaneous

Fitness Centers at each High School
Gymnastics/Dance Facility
Other Site Improvements
Tennis Courts

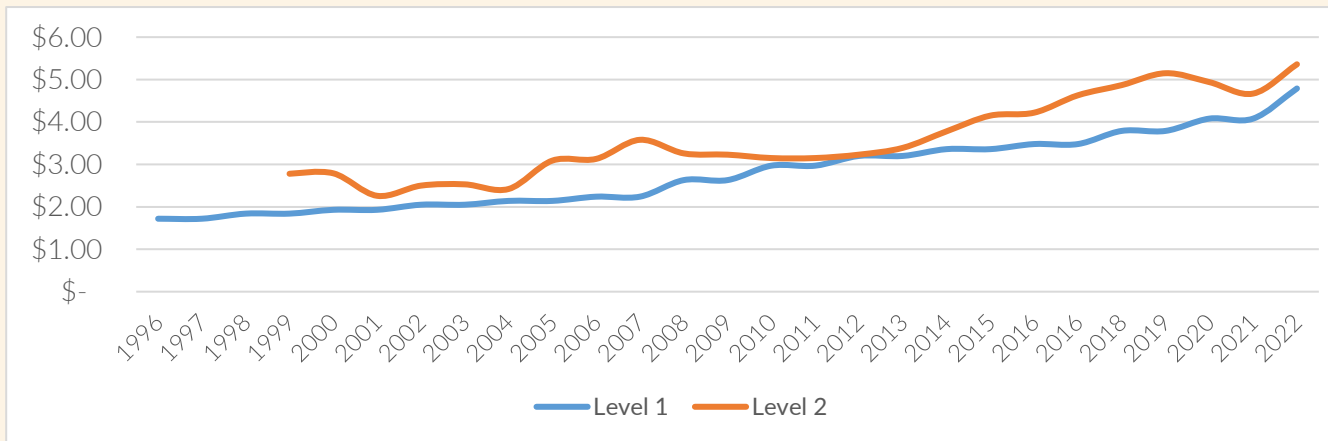


**Capital Projects Funds
Recreational, Cultural
and Athletic Facilities
Sub-Fund**



Capital Facilities Fund

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. 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. 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. Level I Fees are set by the State and adjusted every two years. A School Facilities Needs Analysis to determine eligibility for Level II Developer's Fees. Below is a chart of the historical Developer Fee rates charged by the district.



Capital Projects Funds Capital Facilities Fund



Developer Fees may be used on new construction projects related to student growth. Expenditures anticipated for 2023-24 are as follows:

- Legal, Administrative and Legislative Advocacy Services related to Capital Facility Projects
- A portion of the operational costs of the Facility Services Department, including salaries, fringe benefits and supply expenses related to Capital Projects
- Purchase/Relocation/Rentals of portable classrooms directly related to pupil growth
- Furniture for Special Education growth programs
- Design/Construction of one new elementary school and one new 7-12 education center
- Design/Construction of additional classroom wings



Capital Projects Funds Capital Facilities Fund



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 thirteen 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.

The District continues to follow its 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 COP project funds, the District continues to discuss financing options for future needs.

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.

Following are the funding sources that will be used to make principal 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 |
| Total | \$4,450,000 | |

On June 10, 2020, the Board authorized the District to proceed with the completion of documents and sale of the 2020 Certificates of Participation (COP) for an amount not to exceed \$13,000,000. The COP resulted in actual revenues of \$12,528,811. The plan was to use the COP dollars to finance deferred maintenance projects, portable purchases and moves, technology infrastructure, and vehicle replacement. In May 2020, the Governor's May Revision projected a 7.92% decrease to the Local Control Funding Formula. As a result, the District planned \$13 million in expenditure reductions for the 2020-21 fiscal year. In an effort to avoid any impacts to the classroom or employees, expenditure cuts were related to the aforementioned projects and purchases. When budgets were not cut as expected, the COP was allocated to help with needed capital improvements.

Capital Projects Funds Certificates of Participation



Following are the funding sources that will be used to make principal and interest payments on the 2020 Certificates of Participation issue:

| Project | Estimated Cost | Funding Source |
|------------------------------|---------------------|----------------|
| Capital Improvement Projects | \$12,528,811 | General Fund |
| Total | \$12,528,811 | |

On September 22, 2021, the Board authorized the District to proceed with the completion of documents and sale of the 2021-22 Certificates of Participation for an amount not to exceed \$105,000,000. The COP resulted in actual revenues of \$102,535,000. The plan for this COP is to help with the increased construction costs for the next 7-12 Education Center.

Following are the funding sources that will be used to make principal and interest payments on the 2021 Certificates of Participation issue:

| Project | Actual Cost | Funding Source |
|-------------------------|----------------------|----------------|
| New School Construction | \$102,535,000 | Developer Fees |
| Total | \$102,535,000 | |



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 expenditures 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.

Due to the dissolution of the Redevelopment Agencies, the District receives minimal revenues for this program. Funds continue to be allocated each year only for the two specific agreements, previously mentioned, until all funds have been allocated. No new funds have been designated by the State for this program. The balance in this sub-fund on June 30, 2022 is estimated to be \$1,012,063 and will be spent on future eligible projects.

**Capital Projects Funds
Redevelopment
Sub Fund**



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 subheading 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 2023-24 fiscal year at approximately \$33.5 billion. The District's projected maximum allowable debt limit for the 2023-24 fiscal year is \$839 million. As of June 30, 2023, the total bond debt of the District is \$357,255,955 which is 45.9% 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 7.99% increase in the official assessed valuation of the entire District from the 2021-22 fiscal year to the 2022-23 fiscal year. Current conservative estimates of, at least, a 4% increase in District assessed valuation for the 2023-24 fiscal year. The increase in property values coupled with the scheduled retirement of \$28 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 District's Bond Debt Repayment Schedule, reflecting both principal and interest payments, for all outstanding General Obligation Bond issues as of July 1, 2023:

| 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 2020 Series A, General Obligation Bonds. | | | |
| Fiscal Year | Principal | Interest | Total |
| 2023-24 | \$28,474,258 | \$24,693,108 | \$53,167,366 |
| 2024-25 | \$24,357,673 | \$24,397,747 | \$48,755,420 |
| 2025-26 | \$9,649,955 | \$25,153,163 | \$34,803,118 |
| 2026-27 | \$13,549,039 | \$28,622,333 | \$42,171,373 |
| 2027-28 | \$10,263,363 | \$34,416,019 | \$44,679,381 |
| 2028-29 | \$13,368,890 | \$28,716,854 | \$42,085,745 |
| 2029-30 | \$13,460,491 | \$30,834,577 | \$44,295,068 |
| 2030-31 | \$19,281,400 | \$24,061,149 | \$43,342,549 |
| Thereafter | \$294,166,677 | \$93,730,110 | \$387,896,786 |
| Total | \$426,571,745 | \$314,625,061 | \$741,196,805 |

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 to principal and interest payments that are due for the year.

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 2023-24 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 2046-47 fiscal year.

Principal and interest payments on outstanding general obligation bonds in 2023-24 are estimated to be \$53,167,366.

The balance in this fund on June 30, 2023 is projected to be \$52,444,163 and funds expected to be received in 2023-24 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; provide facility and site improvements; purchase new buses and other transportation vehicles; upgrade 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 2023-24 Certificates of Participation total lease payments.

| Fiscal Year of Issue | Principal | Interest | Outstanding Indebtedness July 1, 2023* | 2023-24 Payment** |
|----------------------|----------------------|---------------------|--|--------------------|
| 2010-11 | \$900,000 | \$129,056 | \$1,029,056 | \$414,056 |
| 2019-20 | \$11,755,000 | \$1,954,600 | \$13,709,600 | \$1,960,200 |
| 2020-21 | \$96,405,000 | \$51,163,878 | \$147,568,878 | \$5,272,441 |
| Total | \$109,060,000 | \$53,247,534 | \$162,307,534 | \$7,646,697 |

* 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 Certificate of Participation payments. All payments will be funded by the District's General Fund and Developer Fees.

| Fiscal Year | Total Payment |
|--------------|----------------------|
| 2023-24 | \$7,646,697 |
| 2024-25 | \$7,770,466 |
| 2025-26 | \$7,297,061 |
| 2026-27 | \$7,230,461 |
| 2027-28 | \$7,227,547 |
| 2028-29 | \$7,230,313 |
| 2029-30 | \$7,229,592 |
| 2030-31 | \$5,272,348 |
| Thereafter | \$105,403,051 |
| Total | \$162,307,534 |



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. The program was suspended during the pandemic but was reinstated in the 2021-22 fiscal year. The refresh period has been extended to a four-year refresh.

The following is the estimated yearly lease repayment schedule:

| Fiscal Year | Principal | Interest | Total Payment |
|--------------|------------------|-----------------|------------------|
| 2023-24 | \$423,490 | \$7,999 | \$431,489 |
| 2024-25 | \$427,471 | \$4,018 | \$431,489 |
| Total | \$850,961 | \$12,017 | \$862,978 |

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, 2022 is estimated to be \$371,921,307 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 Education's Childcare Facilities Revolving Fund.

Additionally, some loans that have amortized over 10 years had additional payments made as monies would allow and contract expenditures needed to be maximized.

The Department continues to plan for growth and is planning for facility placement at new schools and highly impacted schools as it becomes necessary.

The proceeds from all loans are used for State Subsidized Programs and are all interest free. The Child development Department has placed 30 portables since the year 2000 utilizing the State Childcare Revolving Fund Program.

Long-Term Obligations Child Development

Child Development Portables Amortization Schedule

| Fiscal Year | Amount |
|-------------|-----------|
| 2023-24 | \$42,000 |
| 2024-25 | \$42,000 |
| 2025-26 | \$42,000 |
| 2026-27 | \$42,000 |
| 2027-28 | \$42,000 |
| 2028-29 | \$42,000 |
| Total | \$252,000 |



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

| | 2022-23 | | 2023-24 | Dollar Change | Percent Change |
|--------------------------|-----------|---------------|----------------|----------------|----------------|
| | Estimated | Actuals Q3 | Adopted Budget | | |
| Beginning Balance | | \$166,043,781 | \$217,526,696 | \$51,482,915 | 31.01 |
| Revenues | | \$703,512,240 | \$660,424,247 | (\$43,087,993) | (6.12) |
| Expenditures | | \$652,029,324 | \$643,509,201 | (\$8,520,123) | (1.31) |
| Projected Ending Balance | | \$217,526,697 | \$234,441,742 | \$16,915,045 | 7.78 |

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

| | 2022-23 | | 2023-24 | Dollar Change | Percent Change |
|--------------------------|-----------|--------------|----------------|---------------|----------------|
| | Estimated | Actuals Q3 | Adopted Budget | | |
| Beginning Balance | | \$8,189,352 | \$11,264,897 | \$3,075,545 | 37.56 |
| Revenues | | \$11,623,432 | \$10,822,233 | (\$801,199) | (6.89) |
| Expenditures | | \$8,547,887 | \$8,583,769 | \$35,882 | 0.42 |
| Projected Ending Balance | | \$11,264,897 | \$13,503,361 | \$2,238,464 | 19.87 |

**Summary Fund
Balances**





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

| | 2022-23 | | 2023-24 | Dollar Change | Percent Change |
|--------------------------|-------------|------------|-------------|---------------|----------------|
| | Estimated | Actuals Q3 | | | |
| Beginning Balance | \$3,278,278 | | \$2,797,676 | (\$480,602) | (14.66) |
| Revenues | \$6,390,912 | | \$6,676,039 | \$285,127 | 4.46 |
| Expenditures | \$6,871,514 | | \$7,211,199 | \$339,685 | 4.94 |
| Projected Ending Balance | \$2,797,676 | | \$2,262,516 | (\$535,160) | (19.13) |

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

| | 2022-23 | | 2023-24 | Dollar Change | Percent Change |
|--------------------------|--------------|------------|--------------|---------------|----------------|
| | Estimated | Actuals Q3 | | | |
| Beginning Balance | \$8,274,655 | | \$20,484,634 | \$12,209,979 | 147.56 |
| Revenues | \$32,186,341 | | \$31,356,466 | (\$829,875) | (2.58) |
| Expenditures | \$19,976,362 | | \$18,786,448 | (\$1,189,914) | (5.96) |
| Projected Ending Balance | \$20,484,634 | | \$33,054,652 | \$12,570,018 | 61.36 |

Summary Fund Balances



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

| | 2022-23 | | 2023-24 | Dollar Change | Percent Change |
|--------------------------|--------------|------------|--------------|---------------|----------------|
| | Estimated | Actuals Q3 | | | |
| Beginning Balance | \$11,396,531 | | \$15,175,148 | \$3,778,617 | 33.16 |
| Revenues | \$25,232,183 | | \$24,382,097 | (\$850,086) | (3.37) |
| Expenditures | \$21,453,567 | | \$20,931,185 | (\$522,382) | (2.43) |
| Projected Ending Balance | \$15,175,148 | | \$18,626,060 | \$3,450,912 | 22.74 |

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

| | 2022-23 | | 2023-24 | Dollar Change | Percent Change |
|--------------------------|-------------|------------|-------------|---------------|----------------|
| | Estimated | Actuals Q3 | | | |
| Beginning Balance | \$10,771 | | \$0 | (\$10,771) | (100.00) |
| Revenues | \$3,801,000 | | \$2,801,000 | (\$1,000,000) | (26.31) |
| Expenditures | \$3,811,771 | | \$2,801,000 | (\$1,010,771) | (26.52) |
| Projected Ending Balance | \$0 | | \$0 | \$0 | 0.00 |

Summary Fund Balances



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

| | 2022-23 | | 2023-24 | Dollar Change | Percent Change |
|--------------------------|---------------|------------|----------------|-----------------|----------------|
| | Estimated | Actuals Q3 | Adopted Budget | | |
| Beginning Balance | \$31,484,714 | | \$1,052,084 | (\$30,432,630) | (96.66) |
| Revenues | \$100,426,775 | | \$414,056 | (\$100,012,719) | (99.59) |
| Expenditures | \$130,859,405 | | \$414,056 | (\$130,445,349) | (99.68) |
| Projected Ending Balance | \$1,052,084 | | \$1,052,084 | \$0 | 0.00 |

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

| | 2022-23 | | 2023-24 | Dollar Change | Percent Change |
|--------------------------|--------------|------------|----------------|----------------|----------------|
| | Estimated | Actuals Q3 | Adopted Budget | | |
| Beginning Balance | \$51,270,699 | | \$3,182,740 | (\$48,087,959) | (93.79) |
| Revenues | \$12,095,000 | | \$11,930,000 | (\$165,000) | (1.36) |
| Expenditures | \$60,182,959 | | \$11,930,010 | (\$48,252,949) | (80.18) |
| Projected Ending Balance | \$3,182,740 | | \$3,182,730 | (\$10) | (0.00) |

Summary Fund Balances



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

| | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Dollar Change | Percent Change |
|--------------------------|---------------------------------|---------------------------|----------------|----------------|
| Beginning Balance | \$44,817,318 | \$1,145,322 | (\$43,671,996) | (97.44) |
| Revenues | \$200,000 | \$10,000 | (\$190,000) | (95.00) |
| Expenditures | \$43,871,996 | \$10,000 | (\$43,861,996) | (99.98) |
| Projected Ending Balance | \$1,145,322 | \$1,145,322 | \$0 | 0.00 |

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

| | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Dollar Change | Percent Change |
|--------------------------|---------------------------------|---------------------------|----------------|----------------|
| Beginning Balance | \$120,885,350 | \$116,472,182 | (\$4,413,168) | (3.65) |
| Revenues | \$15,634,662 | \$2,916,200 | (\$12,718,462) | (81.35) |
| Expenditures | \$20,047,830 | \$2,916,200 | (\$17,131,630) | (85.45) |
| Projected Ending Balance | \$116,472,182 | \$116,472,182 | \$0 | 0.00 |

Summary Fund Balances



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

| | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Dollar Change | Percent Change |
|--------------------------|---------------------------------|---------------------------|---------------|----------------|
| Beginning Balance | \$52,444,163 | \$52,444,163 | \$0 | 0.00 |
| Revenues | \$47,943,880 | \$47,943,880 | \$0 | 0.00 |
| Expenditures | \$47,943,880 | \$47,943,880 | \$0 | 0.00 |
| Projected Ending Balance | \$52,444,163 | \$52,444,163 | \$0 | 0.00 |

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

| | 2022-23 Estimated Actuals Q3 | 2023-24 Adopted Budget | Dollar Change | Percent Change |
|--------------------------|---------------------------------|---------------------------|---------------|----------------|
| Beginning Balance | \$31,466,619 | \$34,701,054 | \$3,234,435 | 10.28 |
| Revenues | \$83,027,749 | \$83,946,529 | \$918,780 | 1.11 |
| Expenditures | \$79,793,314 | \$84,234,178 | \$4,440,864 | 5.57 |
| Projected Ending Balance | \$34,701,054 | \$34,413,405 | (\$287,649) | (0.83) |

Summary Fund Balances



**Clovis Unified School District
Fund Balances
Fund 68 - WORKERS' COMPENSATION FUND**

Summary Fund Balances

| | 2022-23 | | 2023-24 | Dollar Change | Percent Change |
|--------------------------|-------------|-------------|-------------|---------------|----------------|
| | Estimated | Actuals Q3 | | | |
| Beginning Balance | \$1,405,666 | \$1,405,666 | \$1,405,666 | \$0 | 0.00 |
| Revenues | \$4,690,642 | \$4,523,604 | \$4,523,604 | (\$167,038) | (3.56) |
| Expenditures | \$4,690,642 | \$4,523,604 | \$4,523,604 | (\$167,038) | (3.56) |
| Projected Ending Balance | \$1,405,666 | \$1,405,666 | \$1,405,666 | \$0 | 0.00 |





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 estimated actuals for the current year, proposed budget and three years of projected data for each 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 factors.

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 2023-24 is projected to increase by \$16,915,045. The District is projecting an operating (ongoing) surplus of \$16,915,046. Per the Governor's May Revision, a 8.22% COLA plus an additional state-wide investment of \$3.6 billion. The COLA will help cover the costs associated with step and column increases, and employer contributions to CalSTRS and CalPERS. The District's multi-year projection is a conservative projection. It is also important to note that the General Fund's multi-year projection does not include salary schedule increases. The Employee Compensation Committee will bring a proposal to the Governor Board on June 15, 2023, with a recommended salary schedule. The cost of a 1% salary schedule increase is approximately \$3.4 million.
- The Charter School Fund ending fund balance for 2023-24 is projected to increase by \$2,238,464. As a result of COVID related needs, Clovis Online expanded the grade levels offered to K-12. Enrollment and revenues for 2023-24 are projected conservatively. The First Interim Budget will be critical to make sure staffing is aligned with actual enrollment.
- The Adult Education Fund ending fund balance for 2023-24 is projected to decrease by \$535,160. This reduction is primarily due to increased salary and benefits costs compared to very conservative revenue increases.
- The Child Development Fund ending fund balance for 2023-24 is projected to increase by \$12,570,018. This is primarily due to the new Expanded Learning Opportunities Program.
- The Cafeteria Fund ending fund balance for 2023-24 is projected to increase by \$3,450,912. The implementation of the State Universal Meal Service program resulted in increased participation thus increased revenues. The District also received a significant amount of one-time revenues for equipment refresh.

Multi-Year Projections





Clovis Unified School District - Combined Funds
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|----------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | | | | | | | | |
| LCFF Sources | \$392,892,146 | \$400,189,597 | \$420,687,646 | \$476,674,384 | \$508,813,200 | \$521,664,760 | \$538,901,885 | \$558,157,054 |
| Federal Revenues | 31,990,655 | 58,476,909 | 73,867,150 | 70,149,863 | 59,128,969 | 33,006,258 | 33,245,183 | 33,488,887 |
| State Revenues | 122,470,332 | 121,650,711 | 124,410,808 | 204,153,352 | 142,724,168 | 142,689,220 | 143,608,985 | 144,473,172 |
| Other Local Revenues | 179,991,639 | 161,931,865 | 165,638,289 | 176,891,635 | 170,178,877 | 170,306,306 | 170,696,747 | 170,887,262 |
| Other Sources | 28,237,925 | 58,348,592 | 123,247,370 | 118,895,581 | 7,301,136 | 6,626,880 | 6,626,880 | 6,626,880 |
| Total Revenues | \$755,582,697 | \$800,597,674 | \$907,851,263 | \$1,046,764,815 | \$888,146,350 | \$874,293,423 | \$893,079,680 | \$913,633,255 |
| \$ Increase/(Decrease) | 67,428,449 | 45,014,977 | 107,253,589 | 138,913,553 | (158,618,465) | (172,471,392) | 4,933,330 | 39,339,832 |
| % Increase/Decrease | 9.80% | 5.96% | 13.40% | 15.30% | -15.15% | -16.48% | 0.56% | 4.50% |
| Expenditures | | | | | | | | |
| Certificated Salaries | \$204,704,882 | \$215,115,926 | \$225,593,361 | \$255,249,224 | \$257,792,966 | \$257,231,667 | \$264,144,416 | \$270,006,183 |
| Classified Salaries | 96,920,332 | 99,048,277 | 103,499,433 | 115,931,956 | 118,754,715 | 118,808,948 | 119,954,615 | 120,923,266 |
| Employee Benefits | 151,669,108 | 147,932,533 | 164,894,872 | 191,044,686 | 196,677,230 | 198,253,334 | 202,599,026 | 206,130,993 |
| Books and Supplies | 30,260,096 | 42,740,629 | 56,031,231 | 68,677,778 | 65,598,073 | 63,795,340 | 65,866,422 | 67,744,622 |
| Services & Other Operating | 115,868,552 | 112,815,123 | 126,467,804 | 143,910,581 | 138,122,227 | 142,831,665 | 148,600,012 | 153,555,515 |
| Capital Outlay | 42,863,048 | 17,685,866 | 34,503,621 | 250,220,553 | 11,883,523 | 58,377,304 | 58,384,483 | 8,391,806 |
| Other Outgo/Debt Service | 69,535,218 | 54,409,039 | 74,955,677 | 74,327,158 | 64,965,996 | 64,272,101 | 62,730,305 | 62,274,401 |
| Total Expenditures | \$711,821,236 | \$689,747,393 | \$785,945,999 | \$1,099,361,935 | \$853,794,730 | \$903,570,360 | \$922,279,280 | \$889,026,785 |
| \$ Increase/(Decrease) | 43,335,947 | (22,073,844) | 96,198,607 | 313,415,936 | (245,567,206) | (195,791,575) | 68,484,551 | (14,543,575) |
| % Increase/(Decrease) | 6.48% | -3.10% | 13.95% | 39.88% | -22.34% | -17.81% | 8.02% | -1.61% |
| Beginning Fund Balance | \$205,701,397 | \$249,462,858 | \$360,313,139 | \$482,218,402 | \$429,621,283 | \$463,972,903 | \$434,695,966 | \$405,496,366 |
| Fiscal Year Transactions | 43,761,461 | 110,850,281 | 121,905,263 | (52,597,120) | 34,351,621 | (29,276,937) | (29,199,600) | 24,606,470 |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | \$249,462,858 | \$360,313,139 | \$482,218,402 | \$429,621,283 | \$463,972,903 | \$434,695,966 | \$405,496,366 | \$430,102,835 |



Clovis Unified School District - General Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|----------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|
| Revenues | | | | | | | | |
| LCFF Sources | \$392,892,146 | \$400,189,597 | \$420,687,646 | \$476,674,384 | \$508,813,200 | \$521,664,760 | \$538,901,885 | \$558,157,054 |
| Federal Revenues | 31,990,655 | 58,476,909 | 73,867,150 | 70,149,863 | 59,128,969 | 33,006,258 | 33,245,183 | 33,488,887 |
| State Revenues | 122,470,332 | 121,650,711 | 124,410,808 | 204,153,352 | 142,724,168 | 142,689,220 | 143,608,985 | 144,473,172 |
| Other Local Revenues | 179,991,639 | 161,931,865 | 165,638,289 | 176,891,635 | 170,178,877 | 170,306,306 | 170,696,747 | 170,887,262 |
| Other Sources | 28,237,925 | 58,348,592 | 123,247,370 | 118,895,581 | 7,301,136 | 6,626,880 | 6,626,880 | 6,626,880 |
| Total Revenues | \$755,582,697 | \$800,597,674 | \$907,851,263 | \$1,046,764,815 | \$888,146,350 | \$874,293,423 | \$893,079,680 | \$913,633,255 |
| \$ Increase/(Decrease) | 67,428,449 | 45,014,977 | 107,253,589 | 138,913,553 | (158,618,465) | (172,471,392) | 4,933,330 | 39,339,832 |
| % Increase/Decrease | 9.80% | 5.96% | 13.40% | 15.30% | -15.15% | -16.48% | 0.56% | 4.50% |
| Expenditures | | | | | | | | |
| Certificated Salaries | \$204,704,882 | \$215,115,926 | \$225,593,361 | \$255,249,224 | \$257,792,966 | \$257,231,667 | \$264,144,416 | \$270,006,183 |
| Classified Salaries | 96,920,332 | 99,048,277 | 103,499,433 | 115,931,956 | 118,754,715 | 118,808,948 | 119,954,615 | 120,923,266 |
| Employee Benefits | 151,669,108 | 147,932,533 | 164,894,872 | 191,044,686 | 196,677,230 | 198,253,334 | 202,599,026 | 206,130,993 |
| Books and Supplies | 30,260,096 | 42,740,629 | 56,031,231 | 68,677,778 | 65,598,073 | 63,795,340 | 65,866,422 | 67,744,622 |
| Services & Other Operating | 115,868,552 | 112,815,123 | 126,467,804 | 143,910,581 | 138,122,227 | 142,831,665 | 148,600,012 | 153,555,515 |
| Capital Outlay | 42,863,048 | 17,685,866 | 34,503,621 | 250,220,553 | 11,883,523 | 58,377,304 | 58,384,483 | 8,391,806 |
| Other Outgo/Debt Service | 69,535,218 | 54,409,039 | 74,955,677 | 74,327,158 | 64,965,996 | 64,272,101 | 62,730,305 | 62,274,401 |
| Total Expenditures | \$711,821,236 | \$689,747,393 | \$785,945,999 | \$1,099,361,935 | \$853,794,730 | \$903,570,360 | \$922,279,280 | \$889,026,785 |
| \$ Increase/(Decrease) | 43,335,947 | (22,073,844) | 96,198,607 | 313,415,936 | (245,567,206) | (195,791,575) | 68,484,551 | (14,543,575) |
| % Increase/(Decrease) | 6.48% | -3.10% | 13.95% | 39.88% | -22.34% | -17.81% | 8.02% | -1.61% |
| Beginning Fund Balance | \$205,701,397 | \$249,462,858 | \$360,313,139 | \$482,218,402 | \$429,621,283 | \$463,972,903 | \$434,695,966 | \$405,496,366 |
| Fiscal Year Transactions | 43,761,461 | 110,850,281 | 121,905,263 | (52,597,120) | 34,351,621 | (29,276,937) | (29,199,600) | 24,606,470 |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | \$249,462,858 | \$360,313,139 | \$482,218,402 | \$429,621,283 | \$463,972,903 | \$434,695,966 | \$405,496,366 | \$430,102,835 |



Clovis Unified School District - Charter Schools
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated Actuals | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|-----------------------------|--------------------|--------------------|--------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | | | |
| Revenue Limit Sources | \$4,685,649 | \$4,740,289 | \$8,229,407 | \$9,920,672 | \$10,358,627 | \$11,321,837 | \$11,931,039 | \$12,563,812 |
| Federal Revenue | 0 | 32,532 | 0 | 124,084 | 0 | 0 | 0 | 0 |
| Other State Revenue | 151,495 | 342,836 | 423,928 | 1,462,376 | 346,906 | 379,163 | 399,565 | 420,756 |
| Local Revenue | 112,662 | 156,143 | -267,300 | 116,300 | 116,700 | 119,933 | 122,919 | 126,287 |
| Total Revenues | \$4,949,806 | \$5,271,800 | \$8,386,035 | \$11,623,432 | \$10,822,233 | \$11,820,933 | \$12,453,523 | \$13,110,855 |
| \$ Increase/(Decrease) | 97,216 | 321,994 | 3,114,235 | 3,237,397 | (801,199) | 998,700 | 632,590 | 657,332 |
| % Increase/Decrease | 2.00% | 6.51% | 59.07% | 38.60% | -6.89% | 9.23% | 5.35% | 5.28% |
| Expenditures | | | | | | | | |
| Certificated Salaries | \$2,148,294 | \$2,240,168 | \$3,772,350 | \$4,922,730 | \$4,964,063 | \$5,425,653 | \$5,717,595 | \$6,020,833 |
| Classified Salaries | 306,144 | 348,558 | 434,998 | 458,460 | 441,078 | 482,092 | 508,032 | 534,976 |
| Employee Benefits | 1,000,330 | 1,026,364 | 1,602,693 | 2,063,256 | 2,150,839 | 2,350,837 | 2,477,330 | 2,608,717 |
| Books and Supplies | 221,209 | 87,096 | 165,248 | 465,147 | 371,768 | 382,066 | 391,579 | 402,308 |
| Services & Other Operating | 397,899 | 178,061 | 795,965 | 409,385 | 488,517 | 548,733 | 592,658 | 641,190 |
| Capital outlay | 0 | 0 | 188,594 | 30,000 | 0 | 0 | 0 | 0 |
| Other Outgo | 151,820 | 74,355 | 431,910 | 198,909 | 167,504 | 172,144 | 176,430 | 181,264 |
| Total Expenditures | \$4,225,696 | \$3,954,602 | \$7,391,758 | \$8,547,887 | \$8,583,769 | \$9,361,525 | \$9,863,624 | \$10,389,288 |
| \$ Increase/(Decrease) | \$680,640 | (\$271,094) | \$3,437,156 | \$1,156,129 | \$35,882 | \$777,756 | \$502,099 | \$525,664 |
| % Increase/(Decrease) | 19.20% | -6.42% | 86.92% | 15.64% | 0.42% | 9.06% | 5.36% | 5.33% |
| Beginning Fund Balance | \$5,153,767 | \$5,877,877 | \$7,195,075 | \$8,189,352 | \$11,264,897 | \$13,503,361 | \$15,962,769 | \$18,552,668 |
| Fiscal Year Transactions | 724,110 | 1,317,198 | 994,277 | 3,075,545 | 2,238,464 | 2,459,408 | 2,589,899 | 2,721,567 |
| Adjustments to Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | \$5,877,877 | \$7,195,075 | \$8,189,352 | \$11,264,897 | \$13,503,361 | \$15,962,769 | \$18,552,668 | \$21,274,235 |



Clovis Unified School District - Adult Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 18-19 Actuals | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated Actuals | 23-24 Projected | 24-25 Projected | 25-26 Projected |
|----------------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | | | | |
| Revenue Limit Sources | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Federal Revenues | 991,054 | 1,093,809 | 882,686 | 872,047 | 1,048,224 | 1,048,224 | 1,048,224 | 1,048,224 |
| State Revenues | 2,557,319 | 2,609,999 | 2,602,082 | 2,691,240 | 2,860,258 | 3,085,885 | 3,147,603 | 3,210,555 |
| Other Local Revenues | 1,951,539 | 1,500,002 | 1,429,918 | 1,207,946 | 1,635,550 | 1,695,050 | 1,703,451 | 1,737,520 |
| Other Sources | 846,880 | 846,880 | 424,000 | 846,880 | 846,880 | 846,880 | 846,880 | 846,880 |
| Total Revenues | \$6,346,792 | \$6,050,690 | \$5,338,686 | \$5,618,113 | \$6,390,912 | \$6,676,039 | \$6,746,158 | \$6,843,179 |
| \$ Increase/(Decrease) | (356,569) | (296,102) | (712,004) | 279,427 | 772,799 | 285,127 | 70,119 | 97,021 |
| % Increase/(Decrease) | -5.32% | -4.67% | -11.77% | 5.23% | 13.76% | 4.46% | 1.05% | 1.44% |
| Expenditures | | | | | | | | |
| Certificated Salaries | \$1,978,690 | \$2,019,170 | \$1,963,848 | \$2,057,538 | \$2,230,104 | \$2,287,201 | \$2,332,945 | \$2,379,603 |
| Classified Salaries | 1,415,560 | 1,386,488 | 1,250,263 | 1,444,235 | 1,603,942 | 1,646,068 | 1,678,990 | 1,712,569 |
| Employee Benefits | 1,396,387 | 1,442,677 | 1,406,940 | 1,551,966 | 1,746,672 | 1,801,115 | 1,837,138 | 1,873,881 |
| Books and Supplies | 597,367 | 434,629 | 372,817 | 276,409 | 401,078 | 577,000 | 588,540 | 600,311 |
| Services & Other Operating | 1,028,343 | 785,438 | 491,764 | 505,744 | 732,102 | 780,241 | 780,250 | 795,855 |
| Capital Outlay | 2,925 | 580,521 | 10,642 | 0 | 30,000 | 0 | 0 | 0 |
| Other Outgo | 100,124 | 109,009 | 116,660 | 114,155 | 127,616 | 119,574 | 119,574 | 119,574 |
| Total Expenditures | \$6,519,396 | \$6,757,932 | \$5,612,934 | \$5,950,047 | \$6,871,514 | \$7,211,199 | \$7,337,437 | \$7,481,793 |
| \$ Increase/(Decrease) | 645,839 | 238,536 | (1,144,999) | 337,114 | 921,467 | 339,685 | 126,238 | 144,356 |
| % Increase/(Decrease) | 11.00% | 3.66% | -16.94% | 6.01% | 15.49% | 4.94% | 1.75% | 1.97% |
| Beginning Fund Balance | \$4,764,305 | \$4,591,701 | \$3,884,459 | \$3,610,212 | \$3,278,278 | \$2,797,676 | \$2,262,516 | \$1,671,237 |
| Fiscal Year Transactions | (172,604) | (707,242) | (274,248) | (331,934) | (480,602) | (535,160) | (591,279) | (638,614) |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | \$4,591,701 | \$3,884,459 | \$3,610,212 | \$3,278,278 | \$2,797,676 | \$2,262,516 | \$1,671,237 | \$1,032,623 |



Clovis Unified School District - Child Development Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated Actuals | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|----------------------------|---------------------|--------------------|---------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | | | |
| Federal Revenues | \$0 | \$314,213 | \$357,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Revenues | 5,210,519 | 5,542,494 | 12,651,455 | 26,671,466 | 26,671,466 | 27,204,895 | 27,748,993 | 28,303,973 |
| Other Local Revenues | 6,738,760 | 429,987 | 6,842,258 | 5,514,875 | 4,685,000 | 4,778,700 | 4,874,274 | 4,971,759 |
| Other Funding Sources | 252,000 | 168,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$12,201,279 | \$6,454,694 | \$19,850,713 | \$32,186,341 | \$31,356,466 | \$31,983,595 | \$32,623,267 | \$33,275,733 |
| \$ Increase/(Decrease) | 920,026 | (5,746,585) | 13,396,019 | 12,335,628 | (829,875) | 627,129 | 639,672 | 652,465 |
| % Increase/(Decrease) | 7.42% | -47.10% | 207.54% | 62.14% | -2.58% | 2.00% | 2.00% | 2.00% |
| Expenditures | | | | | | | | |
| Certificated Salaries | \$2,340,744 | \$2,036,424 | \$2,435,381 | \$3,455,587 | \$2,759,450 | \$2,814,639 | \$2,870,932 | \$2,928,350 |
| Classified Salaries | 6,197,692 | 4,573,347 | 5,541,760 | 6,908,468 | 7,430,069 | 7,578,670 | 7,730,244 | 7,884,849 |
| Employee Benefits | 2,462,706 | 2,081,502 | 2,509,563 | 3,314,391 | 3,547,703 | 3,618,657 | 3,691,030 | 3,764,851 |
| Books and Supplies | 941,843 | 410,285 | 724,453 | 2,371,601 | 2,720,903 | 2,775,321 | 2,830,827 | 2,887,444 |
| Services & Other Operating | 880,737 | (4,858,434) | 715,801 | 1,434,497 | 1,245,123 | 1,270,025 | 1,295,426 | 1,321,334 |
| Capital Outlay | 99,865 | 86,878 | 102,570 | 1,668,240 | 300,000 | 306,000 | 312,120 | 318,362 |
| Other Outgo | 698,024 | 834,992 | 815,855 | 823,579 | 783,200 | 798,864 | 814,841 | 831,138 |
| Interfund Transfers Out | 614,848 | 804,679 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | \$14,236,459 | \$5,969,673 | \$12,845,383 | \$19,976,363 | \$18,786,448 | \$19,162,177 | \$19,545,420 | \$19,936,329 |
| \$ Increase/(Decrease) | 1,313,492 | (8,266,786) | 6,875,710 | 7,130,980 | (1,189,915) | 375,729 | 383,244 | 390,908 |
| % Increase/(Decrease) | 10.16% | -58.07% | 115.18% | 55.51% | -5.96% | 2.00% | 2.00% | 2.00% |
| Beginning Fund Balance | \$2,819,485 | \$784,305 | \$1,269,326 | \$8,274,656 | \$20,484,634 | \$33,054,652 | \$45,876,070 | \$58,953,917 |
| Fiscal Year Transactions | (2,035,180) | 485,021 | 7,005,330 | 12,209,978 | 12,570,018 | 12,821,418 | 13,077,847 | 13,339,404 |
| Audit Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | \$784,305 | \$1,269,326 | \$8,274,656 | \$20,484,634 | \$33,054,652 | \$45,876,070 | \$58,953,917 | \$72,293,321 |



Clovis Unified School District - Cafeteria Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated Actuals | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|----------------------------|---------------------|---------------------|---------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | | | |
| Federal Revenues | \$11,004,645 | \$10,742,935 | \$20,478,755 | \$12,687,109 | \$11,712,021 | \$11,946,261 | \$12,185,187 | \$12,428,890 |
| State Revenues | 766,839 | 858,493 | 1,393,673 | 12,336,826 | 12,450,029 | 12,699,030 | 12,953,010 | 13,212,070 |
| Other Local Revenues | 3,038,798 | 101,831 | 123,354 | 208,248 | 220,047 | 224,448 | 228,937 | 233,516 |
| Total Revenues | \$14,810,282 | \$11,703,259 | \$21,995,782 | \$25,232,183 | \$24,382,097 | \$24,869,739 | \$25,367,134 | \$25,874,476 |
| \$ Increase/(Decrease) | (1,232,062) | (3,107,023) | 10,292,523 | 3,236,402 | (850,086) | 487,642 | 497,395 | 507,343 |
| % Increase/(Decrease) | -7.68% | -20.98% | 87.95% | 14.71% | -3.37% | 2.00% | 2.00% | 2.00% |
| Expenditures | | | | | | | | |
| Classified Salaries | \$5,104,951 | \$4,902,105 | \$5,384,208 | \$6,793,836 | \$7,206,040 | \$7,350,161 | \$7,497,164 | \$7,647,107 |
| Employee Benefits | 2,837,000 | 2,925,554 | 3,169,297 | 3,732,316 | 4,040,343 | 4,121,150 | 4,203,573 | 4,287,644 |
| Books and Supplies | 6,648,802 | 4,436,693 | 7,323,557 | 9,461,914 | 8,536,257 | 8,706,982 | 8,881,121 | 9,058,744 |
| Services & Other Operating | 326,146 | 18,726 | 219,544 | 587,519 | 568,038 | 579,399 | 590,987 | 602,806 |
| Capital Outlay | 34,627 | 255,247 | 22,200 | 293,783 | 51,926 | 52,965 | 54,024 | 55,104 |
| Other Outgo | 686,924 | 548,982 | 421,395 | 584,199 | 528,581 | 539,153 | 549,936 | 560,935 |
| Total Expenditures | \$15,638,450 | \$13,087,307 | \$16,540,201 | \$21,453,567 | \$20,931,185 | \$21,349,809 | \$21,776,805 | \$22,212,341 |
| \$ Increase/(Decrease) | 89,998 | (2,551,143) | 3,452,894 | 4,913,366 | (522,382) | 418,624 | 426,996 | 435,536 |
| % Increase/(Decrease) | 0.58% | -16.31% | 26.38% | 29.71% | -2.43% | 2.00% | 2.00% | 2.00% |
| Beginning Fund Balance | \$8,153,166 | \$7,324,998 | \$5,940,950 | \$11,396,531 | \$15,175,148 | \$18,626,060 | \$22,145,990 | \$25,736,319 |
| Fiscal Year Transactions | (828,168) | (1,384,049) | 5,455,581 | 3,778,617 | 3,450,912 | 3,519,930 | 3,590,329 | 3,662,135 |
| Ending Fund Balance | \$7,324,998 | \$5,940,950 | \$11,396,531 | \$15,175,148 | \$18,626,060 | \$22,145,990 | \$25,736,319 | \$29,398,454 |



Clovis Unified School District - Deferred Maintenance Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated Actuals | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|----------------------------|--------------------|--------------------|--------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | | | | |
| State Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Local Revenues | 24,975 | 26,755 | (15,915) | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Other Sources | 4,000,000 | 2,700,000 | 2,825,000 | 3,800,000 | 2,800,000 | 2,800,000 | 2,800,000 | 2,800,000 |
| Total Revenues | \$4,024,975 | \$2,726,755 | \$2,809,085 | \$3,801,000 | \$2,801,000 | \$2,801,000 | \$2,801,000 | \$2,801,000 |
| \$ Increase/(Decrease) | (326,636) | (1,298,220) | 82,330 | 991,915 | (1,000,000) | 0 | 0 | 0 |
| % Increase/(Decrease) | -7.51% | -32.25% | 3.02% | 35.31% | -26.31% | 0.00% | 0.00% | 0.00% |
| Expenditures | | | | | | | | |
| Books and Supplies | \$14,181 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Services & Other Operating | 1,892,258 | 754,644 | 1,210,274 | 2,150,546 | 2,801,000 | 2,801,000 | 2,801,000 | 2,801,000 |
| Capital Outlay | 2,129,435 | 1,382,434 | 1,246,680 | 1,661,225 | 0 | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 1,000,000 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | \$4,035,874 | \$2,137,078 | \$3,456,954 | \$3,811,771 | \$2,801,000 | \$2,801,000 | \$2,801,000 | \$2,801,000 |
| \$ Increase/(Decrease) | (496,382) | (1,898,796) | 1,319,876 | 354,817 | (1,010,771) | 0 | 0 | 0 |
| % Increase/(Decrease) | -10.95% | -47.05% | 61.76% | 10.26% | -26.52% | 0.00% | 0.00% | 0.00% |
| Beginning Fund Balance | \$79,862 | \$68,963 | \$658,640 | \$10,771 | \$0 | \$0 | \$0 | \$0 |
| Fiscal Year Transactions | (10,899) | 589,677 | (647,869) | (10,771) | 0 | 0 | 0 | 0 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | \$68,963 | \$658,640 | \$10,771 | \$0 | \$0 | \$0 | \$0 | \$0 |



Clovis Unified School District - Building Fund

Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated Actuals | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|----------------------------|---------------------------|----------------------------|----------------------------|----------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Revenues | | | | | | | | |
| Other Local Revenues | \$509,220 | \$1,015,567 | (\$1,335,922) | \$10,000 | \$0 | \$10,000 | \$0 | \$0 |
| Interfund Transfers In | 4,220,539 | 937,001 | 7,358,433 | 416,775 | 414,056 | | - | - |
| Other Sources | 0 | 50,000,000 | 9 | 100,000,000 | 0 | 0 | 0 | 0 |
| Total Revenues | \$4,729,759 | \$51,952,568 | \$6,022,520 | \$100,426,775 | \$414,056 | \$10,000 | \$0 | \$0 |
| \$ Increase/(Decrease) | (122,881) | 47,222,809 | (45,930,048) | 94,404,255 | (100,012,719) | (404,056) | (10,000) | 0 |
| % Increase/(Decrease) | -2.53% | 998.42% | -88.41% | 1567.52% | -99.59% | -97.58% | -100.00% | 0.00% |
| Expenditures | | | | | | | | |
| Classified Salaries | \$218,550 | \$113,315 | \$248,326 | \$268,320 | \$0 | \$0 | \$0 | \$0 |
| Benefits | 89,908 | 48,775 | 102,854 | 114,668 | 0 | 0 | 0 | 0 |
| Supplies | 65,416 | 0 | 48,875 | 58,341 | 0 | 0 | 0 | 0 |
| Services & Other Operating | 21,810 | (991,060) | 147,338 | 162,479 | 0 | 0 | 0 | 0 |
| Capital Outlay | 3,449,656 | 4,410,331 | 23,282,477 | 129,150,306 | 0 | 0 | 0 | 0 |
| Other Outgo | 1,724,888 | 854,009 | 856,887 | 416,775 | 414,056 | 423,117 | 0 | 0 |
| Interfund Transfers Out | 2,283,118 | 716,599 | 1,000,000 | 688,516 | 0 | 0 | 0 | 0 |
| Total Expenditures | \$7,853,346 | \$5,151,969 | \$25,686,757 | \$130,859,405 | \$414,056 | \$423,117 | \$0 | \$0 |
| \$ Increase/(Decrease) | (1,617,826) | (2,701,377) | 20,534,788 | 105,172,648 | (130,445,349) | 9,061 | (423,117) | 0 |
| % Increase/(Decrease) | -17.08% | -34.40% | 398.58% | 409.44% | -99.68% | 2.19% | -100.00% | 0.00% |
| Beginning Fund Balance | \$7,471,939 | \$4,348,352 | \$51,148,951 | \$31,484,714 | \$1,052,084 | \$1,052,084 | \$638,967 | \$638,967 |
| Fiscal Year Transactions | (3,123,587) | 46,800,599 | (19,664,237) | (30,432,630) | 0 | (413,117) | 0 | 0 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | <u>\$4,348,352</u> | <u>\$51,148,951</u> | <u>\$31,484,714</u> | <u>\$1,052,084</u> | <u>\$1,052,084</u> | <u>\$638,967</u> | <u>\$638,967</u> | <u>\$638,967</u> |



Clovis Unified School District - Capital Facilities Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated Actuals | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|--|---------------------|---------------------|---------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | | | |
| Local | \$18,722,696 | \$24,879,976 | \$22,675,332 | \$12,095,000 | \$11,930,000 | \$11,930,000 | \$12,095,000 | \$12,095,000 |
| Other Sources | 0 | 0 | 315,384 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$18,722,696 | \$24,879,976 | \$22,990,716 | \$12,095,000 | \$11,930,000 | \$11,930,000 | \$12,095,000 | \$12,095,000 |
| \$ Increase/(Decrease) | 587,269 | 6,157,280 | (1,889,260) | (10,895,716) | (165,000) | 0 | 165,000 | 0 |
| % Increase/(Decrease) | 3.24% | 32.89% | -7.59% | -47.39% | -1.36% | 0.00% | 1.38% | 0.00% |
| Expenditures | | | | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 186,896 | | | |
| Classified Salaries | 585,239 | 604,222 | 646,196 | 705,228 | 722,549 | 744,225 | 766,552 | 789,549 |
| Employee Benefits | 278,473 | 288,140 | 314,405 | 352,920 | 425,846 | 438,621 | 451,780 | 465,333 |
| Supplies | 26,915 | 23,153 | 38,323 | 68,500 | 68,500 | 68,500 | 68,500 | 68,500 |
| Services & Other Operating | 320,153 | 951,982 | 2,283,554 | 1,444,656 | 412,466 | 436,360 | 436,360 | 436,360 |
| Capital Outlay | 2,617,134 | 539,492 | 25,807 | 52,004,332 | 4,512,430 | 5,000,000 | 5,000,000 | 5,000,000 |
| Other Outgo | 0 | 0 | 5,271,323 | 5,271,323 | 5,271,323 | 5,271,323 | 5,271,323 | 5,271,323 |
| Interfund Transfers Out | 11,836,000 | 336,000 | 3,336,000 | 336,000 | 330,000 | 330,000 | 330,000 | 330,000 |
| Total Expenditures | \$15,663,914 | \$2,742,989 | \$11,915,608 | \$60,182,959 | \$11,930,010 | \$12,289,030 | \$12,324,515 | \$12,361,065 |
| \$ Increase/(Decrease) | (4,806,541) | (12,920,925) | 9,172,619 | 48,267,351 | (48,252,949) | 359,020 | 35,485 | 36,550 |
| % Increase/(Decrease) | -23.48% | -82.49% | 334.40% | 405.08% | -80.18% | 3.01% | 0.29% | 0.30% |
| Beginning Fund Balance | \$14,999,822 | \$18,058,604 | \$40,195,591 | \$51,270,699 | \$3,182,740 | \$3,182,730 | \$2,823,700 | \$2,594,185 |
| Fiscal Year Transactions | 3,058,782 | 22,136,987 | 11,075,108 | (48,087,959) | (10) | (359,030) | (229,515) | (266,065) |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | \$18,058,604 | \$40,195,591 | \$51,270,699 | \$3,182,740 | \$3,182,730 | \$2,823,700 | \$2,594,185 | \$2,328,120 |
| Ending Fund Balance Components: | | | | | | | | |
| Assigned: | | | | | | | | |
| New School Construction | \$18,058,604 | \$40,195,591 | \$51,270,699 | \$3,182,740 | \$3,182,730 | \$2,823,700 | \$2,594,185 | \$2,328,120 |
| Unassigned/Unallocated | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



Clovis Unified School District - County Schools Facilities Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated Actuals | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|----------------------------|---------------------|---------------------|---------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | | | | |
| State Revenues | \$41,479,499 | \$11,981,645 | \$10,772,957 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Local Revenues | 1,533,570 | (322,047) | (1,738,402) | 200,000 | 10,000 | 10,000 | 0 | 0 |
| Other Sources | 13,243,807 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$56,256,876 | \$11,659,598 | \$9,034,555 | \$200,000 | \$10,000 | \$10,000 | \$0 | \$0 |
| \$ Increase/(Decrease) | 30,782,689 | (44,597,278) | (2,625,043) | (8,834,555) | (190,000) | 0 | (10,000) | 0 |
| % Increase/(Decrease) | 120.84% | -79.27% | -22.51% | -97.79% | -95.00% | 0.00% | -100.00% | 0.00% |
| Expenditures | | | | | | | | |
| Supplies | \$718,341 | \$964,578 | \$63,162 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Services & Other Operating | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 28,861,389 | 6,044,878 | 4,048,509 | 35,371,996 | 0 | 0 | 0 | 0 |
| Other Outgo | 0 | 106,735 | 407,590 | 8,500,000 | 10,000 | 1,155,322 | 0 | 0 |
| Total Expenditures | \$29,579,730 | \$7,116,191 | \$4,519,261 | \$43,871,996 | \$10,000 | \$1,155,322 | \$0 | \$0 |
| \$ Increase/(Decrease) | 11,699,308 | (22,463,539) | (2,596,930) | 39,352,735 | (43,861,996) | 1,145,322 | (1,155,322) | 0 |
| % Increase/(Decrease) | 65.43% | -75.94% | -36.49% | 870.78% | -99.98% | 11453.22% | -100.00% | 0.00% |
| Beginning Fund Balance | \$9,081,471 | \$35,758,617 | \$40,302,024 | \$44,817,318 | \$1,145,322 | \$1,145,322 | \$0 | \$0 |
| Fiscal Year Transactions | 26,677,146 | 4,543,407 | 4,515,294 | (43,671,996) | 0 | (1,145,322) | 0 | 0 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | \$35,758,617 | \$40,302,024 | \$44,817,318 | \$1,145,322 | \$1,145,322 | \$0 | \$0 | \$0 |



Clovis Unified School District - Special Reserve Fund for Capital Outlay Projects
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated Actuals | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|--|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|
| Revenues | | | | | | | | |
| Other Local Revenues | \$279,446 | \$160,870 | (\$57,700) | \$2,827,252 | \$6,000 | \$10,000 | \$5,000 | \$5,000 |
| Interfund Transfers In | 3,089,848 | 1,009,922 | 6,729,573 | 12,807,410 | 2,910,200 | 950,000 | 950,000 | 950,000 |
| Other Sources | 0 | 0 | 102,535,000 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$3,369,294 | \$1,170,792 | \$109,206,873 | \$15,634,662 | \$2,916,200 | \$960,000 | \$955,000 | \$955,000 |
| \$ Increase/(Decrease) | (457,387) | (2,198,502) | 108,036,081 | (93,572,211) | (12,718,462) | (1,956,200) | (5,000) | 0 |
| % Increase/(Decrease) | -11.95% | -65.25% | 9227.61% | -85.68% | -81.35% | -67.08% | -0.52% | 0.00% |
| Expenditures | | | | | | | | |
| Classified Salaries | \$0 | \$113,315 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Employee Benefits | 0 | 43,067 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplies | 704,802 | 899,245 | 182,615 | 325,000 | 200,000 | 500,000 | 500,000 | 500,000 |
| Services & Other Operating | 403,788 | (227,880) | 142,825 | 3,626,080 | 756,000 | 260,000 | 255,000 | 255,000 |
| Capital Outlay | 1,353,578 | 429,799 | 845,410 | 15,626,550 | 0 | 50,000,000 | 50,000,000 | 0 |
| Other Outgo | 1,100,000 | 0 | 2,531,881 | 470,200 | 1,960,200 | 0 | 0 | 0 |
| Total Expenditures | \$3,562,168 | \$1,257,546 | \$3,702,731 | \$20,047,830 | \$2,916,200 | \$50,760,000 | \$50,755,000 | \$755,000 |
| \$ Increase/(Decrease) | (1,420,962) | (2,304,622) | 2,445,185 | 16,345,099 | (17,131,630) | 47,843,800 | (5,000) | (50,000,000) |
| % Increase/(Decrease) | -28.52% | -64.70% | 194.44% | 441.43% | -85.45% | 1640.62% | -0.01% | -98.51% |
| Beginning Fund Balance | \$3,132,025 | \$15,467,962 | \$15,381,208 | \$120,885,350 | \$116,472,182 | \$116,472,182 | \$66,672,182 | \$16,872,182 |
| Fiscal Year Transactions | (192,874) | (86,754) | 105,504,142 | (4,413,168) | 0 | (49,800,000) | (49,800,000) | 200,000 |
| Adjustments | 12,528,811 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | <u>\$15,467,962</u> | <u>\$15,381,208</u> | <u>\$120,885,350</u> | <u>\$116,472,182</u> | <u>\$116,472,182</u> | <u>\$66,672,182</u> | <u>\$16,872,182</u> | <u>\$17,072,182</u> |
| Ending Fund Balance Components: | | | | | | | | |
| Assigned: | | | | | | | | |
| New School Construction | \$15,467,962 | \$15,381,208 | \$120,885,350 | \$116,472,182 | \$116,472,182 | \$66,672,182 | \$16,872,182 | \$17,072,182 |
| Unassigned/Unallocated | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



Clovis Unified School District - Bond Interest & Redemption Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated Actuals | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Revenues | | | | | | | | |
| State Revenues | \$329,226 | \$316,795 | \$310,591 | \$315,000 | \$315,000 | \$315,000 | \$315,000 | \$315,000 |
| Local Revenues | 47,602,930 | 46,311,171 | 47,197,686 | 47,628,880 | 47,628,880 | 47,628,880 | 47,628,880 | 47,628,880 |
| Other Sources | 0 | 1,543,295 | 1,091 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$47,932,156 | \$48,171,261 | \$47,509,368 | \$47,943,880 | \$47,943,880 | \$47,943,880 | \$47,943,880 | \$47,943,880 |
| \$ Increase/(Decrease) | 7,471,553 | 239,105 | (661,893) | 434,512 | 0 | 0 | 0 | 0 |
| % Increase/(Decrease) | 18.47% | 0.50% | -1.37% | 0.91% | 0.00% | 0.00% | 0.00% | 0.00% |
| Expenditures | | | | | | | | |
| Other Outgo | \$39,422,741 | \$45,098,248 | \$45,662,934 | \$47,943,880 | \$47,943,880 | \$47,943,880 | \$47,943,880 | \$47,943,880 |
| Total Expenditures | \$39,422,741 | \$45,098,248 | \$45,662,934 | \$47,943,880 | \$47,943,880 | \$47,943,880 | \$47,943,880 | \$47,943,880 |
| \$ Increase/(Decrease) | 1,708,436 | 5,675,507 | 564,686 | 2,280,946 | 0 | 0 | 0 | 0 |
| % Increase/(Decrease) | 9.01% | 14.40% | 1.25% | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Beginning Fund Balance | \$39,015,301 | \$47,524,716 | \$50,597,729 | \$52,444,163 | \$52,444,163 | \$52,444,163 | \$52,444,163 | \$52,444,163 |
| Fiscal Year Transactions | 8,509,415 | 3,073,013 | 1,846,434 | 0 | 0 | 0 | 0 | 0 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | <u>\$47,524,716</u> | <u>\$50,597,729</u> | <u>\$52,444,163</u> | <u>\$52,444,163</u> | <u>\$52,444,163</u> | <u>\$52,444,163</u> | <u>\$52,444,163</u> | <u>\$52,444,163</u> |



Clovis Unified School District - Self Insurance Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | | | |
| Local Revenues | \$78,621,295 | \$77,566,572 | \$78,186,996 | \$82,305,103 | \$83,946,529 | \$83,824,918 | \$83,822,484 | \$83,777,014 |
| Interfund Transfers In | \$0 | \$0 | \$600,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$78,621,295 | \$77,566,572 | \$78,786,996 | \$82,305,103 | \$83,946,529 | \$83,824,918 | \$83,822,484 | \$83,777,014 |
| \$ Increase/(Decrease) | 7,845,232 | (1,054,723) | 1,220,424 | 3,518,107 | 1,641,425 | (121,610) | (2,434) | (45,470) |
| % Increase/(Decrease) | 11.24% | -1.34% | 1.57% | 4.47% | 1.99% | -0.14% | 0.00% | -0.05% |
| Expenditures | | | | | | | | |
| Certificated Salaries | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Classified Salaries | 222,687 | 235,516 | 138,833 | 130,564 | 132,476 | 132,476 | 132,476 | 132,476 |
| Benefits | 123,824 | 130,423 | 80,099 | 80,166 | 82,048 | 82,048 | 82,048 | 82,048 |
| Supplies | 500,834 | 565,888 | 706,588 | 796,918 | 807,735 | 807,735 | 807,735 | 807,735 |
| Others Services & Operating | 77,773,951 | 76,634,746 | 77,066,811 | 79,486,085 | 83,211,919 | 86,351,521 | 88,614,682 | 91,171,514 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | \$78,621,295 | \$77,566,572 | \$77,992,331 | \$80,493,733 | \$84,234,178 | \$87,373,780 | \$89,636,941 | \$92,193,773 |
| \$ Increase/(Decrease) | (1,051,401) | (1,054,723) | 425,759 | 2,501,402 | 3,740,445 | 3,139,602 | 2,263,161 | 2,556,832 |
| % Increase/(Decrease) | -1.55% | -1.34% | 0.55% | 3.21% | 4.65% | 3.73% | 2.59% | 2.85% |
| Beginning Fund Balance | | | | | | | | |
| Beginning Fund Balance | \$0 | \$0 | \$0 | \$31,466,619 | \$33,277,989 | \$32,990,340 | \$29,441,478 | \$23,627,022 |
| Fiscal Year Transactions | 0 | 0 | 794,665 | 1,811,370 | (287,649) | (3,548,862) | (5,814,457) | (8,416,758) |
| Adjustments | 0 | 0 | 30,671,954 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | \$0 | \$0 | \$31,466,619 | \$33,277,989 | \$32,990,340 | \$29,441,478 | \$23,627,022 | \$15,210,263 |



Clovis Unified School District - Workers' Compensation Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

| | 19-20 Actuals | 20-21 Actuals | 21-22 Actuals | 22-23 Estimated Actuals | 23-24 Adopted | 24-25 Projected | 25-26 Projected | 26-27 Projected |
|-----------------------------|------------------|------------------|--------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | | | | |
| Local Revenues | \$0 | \$0 | \$3,350,751 | \$4,690,642 | \$4,523,604 | \$4,648,908 | \$4,764,666 | \$4,895,218 |
| Total Revenues | \$0 | \$0 | \$3,350,751 | \$4,690,642 | \$4,523,604 | \$4,648,908 | \$4,764,666 | \$4,895,218 |
| \$ Increase/(Decrease) | 0 | 0 | 3,350,751 | 1,339,891 | (167,038) | 125,304 | 115,758 | 130,552 |
| % Increase/(Decrease) | N/A | N/A | N/A | 39.99% | -3.56% | 2.77% | 2.49% | 2.74% |
| Expenses | | | | | | | | |
| Classified Salaries | \$0 | \$0 | \$54,905 | \$58,088 | \$58,957 | \$58,957 | \$58,957 | \$58,957 |
| Benefits | 0 | 0 | 34,068 | 37,008 | 37,812 | 38,526 | 38,936 | 39,170 |
| Others Services & Operating | 0 | 0 | 1,856,113 | 4,595,546 | 4,426,835 | 4,551,425 | 4,666,773 | 4,797,091 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | \$0 | \$0 | \$1,945,086 | \$4,690,642 | \$4,523,604 | \$4,648,908 | \$4,764,666 | \$4,895,218 |
| \$ Increase/(Decrease) | 0 | 0 | 1,945,086 | 2,745,556 | (167,038) | 125,304 | 115,758 | 130,552 |
| % Increase/(Decrease) | N/A | N/A | N/A | 141.15% | -3.56% | 2.77% | 2.49% | 2.74% |
| Beginning Fund Balance | \$0 | \$0 | \$0 | \$1,405,665 | \$1,405,665 | \$1,405,665 | \$1,405,665 | \$1,405,665 |
| Fiscal Year Transactions | 0 | 0 | 1,405,665 | 0 | 0 | 0 | 0 | 0 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | \$0 | \$0 | \$1,405,665 | \$1,405,665 | \$1,405,665 | \$1,405,665 | \$1,405,665 | \$1,405,665 |



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 considered.

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 can 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





**Clovis Unified School District
Budget Report
Fiscal Year 2023- 2024**

| Fund 01 - GENERAL FUND | | Prior Year | | | Current Year | | |
|---|------------------------|----------------|----------------|---------------|----------------|----------------|---------------|
| | | UNRESTRICT | RESTRICT | Total | UNRESTRICT | RESTRICT | Total |
| A. Revenues | | | | | | | |
| 1) LCFF Sources | 8010-8099 | \$466,753,712 | \$0 | \$466,753,712 | \$498,454,573 | \$0 | \$498,454,573 |
| 2) Federal Revenue | 8100-8299 | \$140,057 | \$56,150,390 | \$56,290,446 | \$0 | \$46,368,724 | \$46,368,724 |
| 3) Other State Revenue | 8300-8599 | \$15,693,896 | \$144,813,530 | \$160,507,426 | \$22,079,480 | \$77,775,402 | \$99,854,882 |
| 4) Other Local Revenue | 8600-8799 | \$18,543,633 | \$392,506 | \$18,936,139 | \$15,386,280 | \$29,788 | \$15,416,068 |
| 5) TOTAL, REVENUES | | \$501,131,297 | \$201,356,426 | \$702,487,723 | \$535,920,332 | \$124,173,915 | \$660,094,247 |
| B. Expenditures | | | | | | | |
| 1) Certificated Personnel Salaries | 1000-1999 | \$190,626,202 | \$54,014,601 | \$244,640,803 | \$194,794,864 | \$52,800,492 | \$247,595,356 |
| 2) Classified Personnel Salaries | 2000-2999 | \$67,809,470 | \$31,195,581 | \$99,005,051 | \$69,771,389 | \$31,346,089 | \$101,117,478 |
| 3) Employee Benefits | 3000-3999 | \$114,853,421 | \$64,749,867 | \$179,603,288 | \$118,586,902 | \$66,004,622 | \$184,591,524 |
| 4) Books and Supplies | 4000-4999 | \$23,251,559 | \$31,477,721 | \$54,729,279 | \$35,932,249 | \$16,383,661 | \$52,315,910 |
| 5) Services and Other Operating Expenditures | 5000-5999 | \$33,106,086 | \$16,876,019 | \$49,982,105 | \$30,652,704 | \$12,779,384 | \$43,432,088 |
| 6) Capital Outlay | 6000-6999 | \$3,610,185 | \$10,803,936 | \$14,414,120 | \$2,938,339 | \$4,080,828 | \$7,019,167 |
| 7) Other Outgo (excluding Transfers of Indirect) | 7100-7299 7400-7499 | \$1,955,914 | \$20,000 | \$1,975,914 | \$2,003,401 | \$20,000 | \$2,023,401 |
| 8) Transfers of Indirect Costs | 7300-7399 | (\$4,489,070) | \$2,796,768 | (\$1,692,303) | (\$2,692,890) | \$1,136,031 | (\$1,556,859) |
| 9) TOTAL, EXPENDITURES | | \$430,723,766 | \$211,934,492 | \$642,658,258 | \$451,986,958 | \$184,551,106 | \$636,538,065 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | \$70,407,531 | (\$10,578,066) | \$59,829,465 | \$83,933,374 | (\$60,377,192) | \$23,556,182 |
| D. Other Financing Sources/Uses | | | | | | | |
| 1) Interfund Transfers | | | | | | | |
| a) Transfers In | 8900-8929 | \$1,024,516 | \$0 | \$1,024,516 | \$330,000 | \$0 | \$330,000 |
| b) Transfers Out | 7600-7629 | (\$4,671,066) | (\$4,700,000) | (\$9,371,066) | (\$4,171,136) | (\$2,800,000) | (\$6,971,136) |
| 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 | (\$61,887,202) | \$61,887,202 | \$0 | (\$60,926,323) | \$60,926,323 | \$0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | (\$65,533,751) | \$57,187,202 | (\$8,346,550) | (\$64,767,459) | \$58,126,323 | (\$6,641,136) |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | \$4,873,780 | \$46,609,135 | \$51,482,915 | \$19,165,915 | (\$2,250,869) | \$16,915,046 |
| F. Fund Balance, Reserves | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | |
| a) As of July 1 - Unaudited | 9791 | \$136,481,226 | \$29,562,555 | \$166,043,781 | \$141,355,006 | \$76,171,690 | \$217,526,696 |
| b) Audit Adjustments | 9793 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| c) As of July 1 - Audited | | \$136,481,226 | \$29,562,555 | \$166,043,781 | \$141,355,006 | \$76,171,690 | \$217,526,696 |
| d) Other Restatements | 9795 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| e) Adjusted Beginning Balance | | \$136,481,226 | \$29,562,555 | \$166,043,781 | \$141,355,006 | \$76,171,690 | \$217,526,696 |
| 2) Ending Balance, June 30 | | \$141,355,006 | \$76,171,690 | \$217,526,696 | \$160,520,921 | \$73,920,821 | \$234,441,742 |
| 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
Budget Report
Fiscal Year 2023- 2024**

| Fund 09 - CHARTER SCHOOLS | Prior Year | | | Current Year | | | |
|---|------------|--------------|-------------|--------------|--------------|-------------|--------------|
| | UNRESTRICT | RESTRICT | Total | UNRESTRICT | RESTRICT | Total | |
| A. Revenues | | | | | | | |
| 1) LCFF Sources | 8010-8099 | \$9,920,672 | \$0 | \$9,920,672 | \$10,358,627 | \$0 | \$10,358,627 |
| 2) Federal Revenue | 8100-8299 | \$0 | \$124,084 | \$124,084 | \$0 | \$0 | \$0 |
| 3) Other State Revenue | 8300-8599 | \$180,063 | \$1,282,313 | \$1,462,376 | \$293,306 | \$53,600 | \$346,906 |
| 4) Other Local Revenue | 8600-8799 | \$116,300 | \$0 | \$116,300 | \$116,700 | \$0 | \$116,700 |
| 5) TOTAL, REVENUES | | \$10,217,035 | \$1,406,397 | \$11,623,432 | \$10,768,633 | \$53,600 | \$10,822,233 |
| B. Expenditures | | | | | | | |
| 1) Certificated Personnel Salaries | 1000-1999 | \$4,743,496 | \$179,234 | \$4,922,730 | \$4,878,296 | \$85,767 | \$4,964,063 |
| 2) Classified Personnel Salaries | 2000-2999 | \$448,641 | \$9,819 | \$458,460 | \$433,241 | \$7,837 | \$441,078 |
| 3) Employee Benefits | 3000-3999 | \$1,998,769 | \$64,487 | \$2,063,256 | \$2,119,271 | \$31,568 | \$2,150,839 |
| 4) Books and Supplies | 4000-4999 | \$409,762 | \$55,385 | \$465,147 | \$338,309 | \$33,459 | \$371,768 |
| 5) Services and Other Operating Expenditures | 5000-5999 | \$282,254 | \$127,131 | \$409,385 | \$468,376 | \$20,141 | \$488,517 |
| 6) Capital Outlay | 6000-6999 | \$30,000 | \$0 | \$30,000 | \$0 | \$0 | \$0 |
| 7) Other Outgo (excluding Transfers of Indirect) | 7100-7299 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 7400-7499 | | | | | | |
| 8) Transfers of Indirect Costs | 7300-7399 | \$198,909 | \$0 | \$198,909 | \$167,504 | \$0 | \$167,504 |
| 9) TOTAL, EXPENDITURES | | \$8,111,831 | \$436,056 | \$8,547,887 | \$8,404,997 | \$178,772 | \$8,583,769 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | \$2,105,204 | \$970,341 | \$3,075,545 | \$2,363,636 | (\$125,172) | \$2,238,464 |
| D. Other Financing Sources/Uses | | | | | | | |
| 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 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | \$2,105,204 | \$970,341 | \$3,075,545 | \$2,363,636 | (\$125,172) | \$2,238,464 |
| F. Fund Balance, Reserves | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | |
| a) As of July 1 - Unaudited | 9791 | \$8,008,622 | \$180,730 | \$8,189,352 | \$10,113,826 | \$1,181,960 | \$11,295,786 |
| b) Audit Adjustments | 9793 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| c) As of July 1 - Audited | | \$8,008,622 | \$180,730 | \$8,189,352 | \$10,113,826 | \$1,181,960 | \$11,295,786 |
| d) Other Restatements | 9795 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| e) Adjusted Beginning Balance | | \$8,008,622 | \$180,730 | \$8,189,352 | \$10,113,826 | \$1,181,960 | \$11,295,786 |
| 2) Ending Balance, June 30 | | \$10,113,826 | \$1,151,071 | \$11,264,897 | \$12,477,462 | \$1,056,788 | \$13,534,250 |
| 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
Budget Report
Fiscal Year 2023- 2024**

| Fund 11 - ADULT EDUCATION FUND | Prior Year | | | Current Year | | |
|---|------------|---------------|-------------|---------------|---------------|-------------|
| | UNRESTRICT | RESTRICT | Total | UNRESTRICT | RESTRICT | Total |
| A. Revenues | | | | | | |
| 1) LCFF Sources | 8010-8099 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2) Federal Revenue | 8100-8299 | \$0 | \$1,048,224 | \$1,048,224 | \$0 | \$1,048,224 |
| 3) Other State Revenue | 8300-8599 | \$0 | \$2,860,258 | \$2,860,258 | \$0 | \$3,085,885 |
| 4) Other Local Revenue | 8600-8799 | \$1,635,550 | \$0 | \$1,635,550 | \$1,695,050 | \$1,695,050 |
| 5) TOTAL, REVENUES | | \$1,635,550 | \$3,908,482 | \$5,544,032 | \$4,134,109 | \$5,829,159 |
| B. Expenditures | | | | | | |
| 1) Certificated Personnel Salaries | 1000-1999 | \$455,055 | \$1,775,050 | \$2,230,104 | \$419,129 | \$1,868,072 |
| 2) Classified Personnel Salaries | 2000-2999 | \$1,327,934 | \$276,008 | \$1,603,942 | \$1,438,778 | \$207,290 |
| 3) Employee Benefits | 3000-3999 | \$856,266 | \$890,406 | \$1,746,672 | \$906,246 | \$894,869 |
| 4) Books and Supplies | 4000-4999 | \$168,372 | \$232,706 | \$401,078 | \$149,500 | \$427,500 |
| 5) Services and Other Operating Expenditures | 5000-5999 | \$210,405 | \$521,697 | \$732,102 | \$248,437 | \$531,804 |
| 6) Capital Outlay | 6000-6999 | \$30,000 | \$0 | \$30,000 | \$0 | \$0 |
| 7) Other Outgo (excluding Transfers of Indirect) | 7100-7299 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 7400-7499 | | | | | |
| 8) Transfers of Indirect Costs | 7300-7399 | \$0 | \$127,616 | \$127,616 | \$0 | \$119,574 |
| 9) TOTAL, EXPENDITURES | | \$3,048,032 | \$3,823,482 | \$6,871,514 | \$3,162,090 | \$4,049,109 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | |
| | | (\$1,412,482) | \$85,000 | (\$1,327,482) | (\$1,467,040) | \$85,000 |
| D. Other Financing Sources/Uses | | | | | | |
| 1) Interfund Transfers | | | | | | |
| a) Transfers In | 8900-8929 | \$846,880 | \$0 | \$846,880 | \$846,880 | \$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 | | \$846,880 | \$0 | \$846,880 | \$846,880 | \$0 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | |
| | | (\$565,602) | \$85,000 | (\$480,602) | (\$620,160) | \$85,000 |
| F. Fund Balance, Reserves | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | 9791 | \$3,278,278 | \$0 | \$3,278,278 | \$2,712,676 | \$85,000 |
| b) Audit Adjustments | 9793 | \$0 | \$0 | \$0 | \$0 | \$0 |
| c) As of July 1 - Audited | | \$3,278,278 | \$0 | \$3,278,278 | \$2,712,676 | \$85,000 |
| d) Other Restatements | 9795 | \$0 | \$0 | \$0 | \$0 | \$0 |
| e) Adjusted Beginning Balance | | \$3,278,278 | \$0 | \$3,278,278 | \$2,712,676 | \$85,000 |
| 2) Ending Balance, June 30 | | \$2,712,676 | \$85,000 | \$2,797,676 | \$2,092,516 | \$170,000 |
| 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 |



**Clovis Unified School District
Budget Report
Fiscal Year 2023- 2024**

| Fund 12 - CHILD DEVELOPMENT FUND | | Prior Year | | | Current Year | | |
|---|------------------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | UNRESTRICT | RESTRICT | Total | UNRESTRICT | RESTRICT | Total |
| A. Revenues | | | | | | | |
| 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 | \$26,671,466 | \$26,671,466 | \$0 | \$26,671,466 | \$26,671,466 |
| 4) Other Local Revenue | 8600-8799 | \$5,514,875 | \$0 | \$5,514,875 | \$4,685,000 | \$0 | \$4,685,000 |
| 5) TOTAL, REVENUES | | \$5,514,875 | \$26,671,466 | \$32,186,341 | \$4,685,000 | \$26,671,466 | \$31,356,466 |
| B. Expenditures | | | | | | | |
| 1) Certificated Personnel Salaries | 1000-1999 | \$199,175 | \$3,256,412 | \$3,455,587 | \$145,795 | \$2,613,655 | \$2,759,450 |
| 2) Classified Personnel Salaries | 2000-2999 | \$2,568,577 | \$4,339,890 | \$6,908,468 | \$117,738 | \$7,312,332 | \$7,430,069 |
| 3) Employee Benefits | 3000-3999 | \$772,290 | \$2,542,100 | \$3,314,391 | \$111,271 | \$3,436,432 | \$3,547,703 |
| 4) Books and Supplies | 4000-4999 | \$400,318 | \$1,971,283 | \$2,371,601 | \$219,925 | \$2,500,979 | \$2,720,903 |
| 5) Services and Other Operating Expenditures | 5000-5999 | \$84,524 | \$1,349,973 | \$1,434,497 | \$28,390 | \$1,216,733 | \$1,245,123 |
| 6) Capital Outlay | 6000-6999 | \$0 | \$1,668,240 | \$1,668,240 | \$0 | \$300,000 | \$300,000 |
| 7) Other Outgo (excluding Transfers of Indirect) | 7100-7299 7400-7499 | \$0 | \$42,000 | \$42,000 | \$0 | \$42,000 | \$42,000 |
| 8) Transfers of Indirect Costs | 7300-7399 | \$186,613 | \$594,966 | \$781,579 | \$18,182 | \$723,018 | \$741,200 |
| 9) TOTAL, EXPENDITURES | | \$4,211,497 | \$15,764,865 | \$19,976,362 | \$641,300 | \$18,145,148 | \$18,786,448 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | \$1,303,378 | \$10,906,601 | \$12,209,979 | \$4,043,700 | \$8,526,318 | \$12,570,018 |
| D. Other Financing Sources/Uses | | | | | | | |
| 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 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | \$1,303,378 | \$10,906,601 | \$12,209,979 | \$4,043,700 | \$8,526,318 | \$12,570,018 |
| F. Fund Balance, Reserves | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | |
| a) As of July 1 - Unaudited | 9791 | \$690,795 | \$7,583,860 | \$8,274,655 | \$1,994,173 | \$18,490,461 | \$20,484,634 |
| b) Audit Adjustments | 9793 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| c) As of July 1 - Audited | | \$690,795 | \$7,583,860 | \$8,274,655 | \$1,994,173 | \$18,490,461 | \$20,484,634 |
| d) Other Restatements | 9795 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| e) Adjusted Beginning Balance | | \$690,795 | \$7,583,860 | \$8,274,655 | \$1,994,173 | \$18,490,461 | \$20,484,634 |
| 2) Ending Balance, June 30 | | \$1,994,173 | \$18,490,461 | \$20,484,634 | \$6,037,873 | \$27,016,779 | \$33,054,652 |
| 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
Budget Report
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| Fund 13 - CAFETERIA FUND | Prior Year | | | Current Year | | |
|---|------------------------|----------|--------------|--------------|----------|--------------|
| | UNRESTRICT | RESTRICT | Total | UNRESTRICT | RESTRICT | Total |
| A. Revenues | | | | | | |
| 1) LCFF Sources | 8010-8099 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2) Federal Revenue | 8100-8299 | \$0 | \$12,687,109 | \$12,687,109 | \$0 | \$11,712,021 |
| 3) Other State Revenue | 8300-8599 | \$0 | \$12,336,826 | \$12,336,826 | \$0 | \$12,450,029 |
| 4) Other Local Revenue | 8600-8799 | \$0 | \$208,248 | \$208,248 | \$0 | \$220,047 |
| 5) TOTAL, REVENUES | | \$0 | \$25,232,183 | \$25,232,183 | \$0 | \$24,382,097 |
| B. Expenditures | | | | | | |
| 1) Certificated Personnel Salaries | 1000-1999 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2) Classified Personnel Salaries | 2000-2999 | \$0 | \$6,793,836 | \$6,793,836 | \$0 | \$7,206,040 |
| 3) Employee Benefits | 3000-3999 | \$0 | \$3,732,316 | \$3,732,316 | \$0 | \$4,040,343 |
| 4) Books and Supplies | 4000-4999 | \$0 | \$9,461,914 | \$9,461,914 | \$0 | \$8,536,257 |
| 5) Services and Other Operating Expenditures | 5000-5999 | \$0 | \$587,519 | \$587,519 | \$0 | \$568,038 |
| 6) Capital Outlay | 6000-6999 | \$0 | \$293,783 | \$293,783 | \$0 | \$51,926 |
| 7) Other Outgo (excluding Transfers of Indirect) | 7100-7299 7400-7499 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8) Transfers of Indirect Costs | 7300-7399 | \$0 | \$584,199 | \$584,199 | \$0 | \$528,581 |
| 9) TOTAL, EXPENDITURES | | \$0 | \$21,453,567 | \$21,453,567 | \$0 | \$20,931,185 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | |
| | | \$0 | \$3,778,617 | \$3,778,617 | \$0 | \$3,450,912 |
| D. Other Financing Sources/Uses | | | | | | |
| 1) Interfund Transfers | | | | | | |
| a) Transfers In | 8900-8929 | \$0 | \$0 | \$0 | \$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 | | \$0 | \$0 | \$0 | \$0 | \$0 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | |
| | | \$0 | \$3,778,617 | \$3,778,617 | \$0 | \$3,450,912 |
| F. Fund Balance, Reserves | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | 9791 | \$0 | \$11,396,531 | \$11,396,531 | \$0 | \$15,175,148 |
| b) Audit Adjustments | 9793 | \$0 | \$0 | \$0 | \$0 | \$0 |
| c) As of July 1 - Audited | | \$0 | \$11,396,531 | \$11,396,531 | \$0 | \$15,175,148 |
| d) Other Restatements | 9795 | \$0 | \$0 | \$0 | \$0 | \$0 |
| e) Adjusted Beginning Balance | | \$0 | \$11,396,531 | \$11,396,531 | \$0 | \$15,175,148 |
| 2) Ending Balance, June 30 | | \$0 | \$15,175,148 | \$15,175,148 | \$0 | \$18,626,060 |
| 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 |



**Clovis Unified School District
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| Fund 14 - DEFERRED MAINTENANCE FUND | Prior Year | | | Current Year | | |
|---|------------|---------------|-------|---------------|---------------|---------------|
| | UNRESTRICT | RESTRICT | Total | UNRESTRICT | RESTRICT | Total |
| A. Revenues | | | | | | |
| 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 | \$1,000 | \$0 | \$1,000 | \$0 | \$1,000 |
| 5) TOTAL, REVENUES | | \$1,000 | \$0 | \$1,000 | \$0 | \$1,000 |
| B. Expenditures | | | | | | |
| 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 | \$2,150,546 | \$0 | \$2,150,546 | \$0 | \$2,150,546 |
| 6) Capital Outlay | 6000-6999 | \$1,661,225 | \$0 | \$1,661,225 | \$0 | \$1,661,225 |
| 7) Other Outgo (excluding Transfers of Indirect) | 7100-7299 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 7400-7499 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8) Transfers of Indirect Costs | 7300-7399 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9) TOTAL, EXPENDITURES | | \$3,811,771 | \$0 | \$3,811,771 | \$0 | \$3,811,771 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | |
| | | (\$3,810,771) | \$0 | (\$3,810,771) | (\$2,800,000) | (\$2,800,000) |
| D. Other Financing Sources/Uses | | | | | | |
| 1) Interfund Transfers | | | | | | |
| a) Transfers In | 8900-8929 | \$3,800,000 | \$0 | \$3,800,000 | \$2,800,000 | \$2,800,000 |
| 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 | | \$3,800,000 | \$0 | \$3,800,000 | \$2,800,000 | \$2,800,000 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | |
| | | (\$10,771) | \$0 | (\$10,771) | \$0 | \$0 |
| F. Fund Balance, Reserves | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | 9791 | \$10,771 | \$0 | \$10,771 | \$0 | \$0 |
| b) Audit Adjustments | 9793 | \$0 | \$0 | \$0 | \$0 | \$0 |
| c) As of July 1 - Audited | | \$10,771 | \$0 | \$10,771 | \$0 | \$0 |
| d) Other Restatements | 9795 | \$0 | \$0 | \$0 | \$0 | \$0 |
| e) Adjusted Beginning Balance | | \$10,771 | \$0 | \$10,771 | \$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 |



**Clovis Unified School District
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| Fund 21 - BUILDING FUND | Prior Year | | | Current Year | | |
|---|------------|-----------------|-------|-----------------|-------------|-------------|
| | UNRESTRICT | RESTRICT | Total | UNRESTRICT | RESTRICT | Total |
| A. Revenues | | | | | | |
| 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 | \$10,000 | \$0 | \$10,000 | \$0 | \$0 |
| 5) TOTAL, REVENUES | | \$10,000 | \$0 | \$10,000 | \$0 | \$0 |
| B. Expenditures | | | | | | |
| 1) Certificated Personnel Salaries | 1000-1999 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2) Classified Personnel Salaries | 2000-2999 | \$268,320 | \$0 | \$268,320 | \$0 | \$0 |
| 3) Employee Benefits | 3000-3999 | \$114,668 | \$0 | \$114,668 | \$0 | \$0 |
| 4) Books and Supplies | 4000-4999 | \$58,341 | \$0 | \$58,341 | \$0 | \$0 |
| 5) Services and Other Operating Expenditures | 5000-5999 | \$162,479 | \$0 | \$162,479 | \$0 | \$0 |
| 6) Capital Outlay | 6000-6999 | \$129,150,306 | \$0 | \$129,150,306 | \$0 | \$0 |
| 7) Other Outgo (excluding Transfers of Indirect) | 7100-7299 | \$416,775 | \$0 | \$416,775 | \$414,056 | \$414,056 |
| | 7400-7499 | | | | | |
| 8) Transfers of Indirect Costs | 7300-7399 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9) TOTAL, EXPENDITURES | | \$130,170,889 | \$0 | \$130,170,889 | \$414,056 | \$414,056 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | |
| | | (\$130,160,889) | \$0 | (\$130,160,889) | (\$414,056) | (\$414,056) |
| D. Other Financing Sources/Uses | | | | | | |
| 1) Interfund Transfers | | | | | | |
| a) Transfers In | 8900-8929 | \$416,775 | \$0 | \$416,775 | \$414,056 | \$414,056 |
| b) Transfers Out | 7600-7629 | (\$688,516) | \$0 | (\$688,516) | \$0 | \$0 |
| 2) Other Sources/Uses | | | | | | |
| a) Sources | 8930-8979 | \$100,000,000 | \$0 | \$100,000,000 | \$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 | | \$99,728,259 | \$0 | \$99,728,259 | \$414,056 | \$414,056 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | |
| | | (\$30,432,630) | \$0 | (\$30,432,630) | \$0 | \$0 |
| F. Fund Balance, Reserves | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | 9791 | \$31,484,714 | \$0 | \$31,484,714 | \$1,052,084 | \$1,052,084 |
| b) Audit Adjustments | 9793 | \$0 | \$0 | \$0 | \$0 | \$0 |
| c) As of July 1 - Audited | | \$31,484,714 | \$0 | \$31,484,714 | \$1,052,084 | \$1,052,084 |
| d) Other Restatements | 9795 | \$0 | \$0 | \$0 | \$0 | \$0 |
| e) Adjusted Beginning Balance | | \$31,484,714 | \$0 | \$31,484,714 | \$1,052,084 | \$1,052,084 |
| 2) Ending Balance, June 30 | | \$1,052,084 | \$0 | \$1,052,084 | \$1,052,084 | \$1,052,084 |
| 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 |



**Clovis Unified School District
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| Fund 25 - CAPITAL FACILITIES FUND | Prior Year | | | Current Year | | |
|---|------------|----------------|-------|----------------|--------------|--------------|
| | UNRESTRICT | RESTRICT | Total | UNRESTRICT | RESTRICT | Total |
| A. Revenues | | | | | | |
| 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 | \$12,095,000 | \$0 | \$12,095,000 | \$11,930,000 | \$11,930,000 |
| 5) TOTAL, REVENUES | | \$12,095,000 | \$0 | \$12,095,000 | \$11,930,000 | \$11,930,000 |
| B. Expenditures | | | | | | |
| 1) Certificated Personnel Salaries | 1000-1999 | \$0 | \$0 | \$186,896 | \$0 | \$186,896 |
| 2) Classified Personnel Salaries | 2000-2999 | \$705,228 | \$0 | \$722,549 | \$0 | \$722,549 |
| 3) Employee Benefits | 3000-3999 | \$352,921 | \$0 | \$425,846 | \$0 | \$425,846 |
| 4) Books and Supplies | 4000-4999 | \$68,500 | \$0 | \$68,500 | \$0 | \$68,500 |
| 5) Services and Other Operating Expenditures | 5000-5999 | \$1,444,656 | \$0 | \$412,466 | \$0 | \$412,466 |
| 6) Capital Outlay | 6000-6999 | \$52,004,332 | \$0 | \$4,512,430 | \$0 | \$4,512,430 |
| 7) Other Outgo (excluding Transfers of Indirect) | 7100-7299 | \$5,271,323 | \$0 | \$5,271,323 | \$0 | \$5,271,323 |
| | 7400-7499 | | | | | |
| 8) Transfers of Indirect Costs | 7300-7399 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9) TOTAL, EXPENDITURES | | \$59,846,959 | \$0 | \$59,846,959 | \$11,600,010 | \$11,600,010 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | |
| | | (\$47,751,959) | \$0 | (\$47,751,959) | \$329,990 | \$329,990 |
| D. Other Financing Sources/Uses | | | | | | |
| 1) Interfund Transfers | | | | | | |
| a) Transfers In | 8900-8929 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b) Transfers Out | 7600-7629 | (\$336,000) | \$0 | (\$336,000) | \$0 | (\$330,000) |
| 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 | | (\$336,000) | \$0 | (\$336,000) | \$0 | (\$330,000) |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | |
| | | (\$48,087,959) | \$0 | (\$48,087,959) | (\$10) | (\$10) |
| F. Fund Balance, Reserves | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | 9791 | \$51,270,699 | \$0 | \$51,270,699 | \$3,182,740 | \$3,182,740 |
| b) Audit Adjustments | 9793 | \$0 | \$0 | \$0 | \$0 | \$0 |
| c) As of July 1 - Audited | | \$51,270,699 | \$0 | \$51,270,699 | \$3,182,740 | \$3,182,740 |
| d) Other Restatements | 9795 | \$0 | \$0 | \$0 | \$0 | \$0 |
| e) Adjusted Beginning Balance | | \$51,270,699 | \$0 | \$51,270,699 | \$3,182,740 | \$3,182,740 |
| 2) Ending Balance, June 30 | | \$3,182,740 | \$0 | \$3,182,740 | \$3,182,730 | \$3,182,730 |
| 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 |



**Clovis Unified School District
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| Fund 35 - COUNTY SCHOOL FACILITIES FUND | Prior Year | | | Current Year | | |
|---|------------------------|-----------------------|------------|-----------------------|-------------|-------------|
| | UNRESTRICT | RESTRICT | Total | UNRESTRICT | RESTRICT | Total |
| A. Revenues | | | | | | |
| 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 | \$200,000 | \$0 | \$200,000 | \$10,000 | \$10,000 |
| 5) TOTAL, REVENUES | | \$200,000 | \$0 | \$200,000 | \$10,000 | \$10,000 |
| B. Expenditures | | | | | | |
| 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 | \$35,371,995 | \$0 | \$35,371,995 | \$10,000 | \$10,000 |
| 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 | | \$35,371,995 | \$0 | \$35,371,995 | \$10,000 | \$10,000 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | (\$35,171,995) | \$0 | (\$35,171,995) | \$0 | \$0 |
| D. Other Financing Sources/Uses | | | | | | |
| 1) Interfund Transfers | | | | | | |
| a) Transfers In | 8900-8929 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b) Transfers Out | 7600-7629 | (\$8,500,000) | \$0 | (\$8,500,000) | \$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 | | (\$8,500,000) | \$0 | (\$8,500,000) | \$0 | \$0 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | (\$43,671,995) | \$0 | (\$43,671,995) | \$0 | \$0 |
| F. Fund Balance, Reserves | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | 9791 | \$44,817,318 | \$0 | \$44,817,318 | \$1,145,322 | \$1,145,322 |
| b) Audit Adjustments | 9793 | \$0 | \$0 | \$0 | \$0 | \$0 |
| c) As of July 1 - Audited | | \$44,817,318 | \$0 | \$44,817,318 | \$1,145,322 | \$1,145,322 |
| d) Other Restatements | 9795 | \$0 | \$0 | \$0 | \$0 | \$0 |
| e) Adjusted Beginning Balance | | \$44,817,318 | \$0 | \$44,817,318 | \$1,145,322 | \$1,145,322 |
| 2) Ending Balance, June 30 | | \$1,145,322 | \$0 | \$1,145,322 | \$1,145,322 | \$1,145,322 |
| 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 |



**Clovis Unified School District
Budget Report
Fiscal Year 2023- 2024**

| Fund 40 - SPECIAL RESERVE - CAPITAL PROJ | Prior Year | | | Current Year | | |
|---|------------|----------------|-------|----------------|---------------|---------------|
| | UNRESTRICT | RESTRICT | Total | UNRESTRICT | RESTRICT | Total |
| A. Revenues | | | | | | |
| 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 | \$2,827,252 | \$0 | \$2,827,252 | \$6,000 | \$6,000 |
| 5) TOTAL, REVENUES | | \$2,827,252 | \$0 | \$2,827,252 | \$6,000 | \$6,000 |
| B. Expenditures | | | | | | |
| 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 | \$325,000 | \$0 | \$325,000 | \$200,000 | \$200,000 |
| 5) Services and Other Operating Expenditures | 5000-5999 | \$3,626,080 | \$0 | \$3,626,080 | \$756,000 | \$756,000 |
| 6) Capital Outlay | 6000-6999 | \$15,626,550 | \$0 | \$15,626,550 | \$0 | \$0 |
| 7) Other Outgo (excluding Transfers of Indirect) | 7100-7299 | \$470,200 | \$0 | \$470,200 | \$1,960,200 | \$1,960,200 |
| | 7400-7499 | | | | | |
| 8) Transfers of Indirect Costs | 7300-7399 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9) TOTAL, EXPENDITURES | | \$20,047,830 | \$0 | \$20,047,830 | \$2,916,200 | \$2,916,200 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | (\$17,220,579) | \$0 | (\$17,220,579) | (\$2,910,200) | (\$2,910,200) |
| D. Other Financing Sources/Uses | | | | | | |
| 1) Interfund Transfers | | | | | | |
| a) Transfers In | 8900-8929 | \$12,807,411 | \$0 | \$12,807,411 | \$2,910,200 | \$2,910,200 |
| 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 | | \$12,807,411 | \$0 | \$12,807,411 | \$2,910,200 | \$2,910,200 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | (\$4,413,168) | \$0 | (\$4,413,168) | \$0 | \$0 |
| F. Fund Balance, Reserves | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | 9791 | \$120,885,350 | \$0 | \$120,885,350 | \$116,472,182 | \$116,472,182 |
| b) Audit Adjustments | 9793 | \$0 | \$0 | \$0 | \$0 | \$0 |
| c) As of July 1 - Audited | | \$120,885,350 | \$0 | \$120,885,350 | \$116,472,182 | \$116,472,182 |
| d) Other Restatements | 9795 | \$0 | \$0 | \$0 | \$0 | \$0 |
| e) Adjusted Beginning Balance | | \$120,885,350 | \$0 | \$120,885,350 | \$116,472,182 | \$116,472,182 |
| 2) Ending Balance, June 30 | | \$116,472,182 | \$0 | \$116,472,182 | \$116,472,182 | \$116,472,182 |
| 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 |



**Clovis Unified School District
Budget Report
Fiscal Year 2023- 2024**

| Fund 51 - BOND INT & REDEMPTION FUND | Prior Year | | | Current Year | | |
|---|------------|--------------|-------|--------------|----------|--------------|
| | UNRESTRICT | RESTRICT | Total | UNRESTRICT | RESTRICT | Total |
| A. Revenues | | | | | | |
| 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 | \$315,000 | \$0 | \$315,000 | \$0 | \$315,000 |
| 4) Other Local Revenue | 8600-8799 | \$47,628,880 | \$0 | \$47,628,880 | \$0 | \$47,628,880 |
| 5) TOTAL, REVENUES | | \$47,943,880 | \$0 | \$47,943,880 | \$0 | \$47,943,880 |
| B. Expenditures | | | | | | |
| 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 | \$47,943,880 | \$0 | \$47,943,880 | \$0 | \$47,943,880 |
| | 7400-7499 | | | | | |
| 8) Transfers of Indirect Costs | 7300-7399 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9) TOTAL, EXPENDITURES | | \$47,943,880 | \$0 | \$47,943,880 | \$0 | \$47,943,880 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | |
| | | \$0 | \$0 | \$0 | \$0 | \$0 |
| D. Other Financing Sources/Uses | | | | | | |
| 1) Interfund Transfers | | | | | | |
| a) Transfers In | 8900-8929 | \$0 | \$0 | \$0 | \$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 | | \$0 | \$0 | \$0 | \$0 | \$0 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | |
| | | \$0 | \$0 | \$0 | \$0 | \$0 |
| F. Fund Balance, Reserves | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | 9791 | \$52,444,163 | \$0 | \$52,444,163 | \$0 | \$52,444,163 |
| b) Audit Adjustments | 9793 | \$0 | \$0 | \$0 | \$0 | \$0 |
| c) As of July 1 - Audited | | \$52,444,163 | \$0 | \$52,444,163 | \$0 | \$52,444,163 |
| d) Other Restatements | 9795 | \$0 | \$0 | \$0 | \$0 | \$0 |
| e) Adjusted Beginning Balance | | \$52,444,163 | \$0 | \$52,444,163 | \$0 | \$52,444,163 |
| 2) Ending Balance, June 30 | | \$52,444,163 | \$0 | \$52,444,163 | \$0 | \$52,444,163 |
| 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 |



**Clovis Unified School District
Budget Report
Fiscal Year 2023- 2024**

| Fund 67 - SELF INSURANCE FUND | Prior Year | | | Current Year | | |
|---|------------|--------------|-------|--------------|--------------|--------------|
| | UNRESTRICT | RESTRICT | Total | UNRESTRICT | RESTRICT | Total |
| A. Revenues | | | | | | |
| 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 | \$83,027,749 | \$0 | \$83,027,749 | \$83,946,529 | \$83,946,529 |
| 5) TOTAL, REVENUES | | \$83,027,749 | \$0 | \$83,027,749 | \$83,946,529 | \$83,946,529 |
| B. Expenditures | | | | | | |
| 1) Certificated Personnel Salaries | 1000-1999 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2) Classified Personnel Salaries | 2000-2999 | \$130,564 | \$0 | \$130,564 | \$132,476 | \$132,476 |
| 3) Employee Benefits | 3000-3999 | \$80,166 | \$0 | \$80,166 | \$82,048 | \$82,048 |
| 4) Books and Supplies | 4000-4999 | \$796,918 | \$0 | \$796,918 | \$807,735 | \$807,735 |
| 5) Services and Other Operating Expenditures | 5000-5999 | \$78,785,666 | \$0 | \$78,785,666 | \$83,211,919 | \$83,211,919 |
| 6) Capital Outlay | 6000-6999 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7) Other Outgo (excluding Transfers of Indirect) | 7100-7299 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 7400-7499 | | | | | |
| 8) Transfers of Indirect Costs | 7300-7399 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9) TOTAL, EXPENDITURES | | \$79,793,314 | \$0 | \$79,793,314 | \$84,234,178 | \$84,234,178 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | |
| | | \$3,234,435 | \$0 | \$3,234,435 | (\$287,649) | (\$287,649) |
| D. Other Financing Sources/Uses | | | | | | |
| 1) Interfund Transfers | | | | | | |
| a) Transfers In | 8900-8929 | \$0 | \$0 | \$0 | \$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 | | \$0 | \$0 | \$0 | \$0 | \$0 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | |
| | | \$3,234,435 | \$0 | \$3,234,435 | (\$287,649) | (\$287,649) |
| F. Fund Balance, Reserves | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | 9791 | \$31,466,619 | \$0 | \$31,466,619 | \$34,701,054 | \$34,701,054 |
| b) Audit Adjustments | 9793 | \$0 | \$0 | \$0 | \$0 | \$0 |
| c) As of July 1 - Audited | | \$31,466,619 | \$0 | \$31,466,619 | \$34,701,054 | \$34,701,054 |
| d) Other Restatements | 9795 | \$0 | \$0 | \$0 | \$0 | \$0 |
| e) Adjusted Beginning Balance | | \$31,466,619 | \$0 | \$31,466,619 | \$34,701,054 | \$34,701,054 |
| 2) Ending Balance, June 30 | | \$34,701,054 | \$0 | \$34,701,054 | \$34,413,405 | \$34,413,405 |
| 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 |



**Clovis Unified School District
Budget Report
Fiscal Year 2023- 2024**

| Fund 68 - WORKERS' COMPENSATION | | Prior Year | | Total | Current Year | | Total |
|---|------------------------|-------------|----------|-------------|--------------|----------|-------------|
| | | UNRESTRICT | RESTRICT | | UNRESTRICT | RESTRICT | |
| A. Revenues | | | | | | | |
| 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 | \$4,690,642 | \$0 | \$4,690,642 | \$4,523,604 | \$0 | \$4,523,604 |
| 5) TOTAL, REVENUES | | \$4,690,642 | \$0 | \$4,690,642 | \$4,523,604 | \$0 | \$4,523,604 |
| B. Expenditures | | | | | | | |
| 1) Certificated Personnel Salaries | 1000-1999 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2) Classified Personnel Salaries | 2000-2999 | \$58,088 | \$0 | \$58,088 | \$58,957 | \$0 | \$58,957 |
| 3) Employee Benefits | 3000-3999 | \$37,008 | \$0 | \$37,008 | \$37,812 | \$0 | \$37,812 |
| 4) Books and Supplies | 4000-4999 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5) Services and Other Operating Expenditures | 5000-5999 | \$4,595,546 | \$0 | \$4,595,546 | \$4,426,835 | \$0 | \$4,426,835 |
| 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 | | \$4,690,642 | \$0 | \$4,690,642 | \$4,523,604 | \$0 | \$4,523,604 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| D. Other Financing Sources/Uses | | | | | | | |
| 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 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| F. Fund Balance, Reserves | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | |
| a) As of July 1 - Unaudited | 9791 | \$1,405,666 | \$0 | \$1,405,666 | \$1,405,666 | \$0 | \$1,405,666 |
| b) Audit Adjustments | 9793 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| c) As of July 1 - Audited | | \$1,405,666 | \$0 | \$1,405,666 | \$1,405,666 | \$0 | \$1,405,666 |
| d) Other Restatements | 9795 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| e) Adjusted Beginning Balance | | \$1,405,666 | \$0 | \$1,405,666 | \$1,405,666 | \$0 | \$1,405,666 |
| 2) Ending Balance, June 30 | | \$1,405,666 | \$0 | \$1,405,666 | \$1,405,666 | \$0 | \$1,405,666 |
| 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 |

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Budget Forecasts beyond the Proposed Budget Year

| Revenues | 2023-24 | 2024-25 | 2025-26 |
|--|----------------------|----------------------|----------------------|
| General Fund | \$660,424,247 | \$646,744,292 | \$663,410,547 |
| Charter School Fund | \$10,822,233 | \$11,820,933 | \$12,453,523 |
| Adult Education Fund | \$6,676,039 | \$6,746,158 | \$6,843,179 |
| Child Development Fund | \$31,356,466 | \$31,983,565 | \$32,623,267 |
| Cafeteria Fund | \$24,382,097 | \$24,869,739 | \$25,367,134 |
| Deferred Maintenance Fund | \$2,801,000 | \$2,801,000 | \$2,801,000 |
| Building Fund | \$414,056 | \$10,000 | \$0 |
| Capital Facilities Fund | \$11,930,000 | \$11,930,000 | \$12,095,000 |
| County School Facilities Fund | \$10,000 | \$10,000 | \$0 |
| Special Reserve for Capital Projects | \$2,916,200 | \$960,000 | \$955,000 |
| Bond Interest and Redemption Fund | \$47,943,880 | \$47,943,880 | \$47,943,880 |
| Self-Insurance Fund | \$83,946,529 | \$83,824,918 | \$83,822,484 |
| Workers Comp Self Insurance Fund | \$4,523,604 | \$4,648,908 | \$4,764,666 |
| Total | \$888,146,351 | \$874,293,393 | \$893,079,680 |
| Expenditures | 2023-24 | 2024-25 | 2025-26 |
| General Fund | \$643,509,201 | \$639,420,045 | \$655,883,681 |
| Charter School Fund | \$8,583,789 | \$9,361,547 | \$9,863,647 |
| Adult Education Fund | \$7,211,199 | \$7,337,437 | \$7,481,793 |
| Child Development Fund | \$18,786,448 | \$19,162,177 | \$19,545,420 |
| Cafeteria Fund | \$20,931,185 | \$21,349,809 | \$21,776,805 |
| Deferred Maintenance Fund | \$2,801,000 | \$2,801,000 | \$2,801,000 |
| Building Fund | \$414,056 | \$423,117 | \$0 |
| Capital Facilities Fund | \$11,930,000 | \$12,289,030 | \$12,324,515 |
| County School Facilities Fund | \$10,000 | \$1,155,321 | \$0 |
| Special Reserve for Capital Projects | \$2,916,200 | \$50,760,000 | \$50,755,000 |
| Bond Interest and Redemption Fund | \$47,943,880 | \$47,943,880 | \$47,943,880 |
| Self-Insurance Fund | \$84,234,178 | \$87,373,780 | \$89,636,941 |
| Workers Comp Self Insurance Fund | \$4,523,604 | \$4,193,239 | \$4,266,621 |
| Total | \$853,794,740 | \$903,570,382 | \$922,279,303 |
| Above is a summary of total revenue and expenditures, by fund, for the next three years. | | | |

Budget Forecasts



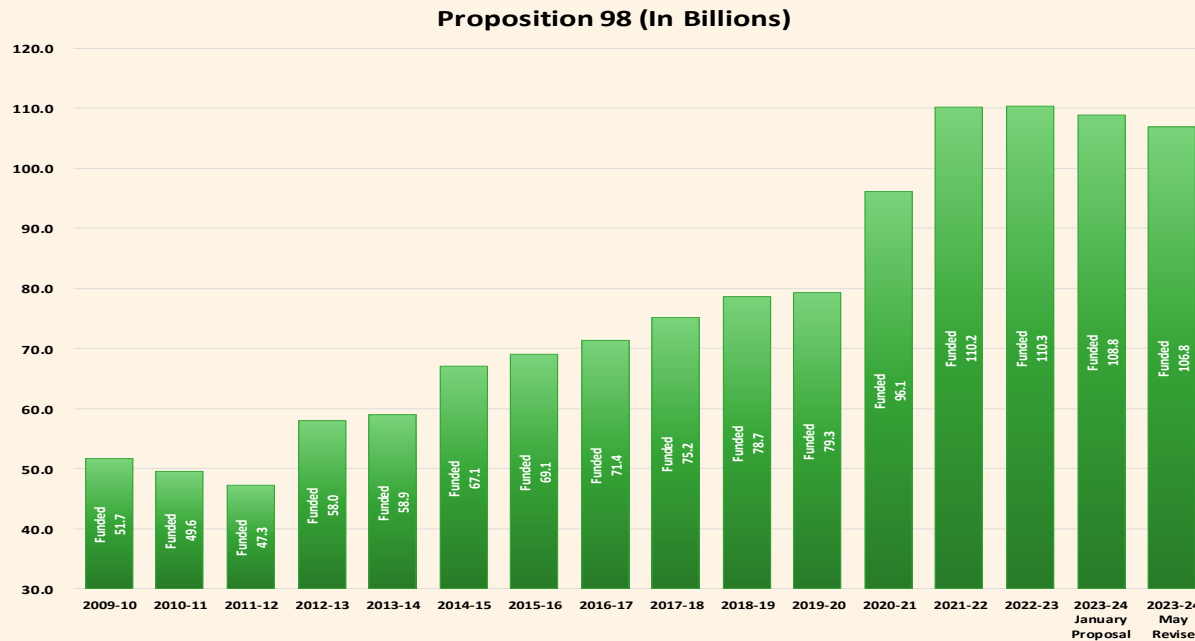


Effect of State Budget on District Revenues

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 75% of total General Fund revenues in 2023-24.

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. Funding on a statewide level 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. The 2023-24 May Revision includes Proposition 98 funding of \$106.8 billion for 2023-24.

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



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 1999-2000, 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.

The following is a chart reflecting the District's apportionment rates from 2013-14 to 2023-24.

CUSD LCFF/Revenue Limit Rate

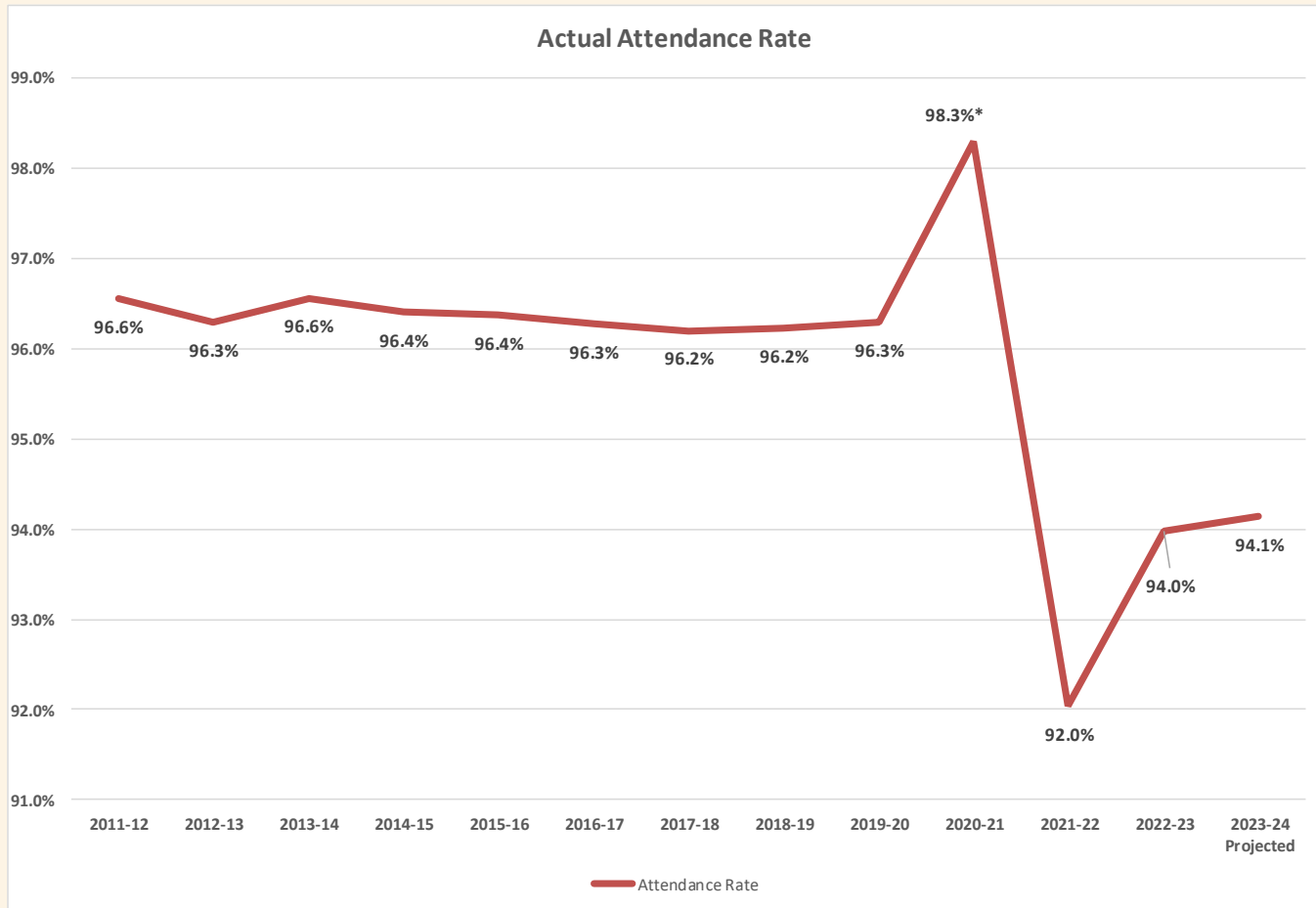
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 Projected |
|---------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------------------|
| Revenue Limit/Funded Average | \$6,449 | \$7,080 | \$7,910 | \$8,314 | \$8,545 | \$9,194 | \$9,454 | \$9,516 | \$9,998 | \$11,344 | \$12,321 |

Summary of California School Finance

State Funding of Education and Average Daily Attendance



The following are the District's attendance rates since 2011-12:



*Attendance not taken during 2020-21 due to the pandemic. This percentage is based on funded ADA, all other years are the actual ADA percentage.

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.

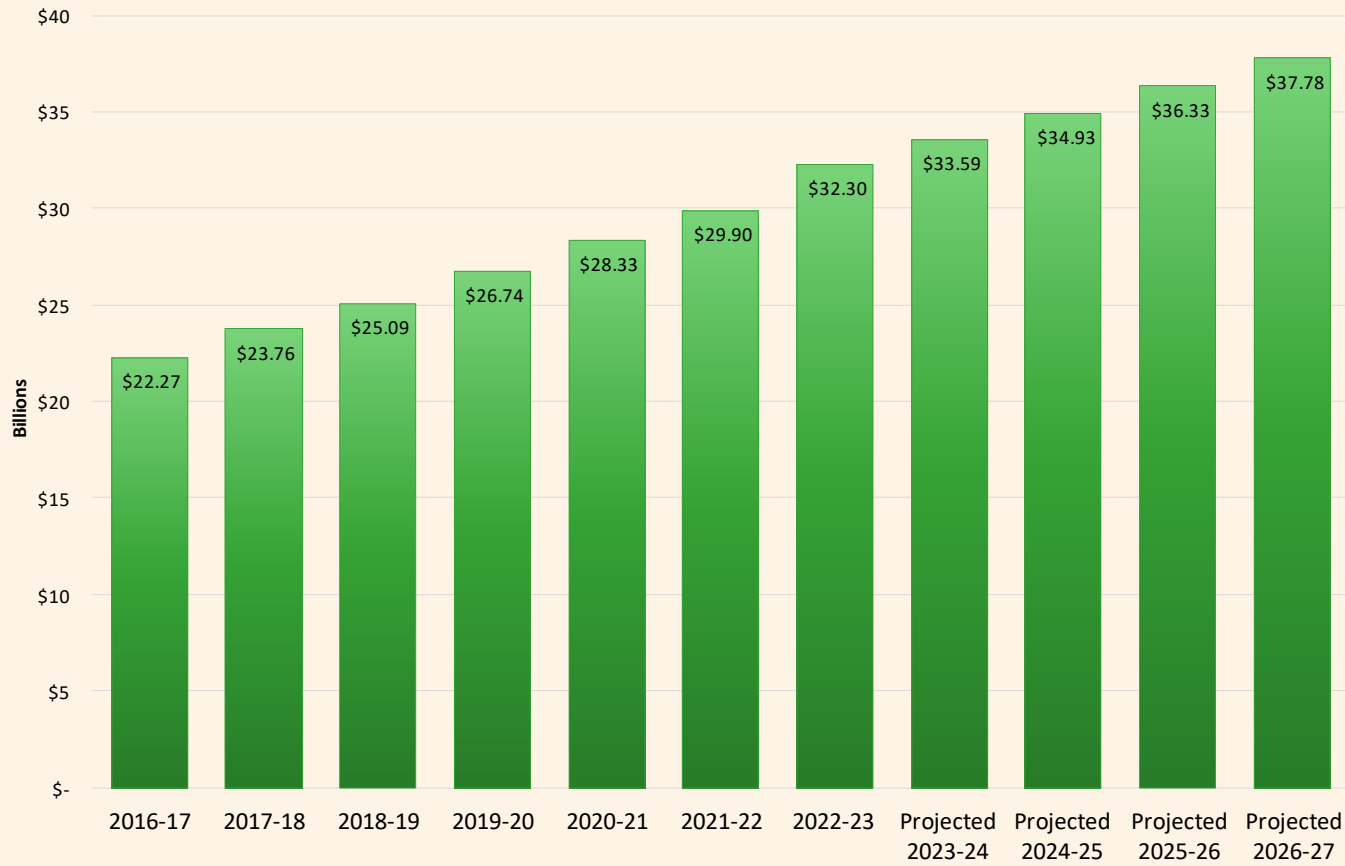
The Teeter Plan is to remain in effect unless the Board of Supervisors of Fresno County orders its discontinuance or unless, prior to the commencement of any fiscal year of the County (which commences on July 1st), the Board of Supervisors receives a petition for its discontinuance joined by resolutions 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



Summary of California School
Finance
**Total Assessed
Valuation**



This section of the 2023-24 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

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*. Outstanding Bond payments cover the 2001, 2004, 2012 and 2020 Bonds. All Bond projects are for the modernization of schools over 25 years old, classroom additions to existing sites, site improvement projects, and to build new schools.

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 55% majority vote. The debt service on the bonds is funded through an additional ad valorem tax over and above the \$1.00 per \$100 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. The District records and reconciles the transactions in its own Bond Interest and Redemption Fund.

Summary of California School Finance Long-Term Obligations

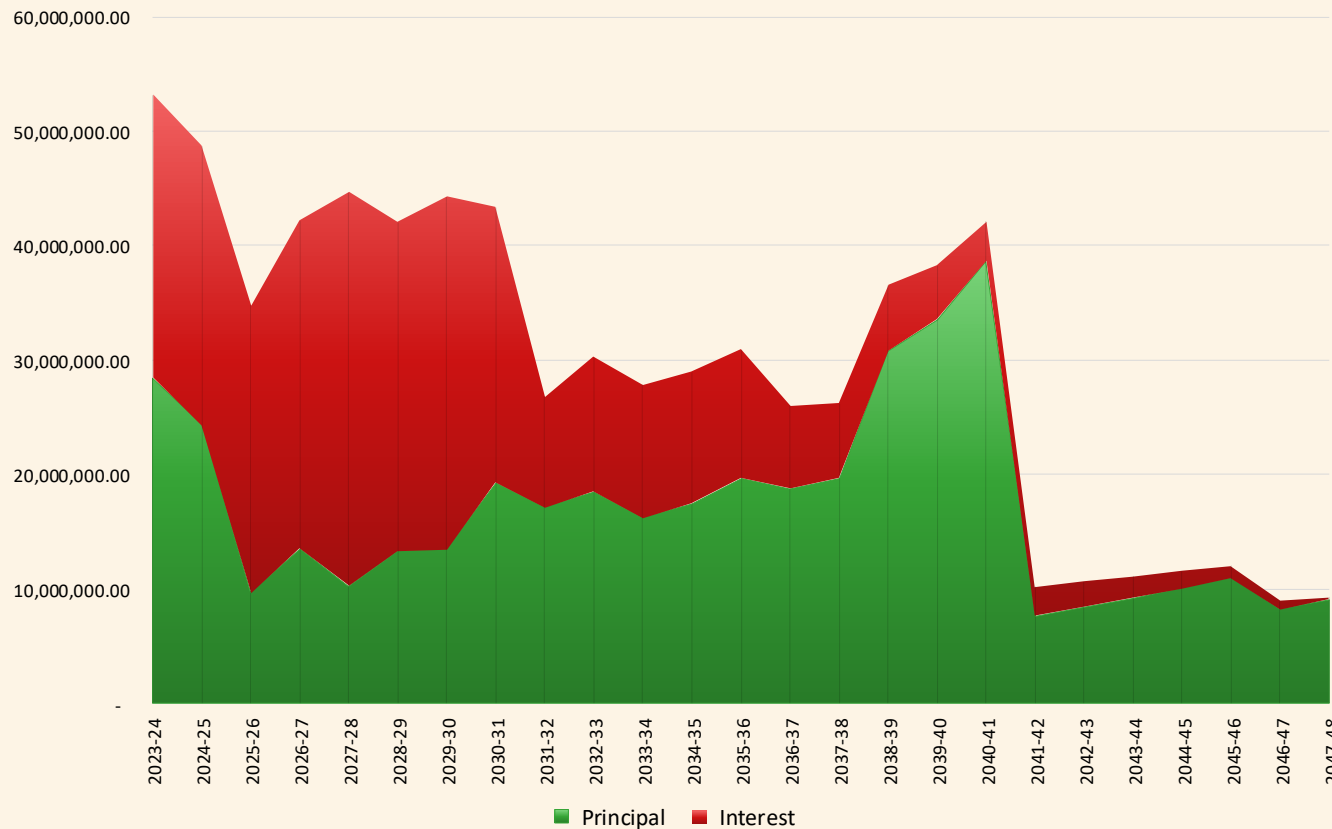


Bond Repayment Schedule

As of July 1, 2023, the District has twelve outstanding general obligation bond issues. The following is the Bond Retirement Schedule, reflecting both principal and interest payments, for the fiscal years 2023-24 through 2047-48.

Summary of California School Finance Bond Retirement

Bond Repayment Schedule





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 2022-23. The portion of the District within the City of Clovis has a 2021-22 assessed valuation of approximately \$13.83 billion and represents 42.83% of the District's taxable assessed valuation. The portion of the District within the City of Fresno has a 2022-23 assessed valuation of approximately \$15.44 billion and represents 47.79% of the District's taxable assessed valuation. The portion of the District within Unincorporated Fresno County has a 2022-23 assessed valuation of approximately \$3.03 billion and represents 9.38% 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 2008-09 through 2023-24.

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 | Assessed Value of Average Single Family Home | Taxes Paid by Average Single Family Home |
|-------------|----------------------------------|-----------------------------------|--|-------------------------------------|--|--|
| 2010-11 | \$1.196790 | \$1.229228 | \$1.196790 | \$0.186740 | \$230,937 | \$431.25 |
| 2011-12 | \$1.162422 | \$1.194860 | \$1.162422 | \$0.155352 | \$230,827 | \$358.59 |
| 2012-13 | \$1.164708 | \$1.197146 | \$1.164708 | \$0.155350 | \$225,805 | \$350.79 |
| 2013-14 | \$1.164952 | \$1.197390 | \$1.164952 | \$0.155350 | \$236,469 | \$367.35 |
| 2014-15 | \$1.164654 | \$1.197092 | \$1.164654 | \$0.155346 | \$251,391 | \$390.53 |
| 2015-16 | \$1.163414 | \$1.195852 | \$1.163414 | \$0.155346 | \$266,475 | \$413.96 |
| 2016-17 | \$1.163830 | \$1.196268 | \$1.163830 | \$0.155346 | \$270,709 | \$420.54 |
| 2017-18 | \$1.181284 | \$1.213722 | \$1.181284 | \$0.155346 | \$285,992 | \$444.28 |
| 2018-19 | \$1.178316 | \$1.211830 | \$1.178316 | \$0.155350 | \$282,376 | \$438.67 |
| 2019-20 | \$1.181138 | \$1.213576 | \$1.181138 | \$0.155352 | \$306,025 | \$475.42 |
| 2020-21 | \$1.181028 | \$1.213466 | \$1.181028 | \$0.155356 | \$313,564 | \$487.14 |
| 2021-22 | \$1.173438 | \$1.205876 | \$1.173438 | \$0.155350 | \$331,726 | \$515.34 |
| 2022-23 | \$1.183800 | \$1.216238 | \$1.183800 | \$0.155330 | \$352,815 | \$548.03 |
| 2023-24*** | \$1.183800 | \$1.216238 | \$1.183800 | \$0.155330 | \$352,815 | \$548.03 |

* 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

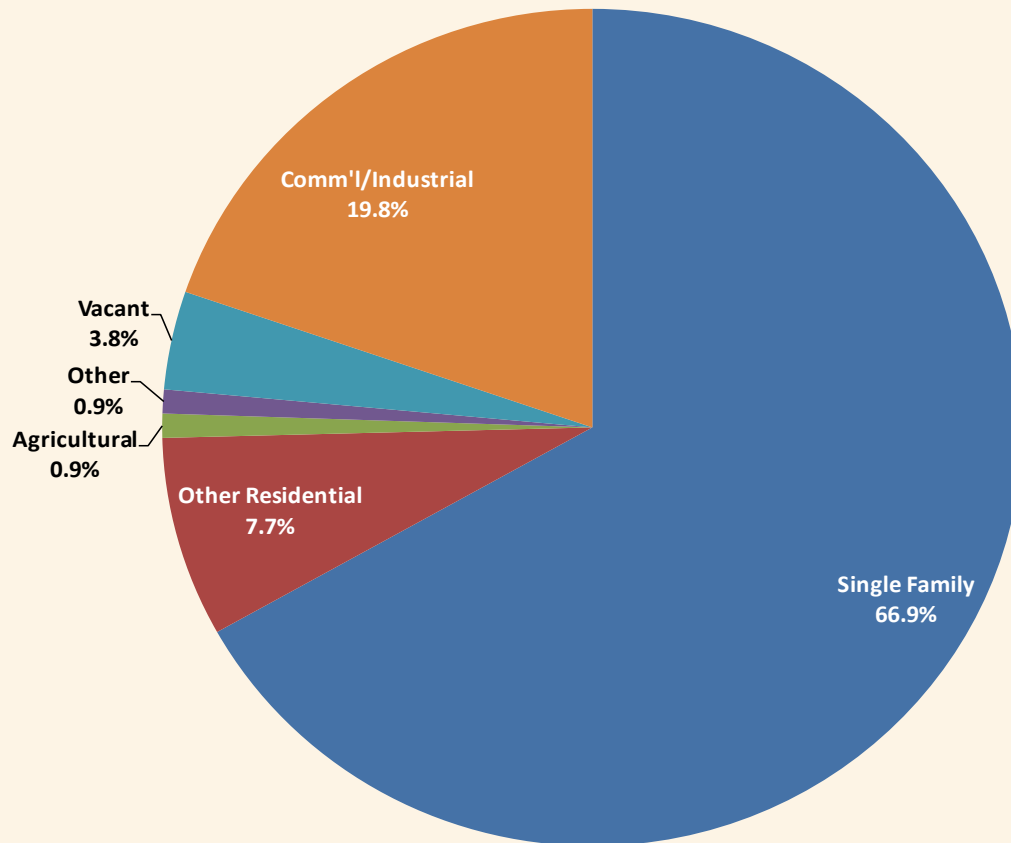
*** Projected

Source: California Municipal Statistics, Inc.

Summary of California School Finance Tax Rates



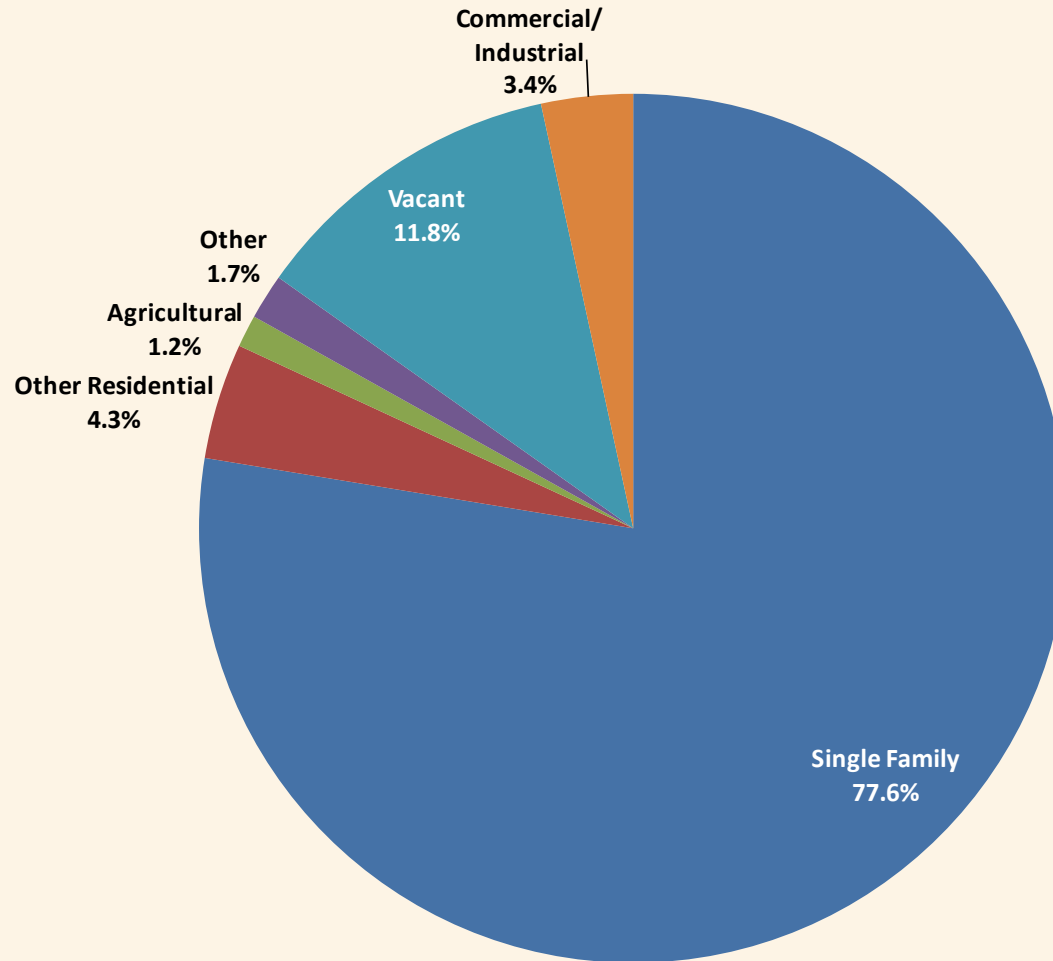
Land Use Distribution by Total Assessed Value



Summary of California School
Finance
**Long-Term
Obligations**



Land Use Distribution by Parcel



Summary of California School Finance Long-Term Obligations

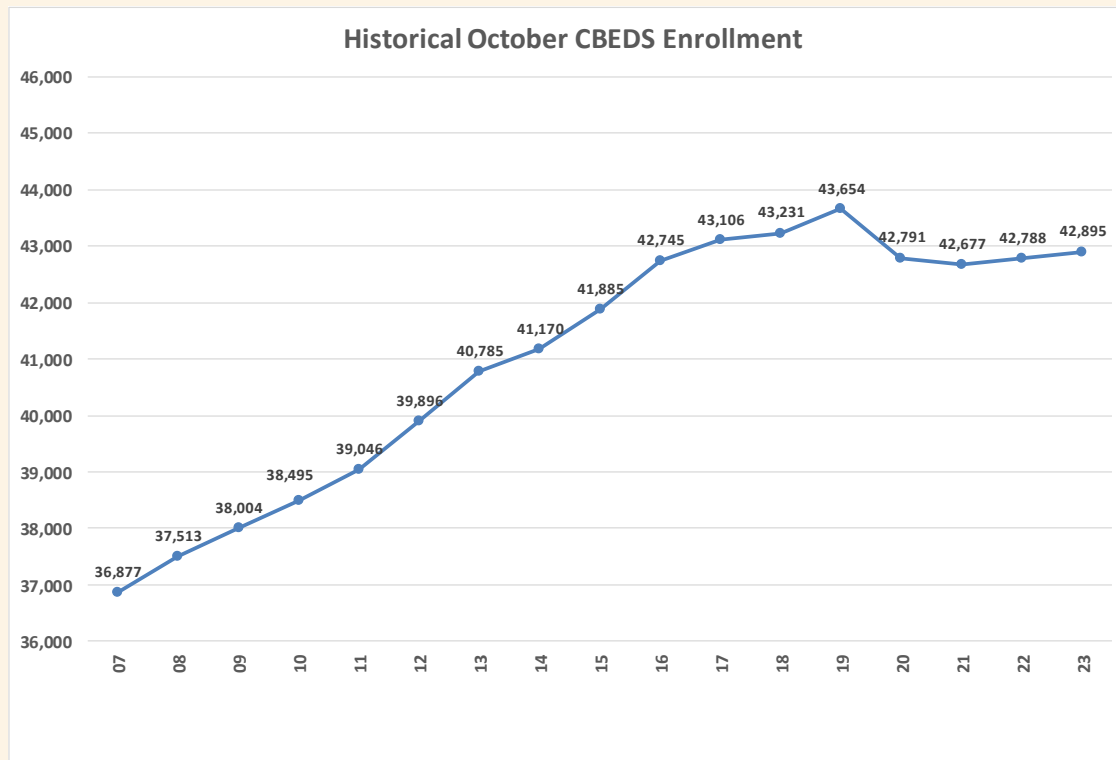


Enrollment Trends in California

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 2004-05, Clovis Unified School District has experienced an enrollment growth of 7,233 students, or 17.8% from 36,330 students in October 2005 to 42,788 in October 2022. Due to the increase in the housing market, the growth for 2023-24 is projected to be 107 students.

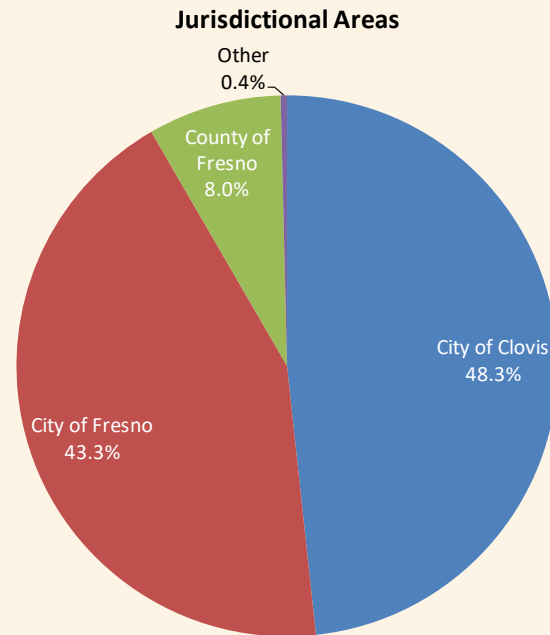
Summary of California School Finance Enrollment Trends





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. Due to the past growth 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. The following is a pie chart and table of Students by Jurisdictional Areas in 2022-23:

Student Enrollment Projections Enrollment Trends



| Jurisdictional Areas | Number of Students | Percentage |
|----------------------|--------------------|-------------|
| City of Clovis | 20,665 | 48.30% |
| City of Fresno | 18,545 | 43.34% |
| County of Fresno | 3,416 | 7.98% |
| Other | 162 | 0.38% |
| Total | 42,788 | 100% |



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 228,800 as of 2022. If current growth trends continue, the District could have a population of approximately 290,000 by 2035.

Approximately 17,800 single family units and 3,700 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 twenty-five years (the Woodward Park area of the City of Fresno and Herndon-Shepherd area of the City of Clovis) are essentially built out and other areas have taken their place during the past ten to fifteen years. These include the Loma Vista Specific Plan in the City of Clovis 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.

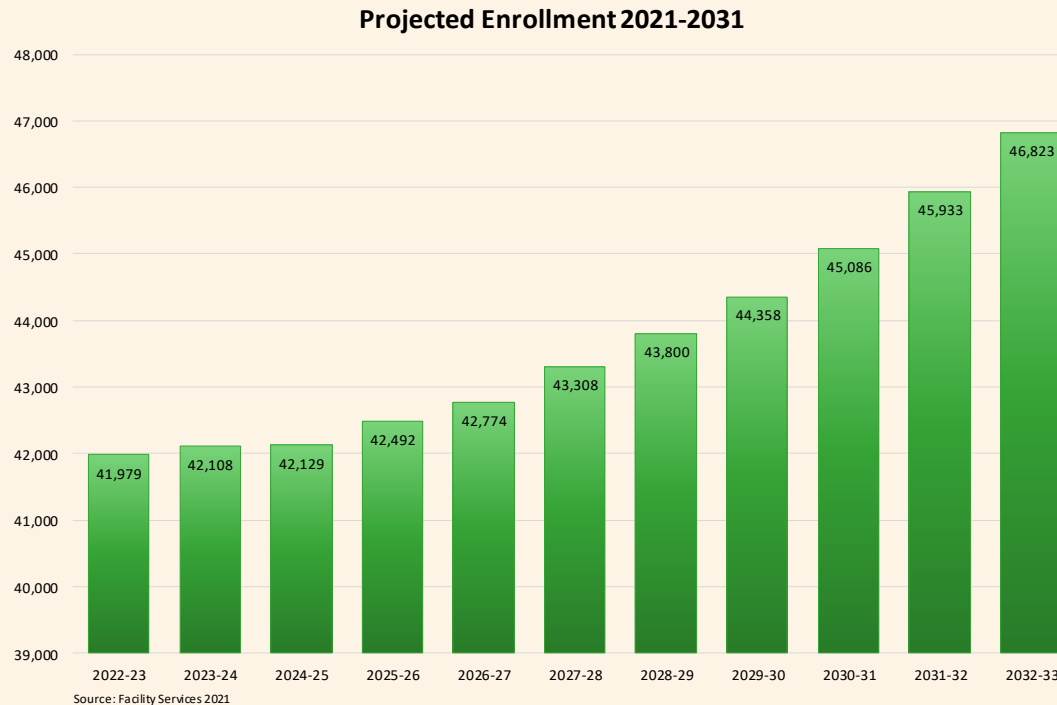
In addition to Loma Vista, two large urban growth areas are planned in the City of Clovis (the Heritage Grove and Northeast Urban Centers). The Heritage Grove area, located north of Shepherd Avenue between Sunnyside and Willow Avenues, has seen development accelerate in the past two years. There is traction in the Northeast Urban Center to begin the work of incorporating that into the City's sphere of influence, however, we do not expect to see development in the area for at least 5 years. A large future development area known as the Southeast Development Area (SEDA and also known as DA-4 East) is planned for the City of Fresno. However, there are significant infrastructure issues that have significantly delayed development from occurring and environmental studies are currently under way for this area.

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 201,100 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





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 41,979 in 2022-23 to 46,823 in 2032-33, an increase of 4,844 students over the ten-year period. This is an average increase of 484 students per year and an average growth rate of 1.10% per year.

Enrollment in grades TK-6 is predicted to increase by 4,394 students (from 22,207 to 26,601) during the ten-year projection period. This is an average increase of 439 students per year or an average growth rate of 1.83% per year.

The grades 7-8 enrollment is projected to increase from 6,658 in 2022-23 to 7,053 in 2032-33 an increase of 395 students. This is an average increase of 39 students per year and an average growth rate of 0.59% per year.

(Note: Grade level projections do not include students from alternative programs or special education.)



Enrollment in grades 9-12 is predicted to increase by 55 students (from 13,114 to 13,169) during the ten-year projection period. This is an average increase of 6 students per year or an average growth rate of 0.04% per year.

Compared to 2021-22 the district has already recognized an increase of 111 pupils in 2022-23. The District has decided to base the 2023-24 budget on enrollment growth of 107 students compared to 2022-23. The projections were calculated as follows:

- For the projection on the subsequent page, the District's October 2022 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



**Student Enrollment
Projections
Enrollment
Information by Site**

| Elementary Schools | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Projected 2023-24 |
|------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------------------|
| Boris Elementary | N/A | 574 | 685 | 704 | 791 | 557 | 632 | 740 | 821 |
| Bud Rank Elementary | 924 | 904 | 852 | 869 | 837 | 746 | 677 | 652 | 623 |
| Cedarwood Elementary | 771 | 757 | 738 | 724 | 747 | 746 | 762 | 782 | 791 |
| Century Elementary | 658 | 625 | 603 | 624 | 637 | 597 | 628 | 660 | 668 |
| Clovis Elementary | 616 | 646 | 707 | 696 | 712 | 663 | 651 | 670 | 702 |
| Cole Elementary | 738 | 744 | 755 | 734 | 702 | 678 | 669 | 680 | 676 |
| Copper Hills Elementary | 493 | 508 | 609 | 658 | 689 | 634 | 593 | 624 | 581 |
| Cox Elementary | 574 | 587 | 631 | 637 | 651 | 644 | 623 | 640 | 657 |
| Dry Creek Elementary | 804 | 783 | 873 | 912 | 925 | 916 | 921 | 950 | 956 |
| Fancher Creek Elementary | 843 | 876 | 837 | 790 | 779 | 743 | 680 | 692 | 674 |
| Fort Washington Elementary | 653 | 624 | 643 | 600 | 599 | 573 | 575 | 579 | 598 |
| Freedom Elementary | 693 | 704 | 740 | 708 | 768 | 688 | 711 | 697 | 713 |
| Fugman Elementary | 810 | 798 | 839 | 837 | 821 | 802 | 794 | 808 | 839 |
| Garfield Elementary | 696 | 642 | 706 | 702 | 686 | 639 | 595 | 602 | 577 |
| Gettysburg Elementary | 656 | 640 | 672 | 676 | 672 | 666 | 663 | 673 | 682 |
| Jefferson Elementary | 583 | 586 | 642 | 638 | 646 | 648 | 610 | 584 | 546 |
| Liberty Elementary | 598 | 627 | 594 | 587 | 601 | 601 | 611 | 621 | 600 |
| Lincoln Elementary | 709 | 728 | 687 | 692 | 677 | 657 | 679 | 654 | 644 |
| Maple Creek Elementary | 679 | 635 | 636 | 623 | 595 | 557 | 521 | 552 | 528 |
| Miramonte Elementary | 595 | 601 | 607 | 620 | 613 | 608 | 558 | 567 | 574 |
| Mountain View Elementary | 716 | 707 | 720 | 685 | 662 | 623 | 567 | 581 | 600 |
| Nelson Elementary | 539 | 531 | 552 | 515 | 502 | 473 | 475 | 483 | 471 |
| Oraze Elementary | 858 | 823 | 851 | 923 | 934 | 852 | 820 | 840 | 835 |
| Pinedale Elementary | 497 | 514 | 574 | 548 | 545 | 506 | 490 | 488 | 496 |
| Reagan Elementary | 751 | 494 | 672 | 800 | 831 | 699 | 682 | 749 | 793 |
| Red Bank Elementary | 783 | 777 | 789 | 781 | 796 | 776 | 768 | 795 | 783 |
| Riverview Elementary | 741 | 721 | 749 | 742 | 735 | 681 | 655 | 656 | 650 |
| Sierra Vista Elementary | 519 | 527 | 527 | 551 | 571 | 540 | 484 | 503 | 492 |
| Tarpey Elementary | 727 | 725 | 728 | 730 | 749 | 686 | 658 | 653 | 639 |
| Temperance-Kutner Elementary | 763 | 712 | 718 | 704 | 684 | 631 | 591 | 634 | 648 |
| Valley Oak Elementary | 554 | 524 | 492 | 496 | 509 | 476 | 469 | 496 | 483 |
| Weldon Elementary | 630 | 635 | 662 | 662 | 639 | 603 | 575 | 556 | 545 |
| Woods Elementary | 739 | 714 | 740 | 747 | 723 | 702 | 688 | 685 | 665 |
| Young Elementary | N/A | N/A | N/A | N/A | N/A | 574 | 639 | 655 | 652 |



Student Enrollment Projections Enrollment Information by Site

| Intermediate Sites | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Projected 2023-24 |
|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------------------|
| Alta Sierra Intermediate | 1,318 | 1,347 | 1,428 | 1,376 | 1,428 | 1,439 | 1,304 | 1,284 | 1,331 |
| Clark Intermediate | 1,433 | 1,520 | 1,554 | 1,552 | 1,499 | 1,503 | 1,495 | 1,462 | 1,442 |
| Granite Ridge Intermediate | 1,339 | 1,295 | 1,361 | 1,284 | 1,283 | 1,244 | 1,122 | 1,118 | 1,180 |
| Kastner Intermediate | 1,022 | 1,082 | 1,123 | 1,161 | 1,214 | 1,182 | 1,141 | 1,133 | 1,168 |
| Reyburn Intermediate | 1,278 | 1,306 | 1,430 | 1,491 | 1,545 | 1,497 | 1,516 | 1,643 | 1,683 |

| High School Sites | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Projected 2023-24 |
|--------------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------------------|
| Buchanan High School | 2,670 | 2,619 | 2,700 | 2,726 | 2,706 | 2,643 | 2,685 | 2,601 | 2,567 |
| Clovis East High School | 2,166 | 2,365 | 2,492 | 2,738 | 2,812 | 2,837 | 2,733 | 2,777 | 2,700 |
| Clovis High School | 2,801 | 2,789 | 2,794 | 2,567 | 2,649 | 2,715 | 2,799 | 2,768 | 2,839 |
| Clovis North High School | 2,417 | 2,487 | 2,498 | 2,549 | 2,523 | 2,532 | 2,442 | 2,389 | 2,349 |
| Clovis West High School | 2,069 | 2,109 | 2,006 | 2,018 | 2,015 | 2,034 | 2,096 | 2,089 | 2,103 |

| Alternative Education | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Projected 2023-24 |
|-----------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------------------|
| Enterprise | 66 | 66 | 79 | 60 | 66 | 62 | 464 | 34 | 34 |
| Gateway | 209 | 213 | 235 | 208 | 223 | 227 | 212 | 276 | 280 |

| Community Day | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Projected 2023-24 |
|--------------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------------------|
| Community Day Elementary | 3 | 3 | 9 | 4 | 2 | 1 | 2 | 1 | 1 |
| Community Day Secondary | 66 | 66 | 61 | 43 | 50 | 27 | 41 | 45 | 45 |

| Charter Schools | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Projected 2023-24 |
|----------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------------------|
| Clovis Online School | 299 | 344 | 365 | 398 | 447 | 515 | 745 | 813 | 817 |

| Other | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Projected 2023-24 |
|----------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------------------|
| Adult Transition Program | 106 | 118 | 110 | 110 | 132 | 113 | 129 | 129 | 129 |
| Non-Public Schools | 14 | 19 | 21 | 17 | 23 | 22 | 23 | 14 | 15 |
| Therapeutic Intervention Program | 13 | 12 | 10 | 14 | 9 | 13 | 10 | 11 | 10 |

| | | | | | | | | | |
|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| District Totals* | 41,499 | 42,057 | 43,106 | 43,231 | 43,654 | 42,791 | 42,677 | 42,788 | 42,895 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|

*School projections are created by an internal process and are used for staffing in the upcoming year only



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 7110 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 first Wednesday in October, 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:

| | |
|-----------------------|---|
| Grounds | 1 APU per 19.94 acres |
| Maintenance | 1 APU per 58,991 sq. ft. per building |
| Custodial: | |
| Elementary | 1 APU per 18,324 sq. ft. cleaned |
| Intermediate/HS | 1 APU per 22,038 sq. ft. cleaned |
| Technology | 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 |
| Food Services: | |
| 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



Full-Time Equivalent (FTE) amounts based on active assignments.

**Student Enrollment
Projections
District Staffing**

| Function | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24* |
|--|--------------|--------------|--------------|--------------|--------------|
| Instruction | 1,718 | 1,711 | 1,666 | 1,650 | 1,660 |
| Special Ed Other Spec Instruction Services | 875 | 849 | 845 | 890 | 888 |
| Instructional Supervision & Administration | 56 | 53 | 56 | 54 | 58 |
| Instructional Library/Media/Technology/Other | 208 | 198 | 277 | 261 | 225 |
| School Administration | 273 | 275 | 272 | 274 | 274 |
| Pupil Services | 332 | 345 | 361 | 366 | 371 |
| Pupil Transportation | 119 | 117 | 116 | 115 | 115 |
| Ancillary Services | 33 | 31 | 30 | 30 | 30 |
| General Administration | 25 | 24 | 24 | 25 | 25 |
| Board & Superintendent | 14 | 12 | 13 | 11 | 11 |
| Fiscal Services | 24 | 22 | 23 | 25 | 24 |
| Personnel/Human Resources Services | 19 | 18 | 18 | 21 | 21 |
| Central Support | 21 | 21 | 22 | 24 | 24 |
| Centralized Data Processing | 25 | 25 | 26 | 25 | 25 |
| Plant Maintenance & Operations | 371 | 367 | 379 | 375 | 370 |
| Security | 17 | 15 | 16 | 16 | 16 |
| Total | 4,130 | 4,085 | 4,144 | 4,161 | 4,137 |

*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's 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 programs, 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 students who receive Special Education services 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.

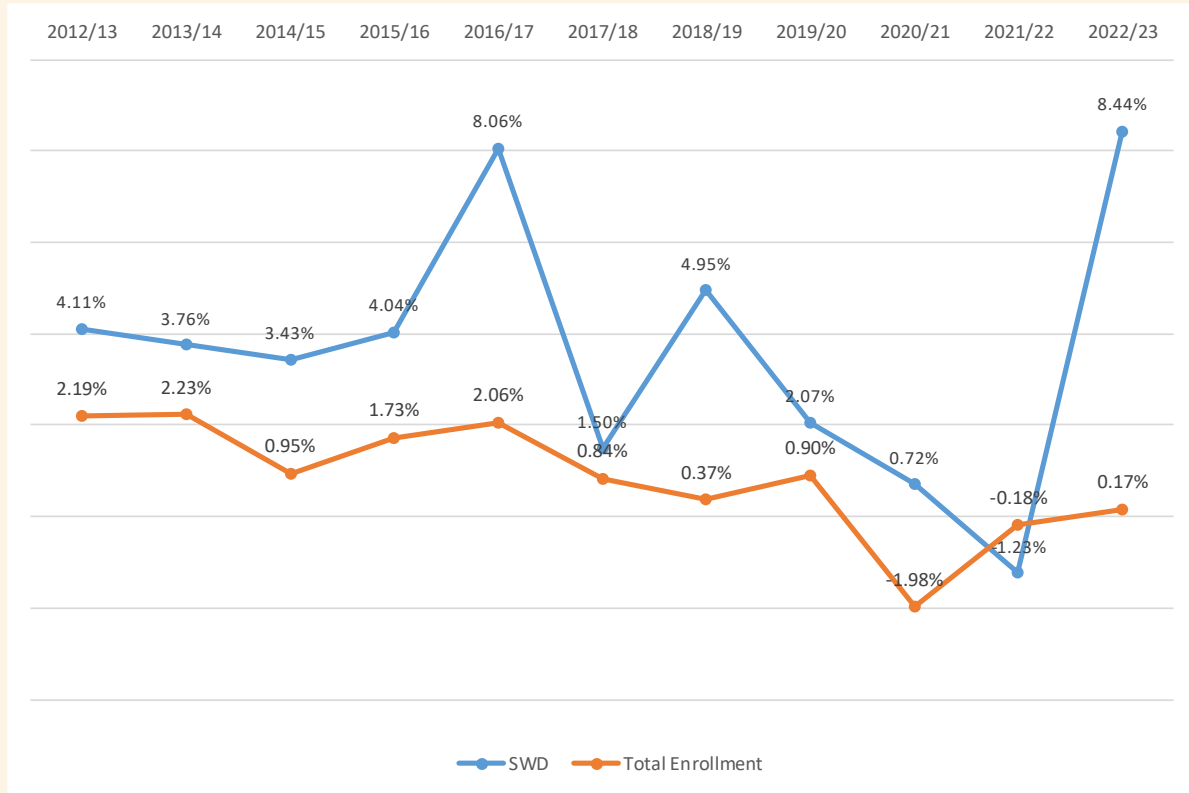
Special Education





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

Special Education

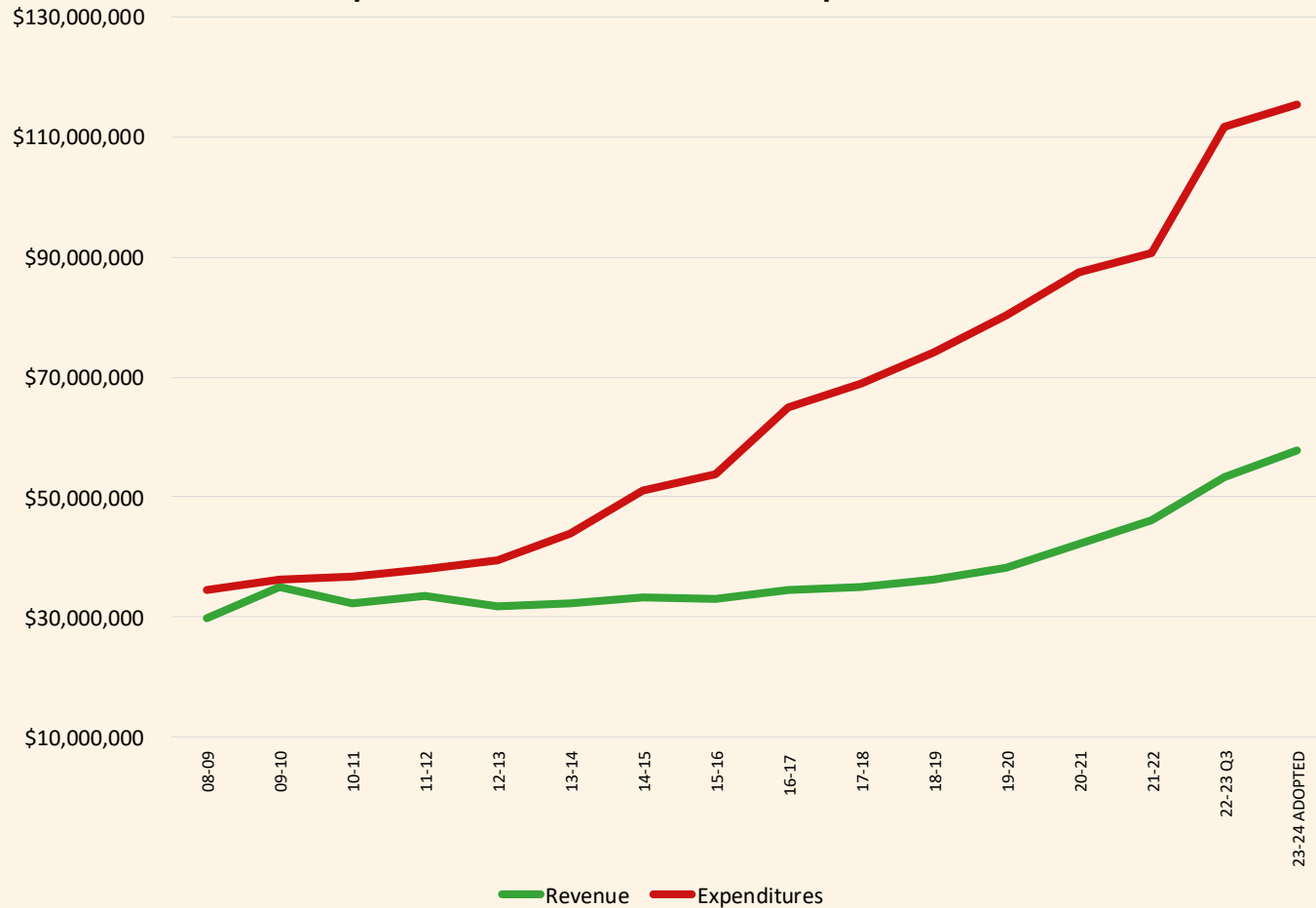




Special Education Program expenditures for 2023-24 are projected to be \$115,478,161. Projected revenues are: \$38,068,995 (Special Education Master Plan), \$13,574,155 (Federal Revenue), \$3,419,513 (Other State Revenue), and \$2,630,842 (Local Revenue), for a total of \$57,693,506. The difference is covered by a contribution from the unrestricted General Fund.

Special Education

Special Education Revenue vs. Expenditures





Special Education

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.

| Program | 2022-23 | 2023-24 Growth |
|--|---------------|----------------|
| Special Education Infants | 10 | 1 |
| Special Education Preschool | 15.4 | 0 |
| Special Education Preschool Autism | 17 | 4 |
| Special Education Adapted Physical Education | 5.34 | 1 |
| Special Education Special Day Class | 55.5 | 3 |
| Special Education Intervention | 21.6 | 1.4 |
| Special Education Severely Disabled | 16 | -1 |
| Special Education Autism Age 5-22 | 30 | 2 |
| Special Education Adult Transition Program | 8 | 1 |
| Special Education Low Incidence | 6 | 0 |
| Special Education Non-Severe Age 5-22 | 118.40 | 2 |
| Total | 303.24 | 14 |

These new programs are a reflection of our fast-growing population of students who receive Special Education services. Prior to this year, Clovis Unified Special Education student population has averaged a 3.27% student growth per year. The effects of the pandemic will impact the projected enrollment growth for the 2023-24 school year.

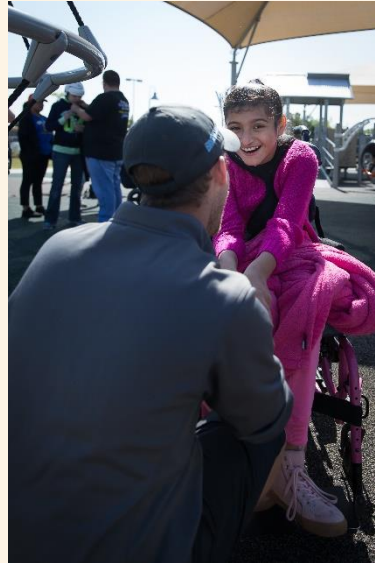
Representatives from the Special Education Community Advisory Committee are included as a part of the Local Control Accountability Plan process.



Following is the 2022-23 and 2023-24 FTE (full time equivalent) staffing comparisons:

| | 2022-23 FTE | 2023-24 FTE | FTE Changes |
|---------------------------|---------------|---------------|--------------|
| Certificated Teacher | 303.24 | 317.24 | 14.00 |
| Administrative Contracted | 1.00 | 1.00 | 0.00 |
| Certificated Management | 1.00 | 1.00 | 0.00 |
| Classified Management | 1.00 | 1.00 | 0.00 |
| Executive Assistance | 0.88 | 0.88 | 0.00 |
| Business Support | 0.50 | 0.50 | 0.00 |
| Instructional Support | 0.88 | 0.88 | 0.00 |
| Psychologist Intern | 3.03 | 3.03 | 0.00 |
| Total | 311.52 | 325.52 | 14.00 |

Special Education Staffing





The 2023-24 Adopted Budget for Special Education is based on \$57,693,506 in revenues for all programs, \$57,784,656 in General Fund contributions to Special Education and \$115,478,161 in expenditures, including indirect costs.

Following is a comparison of the major revenue categories for 2022-2023 and 2023-24:

| Revenue | 2022-2023 | | 2023-2024 | Difference |
|---|-----------|----------------------|----------------------|--------------------|
| | Estimated | Actuals Q3 | Adopted Budget | |
| Increase in contribution due to increase in staffing. | | | | |
| Federal Revenues | | \$10,121,167 | \$13,574,155 | \$3,452,988 |
| State Revenues | | \$40,992,466 | \$41,488,509 | \$496,043 |
| Local Revenues | | \$2,249,823 | \$2,630,842 | \$381,019 |
| General Fund Contribution | | \$57,613,129 | \$57,784,656 | \$171,526 |
| Total Revenues | | \$110,976,584 | \$115,478,161 | \$4,501,577 |

Following is a comparison of the major expenditure categories for 2022-23 and 2023-24.

| Expenditures | 2022-2023 | | 2023-2024 | Difference |
|---------------------------|-----------|----------------------|----------------------|--------------------|
| | Estimated | Actuals Q3 | Adopted Budget | |
| Certificated Salaries | | \$43,031,907 | \$44,451,851 | \$1,419,944 |
| Classified Salaries | | \$26,085,190 | \$29,255,349 | \$3,170,159 |
| Employee Benefits | | \$31,299,200 | \$33,780,134 | \$2,480,934 |
| Books & Supplies | | \$3,166,531 | \$1,367,555 | (\$1,798,976) |
| Services & Other | | \$6,963,307 | \$5,746,248 | (\$1,217,059) |
| Capital Outlay | | \$685,758 | \$324,339 | (\$361,419) |
| Other Outgo & Indirect | | \$555,954 | \$552,686 | (\$3,268) |
| Total Expenditures | | \$111,787,847 | \$115,478,161 | \$3,690,314 |

Special Education Revenues and Expenditures



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.

As a result of the District's concern regarding the volatile nature of lottery funding, as evidenced on the following 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.

\$9,761,469 is available in the General Fund and the remaining \$189,600 is available in the Charter Schools Fund for a total of \$9,951,069 available for lottery distribution for 2023-24. This is based on the Clovis Unified adopted lottery budget of \$237 per ADA.



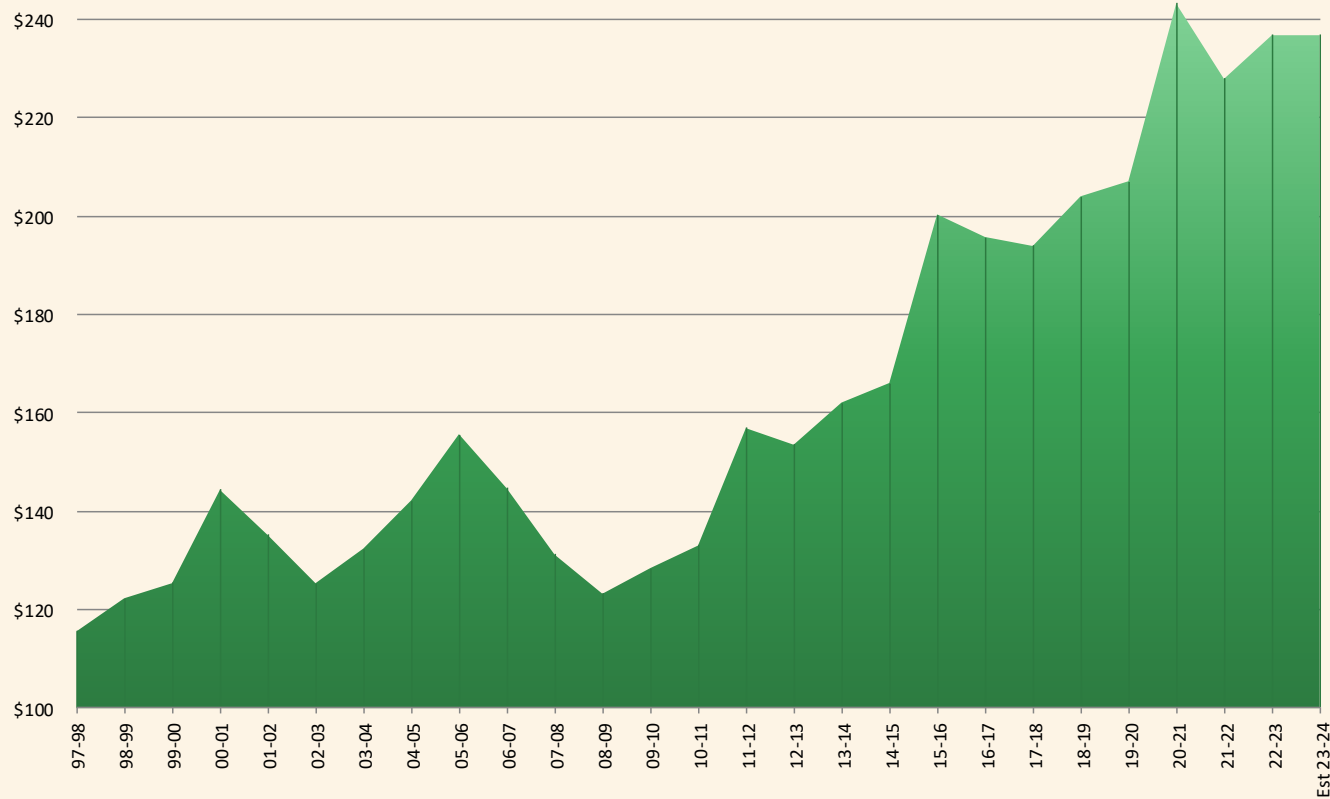
Other Programs Lottery





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 reflects the distribution of lottery proceeds to local school districts, including estimates for 2023-24.

State Lottery Allocation per ADA



Other Programs Lottery



COVID-19 Related Funding

Due to the economic impact of COVID-19, districts throughout the state have been provided with federal funds and grants by the state to help alleviate any financial burden and mitigate student learning loss caused by distance learning during the pandemic.

Coronavirus Aid, Relief, and Economic Security Act (CARES Act): CARES Act funding was the first round of funding. The funding was comprised of two funding sources for learning loss mitigation, Coronavirus Relief Fund, and the Governor's Emergency Education Relief Fund. A third funding source, the Elementary and Secondary School Emergency Relief (ESSER) fund provided districts with more discretion to determine how the funds could support a district with its coronavirus response activities. The District's total allocation was \$29,102,801. The deadline to spend or encumber funds was September 30, 2022. Funds were planned to be spent in the following classifications:

COVID-19 Related Funding

| Category | Expenditures by Percent |
|--|-------------------------|
| Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion or enhancement of learning supports | 43.00% |
| Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs or intensive instruction for addressing gaps in core academic skills | 2.00% |
| Providing additional instructional materials or supports | 12.50% |
| Providing devices or connectivity for in-classroom and distance learning | 32.25% |
| Providing health, counseling, or mental health services | 0.25% |
| Professional development opportunities to help teachers and parents support pupils in distance-learning contexts | 0.75% |
| Public health testing, personal protective equipment, supplies to sanitize and clean facilities and school busses | 9.25% |
| Total Funds Awarded | 100.00% |



Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act): The CRRSA Act provided districts with a second round of COVID relief. It was important to the Board and District Administration to gather feedback from all stakeholders on how these funds would benefit our staff and students most as they return to onsite learning. The District organized a committee comprised of representatives from all District employee groups. This committee worked together to provide input and discuss a proposal of eligible expenditures. The committee met various times to discuss. A list of over 150 items was developed. Each lead presented information on the items and provided projected costs. After gathering feedback from others in their employee groups, the committee prioritized the list. The proposed plan was then reviewed with District Administration, Board sub-committees, and employee group executive boards.

The Elementary and Secondary School Emergency Relief II fund (ESSER II \$24,613,863) was prioritized as follows:

| Category | Expenditures |
|--|----------------------|
| Offset health benefit costs | \$ 600,000 |
| Purchasing educational technology | \$ 1,494,852 |
| State Unemployment increase | \$ 1,417,480 |
| Temporary substitute pay increases | \$ 655,000 |
| Activities to address unique needs of vulnerable student populations | \$ 334,100 |
| Additional classroom furniture | \$ 303,330 |
| Outdoor water bottle refill stations for elementary schools | \$ 137,775 |
| Offset loss of revenue for various school programs | \$ 980,000 |
| Disinfecting devices on transit busses | \$ 991,038 |
| Interim Purchasing position | \$ 110,000 |
| Maintaining operations and continue to employ existing staff | \$ 7,652,660 |
| Upgrade custodial equipment | \$ 55,549 |
| Portable classrooms general education | \$ 3,000,000 |
| Additional Intervention, PPE if needed, meal service accommodations | \$ 441,509 |
| Summer learning and supplemental after-school programs | \$ 890,703 |
| Implementing procedures to improve the response efforts | \$ 5,549,867 |
| Total ESSER II Budget | \$ 24,613,863 |

COVID-19 Related Funding



Assembly Bill 86 (AB 86): The state has provided two grants related to reopening schools as part of the COVID-19 relief package signed by the Governor on March 5, 2021. Clovis Unified was allocated \$15,186,589 for the In-Person Instruction (IPI) grant, and \$27,504,079 for the Expanded Learning Opportunities (ELO) grant.

The In-Person Instruction (IPI) Grant: Per guidelines these funds will be spent on items necessary to provide in-person instruction for reopening of schools from March 13, 2020 through September 30, 2024.

Expanded Learning Opportunities (ELO) Grant: Parents, teachers, students, staff, and community members were involved in the development of the Expanded Learning Opportunities (ELO) grant plan. Stakeholder engagement meetings, as well as surveys from students and parents helped to gather identifying strengths and areas of improvement. The plan was approved by the Governing Board during the May 19, 2021 Governing Board meeting. The funds can be used for eligible expenditures that occurred from March 13, 2020 through September 30, 2024.

Clovis Unified has developed an expenditure plan utilizing the Expanded Learning Opportunities (ELO) grant to provide supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan for the ELO grant is to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020-21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

| Category | Expenditures |
|---|----------------------|
| Extend instructional learning time | \$ 4,037,212 |
| Close learning gaps with enhanced learning supports | \$ 7,895,663 |
| Integrated student support | \$ 5,270,509 |
| Community learning hubs | \$ 6,530,158 |
| Academic services for students | \$ 701,692 |
| Training strategies for addressing student needs | \$ 321,637 |
| Paraprofessional staff | \$ 2,747,208 |
| Total ELO Budget | \$ 27,504,079 |

COVID-19 Related Funding



Extend Instructional Learning Time: \$4,037,212

- Increase tutoring services specifically for foster and homeless youth
- Expand teacher stipends for after school reading and math intervention

Close Learning Gaps by Enhance Learning Supports: \$7,895,663

- Expand and increase interventions offered during the school day
- Increase teacher support for students in grades 4-6 falling significantly below grade level

Integrated Student Support: \$5,270,509

- Provide short term contracts for mental health providers
- Provide school counselors
- Provide additional behavioral support
- Increase full time behavioral psychologist for childcare and preschool programs
- Purchase additional Social Emotional Curriculum

Community Learning Hubs: \$6,530,158

- Provide students with access to technology, high-speed internet, and other academic supports
- Purchase software services such as Zoom, GoGuardian, Q, Tyler, Microsoft

Academic Services for Students: \$701,692

- Support for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility
- Additional stipends for intervention and/or credit recovery programs

Training Strategies for Addressing Student Needs: \$321,637

- Engage students and families in addressing students' social-emotional health and academic needs
- Provide professional learning and curriculum to support student learning loss
- Provide substitute teachers for teachers to plan for students returning to face-to-face instruction
- Professional Development for VAPA teachers

Paraprofessionals Staff: \$2,747,208

- Special Education Instructional Assistants

COVID-19 Related Funding



American Rescue Plan Act (ARP Act): Provided LEA's with a third round of funding from the Elementary and Secondary School Emergency Relief Fund (ESSER). Clovis Unified was allocated \$44,264,411 for Elementary and Secondary School Emergency Relief III (ESSER III) Fund, and \$11,066.103 for Elementary and Secondary Emergency Relief III Learning Loss Mitigation (ESSER III LLM) Fund. A total of \$55,330,514 funded through the ARP Act.

The funds have been allocated to items on the priority list determined by the District committee. Much of the items are related to facilities thus will require pre-approval by the State and will need to follow the formal bid process.

The following list has been prioritized:

| Category | Expenditures |
|---|---------------------|
| Shade structures for outdoor eating options and learning spaces | \$ 5,500,000 |
| Sinks and appropriate toileting/diaper changing spaces for Special Education students | \$ 1,000,000 |
| HVAC upgrades | \$ 7,500,000 |
| Expansion of the Special Education Department Building | \$ 6,500,000 |
| Student Services and School Attendance expansion to support social distancing | \$ 4,000,000 |
| Implementing public health protocols | \$ 1,172,985 |
| Purchasing educational technology | \$ 12,847,978 |
| Supplies for sanitation | \$ 159,005 |
| Summer enrichment | \$ 4,253,167 |
| Activities to continue school operations | \$ 12,397,379 |
| Total ESSER III Budget | \$55,330,514 |

COVID-19 Related Funding



Learning Recovery Emergency Block Grant: On June 30, 2022, the Governor approved AB 182, COVID-19 emergency response: Learning Recovery Emergency Block Grant, funds to assist school districts, county offices of education, and charter schools with long-term recovery from the COVID-19 pandemic. Clovis Unified was allocated \$46,328,714 and may expend the one-time funds through the 2027-28 school year. The Governor's May revise released, May 12, 2023, proposes to reduce this one-time funding by 32%. The district's new allocation will be \$31,503,525.

It is important to note that the CDE has allocated the 2022-23 Enacted Budget appropriation fully. If the May revise is approved, there will be a 32% reduction to the district's revenue for this one-time grant.

Proposition 28 - The Arts and Music in Schools (AMS): On November 8, 2022, voters approved Proposition 28, which provides additional funding for arts and music education in all K-12 public schools (including charter schools). The responsibility for creating an expenditure plan falls on the school site administrators, who are advised to collaborate and gather input from teachers, families, and students to make the choice that best serves their students.

The amount of funding available each fiscal year will be one percent of the K-12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the arts and music in school programs. The Governor's budget estimates that the initial amount for the program is \$941 million. The first allocation and apportionment are anticipated to occur later in fiscal year 2023-24, once all the necessary information to perform the calculations becomes available. School districts are given three fiscal years to spend their annual allocations before unused funds must be reverted to the state. It is still unclear as to what the district's 2023-24 allocation will be.

COVID-19 Related Funding



COVID-19 Related Funding

Arts, Music, and Instructional Materials Discretionary Block Grant (AMI): On June 30, 2022 the Governor approved AB 181 which established the Arts, Music, and Instructional Materials Discretionary Block Grant. On September 27, 2022, the Governor approved AB 185, which revised the AMI Grant. According to the State's requirement, "funds may be used for professional development, acquiring standards-aligned instructional materials, improving school climate (including training on de-escalation and restorative justice strategies), developing diverse book collections with culturally relevant texts, operational costs, and COVID-19 costs." The district was allocated \$25,721,407 in one-time funding through the 2025-26 school year. The Governor's Proposed 2023-24 Budget Proposal released January 10, 2023, contains a reduction to this one-time grant by 35%. The Governor's May Revise released May 12, 2023, there was an additional 15% reduction, with a total of 50% reduction of this one-time grant. Should any reductions be included in California's adopted 2023-24 budget, the district's allocation will be cut in half with a new allocation of \$12,860,703.

It was important to the Board and District Administration to gather feedback from all stakeholders on how these funds would benefit our staff and students. The District processed plans for these expenditures through a lengthy process that included input from multiple sources. A list of 140 items was developed. Each lead presented information on the items and provided costs. After gathering feedback from others in their employee groups, the committee prioritized the percentage of allocation for each Division with the flexibility to adjust their allocation amounts between the approved categories.

The following table outlines proposed areas that will be using the funds in compliance with the expenditure guidelines of the program and before the 2025-26 deadline. The plan was approved by the Governing Board during the February 1, 2023 Governing Board meeting.

| Proposed Allocation Percents | | Approved Categories | | | | | | |
|------------------------------|-------------------------------|---------------------|------------|-------------------------|------------|-----------|-----------|----------------|
| Division | Percentage of Grant Allocated | Facilities | VAPA | Instructional Materials | Technology | Furniture | Health | Transportation |
| Business Services | 6% | 89% | | | | | | 11% |
| Facility Services | 10% | 46% | | | | 54% | | |
| Instructional Services | 10% | 2% | | 90% | | 5% | 3% | |
| School Leadership | 62% | 65% | 34% | | | 1% | | |
| Technology | 12% | | | | 100% | | | |
| Total | 100% | 51% | 21% | 9% | 12% | 6% | 0% | 1% |



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 for 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.

The CAASPP testing menu includes summative assessments in English Language Arts (ELA) and mathematics in grades 3-8 and 11. The California Science Test (CAST) is given to students in grades 5, 8 and once in grades 10, 11 or 12. The California Alternative Assessment (CAA) is also available to students whose Individualized Education Plan requires an alternate assessment.

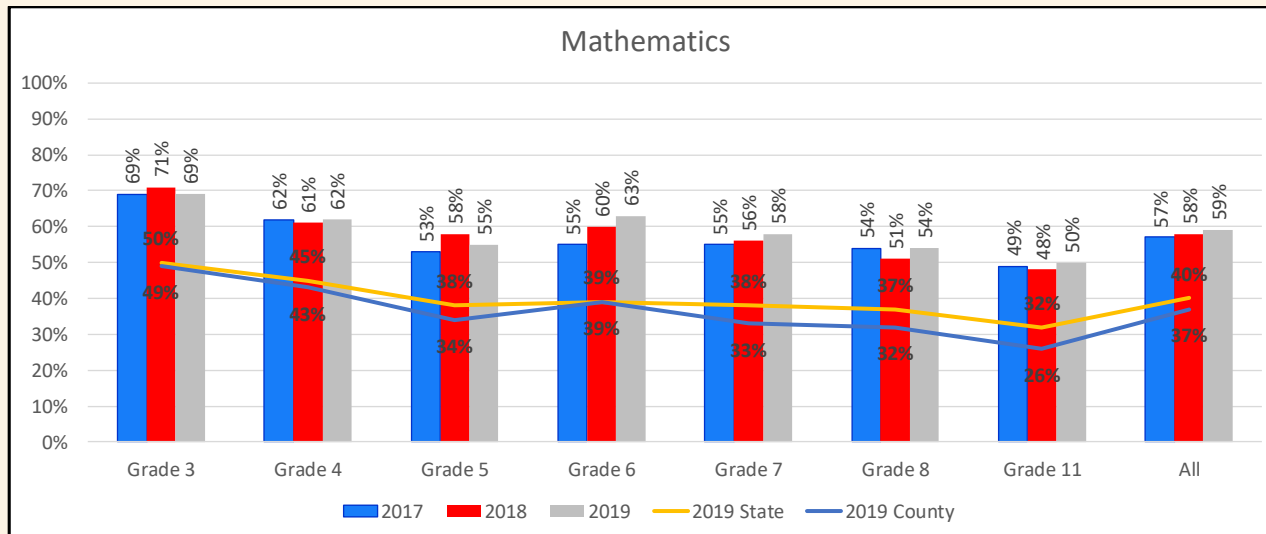
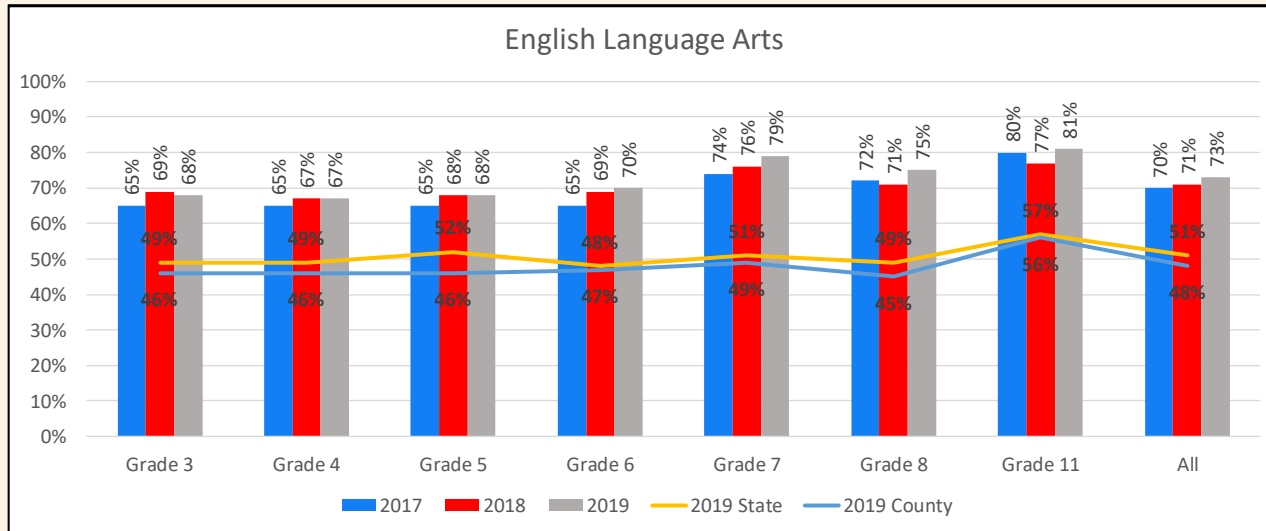
The CAASPP program is designed to give information to teachers, students, and their families about what students know, can do, and whether they are on track to be ready for success in college or career when they graduate from high school. Test results will help identify and address gaps in knowledge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

Looking at the State-wide average for 2022-23, 47% 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 66% of students meeting or exceeding standards in the English language arts/literacy standard and 49% in mathematics standard.

Student Achievement



CAASPP Program



Student Achievement

CAASPP Program

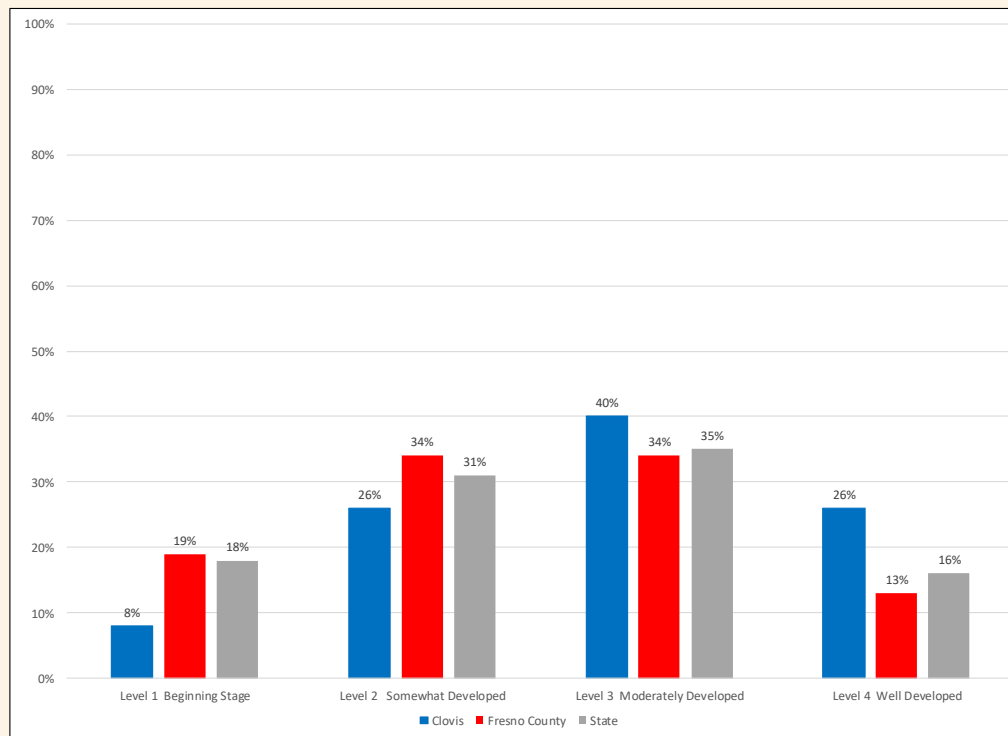
Smarter Balanced Assessment Consortium
Grades 3-8, 11
Percent met/exceeded standards



English Language Proficiency Assessment for California (ELPAC)

The ELPAC 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 four different proficiency levels: Well developed, moderately developed, somewhat developed and beginning stage. Scores are reported for each content area as well as an "overall" score. Students are assessed with the ELPAC as they move into the district if their Home Language Survey indicates any language other than English. In addition, students in an English Learners (EL) Program are assessed annually to measure language proficiency. Annual scores may be used in conjunction with other assessments for possible reclassification.

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



Student Achievement

State and Local Assessment



CUSD Kindergarten Assessment

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. Testing will resume in the 2023-24 school year.

The table below lists the percent of Kindergarten students who met the District standard in reading and mathematics over the last seven years.

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|-------------|---------|---------|---------|---------|---------|---------|---------|
| Reading | 96% | 92% | 93% | 88% | 91% | 96% | 79% |
| Mathematics | 96% | 95% | 95% | 96% | 92% | 73% | 81% |

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.

Testing resumed in the 2021-2022 school year.

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 several years.

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2021-22 |
|-------------|---------|---------|---------|---------|---------|---------|---------|---------|
| Reading | 82% | 89% | 80% | 76% | 82% | 85% | 70% | 72% |
| Mathematics | 85% | 82% | 70% | 74% | 79% | 82% | 83% | 68% |

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.

| Percent of students who made the Healthy Fitness Zone (HFZ) | | | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2021-22 |
| Grade 1 | 88% | 88% | 90% | 88% | 86% | 86% | 86% | 87% | 76% |
| Grade 2 | 88% | 88% | 90% | 87% | 88% | 87% | 87% | 90% | 78% |
| Grade 3 | 89% | 88% | 89% | 88% | 88% | 88% | 88% | 88% | 73% |
| Grade 4 | 77% | 75% | 77% | 75% | 77% | 76% | 76% | 79% | 59% |
| Grade 5 | 75% | 77% | 76% | 72% | 74% | 74% | 74% | 74% | 56% |
| Grade 6 | 75% | 74% | 75% | 72% | 73% | 73% | 76% | 75% | 61% |
| Grade 7 | 79% | 77% | 76% | 73% | 71% | 72% | 75% | 78% | 61% |
| Grade 8 | 77% | 76% | 74% | 72% | 71% | 70% | 76% | 78% | 62% |
| Grade 9 | 65% | 63% | 66% | 66% | 63% | 63% | 68% | 71% | 60% |
| Grade 10 | 59% | 63% | 64% | 64% | 60% | 61% | 67% | 69% | 59% |
| Grade 11 | 47% | 45% | 51% | 47% | 45% | 46% | 64% | 67% | 64% |

Student Achievement

Grade 1 Assessments Reading and Mathematics

Physical Fitness Assessment



Advanced Placement Test (qualifying for college credits)

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|----------------------|-------|-------|-------|-------|-------|-------|-------|-------|
| Total AP Students | 2,194 | 2,823 | 2,905 | 2,905 | 2,891 | 3,911 | 3,342 | 3,095 |
| Number of Exams | 4,351 | 4,749 | 4,780 | 4,598 | 4,785 | 4,988 | 4,789 | 4,630 |
| Exams with Scores 3+ | 2,984 | 3,115 | 3,107 | 2,769 | 3,397 | 3,623 | 2,969 | 3,241 |
| 3+ | 70% | 66% | 65% | 60% | 71% | 73% | 62% | 70% |

Student Achievement Advanced Placement Tests





Student Attendance

CUSD's Chronic Absenteeism Rate

- 2022-23: 25.8%

Four-Year Adjusted Cohort Graduation Rate

The District's four-year adjusted cohort graduation rate for the selected year:

- 2021-22: 95.6%
- 2020-21: 96.6%
- 2019-20: 93.3%

Source: Dataquest

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 regard 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 proficiency 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. (Instead of the Distinguished School Awards which were not awarded during the 20-21 school year, 28 Clovis Unified schools were awarded the 2022 California Pivotal Practice (CAPP) Award by the California Department of Education.)

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

ELEMENTARY SCHOOLS

Boris Elementary School

| | |
|--|---------------------------|
| CA PBIS Coalition Award | 2018-19, 2020-21 |
| CLASSI Award | 2016-17, 2017-18, 2018-19 |
| CSUF Virtues & Character Education Award | 2017-18 |
| CUSD PBIS Model School | 2017-18 |
| CA Honor Roll School | 2017-18, 2019-20 |
| Bonner Character Award | 2017-18 |
| Civic Learning Award Merit | 2018-19 |

Bud Rank Elementary School

| | |
|--|---|
| State Distinguished/California Gold Ribbon | 2011-12, 2015-16 |
| CLASSI Award | 2008-09, 2009-10, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 |
| CSUF Virtues & Character Education Award | 2013-14 |
| Bonner Character Award | 2019-20 |

Student Achievement

Awards



Cedarwood Elementary School

State Distinguished/California Gold Ribbon
CLASSI Award

1999-00, 2005-06, 2009-10, 2013-14, 2015-16
2003-04, 2005-06, 2006-07, 2007-08, 2008-09,
2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15,
2015-16, 2016-17, 2017-18, 2018-19
2011-12, 2013-14, 2017-18
2017-18
2021-22

CSUF Virtues & Character Education Award
Bonner Character Award
CAPP

Century Elementary School

State Distinguished/California Gold Ribbon
CLASSI Award

2007-08, 2011-12, 2015-16
2004-05, 2005-06, 2006-07, 2007-08, 2008-09,
2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15,
2015-16, 2016-17, 2017-18, 2018-19
2015-16, 2016-17, 2017-18, 2018-19, 2019-20
2015-16, 2019-20
2019-20

Civic Learning Award
CA Honor Roll School
Bonner Character Award

Clovis Elementary School

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

2011-12, 2015-16
2006-07, 2009-10, 2010-11, 2016-17
2001-02, 2011-12, 2015-16, 2017-18
2004-05, 2005-06, 2006-07, 2008-09, 2009-10,
2010-11, 2011-12, 2013-14, 2014-15
2016-17
2015-16, 2017-18, 2019-20
2017-18
2020-21

Civic Learning Award Merit
CA Honor Roll School
Bonner Character Award
CAPP

**Student Achievement
Awards**

**Cole Elementary School**

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

1997-98, 2001-02, 2005-06, 2015-16
1995-96, 1997-98, 2003-04, 2017-18
2004-05, 2005-06, 2006-07, 2007-08, 2008-09,
2009-10, 2010-11, 2011-2012, 2013-2014, 2014-15,
2018-19
2016-17, 2017-18, 2018-19, 2019-20
2017-18, 2019-20
2017-18

Civic Learning Award

CA Honor Roll School

Bonner Character Award

Copper Hills Elementary School

State Distinguished/California Gold Ribbon
CLASSI Award

1999-00, 2011-12, 2015-16, 2019-20
2004-05, 2005-06, 2006-07, 2007-08, 2008-09,
2009-10, 2010-11, 2011-12, 2013-14, 2014-15, 2015-16,
2016-17, 2017-18, 2018-19
2020-21
2020-21

Bonner Character Award

CAPP

Dry Creek Elementary School

National Blue Ribbon

State Distinguished/California Gold Ribbon
CLASSI Award

1993-94
1992-93, 2007-08, 2008-09, 2013-14, 2015-16
2005-06, 2006-07, 2007-08, 2009-10, 2010-11,
2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17,
2017-18, 2018-19
2019-20

Bonner Character Award

Student Achievement**Awards**

**Fancher Creek Elementary School**

| | |
|--|--|
| State Distinguished/California Gold Ribbon | 1996-97, 2005-06, 2011-12, 2015-16, 2017-18, 2019-20 |
| CA Title I Academic Achievement Award | 2006-07, 2009-10, 2015-16 |
| Governor's Reading Award | 1999-00 |
| CSUF Virtues & Character Education Award | 1997-98, 2005-06 |
| CLASSI Award | 2004-05, 2008-09, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2016-17, 2017-18 |
| CA PBIS Coalition Award | 2017-18, 2018-19, 2020-21 |
| CA Honor Roll School | 2017-18, 2019-20 |
| CAPP | 2020-21 |

Fort Washington Elementary School,

| | |
|--|---|
| National Blue Ribbon | 1991-92, 1998-99 |
| National Exemplary | 1985-86 |
| State Distinguished/California Gold Ribbon | 1986-87, 1996-97, 2003-04, 2011-12 |
| CSUF Virtues & Character Education Award | 1995-96, 1999-00, 2001-02 |
| CLASSI Award | 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17 2017-18, 2018-19 |
| CA Honor Roll School | 2015-16, 2017-18, 2019-20, 2019-20 |
| CAPP | 2020-21 |

Freedom Elementary School

| | |
|--|---|
| State Distinguished/California Gold Ribbon | 2007-08, 2011-12, 2015-16 |
| CLASSI Award | 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 |
| Civic Learning Award | 2017-18, 2018-19 |
| CA Honor Roll School | 2015-16, 2019-20 |
| CAPP | 2020-21 |

**Student Achievement
Awards**



Fugman Elementary School

| | |
|--|---|
| National Blue Ribbon | 2012-13 |
| State Distinguished/California Gold Ribbon | 2007-08, 2011-12, 2015-16, 2017-18 |
| CLASSI Award | 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-2015, 2015-16, 2016-17, 2017-18, 2018-19 |
| CA PBIS Coalition Award | 2017-18 |
| Civic Learning Award Merit | 2018-19 |
| CA Honor Roll School | 2015-16, 2019-20 |
| Bonner Character Award | 2019-20 |
| CAPP | 2020-21 |

Garfield Elementary School

| | |
|--|---|
| National Blue Ribbon | 1998-99 |
| State Distinguished/California Gold Ribbon | 1996-97, 2005-06 |
| CLASSI Award | 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 |
| CUSD PBIS Model School | 2017-18 |
| Civic Learning Award Merit | 2015-16, 2018-19, 2019-20 |
| Bonner Character Award | 2019-20 |
| CAPP | 2020-21 |

Student Achievement

Awards



Gettysburg Elementary School

| | |
|--|--|
| National Blue Ribbon | 1998-99, 2007-08 |
| National Drug Free School | 1994-95 |
| State Distinguished/California Gold Ribbon | 1997-98, 2005-06, 2015-16, 2017-18, 2019-20 |
| CLASSI Award | 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 |
| CSUF Virtues & Character Education Award | 2017-18 |
| CA Honor Roll School | 2015-16, 2017-18, 2019-20 |
| CA PBIS Coalition Award | 2017-18, 2018-19, 2020-21 |
| Bonner Character Award | 2017-18 |

Jefferson Elementary School

| | |
|---|--|
| National Blue Ribbon | 1996-97, 2009-10 |
| State Distinguished/California Gold Ribbon | 1986-87, 1994-95, 2017-18 |
| California Title I Academic Achievement Award | 2009-10, 2010-11 |
| CLASSI Award | 2006-07, 2007-08, 2008-09, 2009-10, 2011-12, 2013-14, 2014-15, 2015-16, 2017-18 |
| CA-PBIS Model School | 2017-18 |
| CA Honor Roll School | 2015-16, 2017-18, 2020-21 |
| Civic Learning Award Merit | 2018-19 |

Student Achievement

Awards



Liberty Elementary School

| | |
|--|---|
| National Blue Ribbon | 1996-97, 2020-21 |
| State Distinguished/California Gold Ribbon | 1994-95, 1999-00, 2003-04, 2007-08, 2011-12, 2015-16, 2017-18 |
| CLASSI Award | 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 |
| CSUF Virtues & Character Education Award | 2017-18 |
| CA Honor Roll School | 2015-16, 2019-20 |
| Bonner Character Award | 2017-18 |
| CAPP | 2020-21 |

Lincoln Elementary School

| | |
|---|--|
| National Exemplary | 1989-90 |
| State Distinguished/California Gold Ribbon | 1996-97, 2003-04, 2007-08, 2008-09, 2011-12, 2015-16, 2017-18, 2019-20 |
| California Title I Academic Achievement Award | 2012-13, 2013-14 |
| CSUF Virtues & Character Education Award | 1995-96, 1997-98 |
| CLASSI Award | 2006-07, 2007-08, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 |
| CA Honor Roll School | 2015-16, 2017-18, 2019-20 |
| CA PBIS Coalition Award | 2017-18, 2018-19 |

Student Achievement

Awards



Maple Creek Elementary School

State Distinguished/California Gold Ribbon
CLASSI Award

1997-98, 2005-06, 2009-10, 2015-16
2004-05, 2005-06, 2006-07, 2007-08, 2008-09,
2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15,
2015-16, 2016-17, 2017-18, 2018-19
2017-18
2015-16, 2017-18, 2018-19, 2019-20
2015-16, 2016-17, 2017-18, 2020-21
2017-18
2017-18, 2020-21
2020-21

CSUF Virtues & Character Education Award
Civic Learning Award
CA Honor Roll School
Bonner Character Award
CA PBIS Coalition Award
CAPP

Mickey Cox Elementary School

National Blue Ribbon
State Distinguished/California Gold Ribbon
CA Title One Academic Achievement Award
CLASSI Award

1998-99
1997-98, 2003-04, 2009-10, 2015-16, 2017-18
2015-16
2006-07, 2008-09, 2010-11, 2011-12, 2012-13, 2014-15,
2015-16, 2016-17, 2017-18, 2018-19
2015-16, 2017-18, 2019-20
2019-20
2020-21

CA Honor Roll School
Bonner Character Award
CAPP

Miramonte Elementary School

National Blue Ribbon
State Distinguished/California Gold Ribbon
California Title I Academic Achievement Award

2010-11, 2012-13
1999-00, 2005-06, 2011-12, 2013-14, 2015-16
2004-05, 2005-06, 2007-08, 2008-09, 2009-10,
2010-11, 2015-16
1999-00
1997-98
2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2015-16,
2017-18, 2018-19
2019-20

Governor's Reading Award
CSUF Virtues & Character Education Award
CLASSI Award

Bonner Character Award
CA Honor Roll School

2015-16, 2017-18, 2019-20

**Student Achievement
Awards**



Mountain View Elementary School

| | |
|--|--|
| National Blue Ribbon | 1993-94, 2000-01 |
| State Distinguished/California Gold Ribbon | 1992-93, 1996-97, 2005-06, 2015-16 |
| Governor's Reading Award | 1999-00 |
| CSUF Virtues & Character Education Award | 1999-00, 2003-04, 2013-14 |
| CLASSI Award | 2004-05, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 |
| CA Honor Roll School | 2015-16, 2017-18, 2019-20 |
| Civic Learning Award Merit | 2015-16 |
| CA PBIS Coalition Award | 2017-18, 2020-21 |
| Bonner Character Award | 2019-20 |
| CAPP | 2020-21 |

Nelson Elementary School

| | |
|---|---|
| National Blue Ribbon | 1991-92, 2006-07 |
| State Distinguished/California Gold Ribbon | 1997-98, 2003-04, 2011-12 |
| California Title I Academic Achievement Award | 2005-06 |
| Governor's Reading Award | 1999-00 |
| CSUF Virtues & Character Education Award | 1999-00, 2001-02, 2003-04 |
| CLASSI Award | 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2015-16, 2017-18, 2018-19 |
| California Honor Roll | 2019-20 |

Oraze Elementary School

| | |
|--|---|
| CSUF Virtues & Character Education Award | 2013-14 |
| State Distinguished/California Gold Ribbon | 2015-16 |
| CLASSI Award | 2011-12, 2014-15, 2015-16, 2017-18, 2018-19 |
| CA PBIS Coalition Award | 2017-18, 2020-21 |
| CA Honor Roll School | 2015-16, 2017-18, 2019-20 |
| Civic Learning Award Merit | 2018-19, 2019-20 |
| CAPP | 2020-21 |

Student Achievement

Awards

**Pinedale Elementary School**

State Distinguished/California Gold Ribbon 1996-97, 2013-14, 2015-16
California Title I Academic Achievement Award 2015-16
CSUF Virtues & Character Education Award 2017-18
Bonner Character Award 2017-18

Reagan Elementary School

State Distinguished/California Gold Ribbon 2009-10, 2015-16
California Title I Academic Achievement Award 2010-11, 2015-16
CLASSI Award 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14,
2014-15, 2015-16, 2016-17, 2017-18, 2018-19
CA PBIS Coalition Award 2017-18
CAPP 2020-21

Red Bank Elementary School

National Blue Ribbon 1993-94
State Distinguished/California Gold Ribbon 1992-93, 1996-97, 2001-02, 2005-06, 2011-2012,
2015-16
CSUF Virtues & Character Education Award 1997-98, 2003-04, 2011-12, 2013-14
CLASSI Award 2005-06, 2006-07, 2008-09, 2009-10, 2010-11, 2011-
12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17,
2017-18, 2018-19
Civic Learning Award Merit 2018-19, 2019-20
Bonner Character Award 2019-20

Riverview Elementary School

State Distinguished/California Gold Ribbon 2005-06, 2009-10, 2013-14, 2015-16
CSUF Virtues & Character Education Award 2003-04, 2016-17
CLASSI Award 2004-05, 2005-06, 2006-07, 2008-09, 2009-10,
2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16,
2016-17, 2017-18
CA Honor Roll School 2015-16
Bonner Character Award 2016-17, 2019-20
CAPP 2020-21

**Student Achievement
Awards**

**Sierra Vista Elementary School**

California Title I Academic Achievement Award 2005-06, 2006-07, 2009-10, 2010-11, 2015-16
State Distinguished/California Gold Ribbon 2015-16
CLASSI Award 2008-09, 2009-10, 2015-16, 2018-19
CA Honor Roll School 2017-18, 2019-20
Bonner Character Award 2019-20

Tarpey Elementary School

CLASSI Award 2009-10, 2015-16
Civic Learning Award 2017-18, 2018-19, 2019-20
CA Honor Roll School 2017-18, 2019-20
Bonner Character Award 2019-20

Temperance-Kutner Elementary School

National Drug Free School 1994-95
State Distinguished/California Gold Ribbon 2007-08, 2011-12, 2015-16
California Title I Academic Achievement Award 2007-08, 2015-16
CLASSI Award 2003-04, 2005-06, 2006-07, 2008-09, 2009-10,
2010-11, 2011-12, 2014-15
CA PBIS Coalition Award 2017-18
CA Honor Roll School 2017-18, 2019-20
Bonner Character Award 2019-20
CAPP 2020-21

Valley Oak Elementary School

National Blue Ribbon 1993-94, 2000-01
State Distinguished/California Gold Ribbon 1992-93, 1999-00, 2003-04, 2009-10
CLASSI Award 2004-05, 2006-07, 2007-08, 2008-09, 2009-10,
2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16,
2016-17, 2017-18, 2018-19
Bonner Character Award 2017-18
CAPP 2020-21

**Student Achievement
Awards**

**Weldon Elementary School**

| | |
|---|------------------------------------|
| National Drug Free School | 1990-91 |
| California Title I Academic Achievement Award | 2005-06, 2008-09, 2013-14 |
| CSUF Virtues & Character Education Award | 1997-98, 2011-12, 2013-14, 2017-18 |
| CLASSI Award | 2018-19 |
| CA PBIS Coalition Award | 2017-18, 2020-21 |
| CA Honor Roll School | 2017-18, 2019-20 |
| Bonner Character Award | 2017-18 |
| CAPP | 2020-21 |

Woods Elementary School

| | |
|--|--|
| State Distinguished/California Gold Ribbon | 2015-16, 2017-18 |
| CLASSI Award | 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2014-15, 2016-17, 2017-18, 2018-19 |
| Bonner Character Award | 2019-20 |

Young Elementary School

| | |
|-------------------------|---------|
| CA PBIS Coalition Award | 2020-21 |
| CAPP | 2020-21 |

INTERMEDIATE SCHOOLS**Alta Sierra Intermediate School**

| | |
|--|--|
| State Distinguished/California Gold Ribbon | 1995-96, 2000-01, 2004-05, 2014-15 |
| CLASSI Award | 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 |
| CSUF Virtues & Character Education Award | 2016-2017 |
| CA Honor Roll School | 2015-16, 2019-20 |
| National Schools to Watch | 2016-17 |
| Bonner Character Award | 2016-17, 2020-21 |
| CAPP | 2021-22 |

Student Achievement**Awards**



Clark Intermediate School

| | |
|--|--|
| National Blue Ribbon | 1994-1995 |
| State Distinguished/California Gold Ribbon | 2008-2009, 2014-2015, 2020-21 |
| CSUF Virtues & Character Education Award | 2004-2005, 2016-2017 |
| CLASSI Award | 2011-2012, 2014-2015, 2015-2016, 2018-19 |
| CA Honor Roll School | 2017-18, 2019-20 |
| Bonner Character Award | 2016-17, 2020-21 |
| National Schools to Watch | 2017-18, 2020-21 |
| CAPP | 2021-22 |

Granite Ridge Intermediate School

| | |
|--|---|
| CLASSI Award | 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2018-19 |
| State Distinguished/California Gold Ribbon | 2016-2017, 2018-19 |
| CSUF Virtues & Character Education Award | 2016-2017 |
| Bonner Character Award | 2016-17, 2020-21 |
| CA Honor Roll School | 2017-18, 2019-20 |
| National Schools to Watch | 2020-21 |
| Civic Learning Award Merit | 2020-21 |
| CAPP | 2020-21 |

Kastner Intermediate School

| | |
|--|--|
| National Exemplary | 1984-1985 |
| State Distinguished/California Gold Ribbon | 1998-1999, 2004-2005, 2012-2013, 2014-2015 |
| CSUF Virtues & Character Education Award | 2004-2005, 2016-2017, 2020-21 |
| CLASSI Award | 2005-2006, 2006-2007, 2007-2008, 2011-2012, 2013-2014, 2015-2016, 2018-19 |
| CA Honor Roll School | 2015-16, 2017-18, 2019-20 |
| Civic Learning Award Merit | 2016-17, 2018-19 |
| Bonner Character Award | 2016-17, 2020-21 |
| National Schools to Watch | 2017-18 |
| CAPP | 2020-21 |

Student Achievement

Awards



Reyburn Intermediate School

| | |
|--|---|
| CSUF Virtues & Character Education Award | 2004-2005 |
| CLASSI | 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-19 |
| CA Honor Roll School | 2015-16, 2017-18, 2019-20 |
| National Schools to Watch | 2015-16, 2017-18 |
| CAPP | 2020-21 |

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, 2016-2017, 2017-2018, 2018-19 |
| CSUF Virtues & Character Education Award | 2016-2017 |
| Bonner Character Award | 2016-17 |
| State School of the Year-CalHi Sports | 2020-21 |

Clovis East High School

| | |
|--|------------------|
| National Blue Ribbon | 2008-2009 |
| State Distinguished/California Gold Ribbon | 2006-2007 |
| CLASSI Award | 2003-04, 2018-19 |
| CA Honor Roll School | 2015-16, 2019-20 |
| National Assoc. of Agricultural Educators (NAAE) | |
| Outstanding Education Program Award | 2017-18 |
| CAPP | 2021-22 |

Student Achievement

Awards



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, 2016-2017, 2018-19 |
| CSUF Virtues & Character Education Award | 2016-2017 |
| CA Honor Roll School | 2015-16, 2017-18, 2019-20 |
| Bonner Character Award | 2016-17, 2020-21 |
| STAR | 2020-21 |
| Common Sense Media School | 2020-21 |
| CAPP | 2020-21 |

Clovis North High School

| | |
|--|---|
| State Distinguished/California Gold Ribbon | 2014-2015, 2016-2017, 2020-21 |
| CLASSI Award | 2008-2009, 2009-2010, 2011-2012, 2012-2013, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-19 |
| CSUF Virtues & Character Education Award | 2016-2017 |
| Civic Learning Award Merit | 2015-16, 2020-21 |
| Bonner Character Award | 2016-17, 2020-21 |
| School to Watch | 2020-21 |
| California Honor Roll School | 2019-20 |
| CAPP | 2020-21 |

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, 2016-2017, 2017-2018, 2018-19 |
| Civic Learning Award Merit | 2015-16 |
| CA Honor Roll School | 2015-16, 2017-18, 2019-20 |

Student Achievement

Awards



Alternative Education- Clovis Community Day/Gateway/Enterprise High Schools

| | |
|---------------------------------|------------------|
| CA PBIS Coalition Award | 2018-19, 2020-21 |
| National Drug Free School | 1994-1995 |
| State Model Continuation School | 2017-2018 |

Clovis Adult School

| | |
|--|--|
| The Fresno Bee's People's Choice Awards- Best Trade/Technical School | 2014-2015, 2018-2019, 2019-20, 2020-21 |
|--|--|

Student Achievement

Awards

* The National Blue Ribbon Schools Program was formerly the National Exemplary Schools Program





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 "This school provides a quality education that promotes academic success for my child."

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| 97% | 96% | 96% | 96% | 96% | 92% | 96% | 92% |

Safe School Environment

Below are the percentage of parents who indicated "strongly agree" or "agree" that school personnel and site safety procedures are in place to maintain a safe and secure school environment for my child.

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-2020 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|-----------|---------|---------|---------|
| 92% | 91% | 83% | 90% | 91% | 81% | 87% | 81% |

Student Achievement

SART Results Parent Surveys



Racial and Cultural Understanding

Below are the percentage of parents who indicated "strongly agree" or "agree" that this school communicates the importance of respecting all cultural beliefs and practices.

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| 87% | 84% | 85% | 86% | 86% | 73% | 82% | 73% |

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.

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|
| Dress code more strict or left as is, K-8 | 66% | 71% | 70% | 69% | 64% | 59% | 59% | 59% |
| Dress code more strict or left as is, 9-12 | 70% | 76% | 74% | 72% | 70% | 65% | 65% | 65% |

Positive School Climate

Below are the percentage of parents who indicated "strongly agree" or "agree" that school personnel have been successful in creating a positive school climate and good learning environment for their students.

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-2020 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|-----------|---------|---------|---------|
| 93% | 92% | 91% | 91% | 91% | 87% | 87% | 87% |

Student Achievement

SART Results Parent Surveys



Counseling and Guidance

Below are the percentage of parents of students in grades 9-12 who indicated "strongly agree" or "agree" rating that the school has provided their child with counseling and guidance information regarding college admission and/or career planning. In 2019-20 & 2022-23 this question was not included on the survey, so no data is available.

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-2020 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|-----------|---------|---------|---------|
| 85% | 88% | 86% | 86% | N/A | 79% | 82% | N/A |

Character Development

Below are the percentage of parents of students in grades 9-12 who indicated "strongly agree" or "agree" rating that character building is an important part of the educational program at the school.

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| 92% | 88% | 88% | 88% | 79% | 82% | 82% | 82% |



Student Achievement

SART Results Parent Surveys



Senior Student Survey Results

Each year, the District conducts a survey of high school seniors. 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?

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| 93% | 93% | 88% | 89% | 95% | 93% | 90% | 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.

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| 84% | 83% | 81% | 86% | 87% | 79% | 79% | 79% |

Safe School Environment

Below is the percent of seniors who indicated they felt "very safe" or "generally safe" at their school site.

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| 92% | 90% | 88% | 89% | 94% | 91% | 90% | 91% |

Student Achievement

SART Results Student Surveys



Student Achievement 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.

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| 89% | 86% | 83% | 83% | 90% | 87% | 86% | 87% |

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.

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| 95% | 94% | 93% | 93% | 95% | 92% | 93% | 92% |

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.

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| 93% | 93% | 93% | 93% | 95% | 92% | 93% | 92% |

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.

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| 87% | 89% | 83% | 87% | 90% | 89% | 90% | 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.

| 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| 56% | 63% | 49% | 50% | 76% | 49% | 79% | 49% |



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 local and state school districts, it is also helpful to compare our data with other states as well.

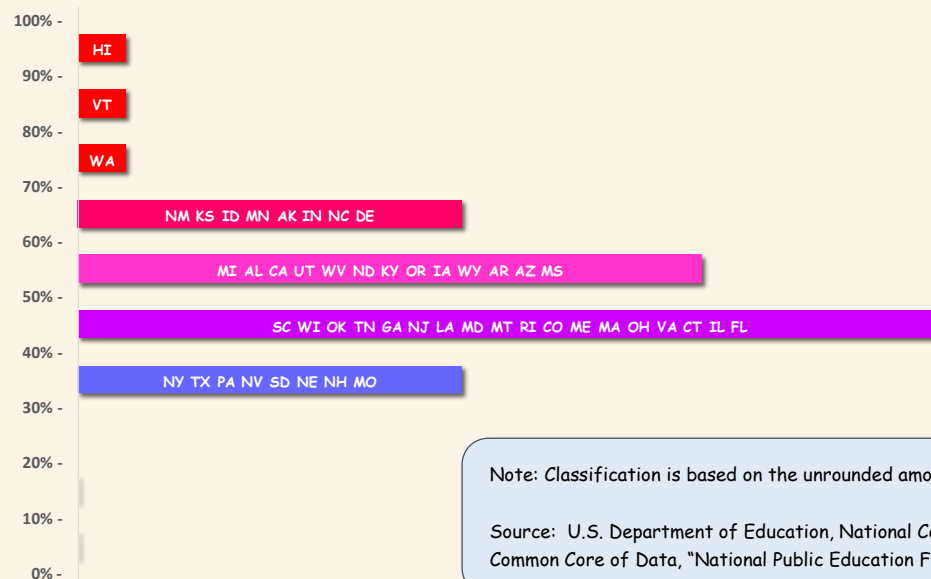
California, the nation's largest state by most measures, has the most students and therefore spends the most money on education. Unfortunately, from 1980 to the mid-1990's California decreased its financial commitment to K-12 education quite drastically, particularly when compared to what other states contribute toward education at their elementary and secondary public schools. The following graph indicates spending patterns and rankings relating to educational funding in California and all other states across the nation.

California contributed 56.77% of its total revenues to be spent on its public elementary and secondary public schools in the 2019-20 fiscal year, which is the most recent data available from the U.S. Department of Education. Please note from the graph that twelve (13) states in our nation, of varying size and affluence, contributed a greater percentage of state revenue to public education than California.

Comparative Analysis



State Revenue as a Percentage of Total Revenue for
Public Elementary and Secondary Schools
School Year 2019-2020



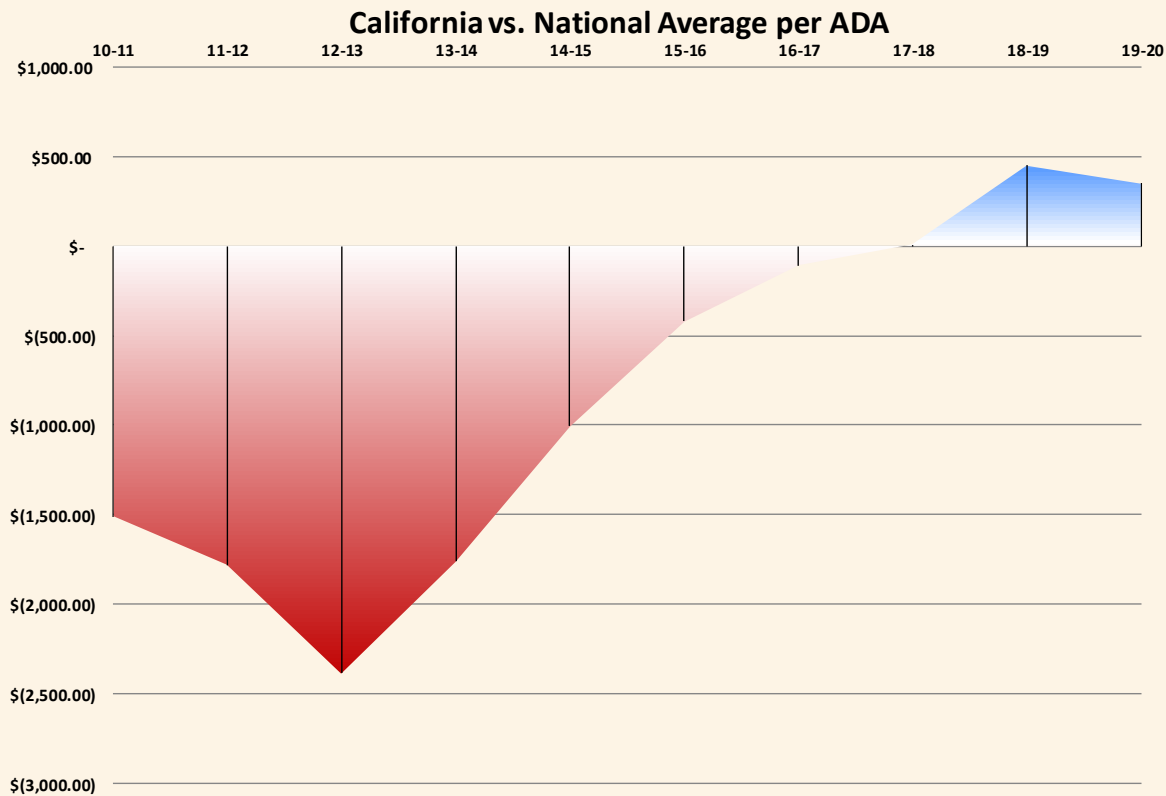


Educational Funding

In 2019-20, California spent an average of \$13,489 per student on their education which is \$352 more than the U.S. average of \$13,841. Please note that comparative data is not yet available for the 2020-21 fiscal year or later. The following is a graphic illustration, over the last ten (10) years, of the differences between the statewide expenditures per student of California as compared to the national average.

National Comparative Analysis

Educational Funding



Source: National Center for Educational Statistics, 2019-20
(<http://nces.ed.gov>)



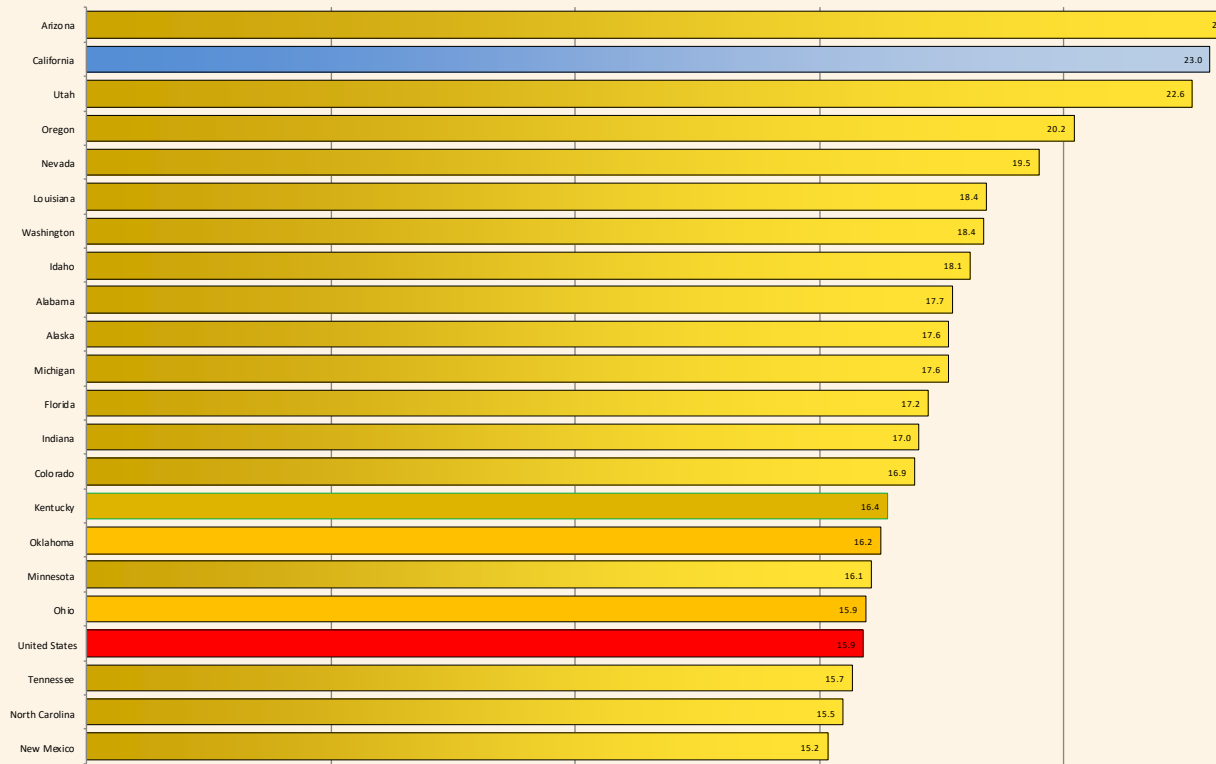
Student-Teacher Ratio

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 grade span. At the point of full LCFF implementation, all districts are expected to have achieved this ratio. According to the most recent comparative data reported in the Fall of 2019, California is one of eighteen (18) states whose ratio is above the U.S. average of 15.9 with California having the second largest Student-Teacher Ratio in the nation at 23.0.

National Comparative Analysis

Student-Teacher Ratio

California Student/Teacher Ratio is Among Highest in Nation



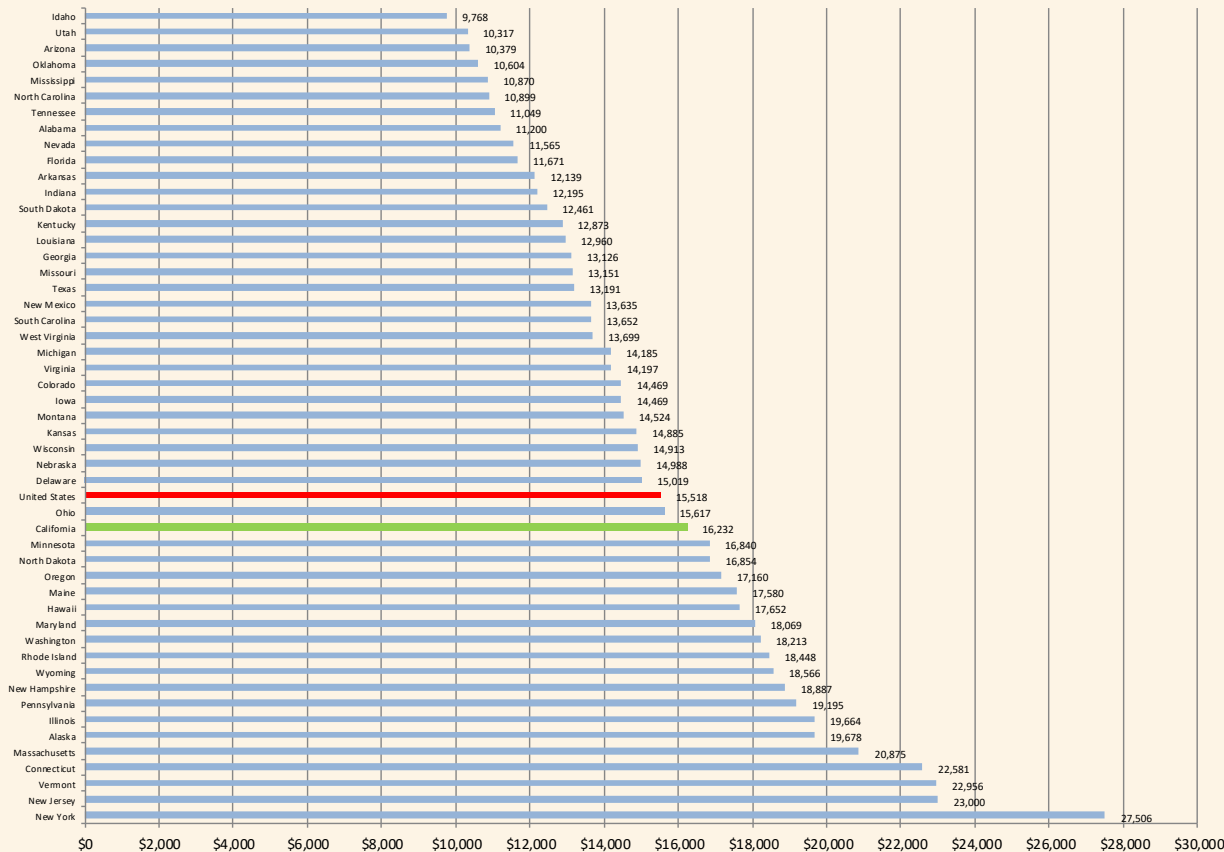
Source: National Center for Educational Statistics. Fall 2019



Expenditures Per Pupil

California per pupil expenditures exceeded by \$714 when compared to the national average of \$15,518 per pupil according to the most recent comparative data available (2019-20 school year). Therefore, the State of California ranked 19th in the nation in the metric of expenditures per pupil during this period. The following chart provides this ratio for each of the states:

2019-20 Expenditures per Pupil



Source: National Center Educational Statistics (<http://nces.ed.gov>)

National Comparative Analysis

Expenditures Per Pupil



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 \$76,614 for 2021, 19.4% higher than the U.S. average of \$64,143. The following is a comparison of per capita personal income over the last 21 years for Fresno County, the State of California, and the United States.

National Comparative Analysis

California's per Capita Personal Income

| Per Capita Personal Income 2001-2021 | | | |
|--------------------------------------|---------------|------------|---------------|
| Year | Fresno County | California | United States |
| 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 |
| 2016 | \$40,101 | \$55,987 | \$49,571 |
| 2017 | \$41,905 | \$60,549 | \$52,118 |
| 2018 | \$41,248 | \$61,663 | \$54,098 |
| 2019 | \$42,987 | \$64,919 | \$56,250 |
| 2020 | \$48,312 | \$70,647 | \$59,765 |
| 2021 | \$51,422 | \$76,614 | \$64,143 |

Source: Bureau of Economic Analysis, US Dept. of Commerce, (<http://www.bea.gov>, Table 2)

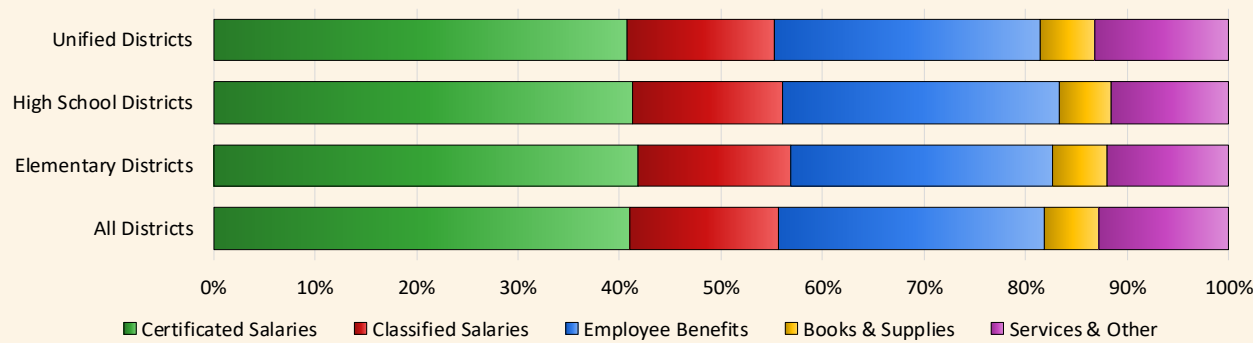


How California's Education Dollars Are Spent

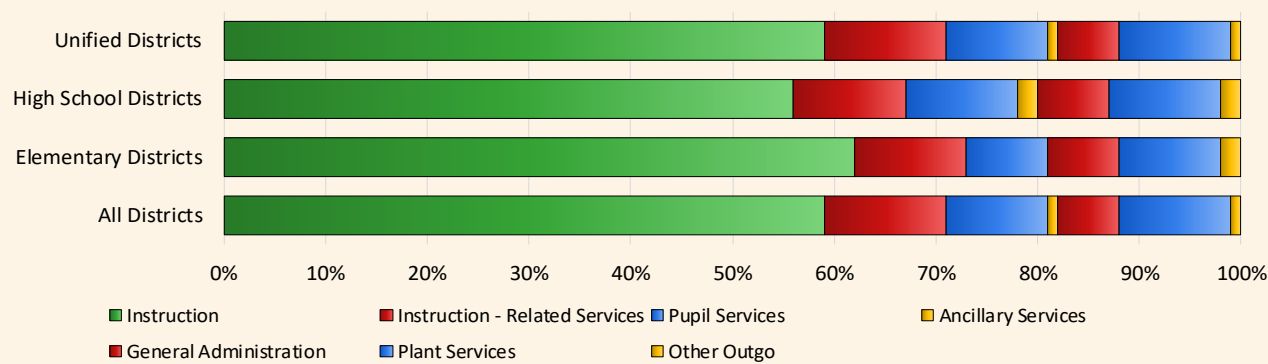
Approximately 97% of education funding goes to the school site in the form of teacher salaries, aides, pupil support, books and supplies, school site administration, buildings, food, and transportation. Three percent of education dollars are spent for school district level administration and support, 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.

Statewide Comparative Analysis How California's Education Dollars Are Spent

Expenditures by Category



Expenditures by Activity



Data: <http://www.ed-data.org> 2020-21 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 2020-21 comparative analysis is based upon information gathered from the 2020 California Basic Educational Data System (CBEDS) or actual revenues and expenditures for fiscal year 2020-21 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.

Statewide Comparative Analysis





Statewide Comparison Districts

The following chart identifies the twenty-one (21) school districts utilized in all statewide comparisons contained in this section of the budget book as well as provides the total ADA of each participant as of the 2020-21 fiscal year:

| California School Districts | | 2020-21 Total ADA |
|--|-------------------------------|-------------------|
| 1 | Fresno Unified | 66,774 |
| 2 | Elk Grove Unified | 60,574 |
| 3 | Corona-Norco Unified | 50,608 |
| 4 | Capistrano Unified | 44,509 |
| 5 | Clovis Unified | 41,482 |
| 6 | Riverside Unified | 39,024 |
| 7 | San Juan Unified | 37,386 |
| 8 | Poway Unified | 35,280 |
| 9 | Irvine Unified | 34,995 |
| 10 | Fremont Unified | 33,957 |
| 11 | Mt. Diablo Unified | 29,010 |
| 12 | Visalia Unified | 26,745 |
| 13 | San Jose Unified | 27,433 |
| 14 | Lodi Unified | 26,624 |
| 15 | Chino Valley Unified | 26,315 |
| 16 | Saddleback Valley Unified | 25,216 |
| 17 | Glendale Unified | 24,618 |
| 18 | Orange Unified | 23,783 |
| 19 | Placentia-Yorba Linda Unified | 23,963 |
| 20 | Pomona Unified | 21,053 |
| 21 | Palo Alto Unified | 10,665 |
| Comparative Districts Average | | 33,810 |
| Data: Statewide: CADIE; School Services of California Inc. 2020-21 | | |

Statewide Comparative Analysis

Average Daily Attendance Of Comparative Districts

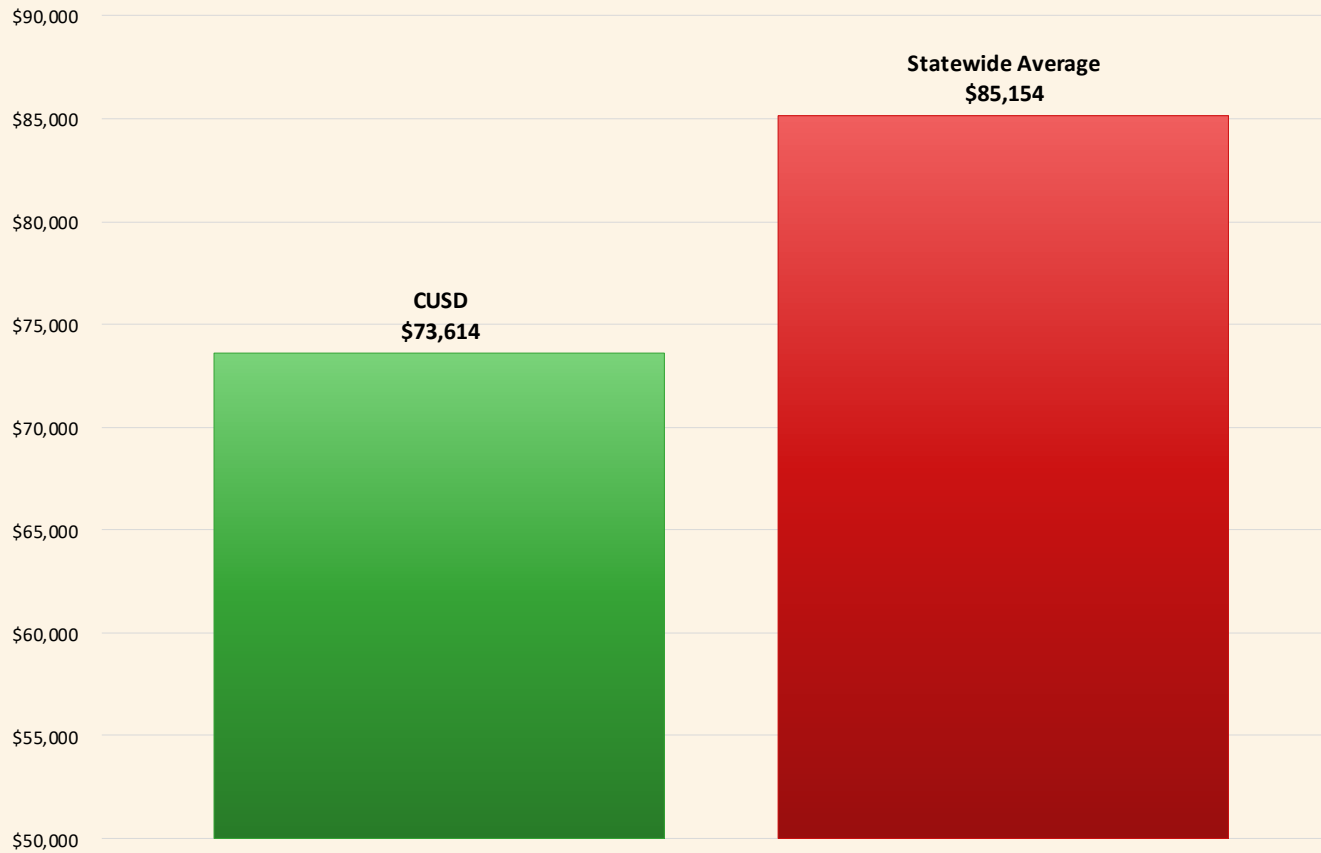


Average Teacher Salary

The District's average teacher salary in 2020-21 was \$11,540 less than the California statewide average of \$85,154 and is also ranked 21st out of the 21 statewide comparative school districts. The following graph illustrates the average teacher salary of Clovis Unified as compared to the statewide average:

Statewide Comparative Analysis Average Teacher Salary

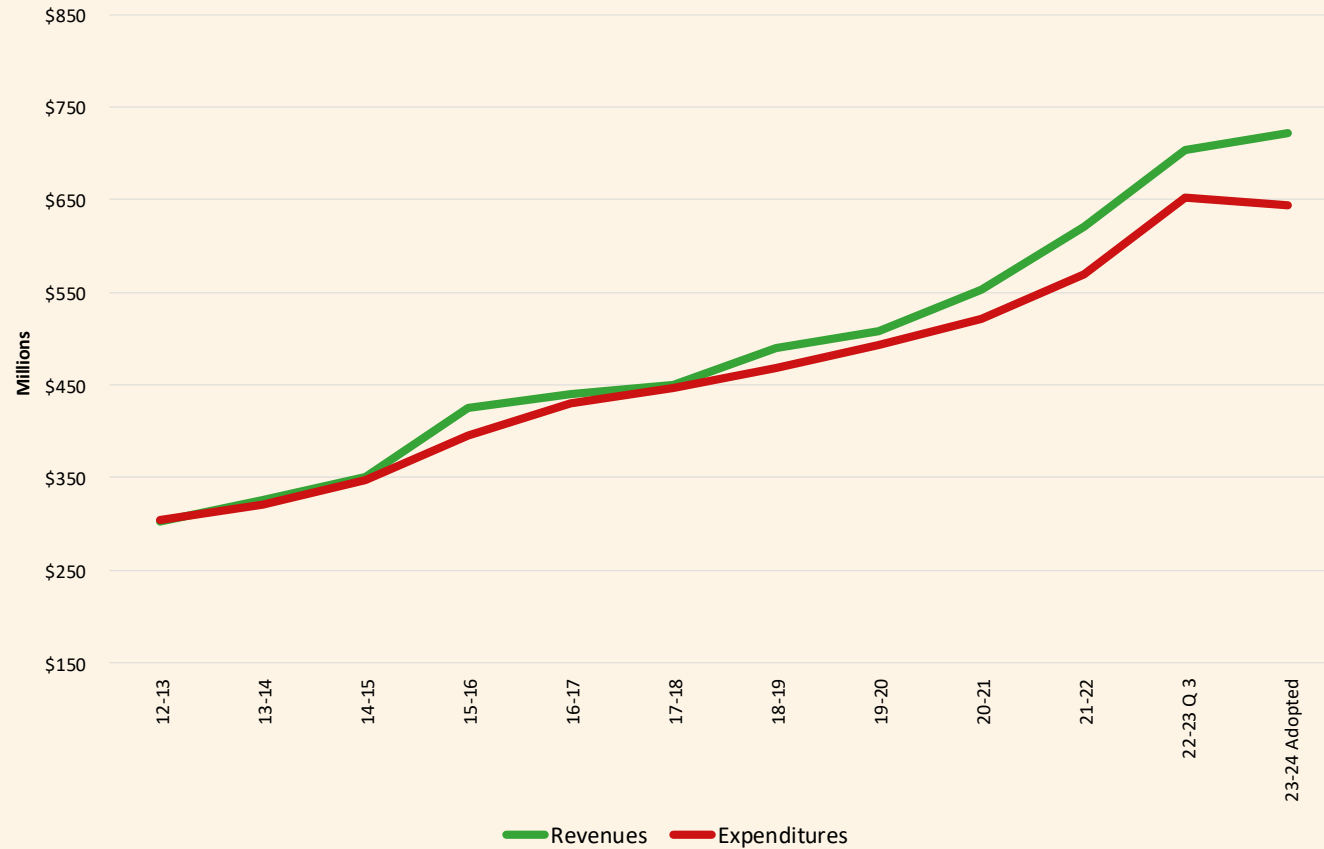
Average Teacher Salary



Data: School Services SABRE Report 2020-21



Revenues vs Expenditures by Year



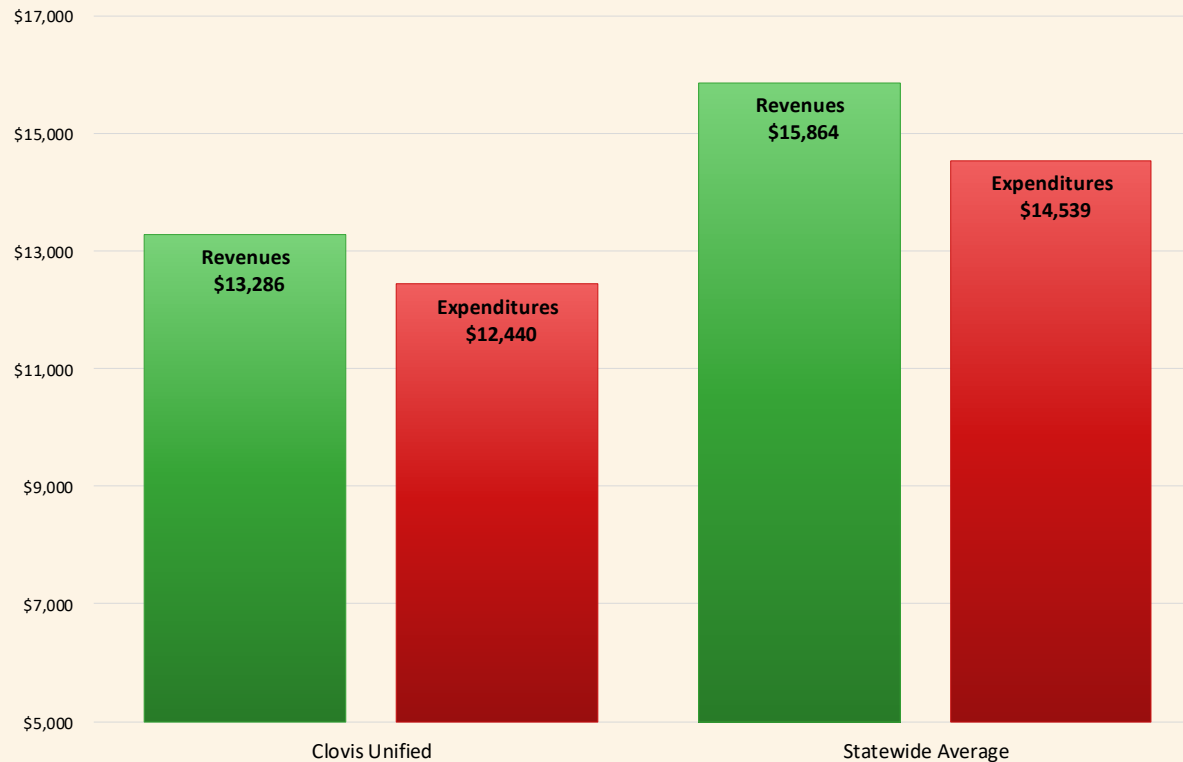
Statewide Comparative Analysis

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. Graphic illustrations of the District's revenues and expenditures for the past ten years, current year at Quarter 3, and the 2023-24 Adopted Budget are provided above.



Revenues and Expenditures per Student



Data: Comparative Analysis of District Income and Expenditures (CADIE) by School Services of California' Inc. 2020-21

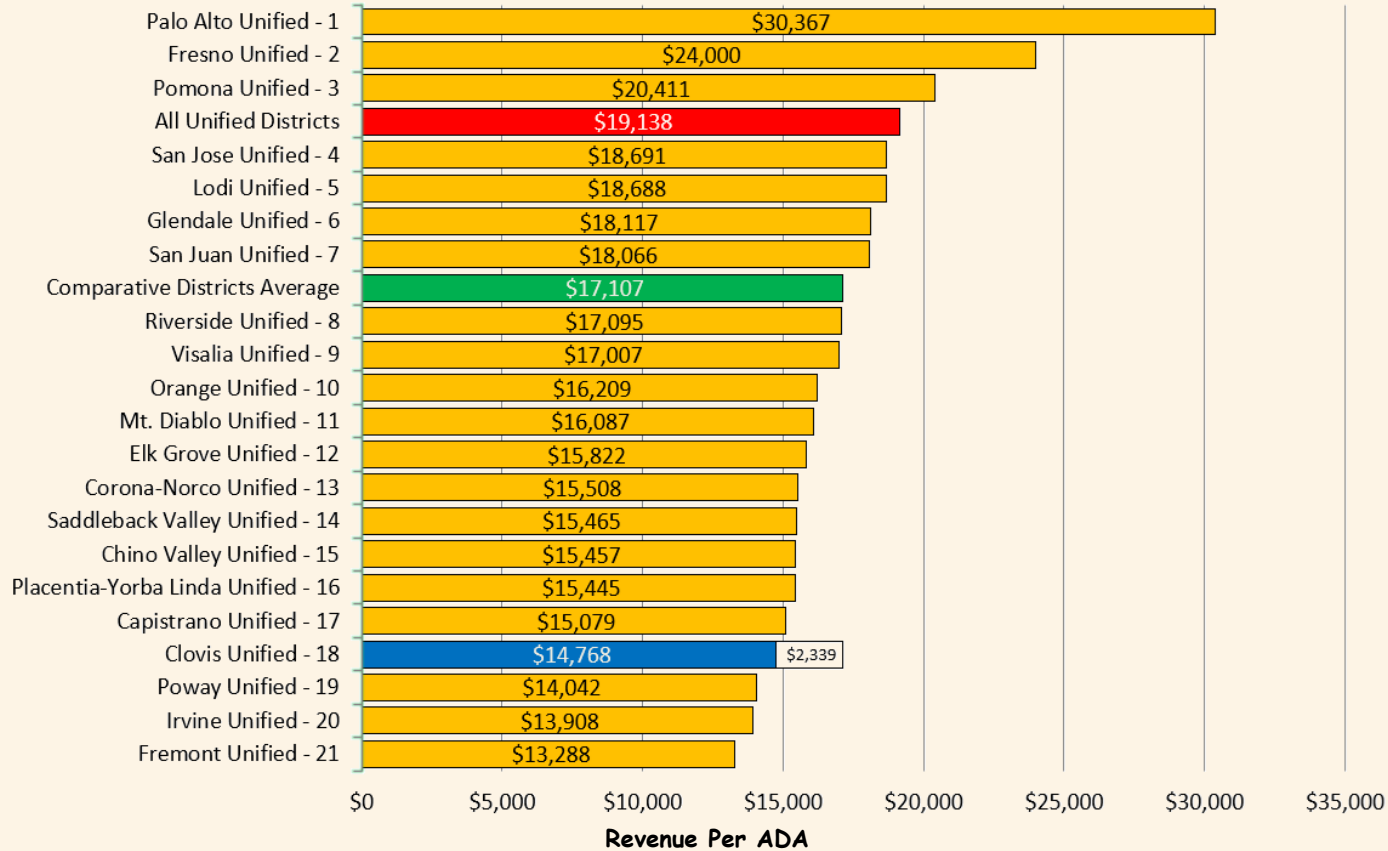
- During the 2020-21 school year, the total expenditures per ADA for Clovis Unified was \$2,099 less than the average for all unified school districts in California. This illustrates that the District spent less on the education of its students than the majority of other California unified school districts primarily because it receives less revenue than other unified school districts.
- The revenue available to Clovis Unified School District for General Fund Programs ranked 14th out of the 21 comparative districts and is \$2,578 per ADA below the average of all unified school districts in California. This translates to approximately \$109 million per year that is not available to educate the students of Clovis Unified School District since the District is so far below the State's unified school district average in this particular metric.

Statewide Comparative Analysis

Revenues and Expenditures per Student



Statewide Comparison General Fund Revenue

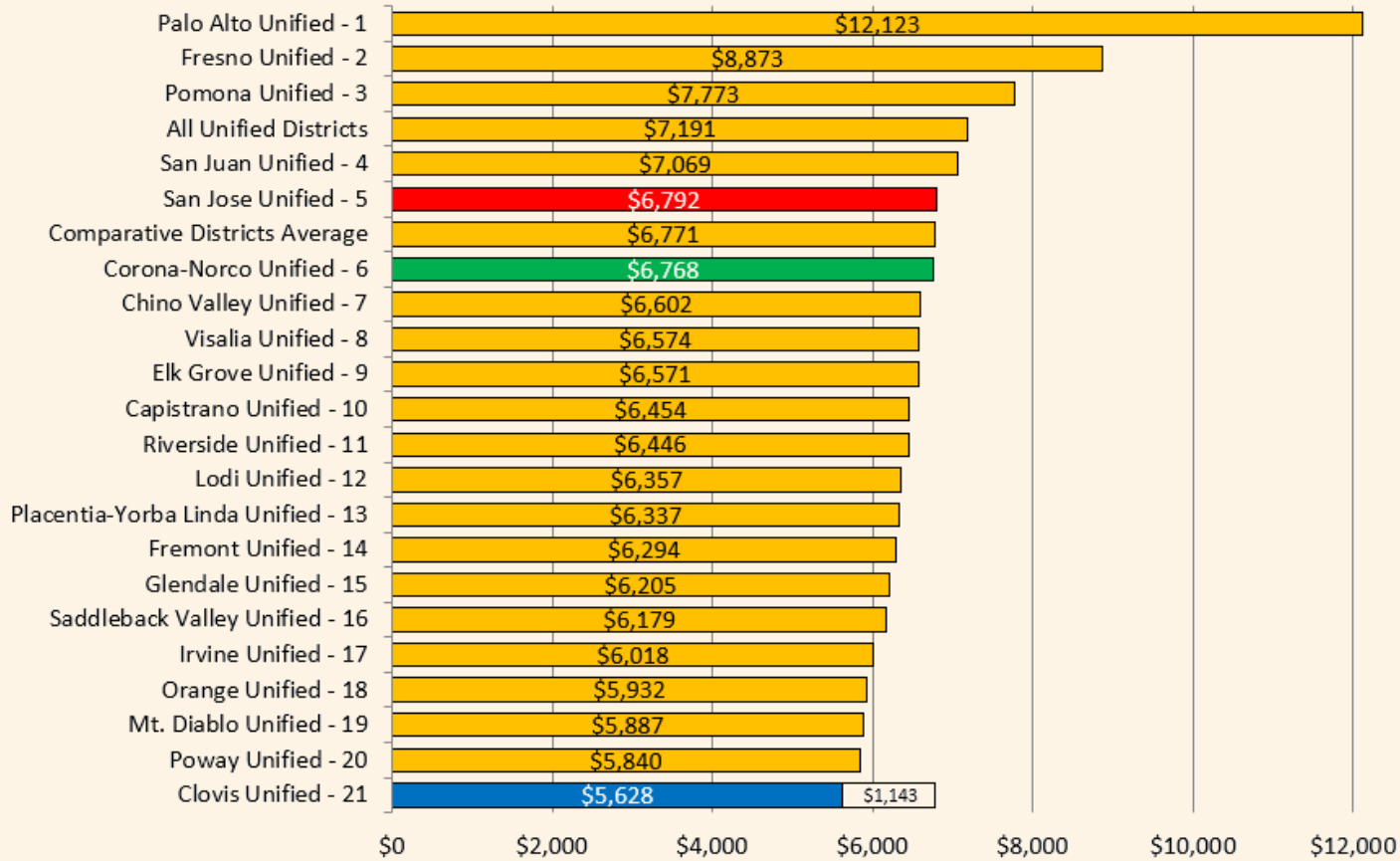


Data: Statewide CADIE 2021-22, School Services of California

Statewide Comparative Analysis General Fund Revenue



Statewide Comparison Certificated Salaries



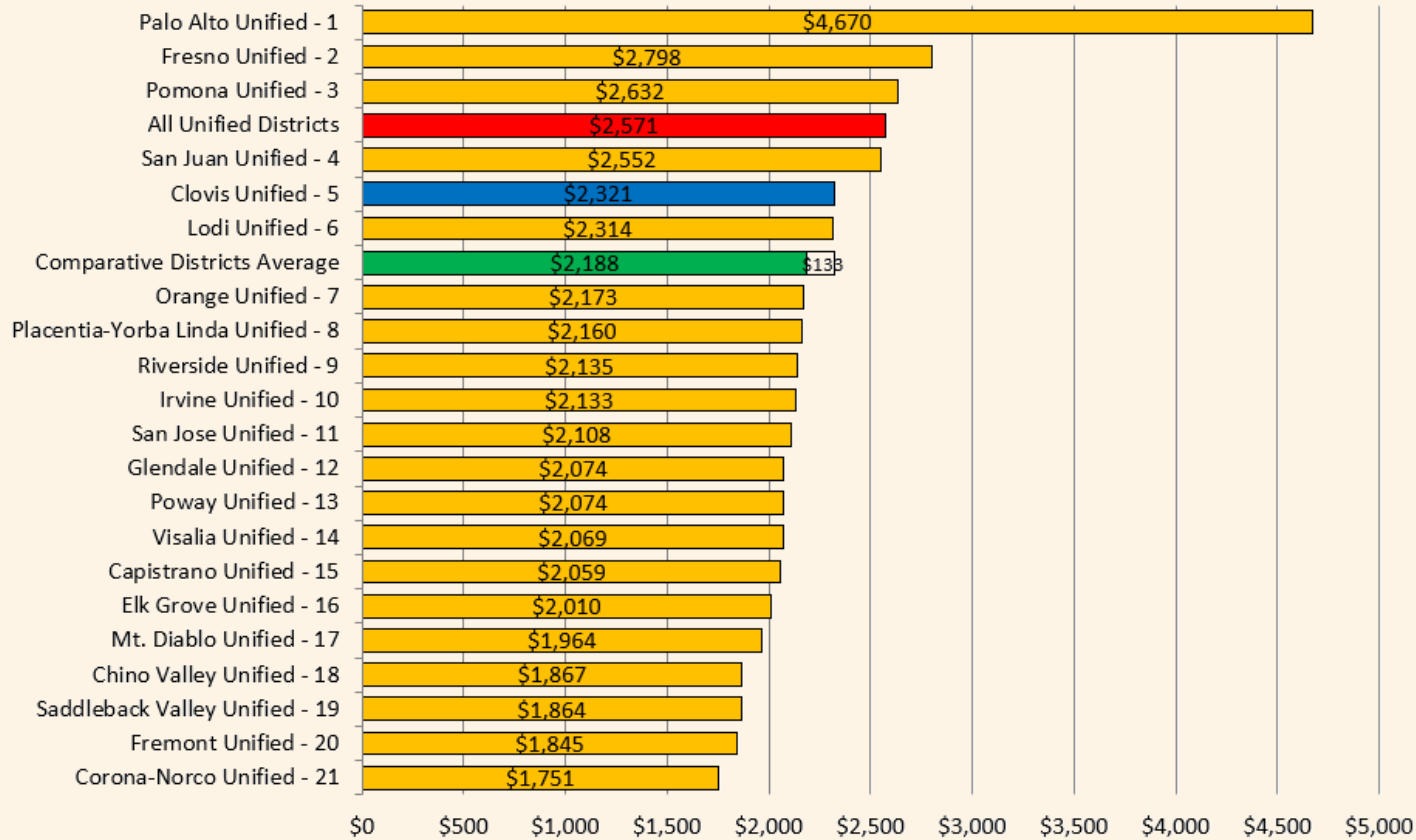
Expenditures Per ADA

Data: Statewide CADIE 2021-22, School Services of California

Statewide Comparative Analysis Certificated Salaries



Statewide Comparison Classified Salaries



Expenditures Per ADA

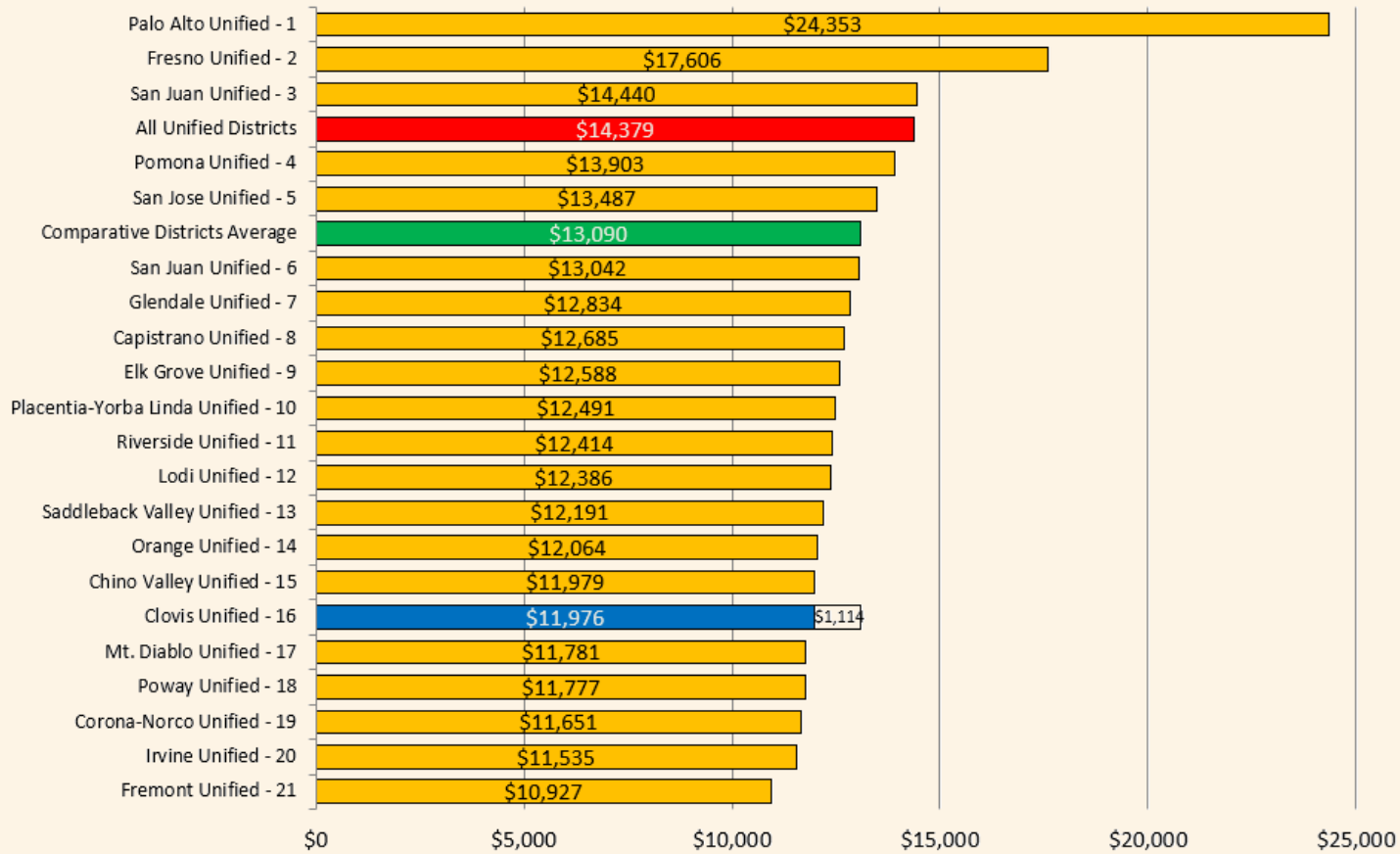
Data: Statewide CADIE 2021-22, School Services of California

Statewide Comparative Analysis

Classified Salaries



Statewide Comparison Total Compensation

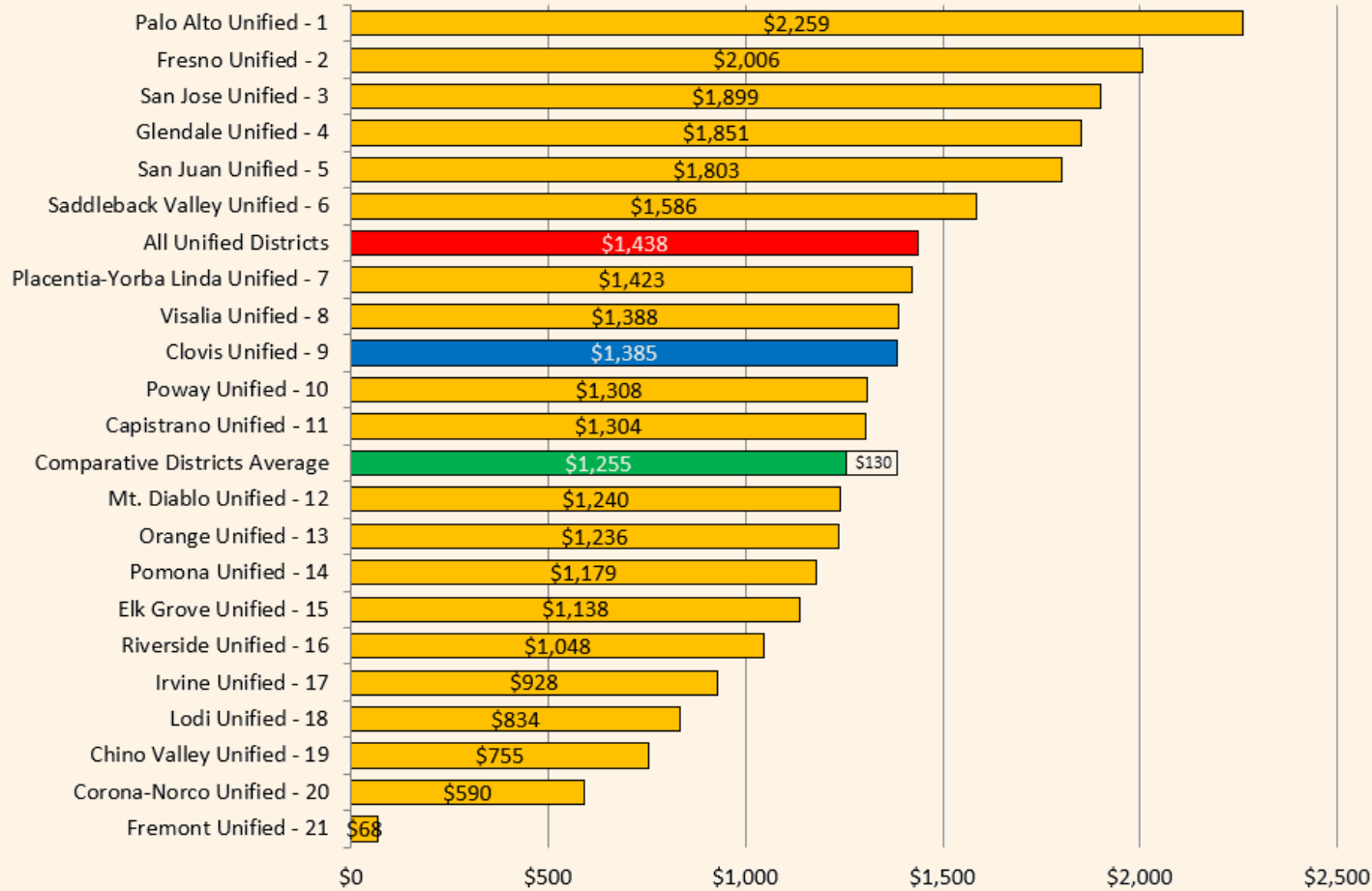


Expenditures Per ADA Data: Statewide CADIE 2021-22, School Services of California

Statewide Comparative Analysis Total Compensation



Statewide Comparison Health & Welfare Benefits



Expenditures Per ADA

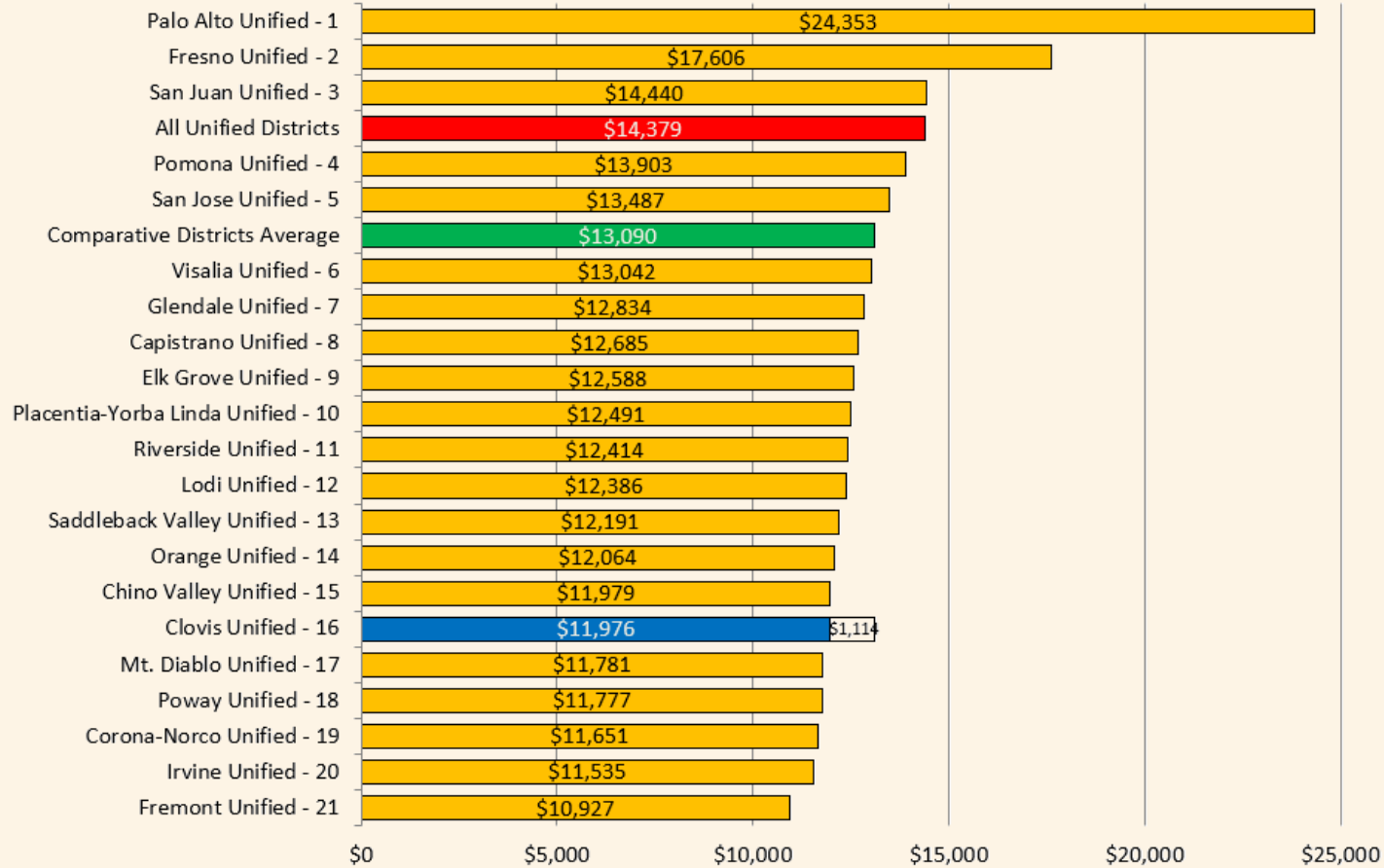
Data: Statewide CADIE 2021-22, School Services of California

Statewide Comparative Analysis

Health & Welfare Benefits



Statewide Comparison Salaries & Benefits

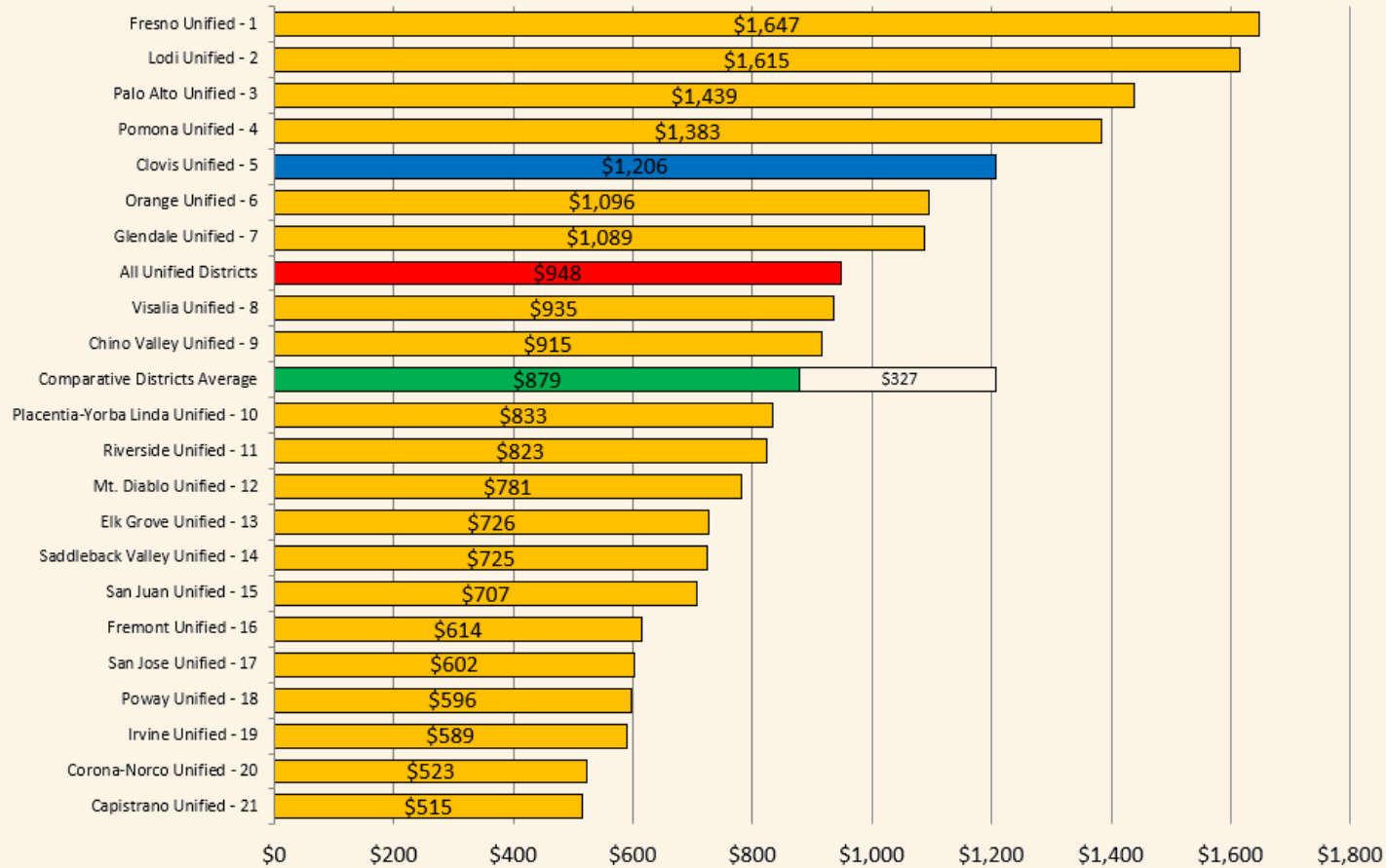


Expenditures Per ADA
Data: Statewide CADIE 2021-22, School Services of California

Statewide Comparative Analysis Salaries & Benefits



Statewide Comparison Books & Supplies



Expenditures Per ADA

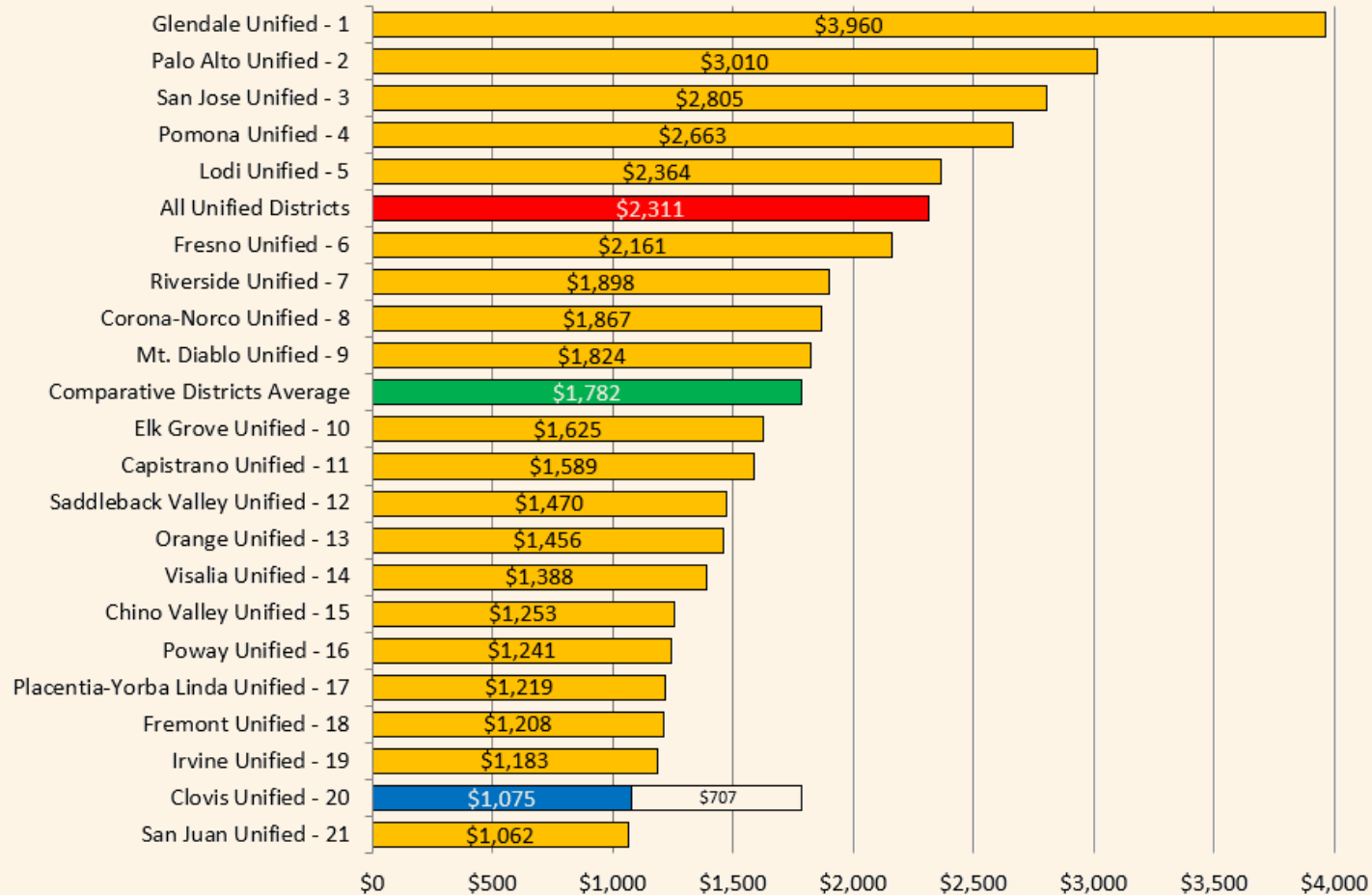
Data: Statewide CADIE 2021-22, School Services of California

Statewide Comparative Analysis

Books & Supplies



Statewide Comparison Services & Other Operating Expenses



Expenditures Per ADA

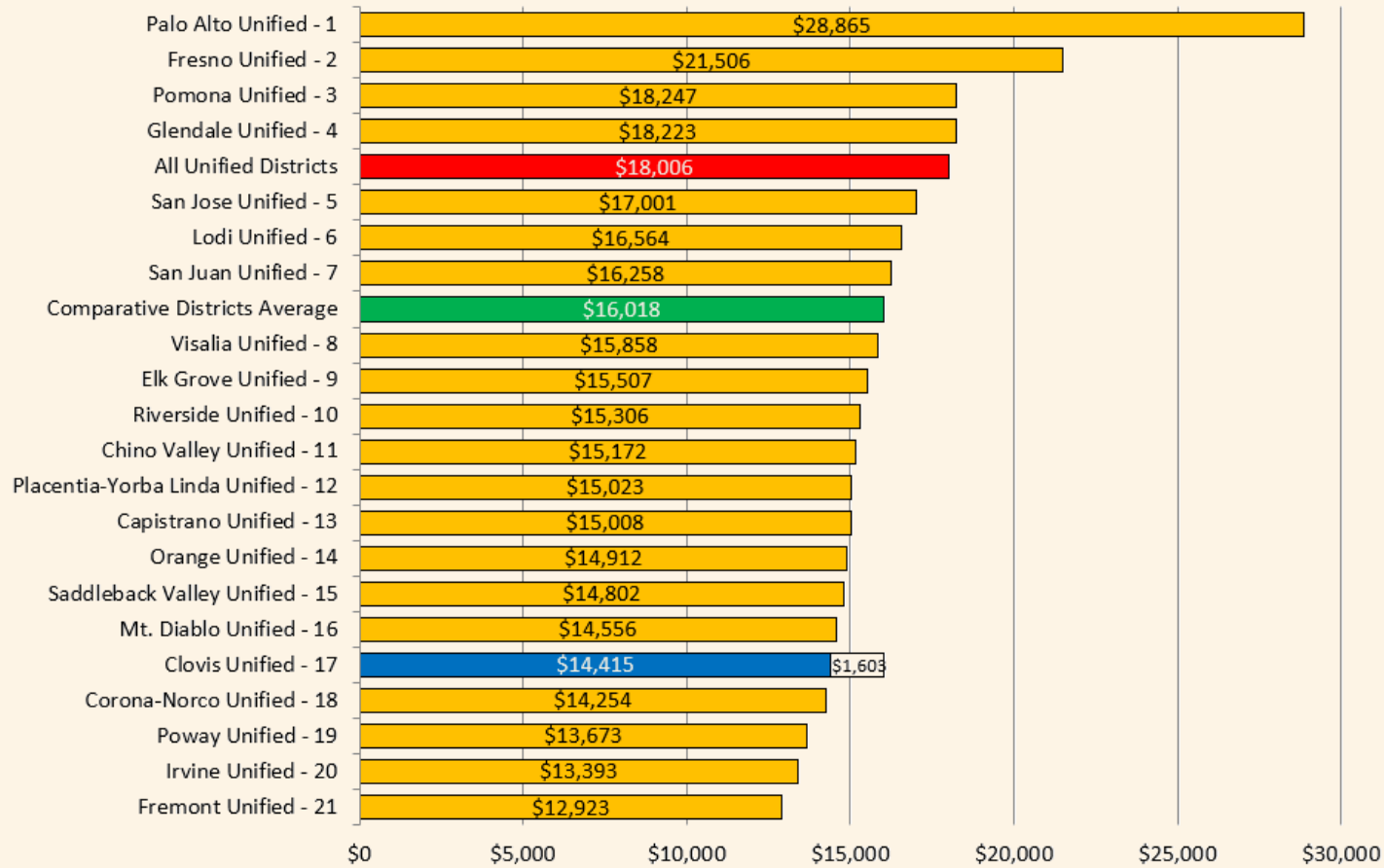
Data: Statewide CADIE 2021-22, School Services of California

Statewide Comparative
Analysis

Services & Other Operating Expenses



Statewide Comparison Total Expenditures



Expenditures Per ADA

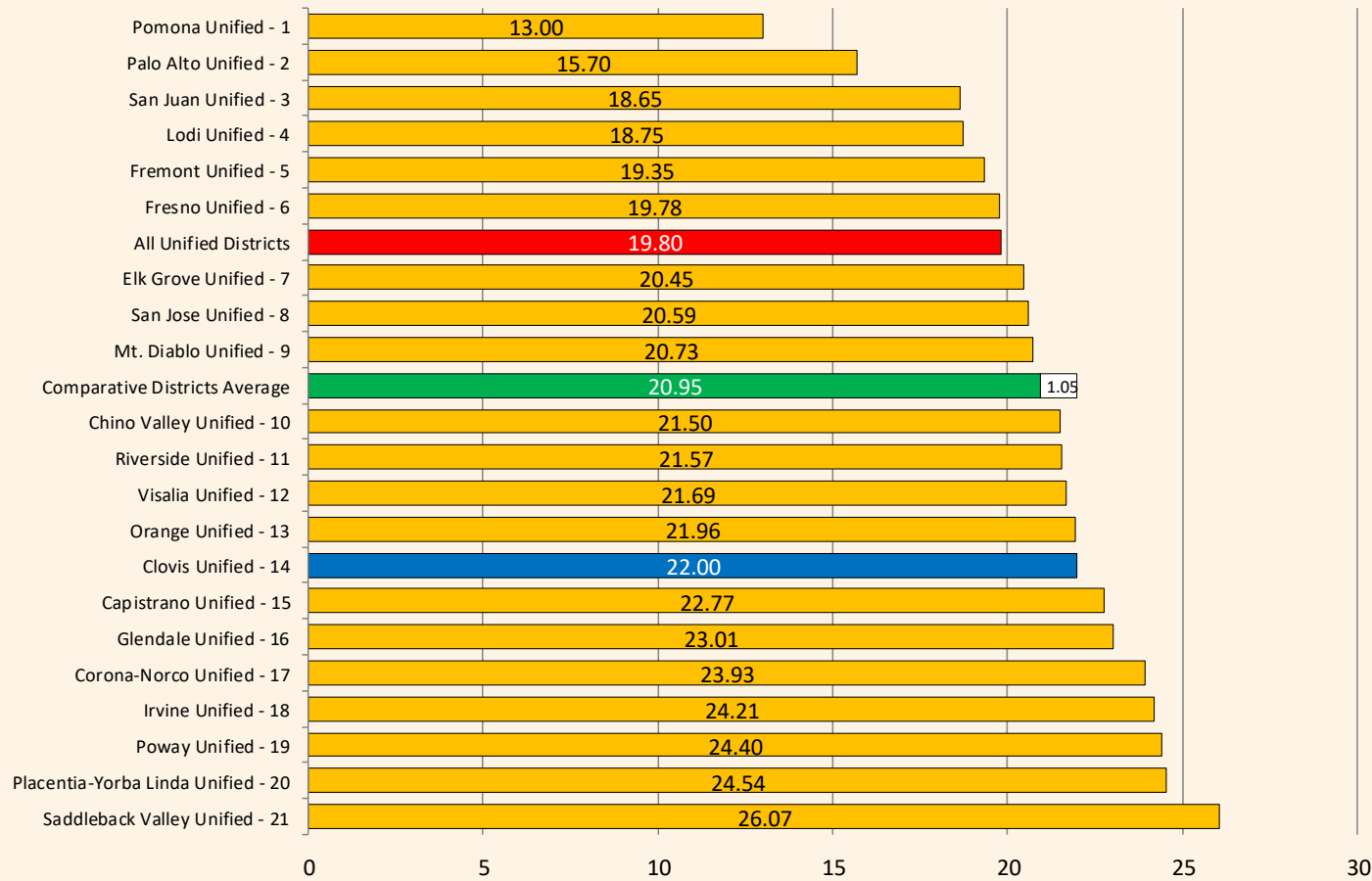
Data: Statewide CADIE 2021-22, School Services of California

Statewide Comparative Analysis

Total Expenditures



Statewide Comparison Student Enrollment per Teacher



Enrollment Per Teacher

Data: Statewide CADIE 2018-19*, School Services of California

*No updates were made to this portion of the CADIE for 2021-22 as the data was not available at the time of publication.

Statewide Comparative Analysis

Student Enrollment per Teacher



Fresno County Unified Districts

| 2021-22 Total ADA | | |
|--|------------------------------|--------------|
| 1 | FRESNO UNIFIED | 58,728 |
| 2 | CLOVIS UNIFIED | 38,614 |
| 3 | CENTRAL UNIFIED | 14,013 |
| 4 | SANGER UNIFIED | 10,668 |
| 5 | KINGS CANYON JOINT UNIFIED | 8,631 |
| 6 | SELMA UNIFIED | 5,273 |
| 7 | KERMAN UNIFIED | 4,717 |
| 8 | COALINGA-HURON UNIFIED | 3,871 |
| 9 | MENDOTA UNIFIED | 3,247 |
| 10 | PARLIER UNIFIED | 2,841 |
| 11 | FOWLER UNIFIED | 2,310 |
| 12 | FIREBAUGH-LAS DELTAS UNIFIED | 1,951 |
| 13 | CARUTHERS UNIFIED | 1,439 |
| 14 | RIVERDALE JOINT UNIFIED | 1,328 |
| 15 | GOLDNEN PLAINS UNIFIED | 1,184 |
| 16 | SIERRA UNIFIED | 1,106 |
| 17 | LATON JOINT UNIFIED | 568 |
| Comparative Districts Average ADA | | 9,441 |
| Data: Fresno County CADIE 2021-22, School Services of California | | |

Fresno County Comparative Analysis

Average Daily Attendance of Comparative Districts



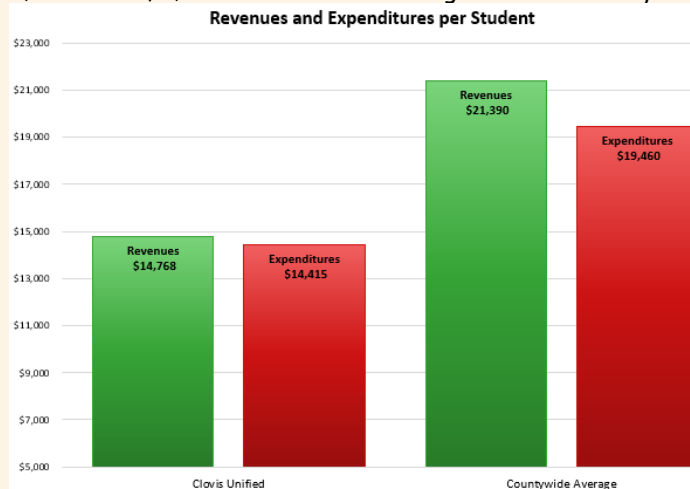
**Fresno County Comparative
Analysis
Revenues and
Expenditures per
Student**

In 2020-21, 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 \$16,746 or \$3,460 more per student, then over \$146 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 number 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 price school meals. Fresno County school's student population, on average, consists of 84% of students eligible for free-reduced price school meals. Clovis Unified's student population is significantly lower and impacts the amount of revenue received from the State. Clovis Unified students eligible for free-reduced price school meals are as follows:

| Free Reduced-Price Meals | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| Total Students | 14,911 | 17,759 | 17,147 | 18,045 | 18,878 | 19,061 | 18,432 | 20,683 |
| Percentage of Total Population | 36.50% | 42.50% | 40.44% | 42.22% | 44.04% | 44.14% | 43.60% | 48.44% |

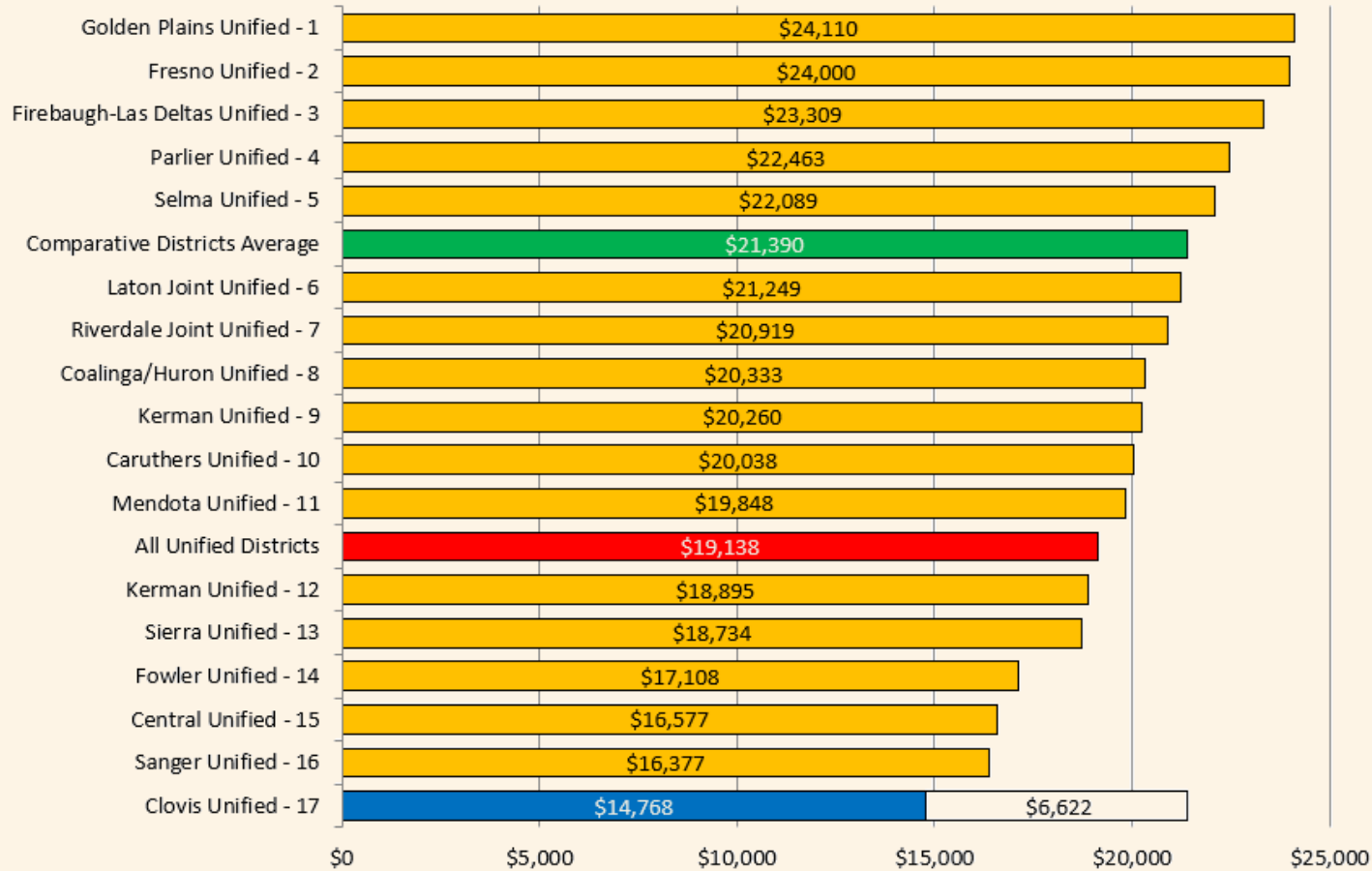
In 2020-21, Clovis Unified expended less per student than all the unified school districts in the County. The District's expenditures per student of \$12,440 were \$2,743 less than the average of other County unified school districts.



Data: Fresno County CADIE 2021-22 School Services of California



Countywide Comparison General Fund Revenue



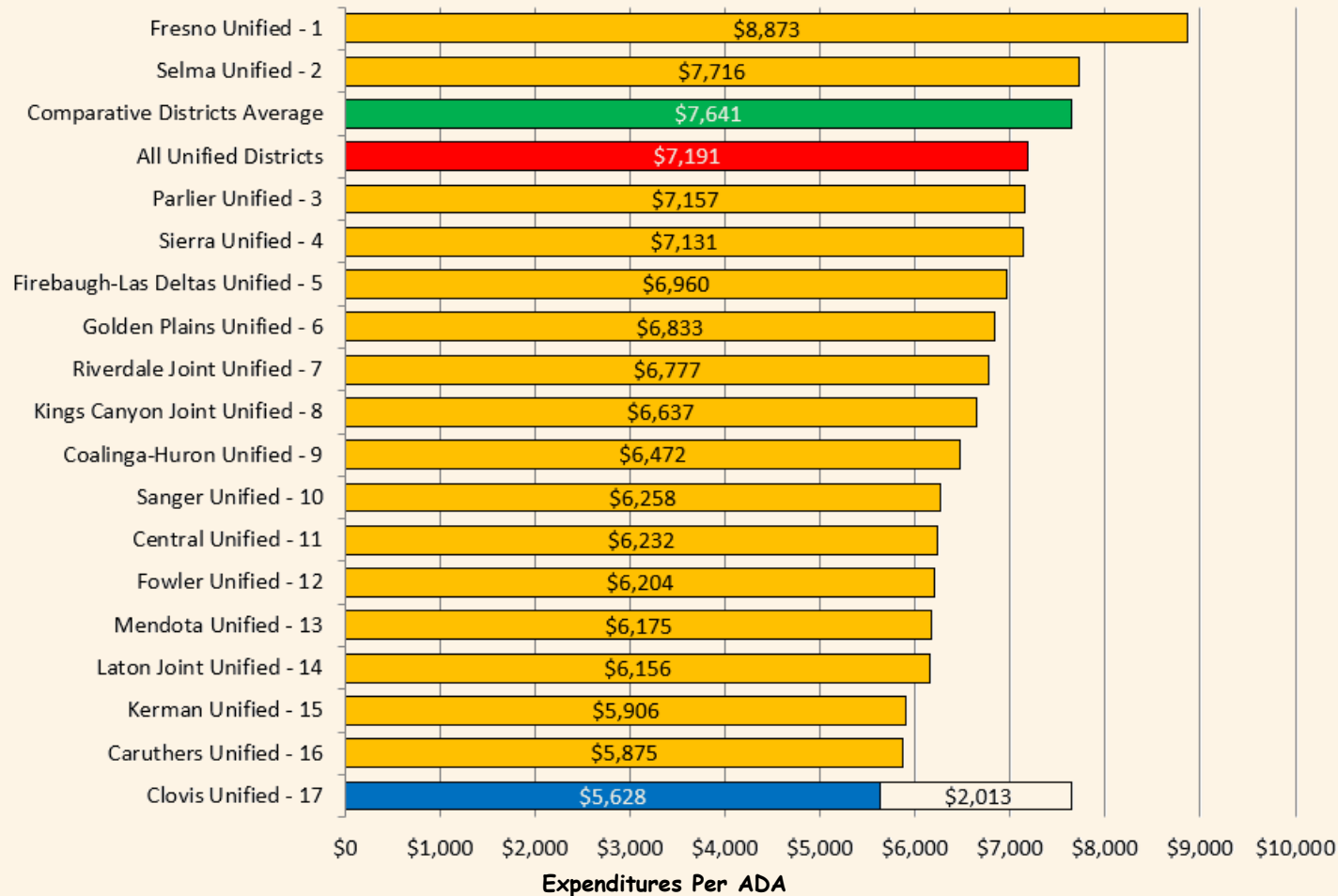
Revenue Per ADA

Data: Fresno County CADIE 2021-22 School Services of California

Countywide Comparative Analysis General Fund Revenue



Countywide Comparison Certificated Salaries

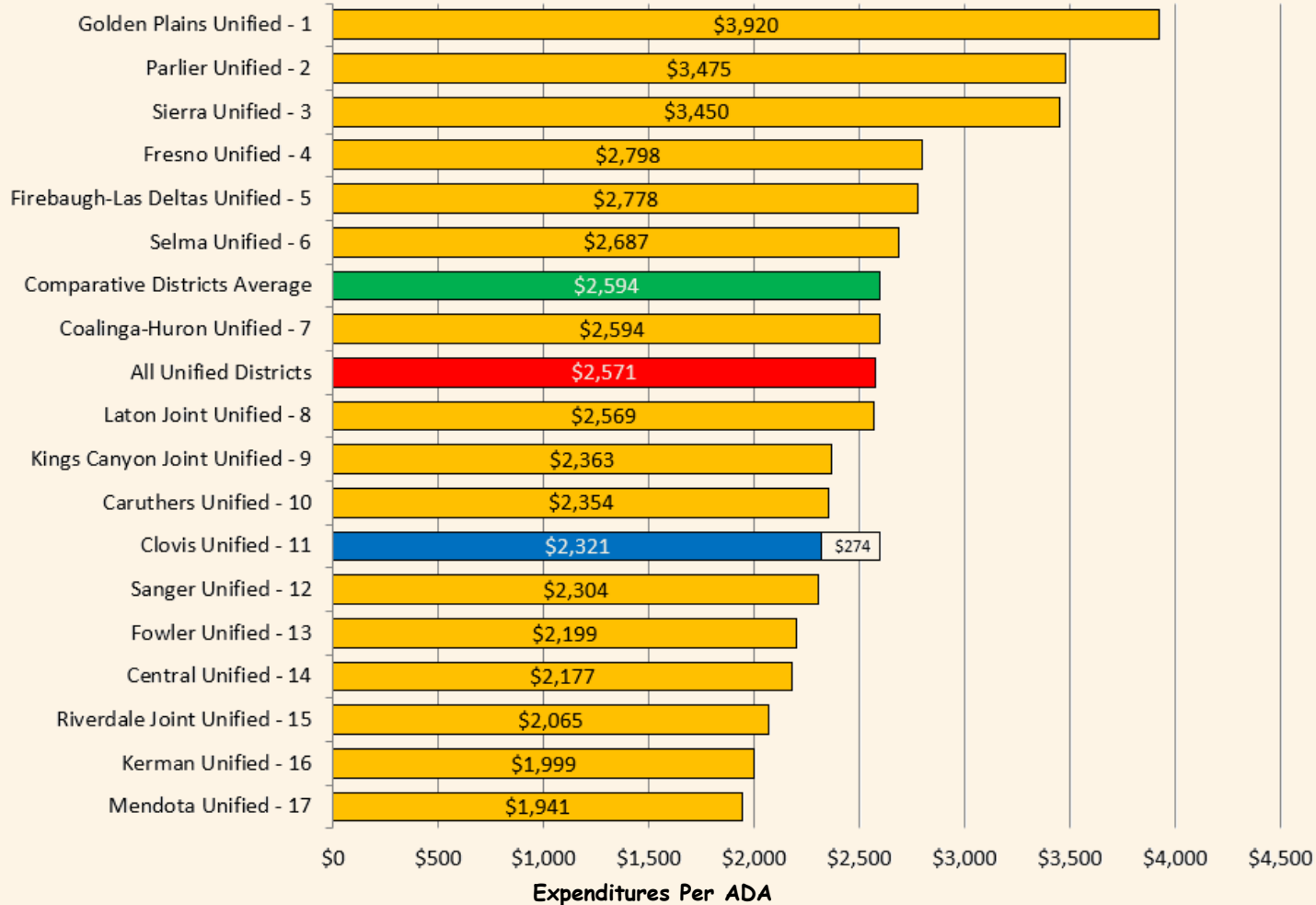


Data: Fresno County CADIE 2021-22 School Services of California

Countywide Comparative Analysis Certificated Salaries



Countywide Comparison Classified Salaries



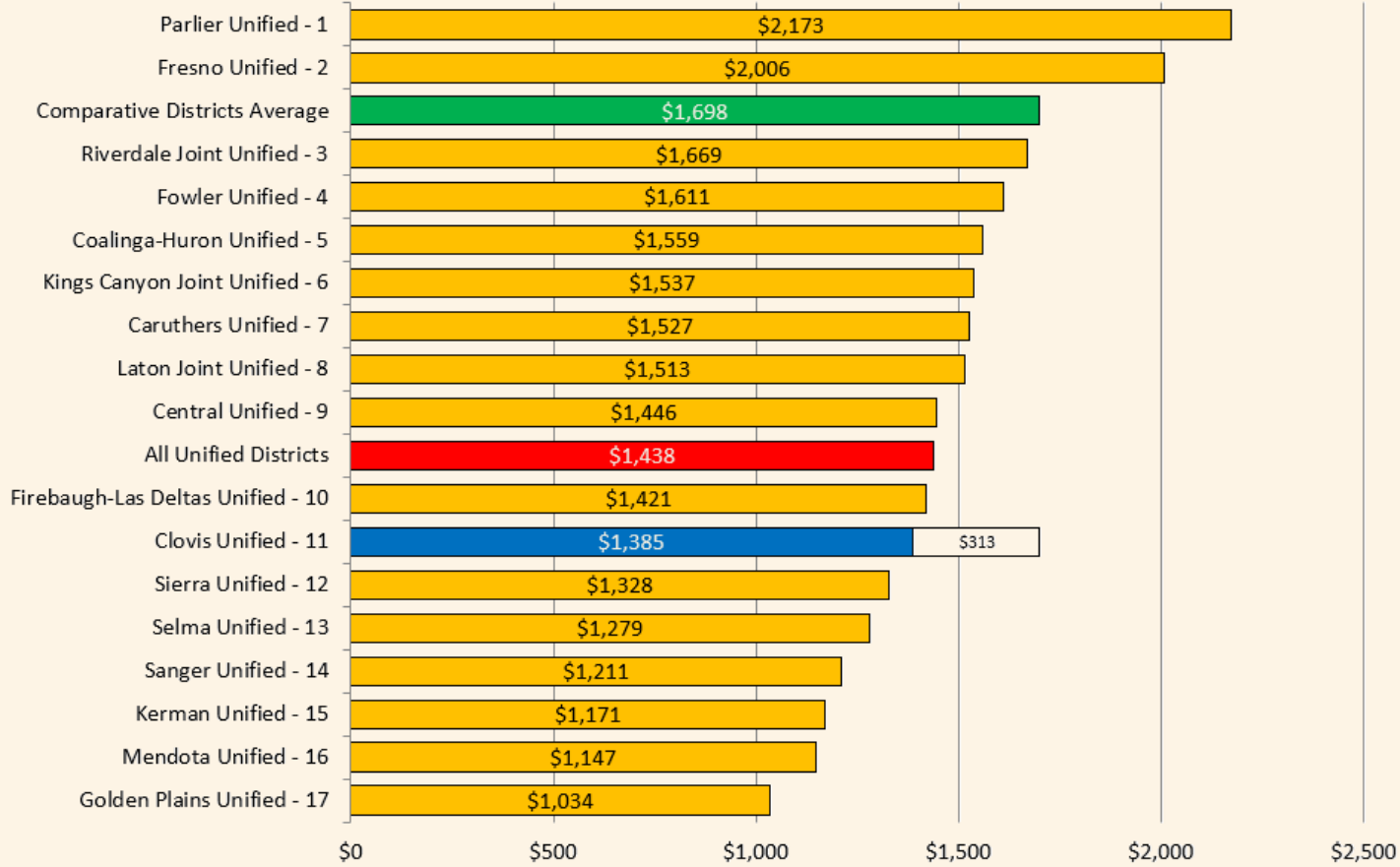
Data: Fresno County CADIE 2021-22, School Services of California

Countywide Comparative Analysis

Classified Salaries



Countywide Comparison Health and Welfare Benefits



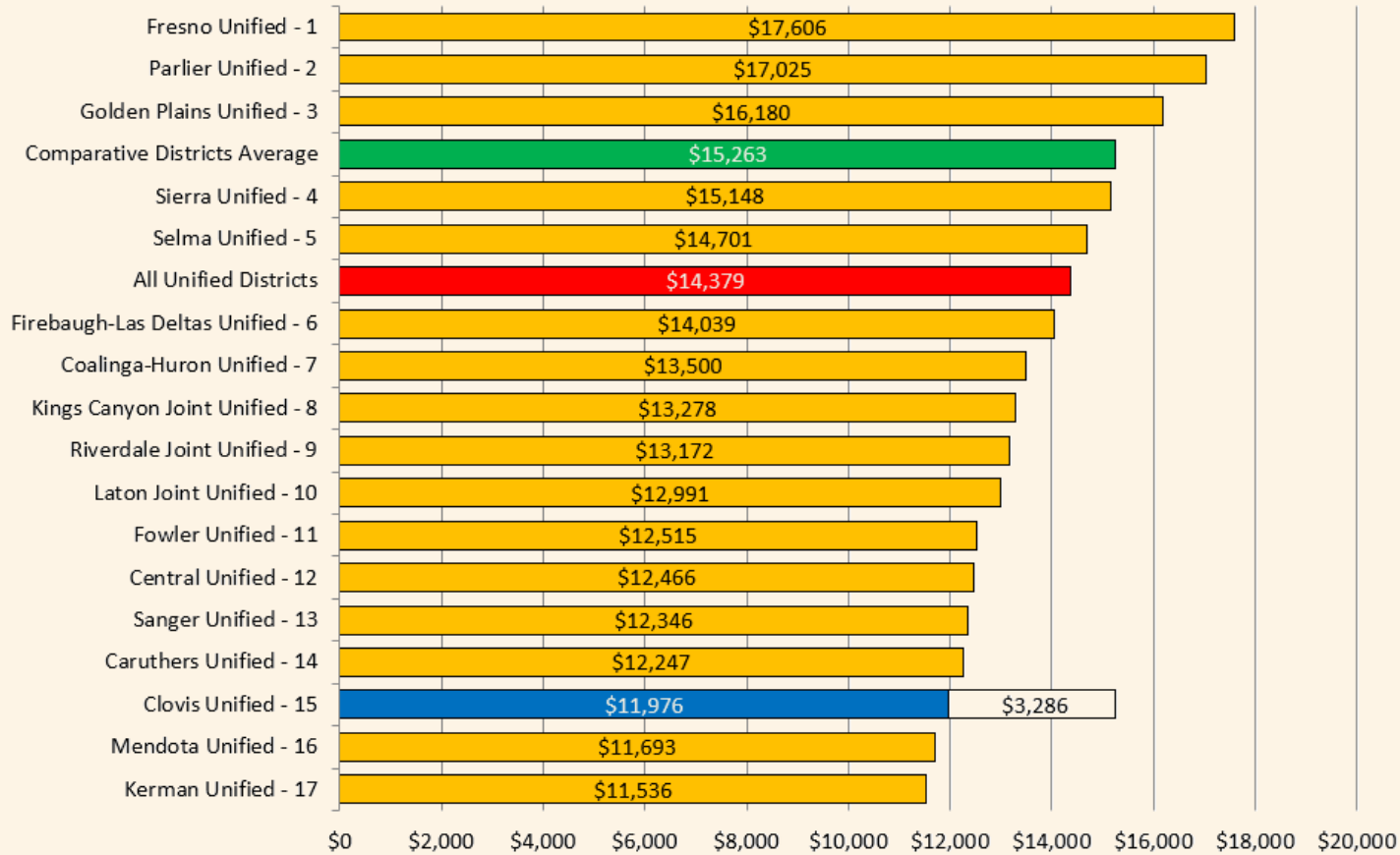
Expenditures Per ADA

Data: Fresno County CADIE 2021-22, School Services of California

Countywide Comparative Analysis Health and Welfare Benefits



Countywide Comparison Total Compensation



Expenditures Per ADA

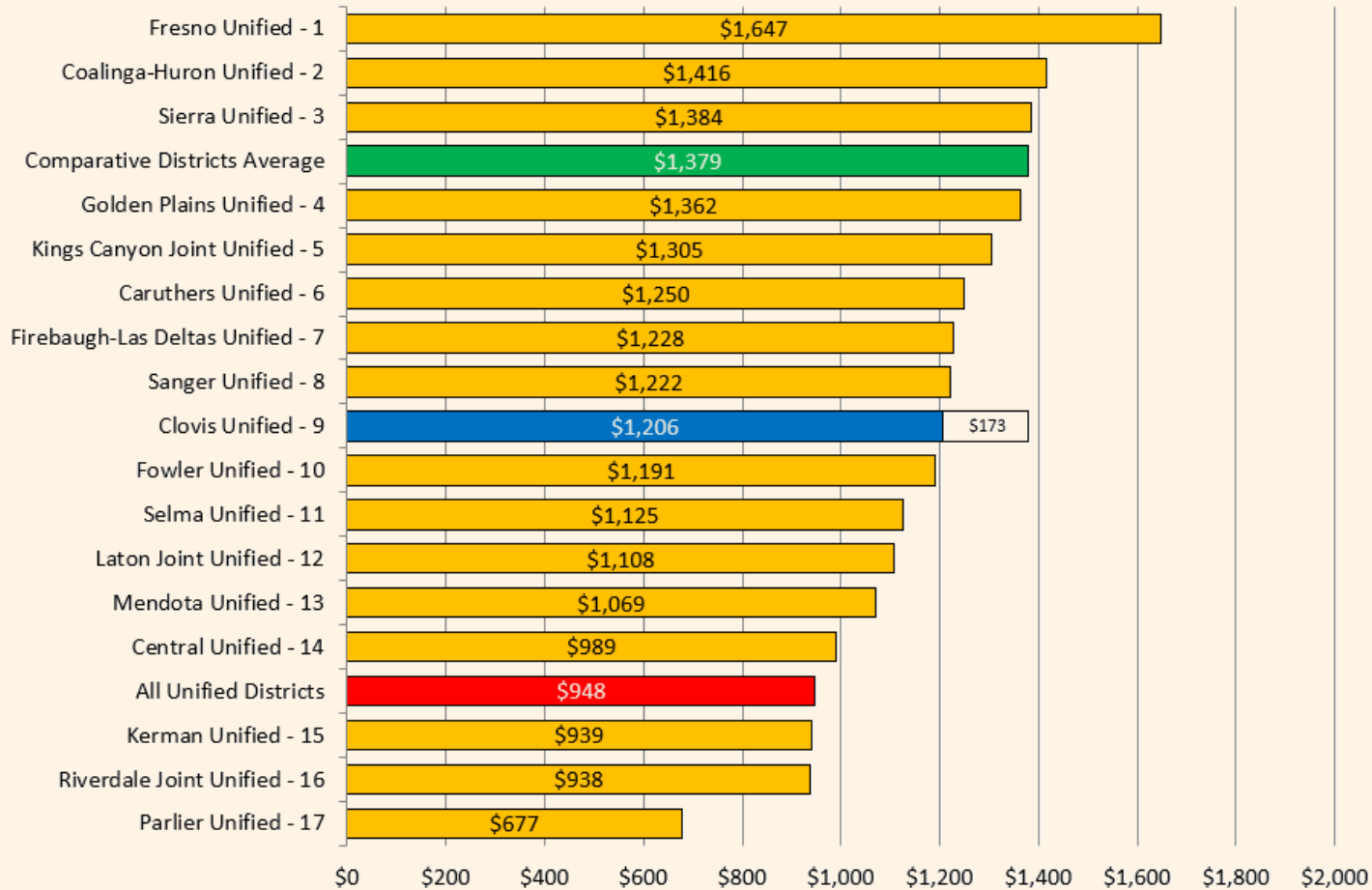
Data: Fresno County CADIE 2021-22, School Services of California

Countywide Comparative Analysis

Total Compensation



Countywide Comparison Books & Supplies



Expenditures Per ADA

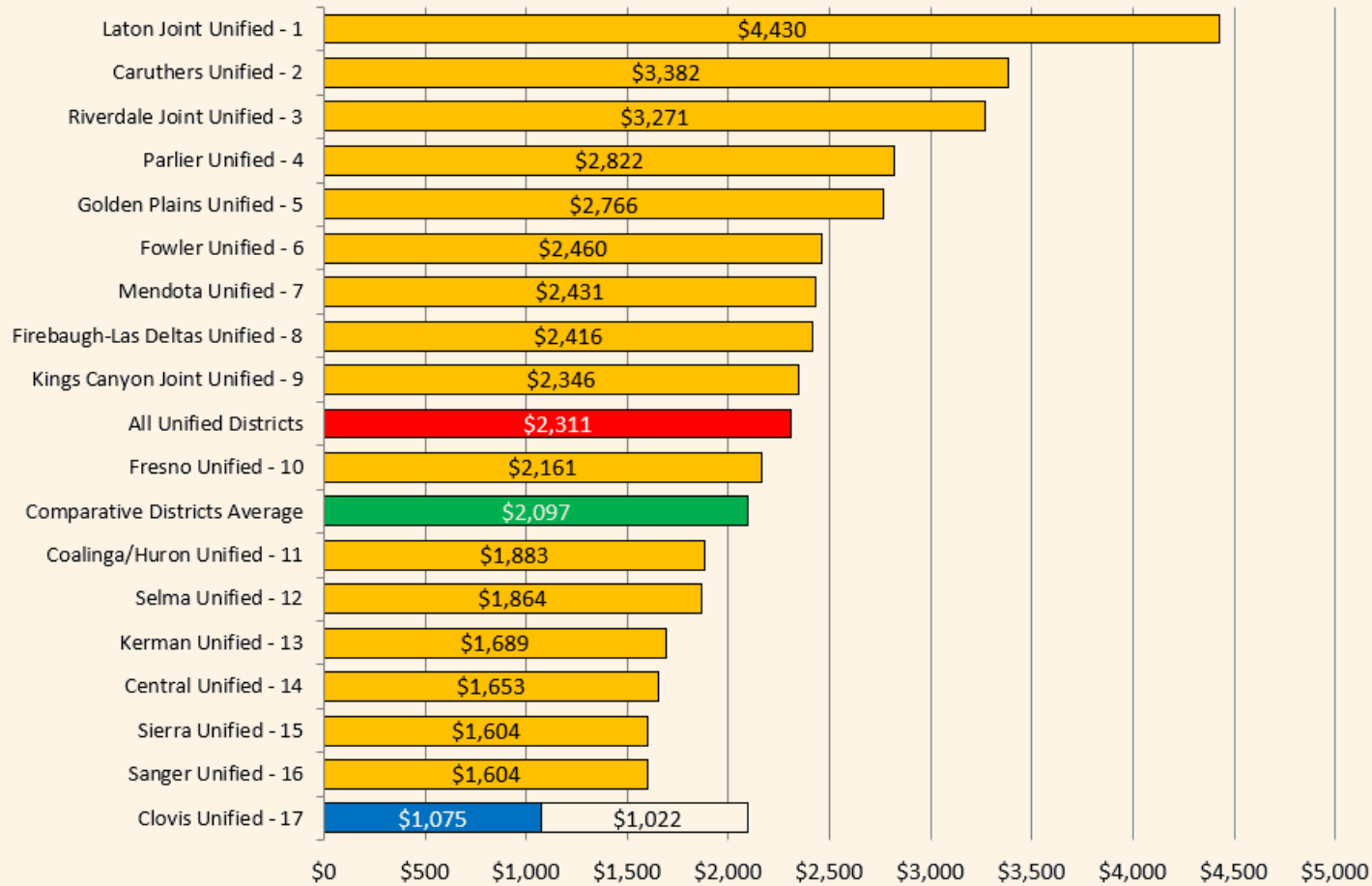
Data: Fresno County CADIE 2021-22, School Services of California

Countywide Comparative
Analysis

Books & Supplies



Countywide Comparison Services & Other Operating Expenses



Expenditures Per ADA

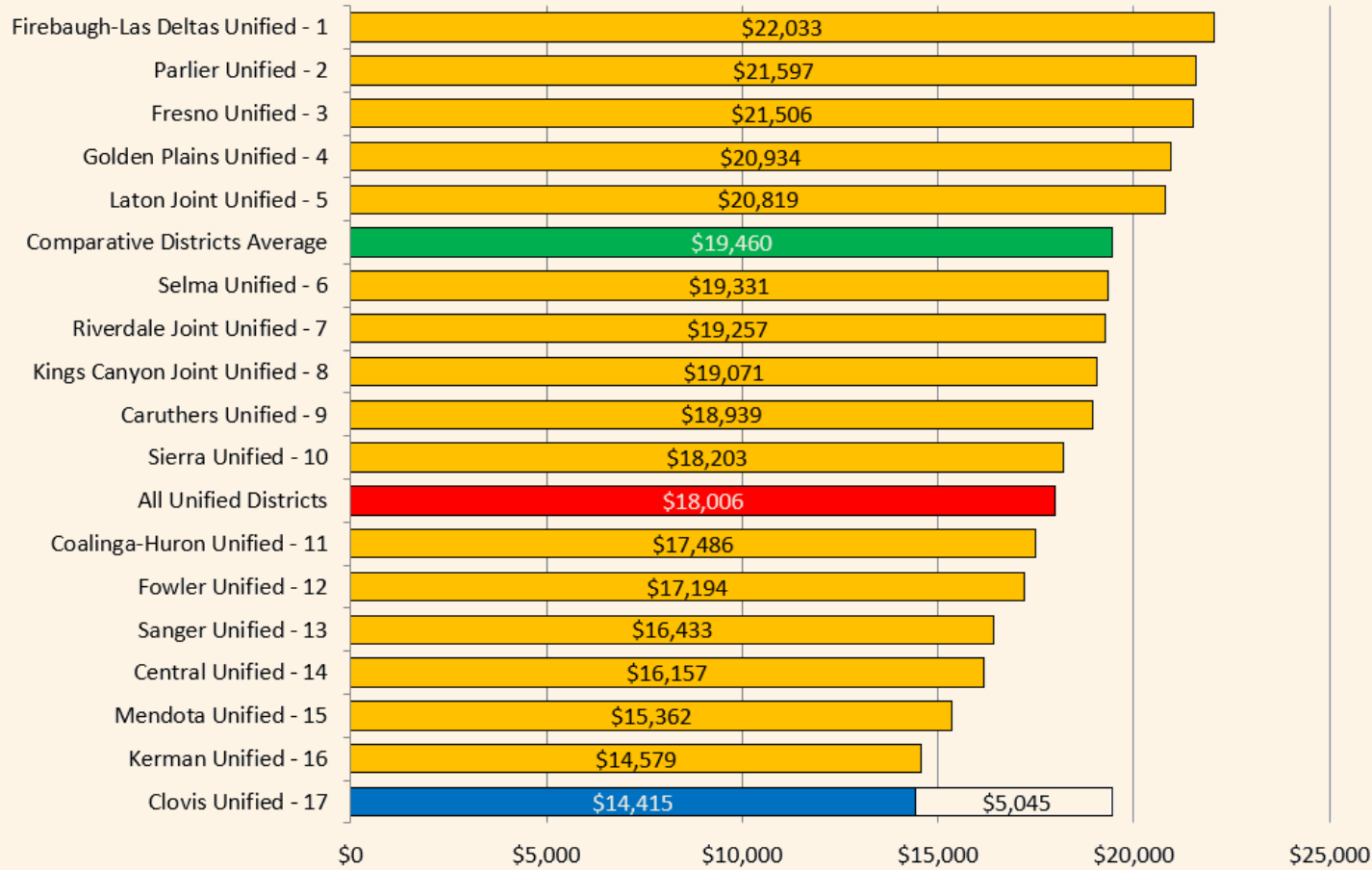
Data: Fresno County CADIE 2021-22, School Services of California

Countywide Comparative
Analysis

Services & Other Operating Expenses



Countywide Comparison Total Expenditures



Expenditures Per ADA

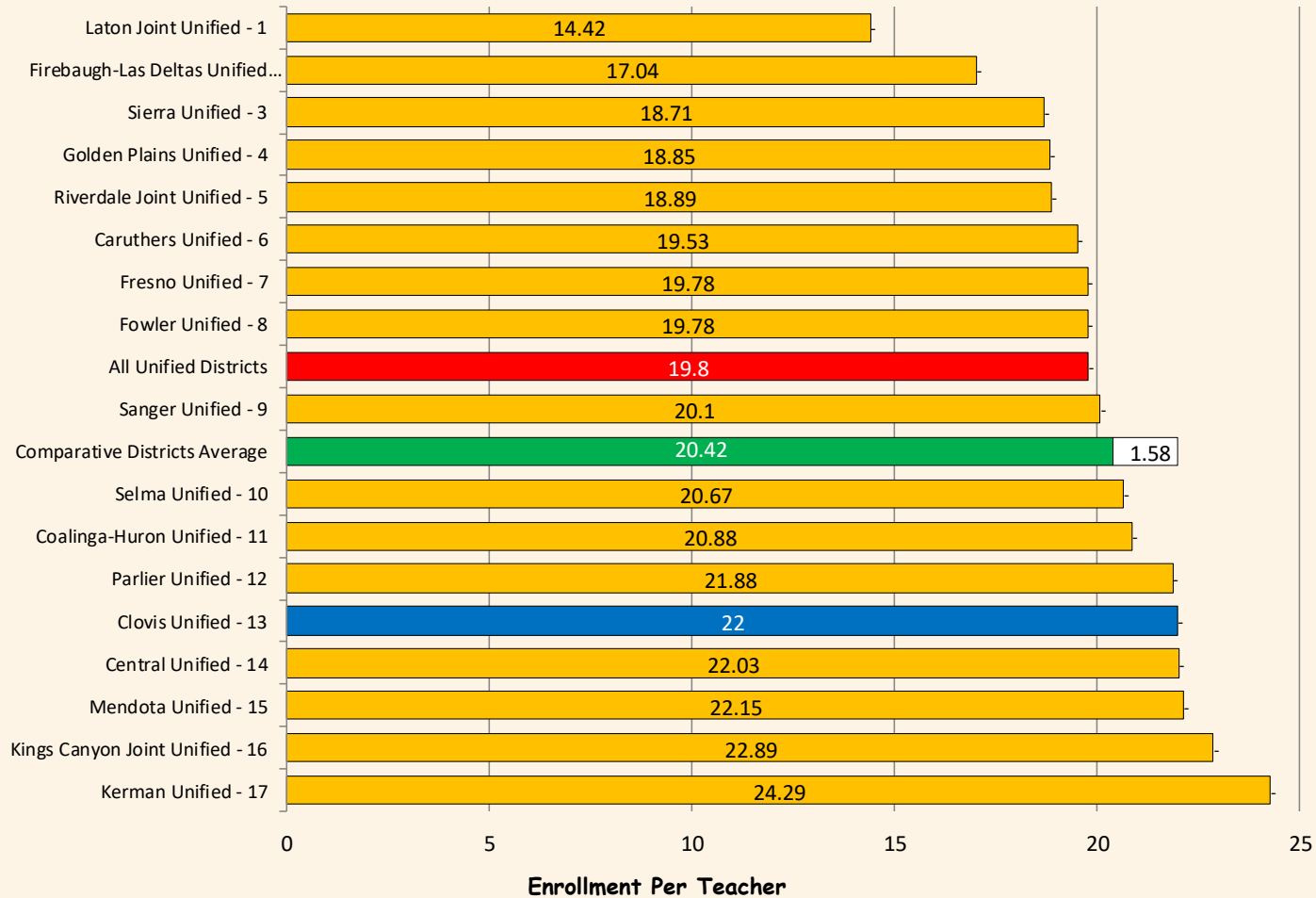
Data: Fresno County CADIE 2021-22, School Services of California

Countywide Comparative Analysis

Expenditures per ADA



Countywide Comparison Student Enrollment per Teacher



Data: Fresno County CADIE 2018-19*, School Services of California

*No updates were made to this portion of the CADIE for 2021-22 as the data was not available at the time of publication.

Countywide Comparative
Analysis

Enrollment Per
Teacher



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 Assembly Bill 1200 (Chapter 1213, Statutes of 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 Education Code Section 1240 et sec. and 42131 et sec. Effective 2013-14, this program was subsumed into the Local Control Funding Formula (LCFF).

AB 727

Reference to Assembly Bill 727, passed in 1998, which changed the definition of ADA from including excused student absences to excluding excused 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.

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 revenue, purpose 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





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 minorities. 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 except for Plant Operations, Food Services, Special Education and other 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.



School Finance Glossary of Terms

Alternative Retirement System (APPLE)

Retirement plan for part-time and limited-service employees not covered under PERS, STRS or collective bargaining.

American Rescue Plan Act (ARP Act)

This federal stimulus funding is the third act of federal relief in response to COVID-19. The U.S. Congress passed the ARP Act and it was signed into law on March 11, 2021. The main funding source in the ARP Act is the Elementary and Secondary School Emergency Relief (ESSER III) Fund.

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.

Assembly Bill 86 (AB 86)

COVID-19 relief and school reopening, reporting, and public health requirements. Signed by the Governor on March 5, 2021, the California Legislature provided \$6.6 billion in the Assembly Bill 86 COVID-19 relief package for In-Person Instruction (IPI) Grants and Expanded Learning Opportunities (ELO) Grants.

Assembly Bill 182 (AB 182): COVID relief in support of the Learning Recovery Emergency Block Grant. Signed by the Governor on June 30, 2022

Assembly Bill 185 (AB 185): Signed by the Governor on September 27, 2022, which revised the Arts, Music & Instructional Materials Discretionary Block Grant to include the allowable expenditures.

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

Arts, Music & Instructional Materials Discretionary Block Grant: \$3.6 billion state discretionary block grant included in Assembly Bill 185 (AB 185). Funds may be used for standards-aligned professional development and instructional materials in specific subject area, professional development on improving school culture, diverse and culturally relevant book collections, operational costs, and COVID personal protective equipment.

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 full school month ending on or before April 15. 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. In addition, 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.



School Finance Glossary of Terms

Bilingual Education

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

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 as well.

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 electorate approves the taxes.

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. Local property owners, through an increase in property taxes, repay the principal and interest. 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.



School Finance Glossary of Terms

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 bused 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.



School Finance Glossary of Terms

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School Finance Glossary of Terms

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 by regulation. An example of a specialized program would be 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.

Center for Advanced Research & Technology (CART)

State-of-the-art high school, in partnership with the Fresno Unified School District and the business community, is designed to meet a student's technology and advanced course work needs.

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 can 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.



School Finance Glossary of Terms

Clovis Online Charter School

Grades K-12 offered to those students looking for a non-traditional school setting/offering.

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 in a class for adults. Such a student will generate both regular average daily attendance (ADA) for the time in the regular program and 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.

Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

Federal relief package signed into law on March 27, 2020 by the U.S. Congress in response to the 2019 Novel Coronavirus (COVID-19). Provides states with both funding and streamlined waivers to give State educational agencies (SEAs) necessary flexibilities to respond to the COVID-19 pandemic. The two main funding sources are the Elementary and Secondary School Emergency Relief Fund (ESSER I Fund) and the Governor's Emergency Education Relief Fund (GEER I Fund). This funding will provide local educational agencies (LEAs) with emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.



School Finance Glossary of Terms

Coronavirus Disease 2019 (COVID-19)

An infectious disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). The quick transmission of COVID-19 from person to person caused the World Health Organization (WHO) to declare the COVID-19 outbreak a pandemic in March 2020.

Coronavirus Relief Funds (CRF)

Federal funds provided to the state from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. One of three funding sources available for Learning Loss Mitigation Funding (LLMF). Expenditures under the CRF must be incurred "due to" the public health emergency and must be used for actions taken to respond to the COVID-19 emergency.

Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)

This federal stimulus funding enacted on December 27, 2020 by the U.S. Congress is the second act of federal relief in response to the 2019 Novel Coronavirus (COVID-19), following the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The two main funding sources are the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund) and the Governor's Emergency Education Relief Fund (GEER II Fund). This funding will provide local educational agencies (LEAs) with emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.

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.)

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.



School Finance Glossary of Terms

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 occur when the State appropriations are insufficient to fund local district and county entitlements.

Developer Fees

A charge per square foot on residential and commercial construction within a school district. These fees are charged both to developers of new properties and to property owners who remodel and is 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 developments and show that they have used the revenues to address that impact. Proceeds may be used for building or reconstructing schools and for portable classrooms.

Direct Certification

A process where information is received directly from the state and county to obtain information on students who are receiving benefits for SNAP, TANF or Medi-CAL (free or reduced). Based on information received, if a student appears on the list from the state or county they will be qualified for free or reduced cost meals for the rest of the year with no application required.

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 always equal the aggregate amount of interfund receivables.



School Finance Glossary of Terms

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.

Elementary and Secondary School Emergency Relief (ESSER I)

One of two main funding sources passed in the Coronavirus Aid, Relief, and Economic Security (CARES) Act. A local educational agency (LEA) may use ESSER I funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19. ESSER I funds can be used for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Perkins Career and Technical Education (CTE) Act, or the McKinney-Vento Homeless Assistance Act.

Elementary and Secondary School Emergency Relief (ESSER II)

One of two main funding sources passed in the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. A local educational agency (LEA) may use ESSER II funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19. ESSER II funds can be used for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Perkins Career and Technical Education (CTE) Act, or the McKinney-Vento Homeless Assistance Act.

Elementary and Secondary School Emergency Relief (ESSER III)

The main funding source passed in the American Rescue Plan (ARP) Act. A local educational agency (LEA) may use ESSER III funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19. ESSER III funds can be used for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Perkins Career and Technical Education (CTE) Act, or the McKinney-Vento Homeless Assistance Act.



School Finance Glossary of Terms

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 and 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 homebound 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.



School Finance Glossary of Terms

Every Student Succeeds Act (ESSA)

Much of the Federal funding for K-12 schools comes from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. In 2002, the No Child Left Behind (NCLB) Act was enacted, the reauthorization of ESEA. This represented a significant step forward for education improvement. On December 10, 2015, President Obama signed the Every Student Succeeds Act (ESSA), reauthorizing the federal Elementary and Secondary Education Act (ESEA) and replacing the No Child Left Behind Act (NCLB). The Every Student Succeeds Act (ESSA) is the nation's main education law for all public schools. The law holds schools accountable for how students learn and achieve. ESSA aims to provide an equal opportunity for students including the achievement of disadvantaged students and those who get special education services.

Expanded Learning Opportunities Grant (ELO)

\$4.6 billion state funds included in Assembly Bill 86 (AB 86). As part of a learning recovery program, funds are to be used to provide supplemental instruction, and support for social and emotional well-being.

Expanded Learning Opportunities Program (ELO-P)

Provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade. The program focuses on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences.

Expenditures

Charges incurred, whether paid or unpaid, which are presumed to benefit the school district's current fiscal year.

- **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.

- **Expenditures 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).



School Finance Glossary of Terms

- **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.).

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

In California, the twelve calendar months 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.



School Finance Glossary of Terms

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 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 (SRCPF)**
Exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues that 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.
- **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).



School Finance Glossary of Terms

Fund Balance

The excess of the assets of a fund over its liabilities of governmental and similar trust fund.

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.



School Finance Glossary of Terms

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.

Governor's Emergency Education Relief (GEER I)

One of two main funding sources passed in the Coronavirus Aid, Relief, and Economic Security (CARES) Act. One of three funding sources available for Learning Loss Mitigation Funding (LLMF). Governors may provide subgrants to LEAs within their jurisdiction that have been "most significantly impacted by coronavirus" to support their ability to continue providing educational services to their students and to support the "on-going functionality" of these entities.

Governor's Emergency Education Relief (GEER II)

One of two main funding sources passed in the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Governors may provide subgrants to LEAs and Institutions of Higher Education (IHEs) within their jurisdiction that have been "most significantly impacted by coronavirus" to support their ability to continue providing educational services to their students and to support the "on-going functionality" of these entities.

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.



School Finance Glossary of Terms

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.

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.

In-Person Instruction Grant (IPI)

\$2 billion state funds included in Assembly Bill 86 (AB 86). To be eligible for full funding, LEAs must offer in-person instruction, as defined in *Education Code Section 43520.5*, including hybrid models, by April 1, 2021 for specified student groups. IPI Grants will be forfeited if an LEA does not offer in-person instruction for all required groups by May 15, 2021, or if in-person instruction is not offered continuously through the end of the scheduled 2020-21 school year, unless otherwise ordered by a state or local health officer. IPI Grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.



School Finance Glossary of Terms

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.

Learning Loss Mitigation Funding (LLMF)

Comprised of three different funding sources: CARES Act Governor's Emergency Education Relief (GEER) funds, CARES Act Coronavirus Relief (CR) Fund, and the state General Fund (GF). Funds to be used for activities that directly support pupil academic achievement and mitigate learning loss related to COVID-19 school closures.

Learning Recovery Block Grant: \$7.9 billion state funds included in Assembly Bill 182 (AB 182) for learning recovery initiatives through the 2027-28 school year that, at a minimum, support academic learning recovery, and staff and pupil social and emotional well-being.

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 offers the public information about state initiatives and ballot propositions.

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 the 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 had 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



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 vary based on grade span; for 2019-20: K-3 \$7,702 per ADA; 4-6 \$7,818 per ADA; 7-8 \$8,050 per ADA; 9-12 \$9,329 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 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.

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.



School Finance Glossary of Terms

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.

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.



School Finance Glossary of Terms

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 non-certificated personnel.

- **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 new site construction and improvement of buildings, books and media for new school libraries, or major expansion of school facilities, and new equipment.

- **Other Outgo 7000**

Expenditures for the retirement of debt, outgoing tuition, interfund transfers, other transfers, and appropriations for contingencies.



School Finance Glossary of Terms

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. See Unorganized Associated Student Body for elementary ASB.

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.



School Finance Glossary of Terms

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 28: On November 8, 2022, California voters approved Proposition 28, The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023-24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K-12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program.

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 about 41% 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.



School Finance Glossary of Terms

Proposition 51

Passed in November 2016. Authorized \$9 billion in state general obligation bonds: \$3 billion for new construction, \$3 billion for modernization of K-12 public school facilities, \$1 billion for charter schools and career technical education facilities, and \$2 billion for California Community College facilities.

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 or CALPERS)

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.)

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.



School Finance Glossary of Terms

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, 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.



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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

Law governs every school district in California 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 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 programs.

School Wide Programs

School wide 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 school wide program, at least 40% of a school's students must be considered low income. School wide programs can provide Title I services and support to all the children in the school, regardless of income level. School wide programs have more flexibility than targeted assistance programs when using Title I funds. For example, schools operating school wide 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.



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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.

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 complied with the earlier Court order. The case was subsequently appealed to the appellate Court that upheld the Superior Court ruling. In March 1989, all the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.



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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.

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.

Special Reserve for Capital Outlay Projects Sub-Fund (SRCPF)

This sub-fund was created to account for revenue and expenditures for capital projects not eligible for local and state bonds.

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.



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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 or CALSTRS)

State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

STRS on Behalf

GASB 68 requires employers to recognize their proportionate share of the State's STRS liability on the District general ledger.

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 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 school wide program or choose not to operate a school wide 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.



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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.

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), School wide 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, homeless or foster youth. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unduplicated Pupil Percentage (UPP)

The percentage of target students a district has compared to their total enrollment.



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Unencumbered Balance

That portion of an appropriation or allotment not yet expended or obligated.

Unorganized Associated Student Body (ASB)

ASB organizations are either organized (secondary) or unorganized (elementary). 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. (See Organized Associated Student Body for secondary ASB.)

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

Movable 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.