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*Budget Cover Created By:
 Ivreese Tong – 11th Grade
 Clovis North High School*

Executive Summary

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Budget Cover Contest Runner-up:
Amaya Lee - 4th Grade - Cedarwood Elementary





Superintendent's Message

July 1, 2020

Dear Community Member:

Students come first in Clovis Unified, and we believe that readers of our 2020-21 Annual District Budget will find that our financial decisions reflect that fact.

As we have worked to develop our 2020-21 Annual District Budget, we have continued to measure each financial decision against what are the best and most effective ways we can support student achievement. This spring was unprecedented in so many ways, with the challenge of a global pandemic, and our meetings with our community to discuss the Local Control Accountability Plan (LCAP) were cut short as a result. While we have planned our budget to reflect the services and programs underway, we look forward to our upcoming meetings in the Fall 2020 to continue our discussions around the LCAP within the current budgetary constraints.

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

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

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

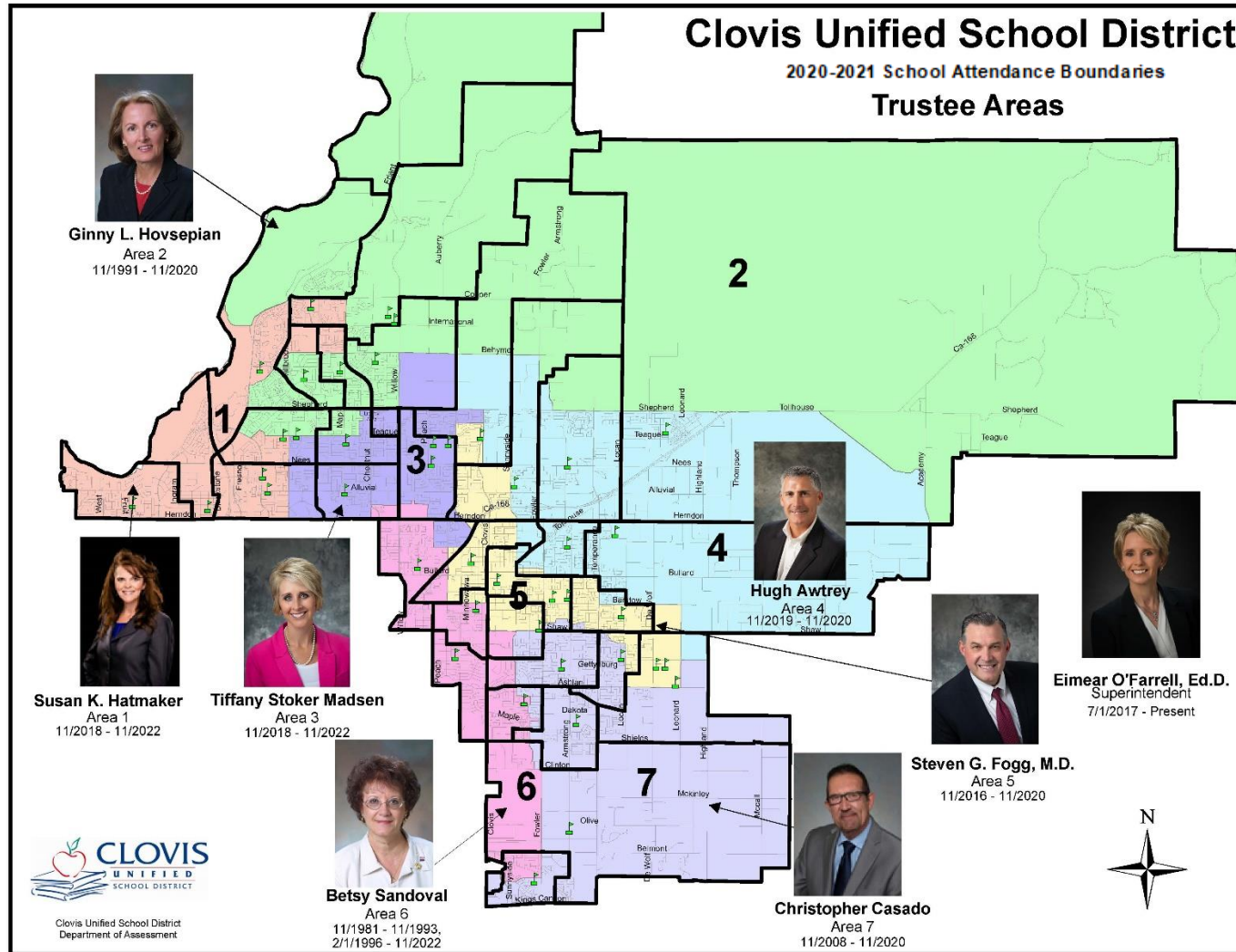
Sincerely,

Eimear O'Farrell, Ed. D.
Superintendent

Superintendent's Message



Trustee Areas

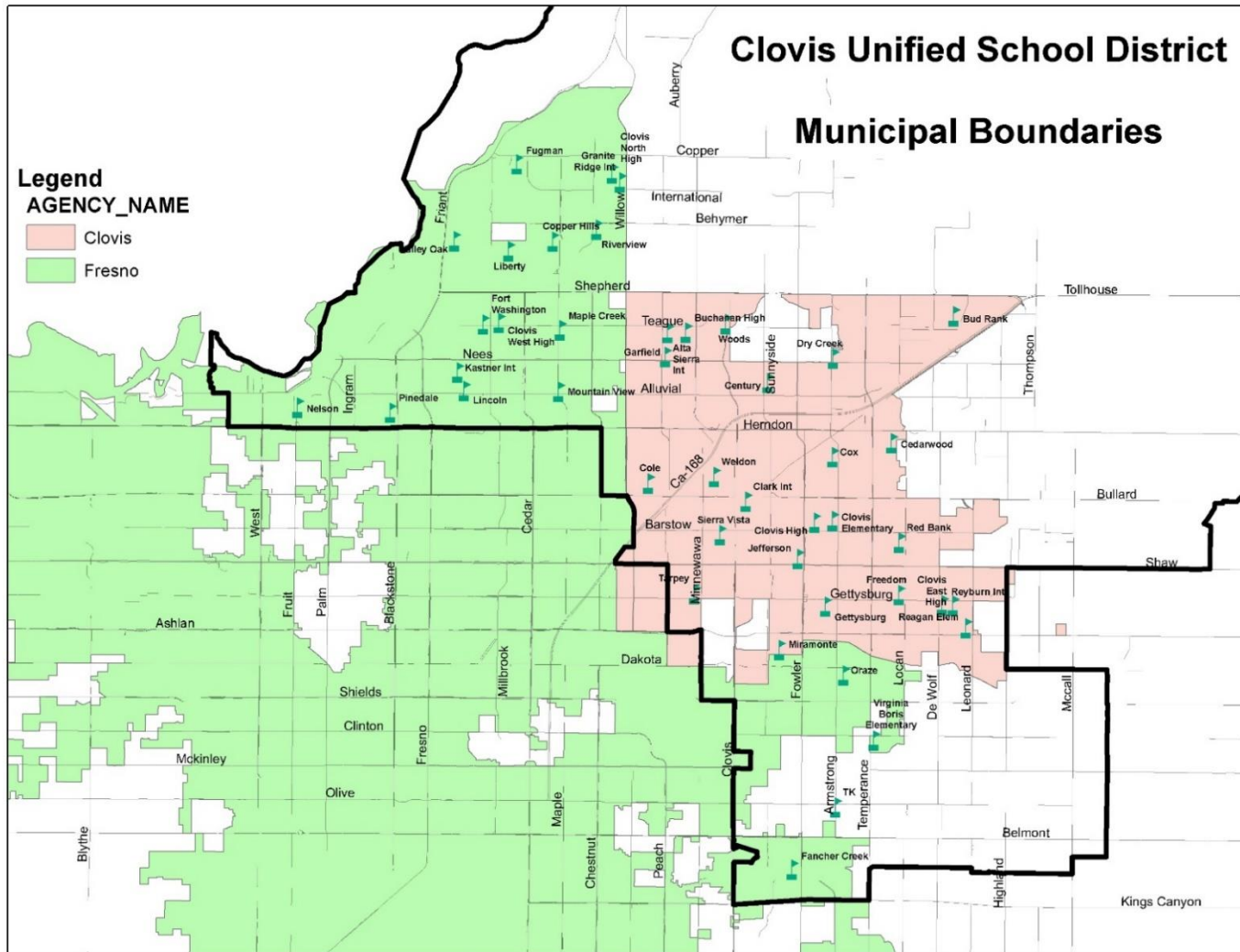


*Updates for the 2020-2021 Trustee Areas are made at the Board meeting in October.





CUSD Municipal Map



*Bold outline marks the Clovis Unified School District boundaries.

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

Board Members	
Hugh Awtrey	Term expires November 2020
Christopher Casado	Term expires November 2020
Steven G. Fogg, M.D.	Term expires November 2020
Susan K. Hatmaker	Term expires November 2022
Ginny L. Hovespian	Term expires November 2020
Elizabeth "Betsy" Sandoval	Term expires November 2022
Tiffany Stoker Madsen	Term expires November 2022

Executive Cabinet
Eimear O'Farrell, Ed.D., Superintendent
Norm Anderson, Deputy Superintendent
Robyn Castillo, Ed.D., Associate Superintendent, Instructional Services
Corrine Folmer, Associate Superintendent, School Leadership
Barry Jager, Associate Superintendent, Human Resources & Human Relations
Michael Johnston, Associate Superintendent, Administrative Services
Kelly Avants, Chief Communication Officer
Maiya Yang, General Counsel
Steve Ward, Legislative Analyst/Government Relations
Debbie Parra, Ed.D., Assistant Superintendent Curriculum, Instruction & Accountability

**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 1999-00 through 2019-20; twenty-two consecutive years. The District will again submit this document for review for the 2020-21 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 2019–2020.

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



A handwritten signature in black ink, appearing to read 'T. Wohlleber'.

Thomas E. Wohlleber, CSRM
President

A handwritten signature in black ink, appearing to read 'David J. Lewis'.

David J. Lewis
Executive Director

ASBO Meritorious Budget Award





CLOVIS

UNIFIED

SCHOOL DISTRICT



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 43,871 as of the 2020-21 school year. The 2020-21 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, 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 Authority (JPA) and 1 continuation school.

The 2020-21 Adopted Budget represents a continuation of District educational programs through the Governing Board's three aims. The District's budgeting process is centered on meeting those aims which are:

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

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

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

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

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 78% 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. 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 50 percent of the adjusted base grants multiplied by an LEA's UPP above 55 percent; and
- Two add-ons equal to the amounts school districts received in 2012-13 for the Targeted Instructional Improvement Block Grant and Home-to-School Transportation programs.

Clovis Unified's UPP for 2019-20 was 44.99%. The District is projecting 45.00% for the 2020-21 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. The District is funded at a lower rate than any other unified district in Fresno County.

The COVID-19 pandemic continues to have a significant impact on the economy, communities and schools. The following section outlines what we know so far about the impact to the District budget and the way students receive their education.

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.

Due to the severity of economic challenges created by COVID-19, the path to full recovery remains unknown. California ranks 5th among the world's largest economies including the United States, China, Japan and Germany. Because of this, the state is highly susceptible to national and global economic shocks. Personal income tax (PIT) alone accounts for two-thirds of general fund revenues - making it the largest source of state revenue. Approximately 40-50% of PIT revenue is generated from the 1% of California taxpayers - residents who earn over \$1 million annually.

Both federal and state governments shifted the annual income tax deadline from April 15 to July 15 as a result of the COVID-19 outbreak. This shift has caused a significant decline in PIT revenues in the biggest PIT revenue earning month. This makes it difficult to develop the state's on-time budget. Given the recent unemployment figures, we may not fully recover the lost revenue. The May Revision assumes that the state will suffer from a \$41.2 billion loss in revenues compared to January estimates in 2019-20 and 2020-21 combined. Revenue losses are compounded by the growing number of Californians who need access to state safety net services, bringing the state's total shortfall to \$54 billion.

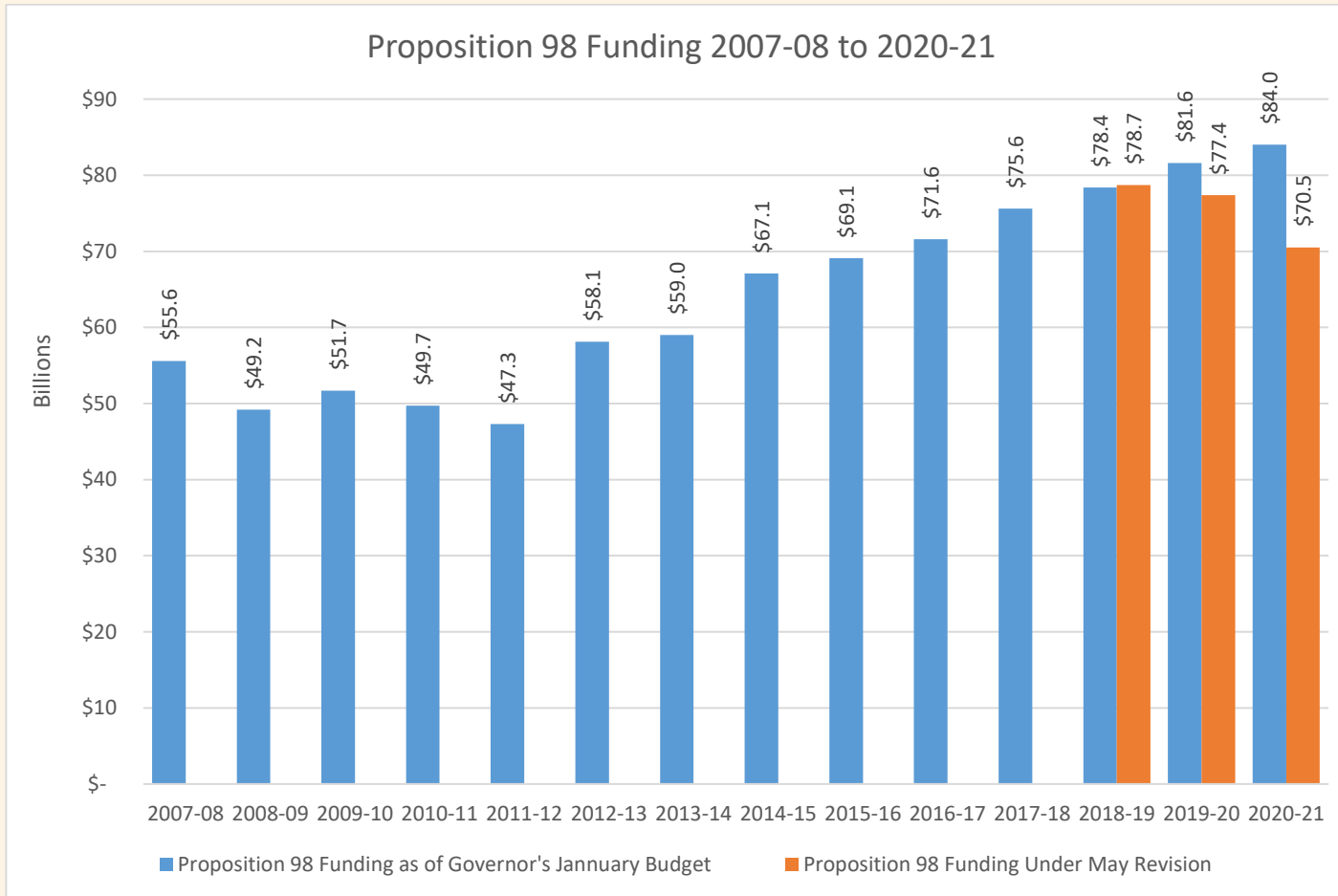
Proposition 98 (K-12) funding levels have decreased significantly from the 2019 State Budget Act for the three-year projection period as well as the Governor's 2020-21 January budget proposal. The 2020-21 May revision estimates that the minimum guarantee will decline approximately 23% from the projections included in the 2019 State Budget Act over the three-year-budget period. However, it is important to recognize that there are several unknown factors that drive the economy: Unemployment rates change, PIT revenue is the largest share of General Fund revenue; tax payments deferred, consumer confidence is shaken by the current state of the economy and small as well as large businesses may not be able to withstand COVID-19. The state will likely need to revise its budget when more information becomes available later this summer.

Because of these changes, the May Revision suspends the 2.31% COLA previously proposed and includes an additional reduction for a total of 10% cut to the LCFF. This is an effective 7.92% reduction to the 2019-20 base grant amounts, which equates to about \$30 million in reductions for Clovis Unified. Despite these reductions, Clovis Unified remains prepared to continue to provide high quality service to our students. A breakdown of the reductions in operational budget can be found in the information section of this report.

Executive Summary Novel Coronavirus COVID-19

Executive Summary

Coronavirus Impact on Proposition 98 Funding



Source: 2020-21 School Services of California May Revise Workshop





California's new accountability system, the California School Dashboard, is used to determine the district's progress toward meeting the needs of their students and ultimately the effectiveness of the district's 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.

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)

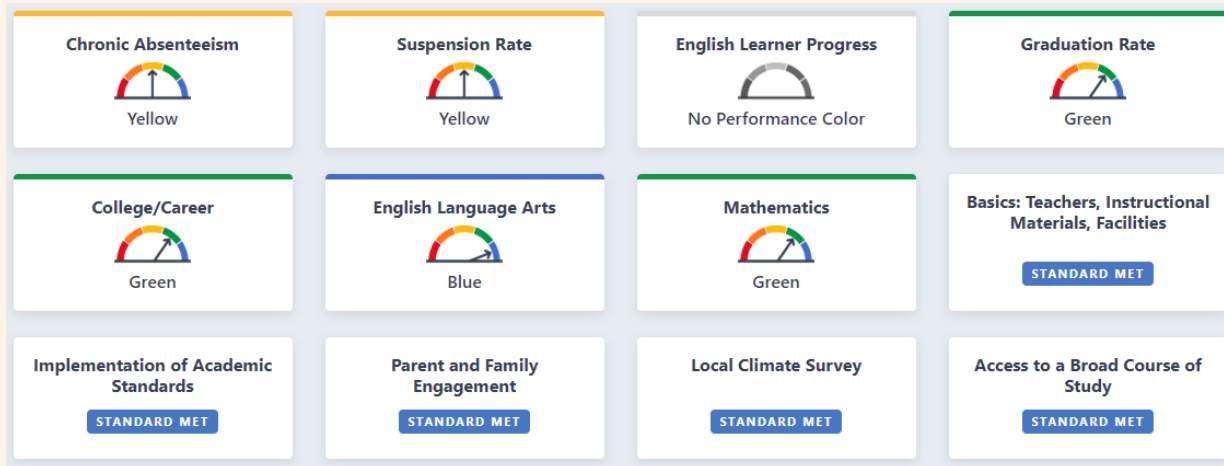
A District is assigned a performance level, or color, for each indicator.



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. Following is a snapshot of Clovis Unified's performance overview for the Fall of 2019:

Executive Summary
California Dashboard



English Learner Progress

All Students State

56% making progress towards English language proficiency

Number of EL Students: 1,422

Progress Levels

- Very High = 65% or higher
- High = 55% to less than 65%
- Medium = 45% to less than 55%
- Low = 35% to less than 45%
- Very Low = Less than 35%

The District's results were positive in all areas with one exception: Suspension Rates. 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.

It's important to note that on March 27, 2020 the CDE received approval from the U.S. Department of Education to waive the Every Student Succeeds Act for the 2019-20 school year due to the COVID-19 pandemic.





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

CAASPP Program

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

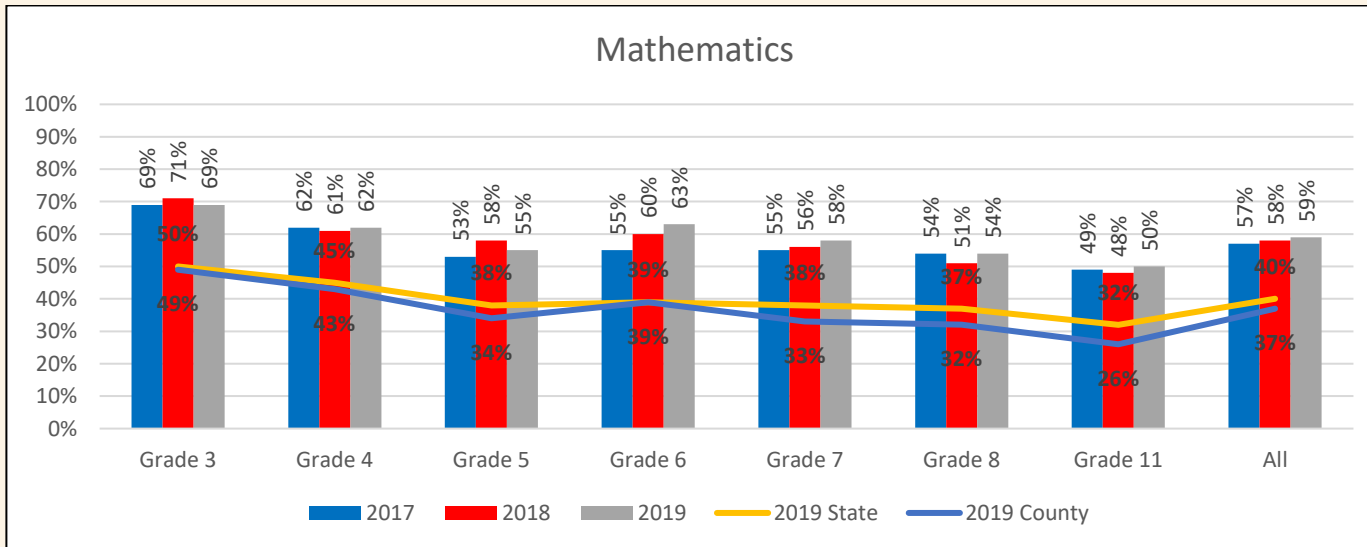
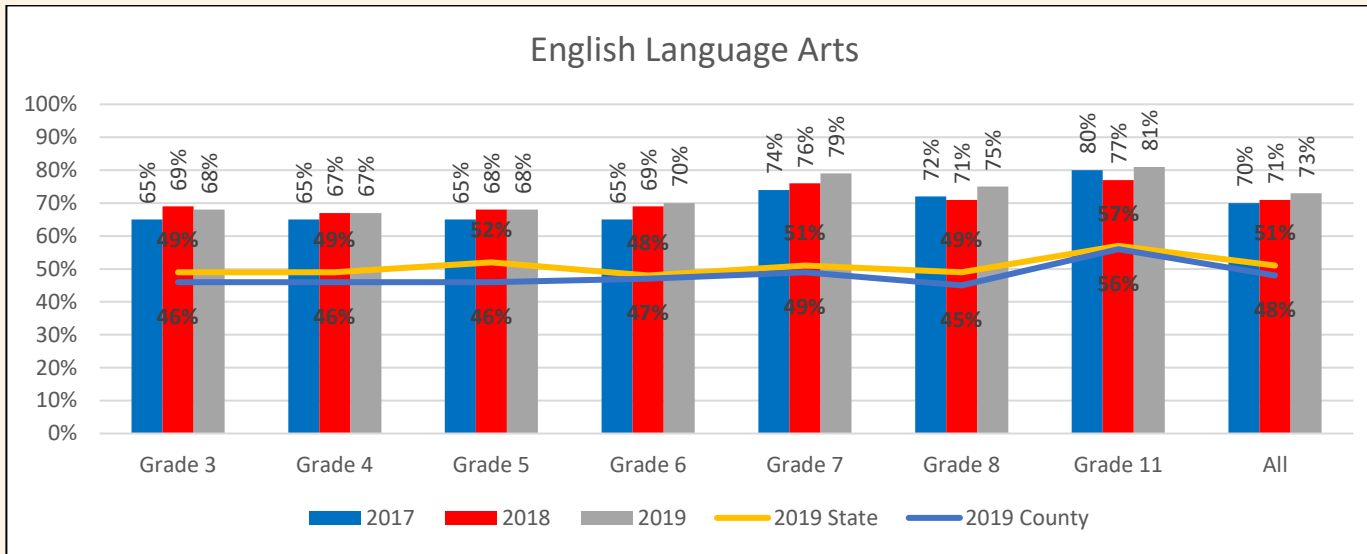
This spring marks the sixth year of this new testing program but was waived due to the COVID-19. Students in grades 3-8 and 11 take tests in English-language arts and mathematics online. These tests are also known as the Smarter Balanced Assessments Consortium (SBAC). Students in grades 5, 8, and 11 will also take the online California Science Test. Students in Special Education, who have been designated, will be taking the California Alternative Assessment (CAA) in the same grade levels as SBAC.

The CAASPP program is designed to give information to teachers, students, and their families about what students know, 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. This year will be the fifth year of results reported back to schools and students.

The State-wide average for 2018-19 was 51% of students who met or exceeded the English language arts/literacy standard and 40% who met or exceeded the mathematics standards. As noted in the following charts, Clovis Unified students exceeded the state-wide average with 73% of students meeting or exceeding standards in the English language arts/literacy standard and 59% 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

Due to the COVID-19 pandemic, the Governor's May Revision suspended the planned statutory COLA of 2.31%. The revision includes the statutory COLA of 2.31%, but then reduced the total by 10%, which results in an effective reduction of 7.92% to the LCFF base grant. This results in a reduction of approximately \$30 million in LCFF revenues. The projected enrollment increase (excluding the Charter School) is 212, resulting in a projected increase to ADA of 196. The increased ADA will generate \$1.5 million in the LCFF, \$682,000 in other State revenue sources.

Catching Up with the Rest

No additional funding is included in the State Budget to reduce the revenue gap between Clovis Unified and the average California unified school district. In fact, the LCFF widens the gap since the LCFF shifts State funds to districts with higher levels of target students. The unduplicated pupil percentage (UPP), is the percentage of target students a district has compared to total enrollment. The UPP determines the amount of LCFF Supplemental Grants a district receives. If a district has a 55% or higher UPP, the district is eligible for the LCFF Concentration Grant. The Clovis Unified UPP for the 2019-20 year was 44.99% and the District is projecting 45.00% for the 2020-21 fiscal year. The three-year average UPP is used to calculate the LCFF for a District. Clovis Unified's three-year average as of 2020-21 is projected to be 45.01%. 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 and will continue programs for 2020-21. 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 Charter School, Cafeteria, Child Development, and Adult Education Fund will not receive COLA for 2020-21 per the Governor's May Revision. The Deferred Maintenance Fund is fully supported with General Fund contributions. The expenditures have been updated based on current trends for all funds.

Executive Summary Total District Budgeted Revenues 2020-21

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.

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

All Funds Revenues	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Difference
General Fund	\$499,438,268	\$469,009,047	(\$30,429,221)
Charter School	\$4,954,521	\$4,502,021	(\$452,500)
Adult Education	\$6,462,033	\$5,802,344	(\$659,689)
Child Development	\$11,361,628	\$13,732,079	\$2,370,451
Cafeteria	\$15,250,881	\$15,073,265	(\$177,616)
Deferred Maintenance	\$4,101,000	\$2,801,000	(\$1,300,000)
Building	\$5,006,284	\$864,013	(\$4,142,271)
Capital Facilities (Developer Fees)	\$13,400,000	\$12,040,000	(\$1,360,000)
County School Facilities	\$54,484,499	\$0	(\$54,484,499)
Special Reserve Fund for Capital Projects	\$3,358,848	\$32,000	(\$3,326,848)
Bond Interest & Redemption	\$39,568,941	\$44,992,617	\$5,423,676
Debt Service for Blended Component Units	\$0	\$0	\$0
Self-Insurance	\$77,790,875	\$78,960,254	\$1,169,379
Total	\$735,177,778	\$647,808,640	(\$87,369,138)

Executive Summary

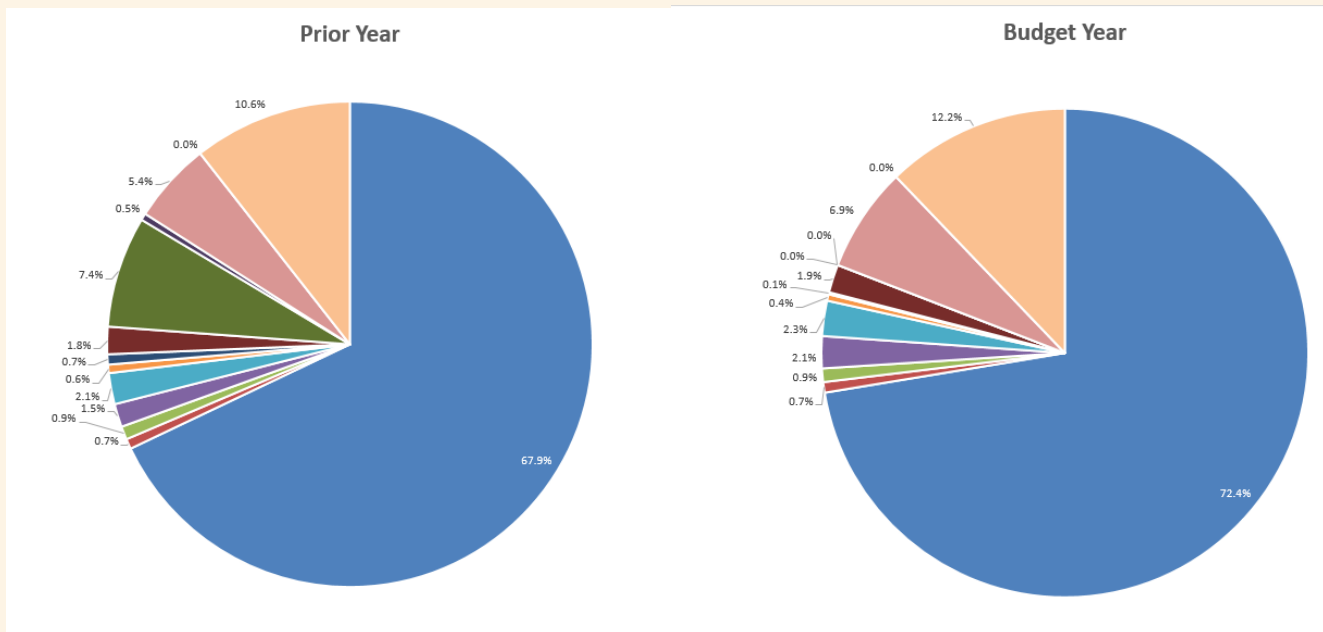
**Total District
Budgeted Revenues
2020-21**





The District's total budgeted revenue for 2020-21 is \$469,009,047. This is a decrease of \$30,429,221 from the 2019-20 3rd quarter revenue of \$499,438,268. The General Fund makes up the largest portion of the District's total budget accounting for 72.4%. The Self Insurance Fund for 12.2%; Bond Interest and Redemption for 6.9%; Cafeteria Fund for 2.3%; and the remaining funds account for 6.1% of the District's budgeted revenues.

Budgeted Revenues



- 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
- DEBT SERVICE FOR BLENDED COMPONENT UNITS
- SELF INSURANCE

Executive Summary Total District Budgeted Revenues 2020-21

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

All Funds Expenditures	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Difference
General Fund	\$499,599,027	\$483,329,021	(\$16,270,006)
Charter School	\$4,226,974	\$4,058,516	(\$168,458)
Adult Education	\$7,394,966	\$6,421,950	(\$973,016)
Child Development	\$14,414,992	\$13,732,079	(\$682,913)
Cafeteria	\$16,447,304	\$17,321,550	\$874,246
Deferred Maintenance	\$4,081,234	\$2,801,000	(\$1,280,234)
Building	\$9,667,428	\$1,049,013	(\$8,618,415)
Capital Facilities (Developer Fees)	\$18,533,990	\$12,040,000	(\$6,493,990)
County School Facilities	\$40,017,457	\$0	(\$40,017,457)
Special Reserve Fund for Capital Projects	\$4,278,618	\$31,000	(\$4,247,618)
Bond Interest & Redemption	\$39,568,941	\$44,992,617	\$5,423,676
Debt Service for Blended Component Units	\$0	\$0	\$0
Self-Insurance	\$77,790,875	\$78,960,254	\$1,169,379
Total	\$736,021,806	\$664,737,000	(\$71,284,806)

Executive Summary
**Total District
 Budgeted Expenditures
 2020-21**

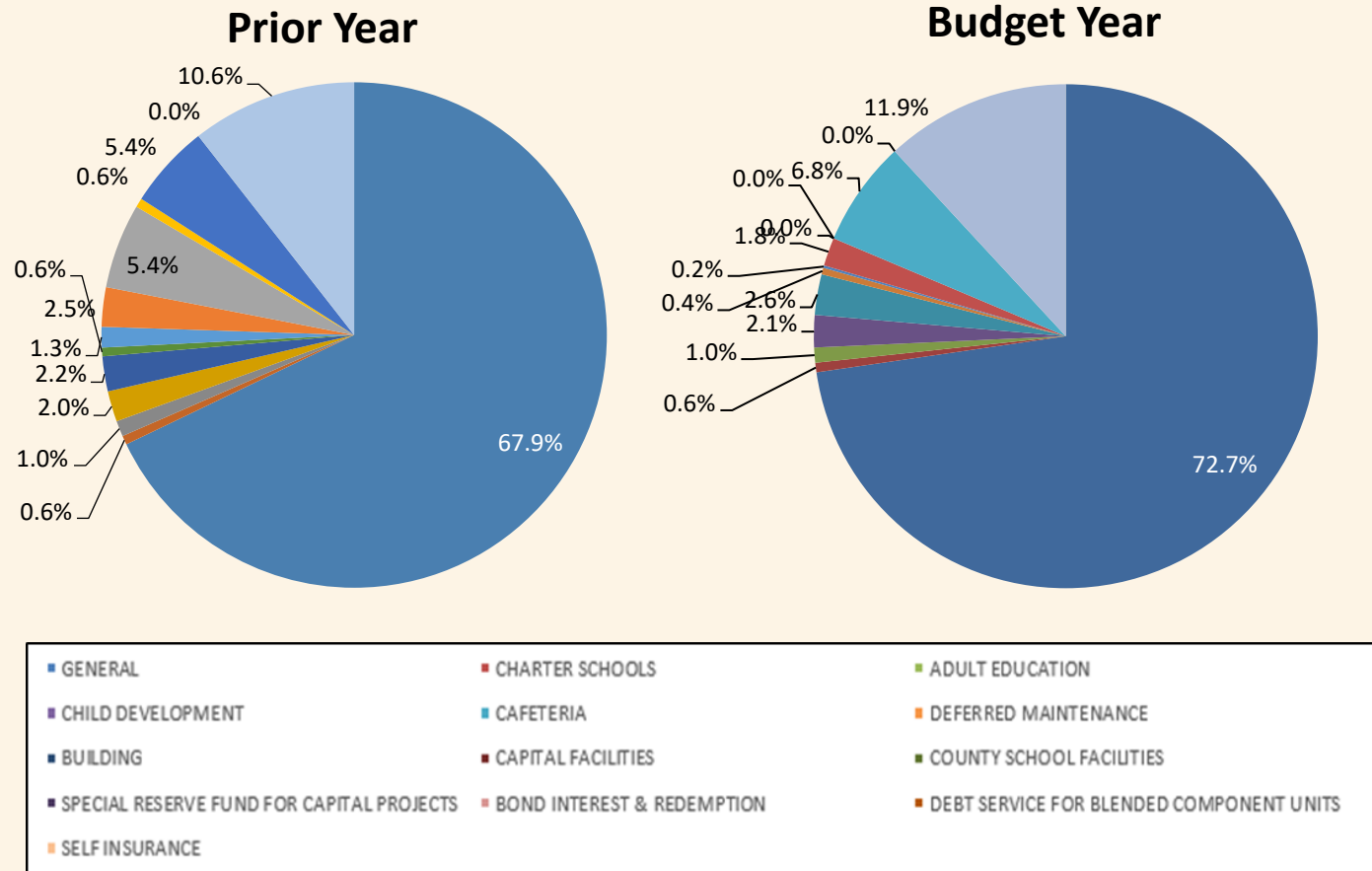




The District's total budget expenditures for 2020-21 are \$483,329,021. This is a decrease of \$16,270,006 compared to 3rd quarter 2019-20. Of the total District budgeted expenditures, the General Fund accounts for 72.7%; the Self Insurance Fund for 11.9%; Bond Interest and Redemption Fund for 6.8%; Cafeteria Fund for 2.6%; and the remaining funds account for 6% of the remaining expenditures.

Executive Summary
Total District
Budgeted Expenditures
2020-21

Budgeted Expenditures



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 50% 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. The LCFF reached full funding during the 2018-19 fiscal year.

Passage of AB 727 in 1998 changed the definition of ADA from including excused student absences to excluding excused student absences. The change in law was to have no effect on the district's total revenue. However, if the district has a higher than normal absence rate, it can result in a significant loss in revenue due to AB 727. The 2020-21 LCFF budget is based on maintaining the District attendance rate at the average level of previous years.

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

Enrollment growth of 212 (excluding Clovis Online Charter) was used to determine staffing needs for the 2020-21 fiscal year. Reduction of Revenues due to the COVID-19 pandemic, 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. Due to the pandemic the District has announced a hiring freeze. All open positions will be analyzed prior to posting. The District is committed to ensuring budget cuts have minimal impact to our current employees and students.

Executive Summary
**Local Control Funding
Formula
(LCFF)**





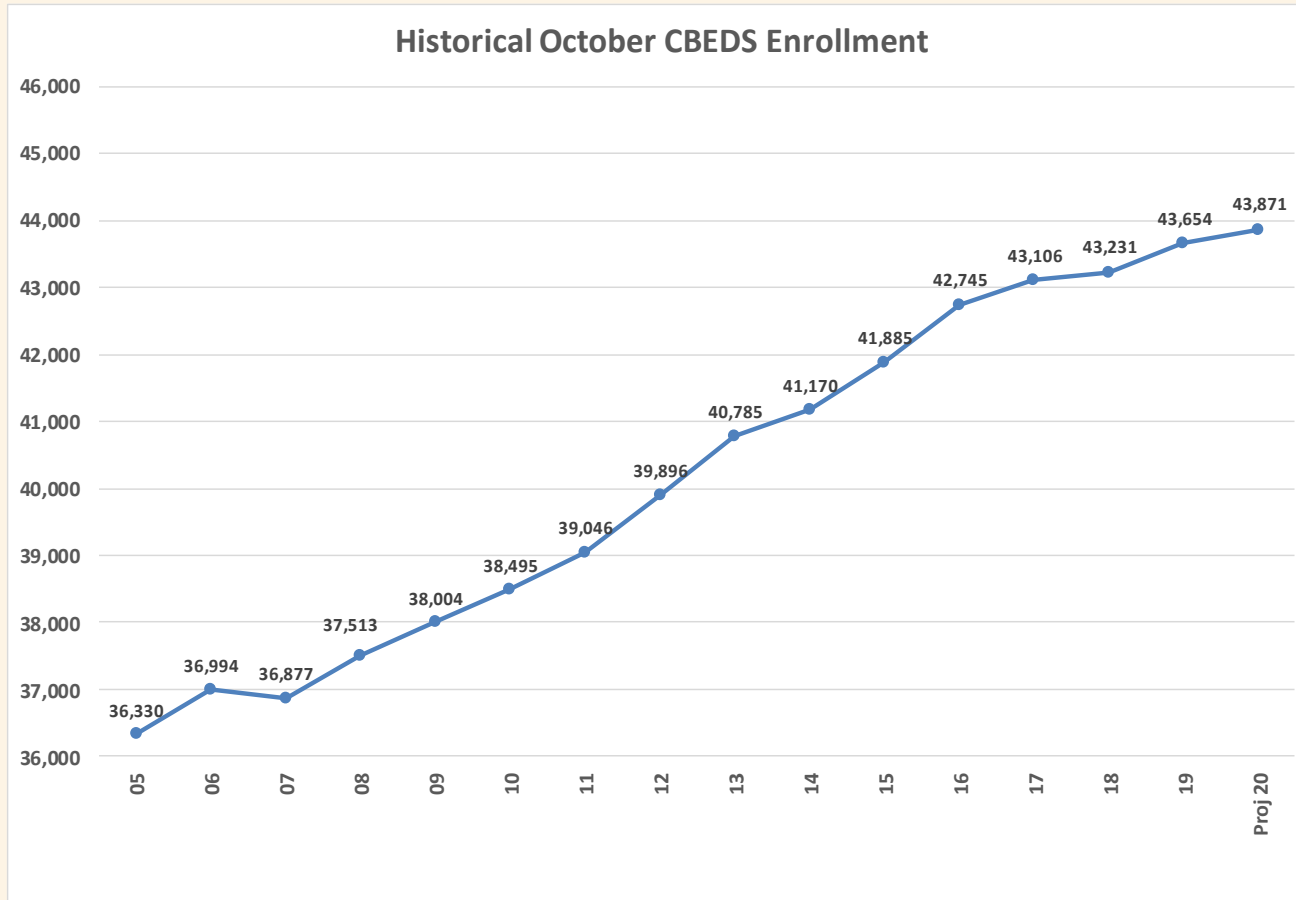
Clovis Unified School District - All Funds Combined
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Estimated	20-21 Adopted	21-22 Projected	22-23 Projected	22-23 Projected
Revenues								
LCFF Sources	\$339,166,659	\$349,769,504	\$377,019,505	\$393,018,765	\$363,732,508	\$365,760,261	\$366,993,678	\$375,439,640
Federal Revenues	28,579,541	28,408,339	32,110,971	32,378,768	35,231,789	31,099,577	31,580,642	32,080,541
State Revenues	68,417,914	75,919,716	93,832,577	117,460,792	75,331,652	71,921,073	72,113,154	72,881,601
Other Local Revenues	154,995,184	154,829,054	166,070,698	159,071,635	159,216,456	158,102,008	164,629,059	165,409,257
Other Sources	16,312,760	15,732,325	21,796,638	25,576,139	4,609,013	5,811,888	5,386,775	5,386,775
Total Revenues	\$607,472,058	\$624,658,938	\$690,830,389	\$727,506,100	\$638,121,417	\$632,694,806	\$640,703,308	\$651,197,814
\$ Increase/(Decrease)	87,245,924	17,186,880	66,171,451	36,675,711	(89,384,682)	(5,426,611)	8,008,502	10,494,506
% Increase/Decrease	27.15%	2.83%	10.59%	5.31%	-12.29%	-0.85%	1.27%	1.64%
Expenditures								
Certificated Salaries	\$183,610,900	\$189,648,736	\$198,687,375	\$205,349,796	\$206,618,108	\$212,261,130	\$214,904,638	\$215,845,214
Classified Salaries	83,859,082	87,958,430	93,765,711	97,782,585	99,249,893	102,178,828	103,053,809	103,620,321
Employee Benefits	114,046,401	126,323,429	137,059,692	145,697,365	148,203,342	153,685,995	160,216,807	160,900,432
Books and Supplies	19,515,914	27,731,657	25,308,354	30,994,357	32,377,780	32,712,285	32,722,441	32,722,894
Services & Other Operating	102,896,898	100,383,911	105,762,720	117,987,690	114,634,495	100,022,160	105,081,698	105,630,964
Capital Outlay	15,785,310	9,283,853	32,840,552	48,831,367	10,977,094	10,876,464	10,836,464	10,736,464
Other Outgo/Debt Service	59,877,263	70,717,888	63,352,086	70,437,403	35,065,491	43,295,020	42,704,234	42,723,044
Total Expenditures	\$579,591,768	\$612,047,904	\$656,776,489	\$717,080,562	\$647,126,203	\$655,031,882	\$669,520,090	\$672,179,333
\$ Increase/(Decrease)	70,381,643	32,456,136	44,728,585	60,304,073	(69,954,359)	7,905,680	14,488,208	2,659,243
% Increase/(Decrease)	21.66%	5.60%	7.31%	9.18%	-9.76%	1.22%	2.21%	0.40%
Beginning Fund Balance	\$153,521,692	\$181,401,982	\$194,013,016	\$228,066,916	\$238,492,453	\$229,487,668	\$207,150,591	\$178,333,809
Fiscal Year Transactions	27,880,290	12,611,034	34,053,900	10,425,537	(9,004,785)	(22,337,076)	(28,816,782)	(20,981,519)
Audit Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	\$181,401,982	\$194,013,016	\$228,066,916	\$238,492,453	\$229,487,668	\$207,150,591	\$178,333,809	\$157,352,290

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 2005, Clovis Unified School District has experienced an enrollment growth of 7,324 students, or 20.2 from 36,330 students in October 2005 to 43,654 in October 2019. Due to the increase in the housing market, the growth for 2020-21 is projected to be 217 students.

Executive Summary
**Student Enrollment
Projections**

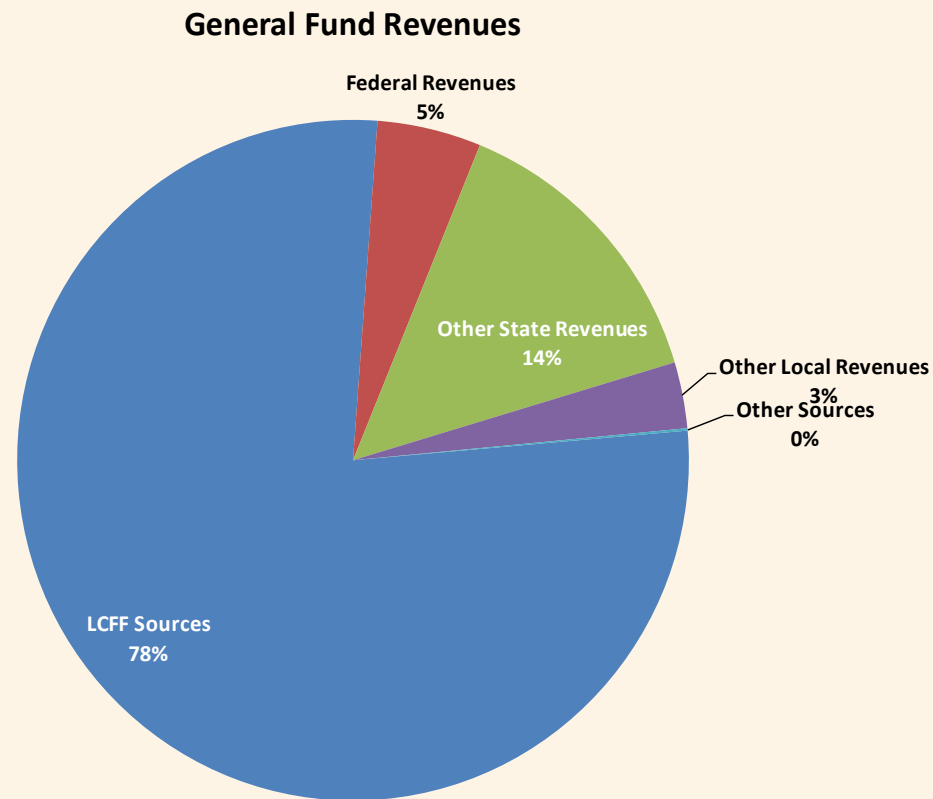




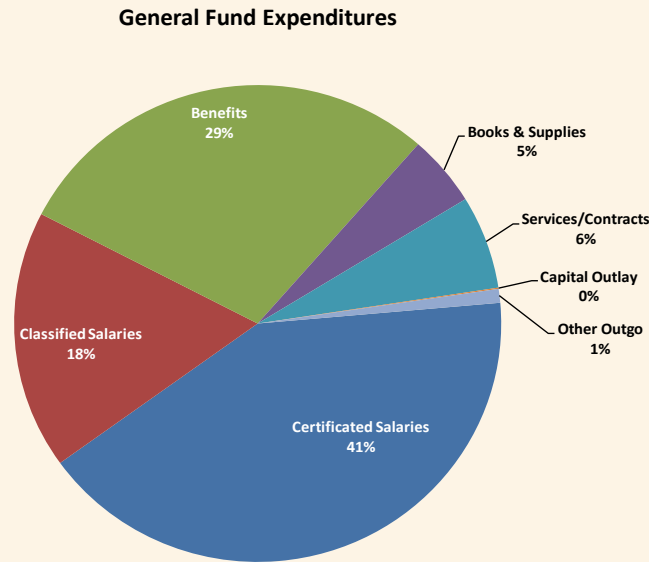
The District's total General Fund budgeted revenue for 2020-21 is \$469,009,748. In 2020-21, the LCFF will account for 78% of the District's unrestricted General Fund revenues.. Other State sources of income are 14% of the General Fund in 2020-21. Federal revenue, other local revenue (not property taxes), and other sources, make up the remaining portion of the District's General Fund revenue, and represent 5%, 3%, and less than 1% of the General Fund revenue respectively for 2020-21.

Executive Summary

General Fund Revenues



The District's total General Fund budgeted expenditures for 2020-21 are \$483,329,021 or \$11,017 per student.



Executive Summary
General Fund Expenditures

Much of the expenditures in the General Fund are in compensation which includes 41% for certificated salaries, 18% for classified salaries, and 29% for benefits. Books and supplies account for 5% of the expenditures, contracted services 6%, other outgo 1%, and capital outlay less than 1%.

Certificated salaries in the 2020-21 Adopted Budget total \$200,321,171 and classified salaries total \$84,742,990. Together these total \$285,064,161, an increase of \$2,068,718 from 2019-20 3rd quarter expenditures.

Employee benefits in the 2020-21 Adopted Budget are \$139,520,625, an increase of \$2,135,340 compared to 2019-20 3rd quarter expenditures. Changes are due to the net result of decreased STRS, increased PERS employer rates and staffing increases related to enrollment growth. GASB 68 was implemented in 2015-16. GASB 68 is the State's share of the District's STRS liability. This is adjusted annually and contributed to this increase.

Books and supplies in the 2020-21 Adopted Budget are \$23,249,963, a decrease of \$6,362,896 from 2019-20 3rd quarter expenditures. Significant changes in books and supplies are due to the elimination of carryover and reductions directly related to the impact of the pandemic.





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.

Function	2016-17	2017-18	2018-19	2019-20	2020-21*
Instruction	1,908	1,963	1,988	1,982	1,958
Special Ed Other Spec Instruction Services	687	732	775	841	852
Instructional Supervision & Administration	58	54	55	56	57
Instructional Library/Media/Technology/Other	215	224	223	225	226
School Administration	289	291	291	289	296
Pupil Services	305	311	314	330	339
Pupil Transportation	111	113	119	116	116
Food Services	145	142	142	139	139
Ancillary Services	30	30	31	32	32
Enterprise	3	3	3	3	4
Board & Superintendent	13	14	14	14	14
General Administration	22	25	26	26	25
Fiscal Services	23	24	25	24	23
Personnel/Human Resources Services	18	18	19	19	18
Central Support	17	19	20	22	22
Centralized Data Processing	24	25	25	25	26
Plant Maintenance & Operations	370	382	384	384	380
Security	14	16	17	17	17
Total	4,252	4,386	4,471	4,543	4,542

*Projected

Executive Summary

District Staffing





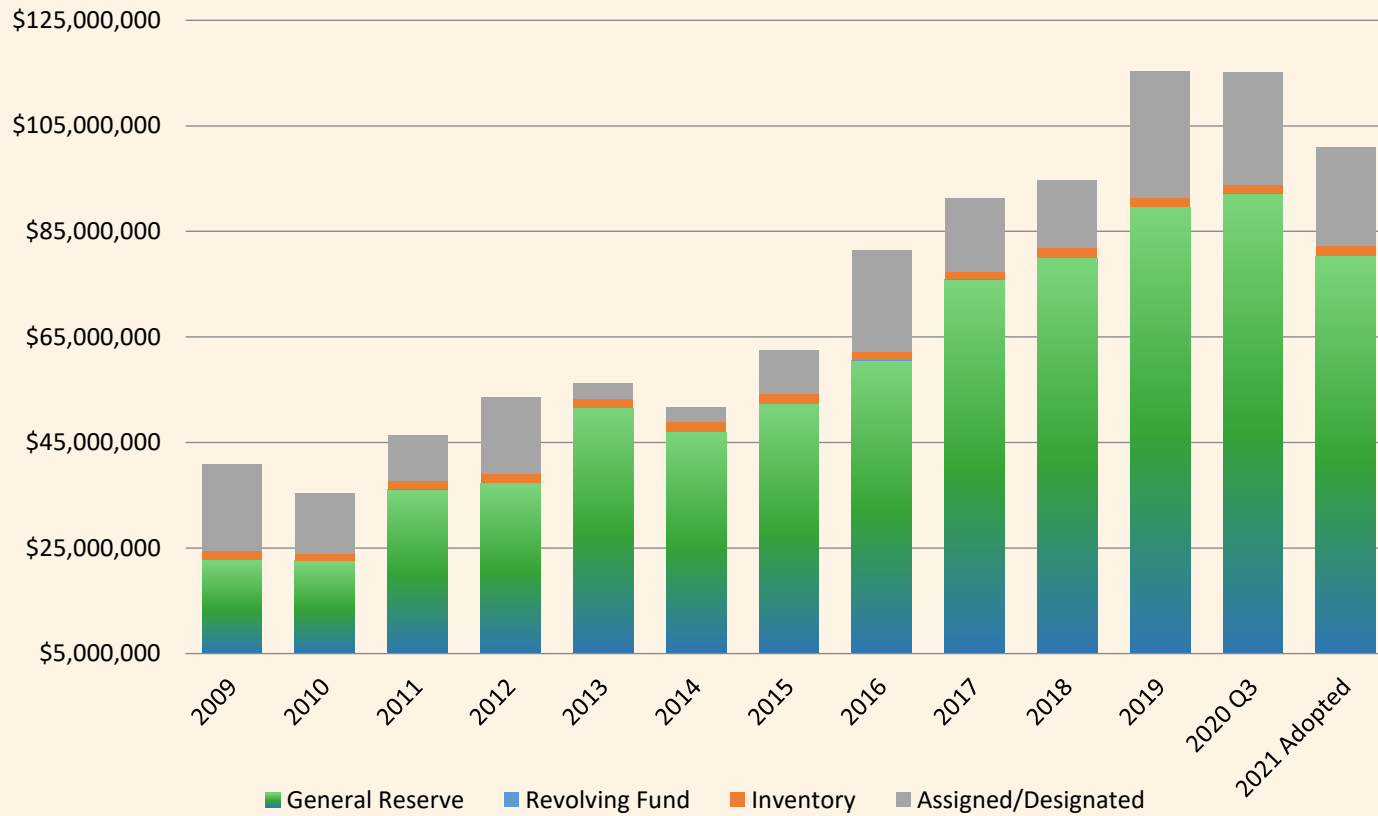
The District's ending fund balance is the accumulation of results from prior years. The ending fund balance is measured against the State's minimum reserve requirement of 2%. The general reserve in Clovis Unified is a safety net for budget issues that may arise and helps to manage cash flow during the year. Current year revenues, less current expenditures, either adds or subtracts from the District's beginning fund balance. The Governing Board has an established policy that requires the District to maintain a 10% minimum general reserve. The projected beginning and ending fund balances are as follows:

Executive Summary General Fund Fund Balance

General Fund 2020-21 Adopted Budget Projected Fund Balance		
Beginning Fund Balance 7/1/20, Projected		\$115,265,283
2020-21 Revenues	\$469,009,048	
2020-21 Expenditures	<u>\$483,329,021</u>	
Deficit (1)		(\$14,319,973)
2020-21 Ending Fund Balance 6/30/21, Projected		<u>\$100,945,310</u>
Components of Fund Balance:		
Non-Spendable:		
Revolving Cash Reserve	\$144,000	
Stores Inventory Reserve	1,653,039	
Cash in Banks	42,641	
Restricted:		
Textbook Reserve (Lottery)	3,000,000	
Assigned:		
Textbook Reserve	6,500,000	
Student Computer Reserve	4,129,294	
Dept/Program Carryover	3,322,991	
LCFF Supplemental Carryover	1,112,037	
Grants	775,000	
Subtotal of Components		<u>\$20,679,002</u>
General Reserve 6/30/21, Projected		<u>\$80,266,308</u>
General Reserve as a Percentage of Expenditures, Projected		16.61%
One-Time items included in budget:		
Coronavirus Aid, Relief, and Economic Security (CARES) Act		(\$5,900,000)
Employee Computer Refresh slowdown		1,200,000
One-time expenditure reductions		<u>(1,300,000)</u>
Total One-Time Items (2)		<u>(\$6,000,000)</u>
Ongoing Operating Deficit (1+2)		<u>(\$20,319,973)</u>

The District's historical general fund reserve (balance) and the projected balance for 2019-20 and 2020-21 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 2020-21 fiscal year, Clovis Unified School District projects to receive \$1,271,749,395 and spend \$775,912,812 from all District funds with a staffing of approximately 5,467 full-time equivalent 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

2020-21 Adopted Budget

	2019-20		2020-21	Dollar Changes	% Change	Total %	2019-20		2020-21	Dollar Changes	% Change	Total %
	Estimated	Actuals Q3	Adopted Budget				Estimated	Actuals Q3	Adopted Budget			
Funds	Revenues						Expenditures					
01 - General Fund	\$499,438,268	\$469,009,047	(\$30,429,221)	-6.09%	72.40%	\$499,597,598	\$483,329,021	(\$16,268,577)	-3.26%	72.71%		
Special Revenue Funds												
09 - Charter School Fund	\$4,954,521	\$4,502,021	(\$452,500)	-9.13%	0.69%	\$4,226,974	\$4,058,516	(\$168,458)	-3.99%	0.61%		
11 - Adult Education Fund	\$6,462,033	\$5,802,344	(\$659,689)	-10.21%	0.90%	\$7,394,966	\$6,421,950	(\$973,015)	-13.16%	0.97%		
12 - Child Development Fund	\$11,361,628	\$13,732,079	\$2,370,451	20.86%	2.12%	\$14,414,992	\$13,732,079	(\$682,913)	-4.74%	2.07%		
13 - Cafeteria Fund	\$15,250,881	\$15,073,265	(\$177,616)	-1.16%	2.33%	\$16,447,304	\$17,321,550	\$874,247	5.32%	2.61%		
14 - Deferred Maintenance Fund	\$4,101,000	\$2,801,000	(\$1,300,000)	-31.70%	0.43%	\$4,081,234	\$2,801,000	(1,280,234)	-31.37%	0.42%		
Capital Projects Funds												
21 - Building Fund	\$5,006,284	\$864,013	(\$4,142,272)	-82.74%	0.13%	\$9,667,428	\$1,049,013	(\$8,618,415)	-89.15%	0.16%		
25 - Capital Facilities Fund	\$13,400,000	\$12,040,000	(\$1,360,000)	-10.15%	1.86%	\$18,533,990	\$12,040,000	(\$6,493,990)	-35.04%	1.81%		
35 - County School Facilities Fund	\$54,484,499	\$0	(\$54,484,499)	-100.00%	0.00%	\$40,017,457	\$0	(\$40,017,457)	-100.00%	0.00%		
40 - Special Reserve for Capital Projects	\$3,358,848	\$32,000	(\$3,326,848)	-99.05%	0.00%	\$4,278,618	\$31,000	(4,247,618)	-99.28%	0.00%		
Debt Service Funds												
51 - Bond Interest and Redemption Fund	\$39,568,941	\$44,992,617	\$5,423,676	13.71%	6.95%	\$39,568,941	\$44,992,617	5,423,676	13.71%	6.77%		
52 - Debt Service Fund for Blended Component Units	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0.00%	0.00%		
Proprietary Fund												
67 - Self Insurance Fund	\$77,790,875	\$78,960,254	\$1,169,379	1.50%	12.19%	\$77,790,875	\$78,960,254	1,169,379	1.50%	11.88%		
Total	\$735,177,778	\$647,808,640	(\$87,369,138)	-11.88%	100.00%	\$736,020,377	\$664,737,001	(\$71,283,376)	-9.68%	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.

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
2020-21	\$28,541,191	\$18,337,974	\$46,879,165
2021-22	\$16,726,927	\$10,791,432	\$27,518,359
2022-23	\$14,504,017	\$18,801,978	\$33,305,995
2023-24	\$11,092,257	\$20,058,105	\$31,150,362
2024-25	\$10,305,672	\$20,551,287	\$30,856,959
2025-26	\$10,477,955	\$21,638,228	\$32,116,183
2026-27	\$13,151,970	\$25,856,134	\$39,008,104
2027-28	\$10,548,362	\$30,893,017	\$41,441,379
Thereafter	\$242,370,630	\$152,888,337	\$395,258,967
Total	\$357,718,981	\$319,816,492	\$677,535,473

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 \$27,810,214,469 for the 2020-21 fiscal year. Multiplied by the 2.5% California legal debt limit, the District's maximum allowable debt limit is \$695,255,361. The final series of general obligation bonds from the 2012 Bond Election were issued and sold in August 2015. The District continues to work closely with a Financial Advisor to ensure we are maximizing our taxpayer's dollars. For the previous three years, the District has refinanced outstanding bonds to take advantage of lower interest rates, ultimately saving taxpayer dollars.

Following is a summary of the annual bonded debt payments:

Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2020-21	\$27,003,532	\$17,989,085	\$44,992,617
2021-22	\$15,708,927	\$10,496,045	\$26,204,972
2022-23	\$13,891,017	\$18,540,203	\$32,431,220
2023-24	\$10,459,258	\$19,822,898	\$30,282,156
2024-25	\$9,502,673	\$20,349,287	\$29,851,960
2025-26	\$9,649,954	\$21,476,078	\$31,126,032
2026-27	\$12,813,970	\$25,719,684	\$38,533,654
2027-28	\$10,263,363	\$30,767,667	\$41,031,030
Thereafter	\$239,450,630	\$152,360,137	\$391,810,767
Total	\$348,743,324	\$317,521,084	\$666,264,408

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 2019-20. The portion of the District within the City of Clovis has a 2019-20 assessed valuation of approximately \$11.11 billion and represents 41.56% of the District's taxable assessed valuation. The portion of the District within the City of Fresno has a 2019-20 assessed valuation of approximately \$13.01 billion and represents 48.67% of the District's taxable assessed valuation. The portion of the District within Unincorporated Fresno County has a 2019-20 assessed valuation of approximately \$2.61 billion and represents 9.77% of the District's taxable assessed valuation. The District does not receive information regarding the actual tax amounts collected for each tax rate area. The following table summarizes the total ad Valorem tax rates levied by all taxing entities in three representative rate areas during fiscal years 2003-04 through 2019-20.

**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
2004-05	\$1.211872	\$1.244310	\$1.211872	\$0.197500	\$180,038	\$355.58
2005-06	\$1.203386	\$1.235824	\$1.203386	\$0.197500	\$191,257	\$377.73
2006-07	\$1.202238	\$1.234976	\$1.202238	\$0.197500	\$235,864	\$465.83
2007-08	\$1.213118	\$1.245556	\$1.213118	\$0.197500	\$261,098	\$515.67
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

* 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 twelve Certificates of Participation between fiscal years 1984-85 and 2010-11 for acquiring equipment, purchasing land for future school sites, building improvements and site improvements through the lease/purchase arrangement.

Following is a summary of outstanding indebtedness and the District's 2020-21 Certificates of Participation lease payment obligation:

Issue	Outstanding Indebtedness July 1, 2020	2020-21 Payment*
2009-10	\$884,400	\$440,700
2010-11	\$2,717,331	\$413,313
Total	\$3,601,731	\$854,013

*Represents the gross annual payment including principal and interest.

Following is a summary of the annual Certificate of Participation payments for the next 6 fiscal years; all payments will be funded by the District's General Fund. COPs will be fully matured at the end of fiscal year 2025-26.

Certificates of Participation Amortization Schedule	
Fiscal Year	General Fund*
2020-21	854,012
2021-22	856,888
2022-23	416,775
2023-24	414,056
2024-25	545,000
2025-26	515,000
Total	\$3,601,731

*Includes Special Education transportation bus payment.

**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.

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

Fiscal Year	Principal	Interest	Total Payment
2020-21	901,659	26,346	928,005
2021-22	400,000	11,569	411,569
Total	\$1,301,659	\$37,915	\$1,339,574

COVID-19 Impacts

The District is committed to keeping all budgetary cuts resulting from the COVID-19 pandemic as far away from our employees and the classroom. To fulfil this commitment programs such as student and employee computer refresh, white fleet vehicle replacement, and planned capital improvements have been placed on hold. In an effort to maintain these programs at some level, District Administration is requesting approval for a new COP not to exceed \$13 million. The Board will take Action on this proposal in June 2020.

Executive Summary

Debt Obligations



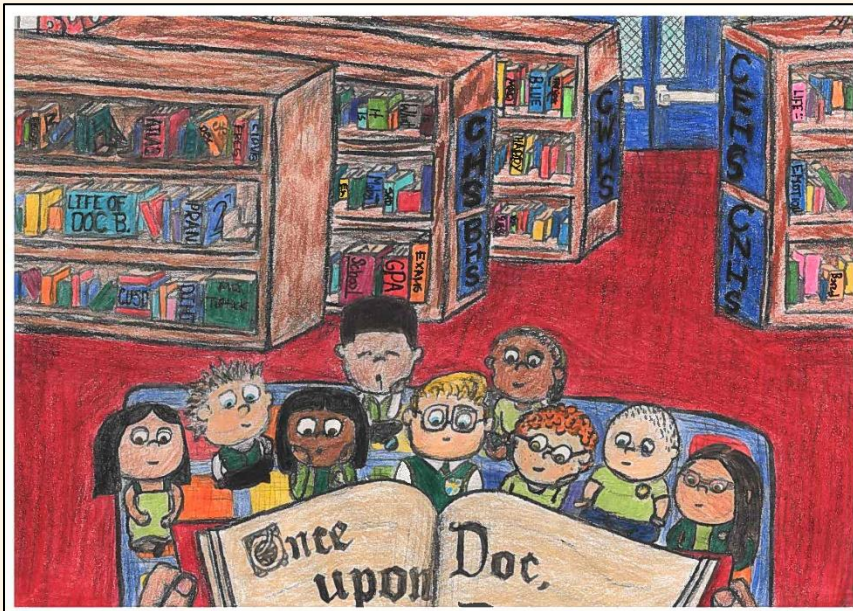
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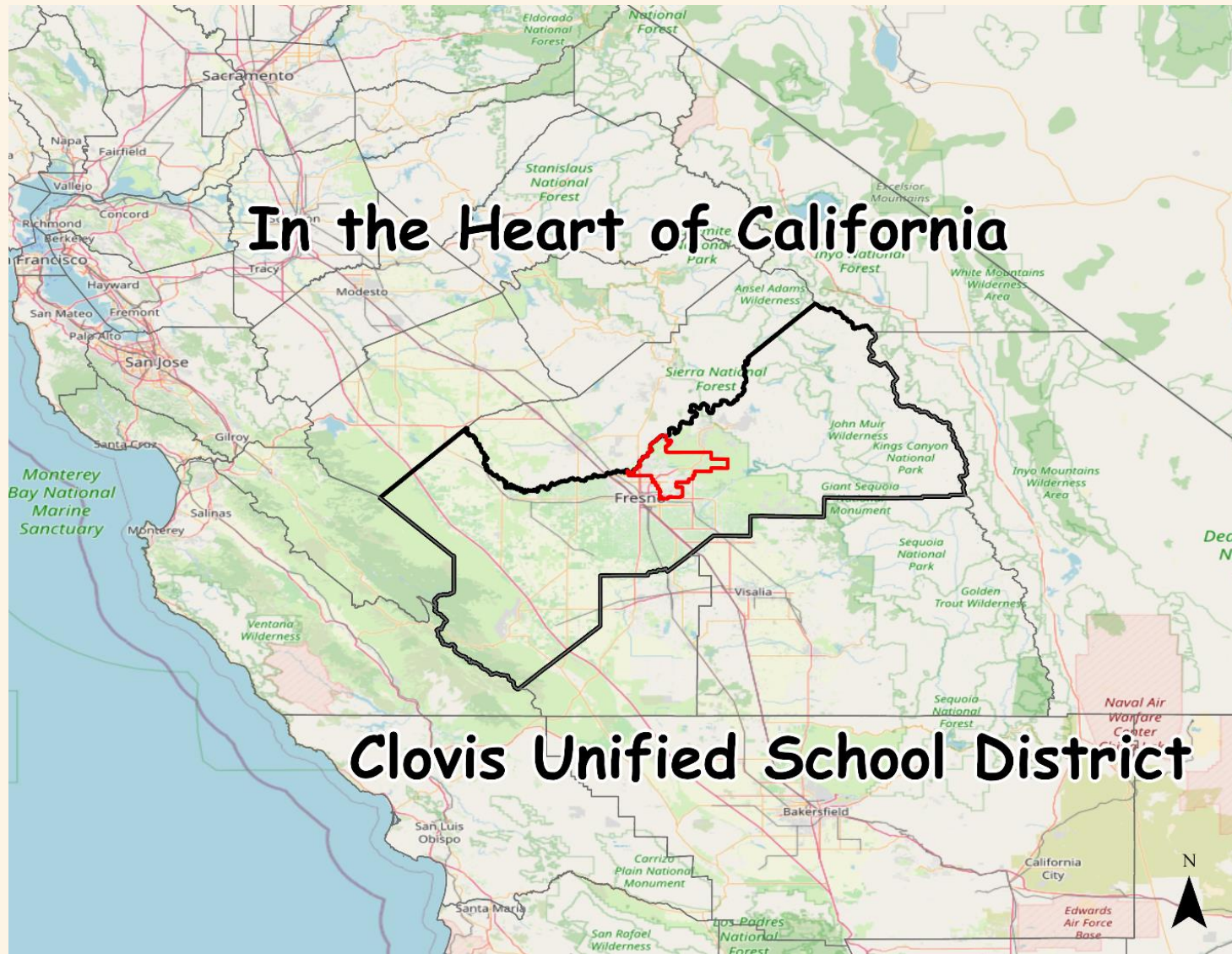
SCHOOL DISTRICT

Organizational Section

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Budget Cover Contest Runner-up:
Jacob Russell - 8th Grade – Clark Intermediate





Organizational Chart

Clovis Unified School District GOVERNING BOARD & SUPERINTENDENT 2020-21 Organizational Chart

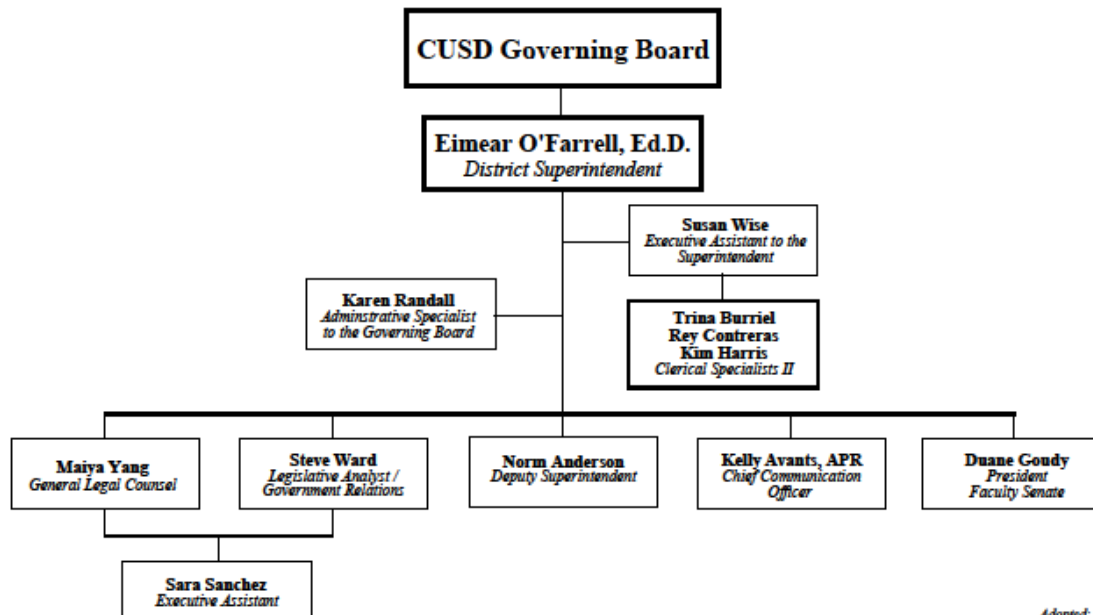


Exhibit No. 1201

Adopted: 07/23/75
Revised: 03/26/08
Revised: 07/01/08
Revised: 09/16/09
Revised: 09/08/10
Revised: 11/16/11
Revised: 10/10/12
Revised: 10/09/13
Reviewed: 05/22/14
Revised: 10/08/14
Revised: 10/26/16
Revised: 10/25/17
Revised: 10/24/18
Revised: 10/17/19

*Updates to the Governing Board and Superintendent Chart are made at the October Board Meeting.

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 2020-21, 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 43,871 K-12 students plus the Clovis Adult School with an average enrollment of approximately 8,500 students.

The Center for Advanced Research and Technology (CART), a state-of-the-art high school, in partnership with the Fresno Unified School District and the business community, opened for students in September of 2000. CART is a unique school designed to meet a student's need for technology and advanced course work during high school. The CART budget is not a part of this document as it has a separate board and is 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 \$483,329,022 in 2020-21. The assessed valuation has also grown from \$26,091,221,040 to a projected \$27,810,214,469 in the 2020-21 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 2,520 certificated and 2,947 classified employees for a total of 5,467 full and part time staff.

2020-21 Vision, Mission, and Motto

The 2020-21 budget envelopes the District's vision, mission statement, and aims that reflect the core principles and philosophies of the District.

The 2020-21 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 2020-21 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 51-52

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

Internal Service Fund - Number 67

- Self-Insurance 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*

*CART Special Reserve Fund -
Number 17*

CART - Special Revenue Fund

**District Organization
Funds Operated by
the District**

Elementary Sites	Principal	2020-21*
Boris Elementary	Erin Waer	588
Bud Rank Elementary	Ryan Gettman	804
Cedarwood Elementary	Matthew Lucas	762
Century Elementary	Brion Warren	663
Clovis Elementary	Donelle Kellom	719
Cole Elementary	Marshall Hamm	691
Copper Hills Elementary	Tami Graham	681
Cox Elementary	Cheryl Floth	671
Dry Creek Elementary	Aaron Cook	948
Fancher Creek Elementary	Erin Parker	734
Fort Washington Elementary	Melanie Hashimoto	605
Freedom Elementary	Kristen Belknap	724
Fugman Elementary	Michael Olson	845
Garfield Elementary	Jennifer Bump	635
Gettysburg Elementary	David Castro	680
Jefferson Elementary	Andrew Bolls	621
Liberty Elementary	George Petersen	580
Lincoln Elementary	Matt Verhalen	691
Maple Creek Elementary	Gina Kismet	550
Miramonte Elementary	Laura Hart	666
Mountain View Elementary	Monica Everson	673
Nelson Elementary	Thomas Brocklebank	492
Oraze Elementary	Robyn Snyder	855
Pinedale Elementary	Debbie Bolls	548
Reagan Elementary	Pamela Hoffhous	737
Red Bank Elementary	Pa Vue, Ed.D.	818
Riverview Elementary	Marci Panoo	688
Sierra Vista Elementary	Cathy Dodd	583
Tarpey Elementary	Tachua Vue, Ed.D.	756
Temperance-Kutner Elem	Kathy Blackburn	687
Valley Oak Elementary	Julie Duwe	491
Weldon Elementary	Ray Lozano	645
Woods Elementary	Darrin Holtermann	722
Young Elementary	Kacey Gibson	553
Enrollment includes Special Education Special Day Class students		
*Projected		

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





Intermediate Sites	Principal	2020-21*
Alta Sierra Intermediate	Jennifer Carter	1,400
Clark Intermediate	Teresa Barber	1,517
Granite Ridge Intermediate	Josh Shapiro, Ed.D.	1,235
Kastner Intermediate	May Moua	1,222
Reyburn Intermediate	Ryan Eisele	1,537

High School Sites	Principal	2020-21*
Buchanan High School	Joe Aiello	2,679
Clovis East High School	Ryan Eisele	2,756
Clovis High School	Stephanie Hanks	2,841
Clovis North High School	Josh Shapiro, Ed.D.	2,515
Clovis West High School	Richard Sarkisian	2,103

Alternative Education	Principal	2020-21*
Enterprise	Steve Pagani	63
Gateway	Steve Pagani	228
Clovis Online School	Ben Clement	452

Community Day	Principal	2020-21*
Community Day Elementary	TBD	2
Community Day Secondary	TBD	51

Enrollment includes Special Education Special Day class students.

Adult Education	Principal	2020-21*
Clovis Adult Education	Ed Schmalzel	8,500

Enrollment includes Adult Basic ED (ABE), Community Ed, High School GED and Career Technical Education students.

*Projected

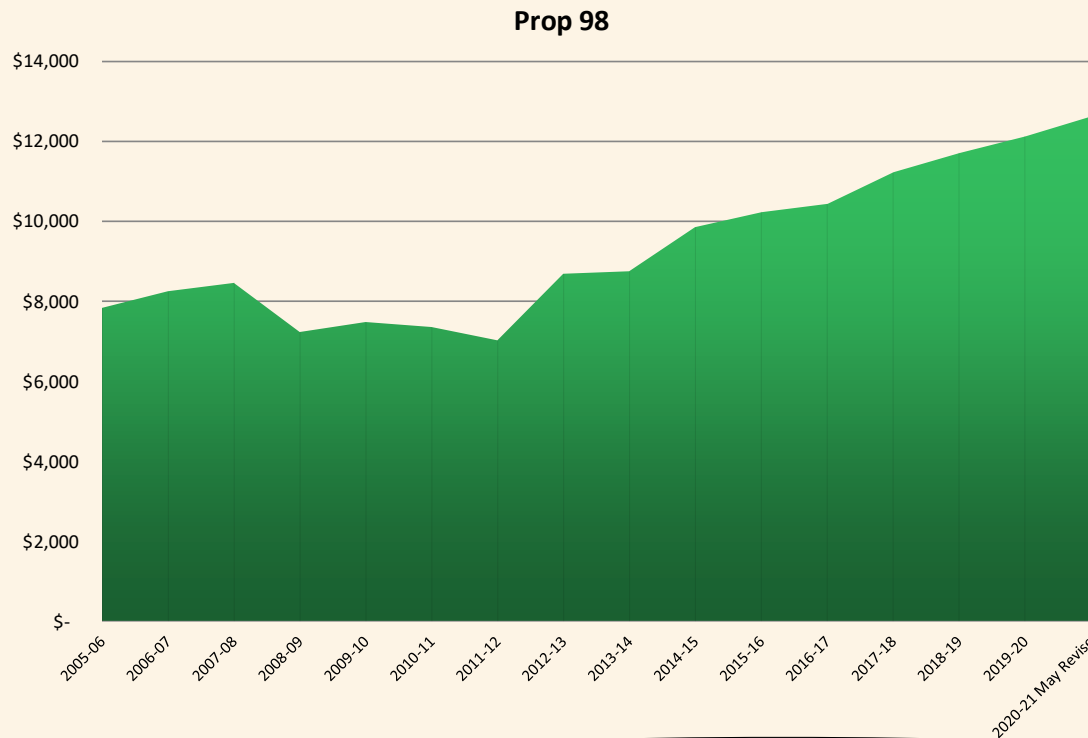
**District Organization
Schools Operated by
Clovis Unified School
District**

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 2020-21 State budget, as well as the assumptions used in the development of revenues and expenditures for the District's 2020-21 *General Fund* budget.

Summary of 2020-21 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 \$70.5 billion during the 2020-21 fiscal year. The State budget continues to fully implement 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 2020-21 State Education Budget



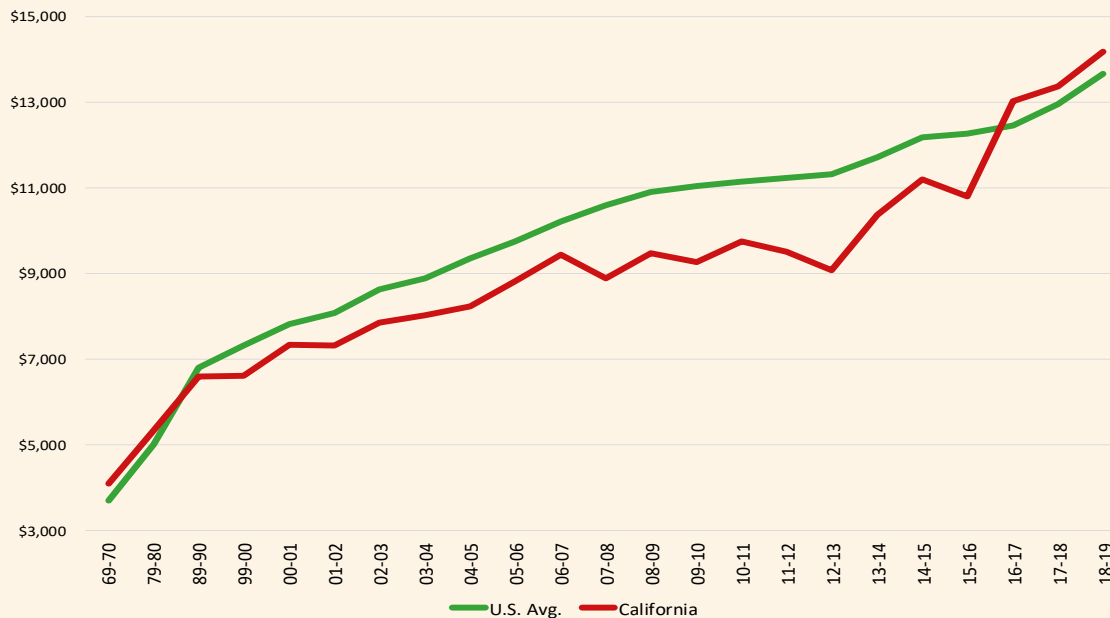


In the early 1990's, California saw itself drop from a position of providing a relatively high level of support to public education to a position of ranking close to the bottom when comparing per pupil expenditures in California with other states throughout the country. This graph displays what has occurred 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 24th spanning 2014-15 through 2018-19. The report for 2019-20 is not yet available.

Summary of 2020-21 State Education Budget Expenditures per Student

Expenditures per Student Enrollment CA vs National Average



Year	89-90	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
Ranking	24	32	31	31	35	33	32	44	39	42	37	40	42	33	28	32	21	20	18

The proposed State Education Budget and keeping 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 net decrease of -7.92%
- Student growth of 217 enrolled students yielding a minimum of 196 additional ADA

Federal Revenue

- Removal of prior year carryover and deferred revenues
- Addition of new Federal Grants and updated awards for existing grants

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

Transfers In/Other Sources

- Decreased revenue from Employee Computer Refresh Lease

**Summary of 2020-21
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 school site staffing due to increased enrollment projections
- Open positions are being analyzed and if possible, hiring is frozen due to the pandemic's impact on budget projections
- 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
- Decreased Workers' Compensation premiums
- Increased contribution to employee health benefits
- Adjustments to PERS and STRS for new employer rates

Books, Supplies & Other Materials

- Reduction of one-time and carryover budgets
- Reductions directly related to the COVID-19 pandemic

Contracted Services/Other Operating Expenditures

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

Capital Outlay

- Decrease in planned equipment purchases and capital projects funded with *General Fund* dollars due to the pandemic's impact on budget projections

**Summary of 2020-21
State Education Budget
CUSD General Fund
Expenditures**

In October 1991, Governor Wilson signed into law Assembly Bill 1200 which allowed school districts to choose one of two methods for the approval of their local budgets. For the last twenty-eight (28) fiscal years, as well as the 2020-21 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 forty-five day revision will be extremely important for the 2020-21 budget year. The impact of the pandemic is unknown at this time and the extended tax filing deadlines create even more uncertainty. District's hope to have more reliable budgetary projections from the State after the extended tax filing deadline.

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 2020-21 budget, the calendar highlights the main steps, specifically those involving the Governing Board.

Following is the budget calendar for its use in the 2020-21 budget adoption process.

January 10, 2020	Governor's 2020-2021 budget proposal released
January 27, 2020	LCAP Parent Night
February 5, 2020	Preliminary Budget presentation to Board
May 5, 2020	LCAP Parent Night (postponed due to COVID-19)
May 14, 2020	Governor's May Revise Proposal
May 15, 2020	Budget copy available for public review
May 19, 2020	School Services of California May Budget Revise Workshop
May 20, 2020	Governing Board Public Hearing for Proposed Budget
June 10, 2020	2020-21 Budget adopted by Board
June 26, 2020	Governor signs the State Budget
December 2020	Final LCAP recommendations made to Governing Board
December 2020	Governing Board Public Hearing for LCAP
January 2021	Board approval of Local Control Accountability Plan

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 2019-20. The available balances at year-end will become the revised budget for fiscal year 2020-21.

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.

Non-Major Governmental Funds:

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

Budget Development Process



Significant Accounting Policies and Terms

- Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. Funds in this category include the 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 and Debt Service Fund for Blended Component Units are CUSD's only debt service funds.

Proprietary Funds:

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

Fiduciary Funds:

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

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

Accrual:

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

Modified Accrual:

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

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



- C. **Budgets and Budgetary Accounting** - Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing is conducted prior to adoption to receive comments. The budget is revised by the District's Governing Board during the year to 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.
- 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 Changes in Response to COVID-19

Given the uncertainties caused by the COVID-19 pandemic and the impact California's response has had on a local educational agency's (LEA's) ability to meaningfully engage with stakeholders, Executive Order N-56-20 was established. Executive Order (EO) N-56-20 was established on April 22, 2020, to address the impact of continued school closures in response to the COVID-19 pandemic and the LEA's ability to conduct meaningful annual planning, and the ability to meaningfully engage stakeholders in these processes. EO N-56-20 issued timeline and approval waivers for the Local Control and Accountability Plan and Budget Overview for Parents as well as waving certain budgetary requirements.

This Executive Order extended the deadline for adoption of the 2020-21 LCAP from July 1, 2020, to December 15, 2020. The precise template, metrics, and stakeholder process to be used for the 2020-21 LCAP are still to be determined and will need to be detailed in future legislation. The CDE will be consulting with stakeholders and working with the Legislature in this regard. The local indicator standards referenced in California Education Code (EC) Section 52064.5 were adopted by the SBE at its January 2020 meeting, and require an LEA to:

- Annually measure its progress in meeting the requirements of the relevant LCFF priority (EC sections 52060(d) and 52066(d)).
- Report the results as part of a non-consent item at a regularly scheduled public meeting of the local governing board/body in conjunction with the adoption of the LCAP.
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

Education Code Section 52064.5(e)(2) required LEAs to present their local indicator data to their governing boards for review in conjunction with the board's LCAP approval by July 1st. Paragraph 9 of Executive Order N-56-20 clarifies that, because the LCAP approval deadline is being extended past July 1st, the accompanying deadline for governing boards to review local indicator data in conjunction with LCAP approval is also extended to align with the LCAP adoption timeline extension.

However, EO N-56-20 did not waive the requirement to report local indicator results through the Dashboard utilizing the SBE-adopted self-reflection tools. The CDE anticipates that there will be a discussion in the legislature regarding the 2020 Dashboard and the 2020-21 LCAP. However, at this time LEAs must still report the results to the public through the 2020 Dashboard by November 1, 2020. Therefore, many LEAs will report local indicator results in the Dashboard before their governing boards review the results at their meeting in which the LCAP is adopted. The Executive Order also established the requirement that a local educational agency (LEA) adopt a written report (COVID-19 Operations Written Report) explaining to its community the changes to program offerings the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of such closures on students and families.

Budget Development
Process

Local Control
Accountability Plan





COVID-19 Operations Written Report

The following section is an overview explaining the changes to program offerings that the LEA has made in response to the suspension of on-site classes to address the COVID-19 pandemic and the major impacts of the closures on students and families.

On Friday, March 13, 2020, Governor Gavin Newsom issued Executive Order N-26-20 that states the following:

If an LEA closes its schools to address COVID-19, as provided in Paragraph 4 of this Order, the LEA will continue to receive state funding to support the following during the period of closures:

- Continue delivering high-quality educational opportunities to students to the extent feasible through, among other options, distance learning and/or independent study.
- Provide school meals in non-congregate settings through the Summer Food Service Program and Seamless Summer Option, consistent with the requirements of the California Department of Education and U.S. Department of Agriculture.
- Arrange for, to the extent practicable, supervision for students during ordinary school hours.
- Continue to pay its employees.

On March 13, 2020, the Clovis Unified Governing Board suspended on-site educational programs and schools. The District transitioned to a distance learning model immediately and education resumed on Monday March 16, 2020. Knowing this model of instruction was new to most students, teachers and administrators gathered quickly to present students with distance learning opportunities. A combination of virtual learning materials and paper-pencil independent study packets were organized for delivery and student pick up. Students were surveyed to determine the extent of available technology at their home. Technology was distributed to students in need. Classrooms moved to Google Classroom, YouTube, Google Meet, and Zoom to offer both synchronous and asynchronous learning for students. Much of the curriculum and instructional apps are available through the students' Clever access.

During the first six weeks of distance learning 37,198 (93%) of students accessed online accounts. The District, schools, and teachers have increased their communication with parents, making regular, established contact with families. Parents are regularly versed on lessons students are accomplishing and ways they can support their child's learning at home. Strong school to home and home to school communication has helped support continuity of learning during these unprecedented times. Schools transitioned to serving meals to students in a manner that complies with social distancing guidelines.

Budget Development Process

Local Control Accountability Plan

How the LEA is Meeting the Needs of its English Learners, Foster Youth and Low-Income Students

The 2019-2020 LCAP is in full force during this alternative learning session. Many of the services provided to students in a traditional school setting are offered during distance learning. Specifically, our Transition Program is operating with counselors, learning directors and other support personnel following up with the needs of identified non-duplicated students on their caseloads. They work with identified students at the high school, intermediate school, and elementary school levels. They, along with teachers and other classified staff, work with students on maintaining their work loads and following up with student grades. The teams have worked to ensure that all students have access to technology, including laptops and wi-fi hotspots.

Included in our LCAP are the following actions and services that are being carried out during the COVID-19 pandemic:

- Transition Counselor/Directors (Transition Coordinators) were hired and assigned to each Area. They oversee the Transition Student Relations Liaisons and provide support, primarily to targeted students at each of our schools.
- Transition counselors/directors were assigned to Transition teams to help students prepare for college and/or career.
- Academic counselors were added to Transition teams to help students prepare for college and/or career.

In addition, our English Learners (EL's) are supported with the mandated 30 minutes of instruction for English Language Development. Teachers are using the adopted materials, including Benchmark, Inside and Edge curriculum to support this instructional time. Teachers are using YouTube to provide pre-recorded lessons to EL students and are presenting it through Zoom in small group and one-on-one settings. Additionally, teachers are using programs like Flipgrid, Freerice, Listenwise and Readworks to build oral language, increase vocabulary, and develop students' listening comprehension skills. Writing assignments in Google Docs allows teachers to provide immediate feedback to enhance students' writing skills. Rosetta Stone is being used by all our newcomers to develop early English language skills. Our teachers and administrators are actively honing their skills by attending webinars on distance learning for EL's at the state and regional levels, including attending the AVID Excel virtual training.

Regular messages are being sent to parents from the District and Superintendent and these messages have been translated into the five prominent languages. District home-school liaisons work with sites to connect our English Learners, foster youth, and low-income students with their teachers to ensure continuity of learning during this distance learning opportunity.

Steps Taken by the LEA to Continue Delivering High-Quality Distance Learning Opportunities

Our teachers have continued to participate in regular professional development opportunities; these trainings have heavily centered on new technologies and tools that support distance learning models. The District has created a distance learning website to provide teachers with resources and digital materials to use in the classroom. In addition, teachers receive regular updates from the Curriculum & Instruction Department with many resources and guides for how to work with students during this time. Teachers also have one-on-one support from district instructional coaches.

Budget Development
Process

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Instruction is being handled in 3-week cycles; students can complete packets of work for their lessons or are utilizing technology to complete work during each of the cycles. Students are given access to district-approved technology, including laptops and wi-fi hotspots. With this technology, students can access the publisher-provided materials for all core instructional areas. Students are meeting with their class using Google Meet, Zoom, and Google Classroom. Teachers also provide one-on-one instruction to students as needed using these electronic access programs or through telephone calls. Students are completing their work on a scheduled basis and they are provided regular feedback by the teacher. Students are also using personalized learning programs, like iReady, that provide targeted instruction and immediate feedback based on the work completed by the student.

Specialized instruction is also provided to students during the distance learning period. Students in 7th and 9th grades, for example, are receiving their state-required instruction in health. Music instruction is occurring in grades 1-6 using the Spotlight in Music curriculum. Students enrolled in band and choir are using distance learning systems to continue to hone their music skills, directed by the teacher. EL students are receiving instruction by their teacher using established curriculum in addition to using video support through YouTube and Zoom. Special education students are meeting with their regular education teachers and are receiving additional support through electronic means to meet the expectations of their IEP. Special education instructional aides and teachers are meeting with students online and on the phone to carry on and support their learning development. Speech therapists are providing time for students in a synchronous environment.

Meal service during the suspension of on-site classes began Wednesday March 18, 2020. The District selected fifteen meal service locations. Meals are provided Monday through Friday for one-hour per day. Meals are distributed by way of drive thru lines. Sites with a higher percentage of low-socioeconomic students also provide walk up access. Additionally, school buses are driven to twenty-five (25) bus stops in remote areas of the district for meal delivery. All employees and volunteers are required to complete a self-assessment, provided by the Fresno County Department of Health, upon arrival and if they display or have signs of illness they are asked to go home. All employees and volunteers are provided gloves, masks and asked to maintain six feet physical distance from others at all times.

Initially, two bagged meals (one breakfast and one lunch) were handed to a person in the vehicle requiring minimal contact. Beginning May 6, 2020, the District transitioned to a weekly meal service. A box with five breakfasts, five lunches, and a half gallon of milk are being provided for each student every Wednesday at the fifteen meal service locations as well as the bus stop locations. This change was implemented to further limit the exposure to COVID-19 for our employees, volunteers and community. A sign is posted at the start of each drive thru line requesting the driver of each vehicle to pop their trunk. Meal boxes are placed in the trunk of the vehicle, essentially a contactless process. At bus stops, meals are placed on a table outside of the bus or on the steps of the bus entry for contactless service. All surfaces on-site and on buses are disinfected throughout the day and every evening.

Budget Development Process

Local Control Accountability Plan

Steps Taken by the LEA to Arrange for Supervision of Students During Ordinary School Hours

Beginning the week of March 16, 2020 teachers reached out to every one of their students via email or phone. Students were supported through this contact into the transition of the distance learning environment. Since that time, teachers have supervised their children in synchronous and asynchronous environments, meeting with the students virtually using programs like Google Classroom and Zoom. They have provided structure in the lives of our children by offering quality lessons and rigorous instruction. Teachers have also reached out to parents to support them as they support their children, providing them online resources, instructional ideas, and adopted curriculum. Work has been broken down into 3-week cycles with students offered an opportunity to pick up paperwork at the site (with social distancing measures in place) or to access work in the online environment.

The District's Transitions Teams, SRLs and Resource Officers have been an integral component of providing supervision. They follow up with students who have not contacted the teacher and when other means of communication with the child or parents has failed. They have assisted us with our goal of having all students engaged in productive learning during this pandemic. Our school psychologists are providing emotional wellness support during distance learning. Wellness videos have been produced for student use and school psychologists are meeting with students who have identified needs. Our ASES program Teaching Fellows have supervised students who are normally in their afterschool program by contacting them and following up with any needs they may have with distance learning. School psychologists are contacting caseload students and providing a safe space for those students requiring attention during distance learning.

Lunches have been provided to students at an unprecedented level. Additional personnel volunteered to supervise students during this process and to ensure social distancing measures are strictly followed. Transition Team members and other site personnel have delivered food to students who were not able to access school distribution sites. The District was prepared for distance learning through previous implementation of the digital citizenship accrediting process. All schools in the District are certified in digital citizenship by Common Sense Media. Students were taught lessons prior to COVID-19 about managing themselves in a digital world. Technology was provided to students who required it and the computer systems and filtering systems are in place to supervise and monitor online access, allowing students to access only sites that are deemed appropriate and educational.

Budget Development
Process

Local Control
Accountability Plan





Facilities

During fiscal year 2009, the District completed a very detailed audit on all District owned facilities. The facilities audit was the baseline for the current Capital Improvement Plan (CIP). The team working on the audit and CIP consisted of an architect, a contractor, CUSD Construction and Plant Operations personnel. The team was able to prioritize and summarize the cost by site to develop a ten-year CIP plan for the District. In addition to the needs of existing District facilities, the District hired a consultant to prepare an enrollment study to project the need for new facilities over the subsequent ten years. The plan was presented to the community and Board during the 2012 General Obligation Bond Campaign. The 2012 Bond was approved by voters in June 2012. The proceeds from the \$298 Million bond has funded much of the budgeted expenditures on the District's current CIP. 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 is eligible for an estimated \$92 million in reimbursed projects and has received \$55 million so far. As of now, there is no mention of State bond sales in the 2020-21 budget. 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; Developer Fees can only fund a portion of the district's new construction needs. Without the sale of State bonds from the passage of Proposition 51, large modernization projects would be put on hold until a future local bond is passed.

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 Facilities

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	24.06
Intermediate 7-8	23.25
High School 9-12	23.26
Alternative Education 4-12	10.34

The average District-wide cost of an APU is \$110,819.94 in 2020-21, which includes salary and benefits.

Enrollment projections for the upcoming school year are made during the winter to prepare the 2020-21 budget. In February, principals reviewed projected enrollments and made necessary staffing modifications in preparation for next school year. Due to the COVID-19 pandemic, and the uncertainty of what's to come in the 2020-21 school year, the District continues to carefully monitor the staffing needs while also considering the projected decrease in revenue and the 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 2020-21 school year by school site.

Elementary Schools	2020-21 Projected Enrollment*	APUs
Boris	577	25.55
Bud Rank	785	31.55
Cedarwood	748	30.55
Century	648	27.55
Clovis	702	28.55
Cole	667	27.55
Copper Hills	665	27.55
Cox	644	26.55
Dry Creek	930	35.83
Fancher Creek	719	29.55
Ft. Washington	596	25.55
Freedom	706	29.55
Fugman	834	32.74
Garfield	611	27.55
Gettysburg	656	27.55
Jefferson	603	26.55
Liberty	565	24.55
Lincoln	691	28.55
Maple Creek	525	23.55
Miramonte	647	25.55
Mt. View	651	26.55
Nelson	491	22.55
Oraze	543	33.79
Pinedale	528	22.55
Reagan	721	28.55
Red Bank	810	32.61
Riverview	660	27.55
Sierra Vista	559	23.55
Tarpey	749	30.55
Temperance-Kutner	669	26.55
Valley Oak	476	22.55
Weldon	638	26.55
Woods	702	29.55
Young	553	24.55

Intermediate Schools	2020-21 Projected Enrollment*	APUs
Alta Sierra	1365	57.18
Clark	1495	61.99
Kastner	1196	52.17

High Schools	2020-21 Projected Enrollment*	APUs
Buchanan	2628	113.98
Clovis	2811	117.71
Clovis West	2070	89.51
Enterprise	63	4.46
Gateway	227	33.36

Educational Centers	2020-21 Projected Enrollment*	APUs
Regan	4308	172.94
Clovis North	3695	166.20

Community Day School	2020-21 Projected Enrollment*	APUs
Community Day-Elem.	2	3.78
Community Day-Sec.	51	13.16

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

**Budget Development
Process
Establishing Budget
Projections
School Site Staffing**

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

Principals and teaching staff may then determine how to expend available discretionary dollars. The following are the allocations per enrolled student for 2020-21. Due to COVID-19 a planned 10% reduction was included in the Adopted Budget.

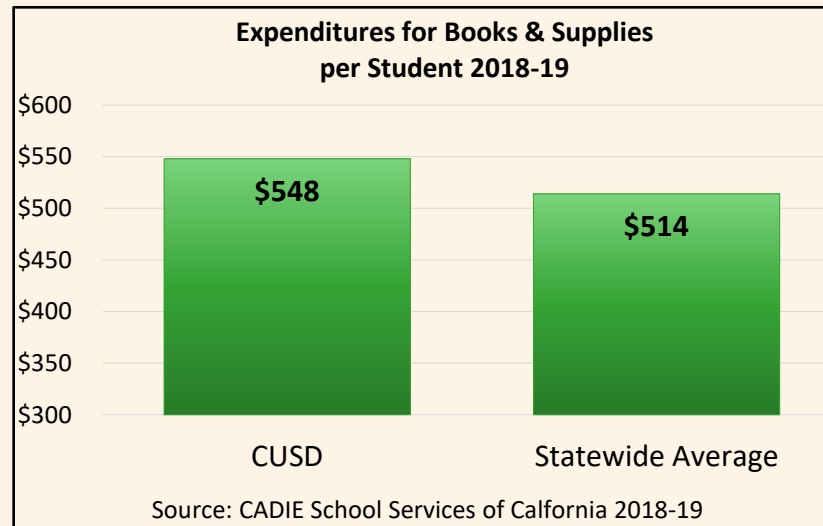
Educational Level	Supply/Material Allocations per Enrolled Student
Elementary (K-6)	\$78
Intermediate (7-8)	\$80
High School (9-12)	\$88
Gateway High School *	\$48,406
Community Day School *	\$29,506
Enterprise High School *	\$5,248

*Flat allocation reviewed annually

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

In 2018-19, Clovis Unified spent \$34 more per student than the statewide average on books and supplies and \$460 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 2018-19 (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 2020-21:

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

Budget Development Process

Other Allocations

Non-School Site Staffing

Budgets for District departments are established each Spring for the following year to meet department needs, goals and priorities. Requests, including justification for additional funds, are considered by management and the Local Control Accountability Plan Advisory Committee. Once the budget is established, each division 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 2020-21, 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 and the Clovis Online Charter School.

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

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

Other Departments:

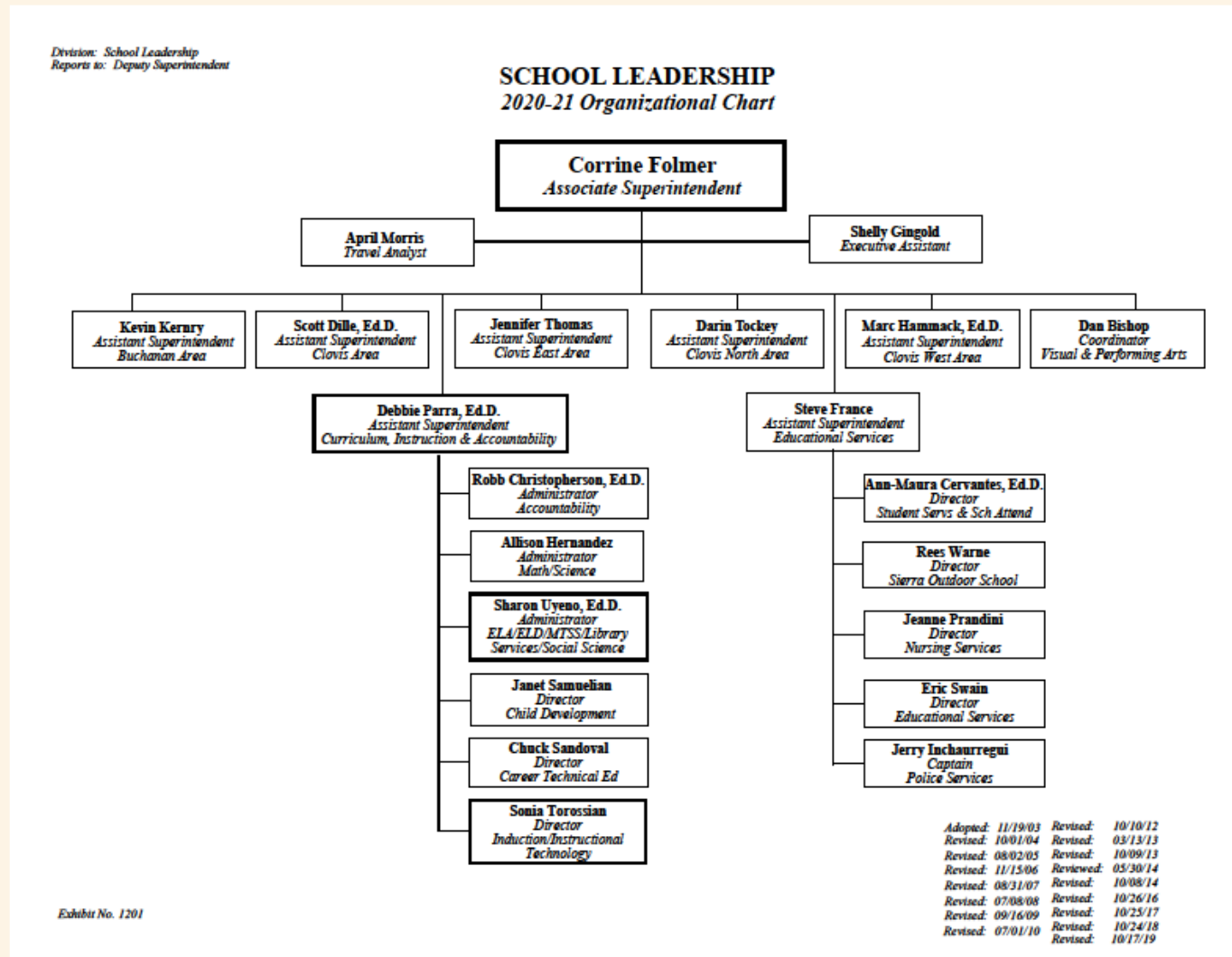
- Area Superintendents
- Educational Services
- Student Services and School Attendance
- Alternative Education
- Sierra Outdoor School
- Adult Education
- Community Day Schools
- Clovis Community Sport and Recreation
- Clovis Online School
- Nursing Services

**Division/Department
Budgets**

**School Leadership
Division**



Division/Department Budgets
 School Leadership Division



*Updates for the 2020-2021 School Leadership chart are approved at the October Board Meeting.





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

Human Resources Services

- Human Resources
- Benefits
- Risk Management

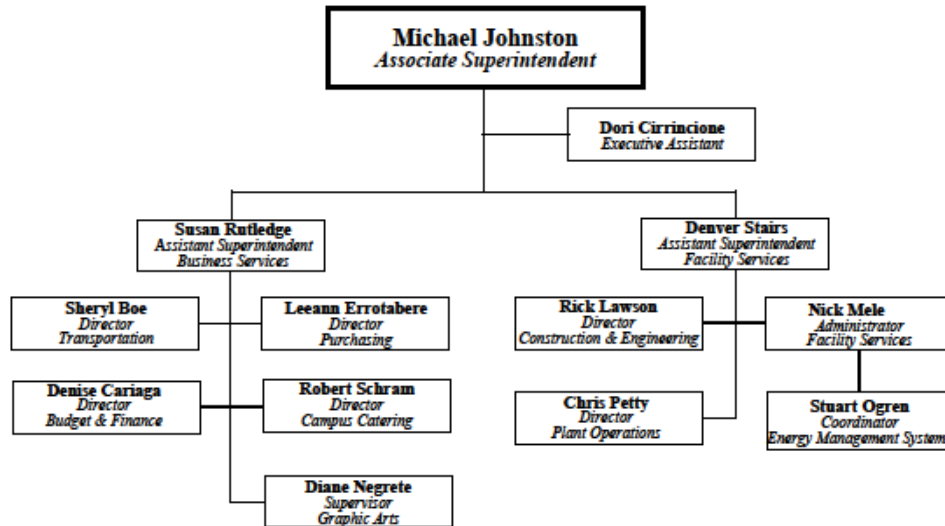
Division/Department Budgets

Administrative and Human Resources Division

Division/Department Budgets
Administrative Services

Division: Administrative Services
 Reports to: Deputy Superintendent

ADMINISTRATIVE SERVICES
 2020-21 Organizational Chart



Revised: 10/17/19 Adopted: 11/19/03
 Revised: 10/01/04
 Revised: 08/02/05
 Revised: 11/15/06
 Revised: 07/24/07
 Revised: 10/26/07
 Revised: 09/16/08
 Revised: 08/03/09
 Revised: 01/19/10
 Revised: 07/01/10
 Revised: 10/10/12
 Revised: 10/09/13
 Revised: 10/08/14
 Revised: 10/26/16
 Revised: 10/25/17
 Reviewed: 10/24/18

Exhibit No. 1201

*Updates for the 2020-2021 Administrative Services chart are approved at the October Board Meeting.





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

HUMAN RESOURCES & EMPLOYEE RELATIONS 2020-21 Organizational Chart

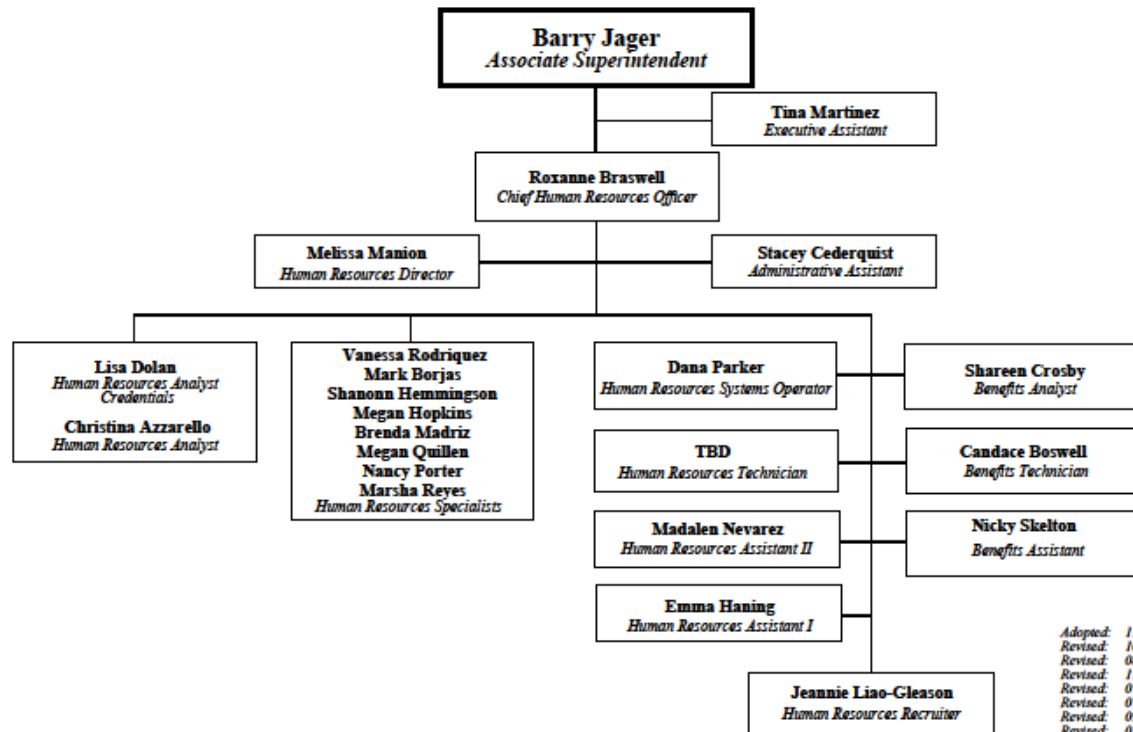


Exhibit No. 1201

Revised: 10/17/19

Adopted: 11/19/03
 Revised: 10/01/04
 Revised: 08/02/05
 Revised: 11/15/06
 Revised: 07/02/07
 Revised: 07/08/08
 Revised: 09/17/09
 Revised: 01/19/10
 Revised: 07/01/10
 Revised: 10/10/12
 Revised: 03/13/13
 Revised: 10/09/13
 Revised: 10/08/14
 Revised: 10/26/16
 Revised: 10/25/17
 Revised: 10/24/18

Division/Department Budgets Human Resources & Employee Relations

*Updates for the 2020-2021 Human Resource & Employee Relations chart are approved at the October Board Meeting.

Budget Administration and Management

During the 2020-21 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 2020-21 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

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

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

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

Budget Development Process

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

Division/Department
Budgets

**Budget
Administration and
Management**





Site dollars are calculated based on projected student enrollment for each site. 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.

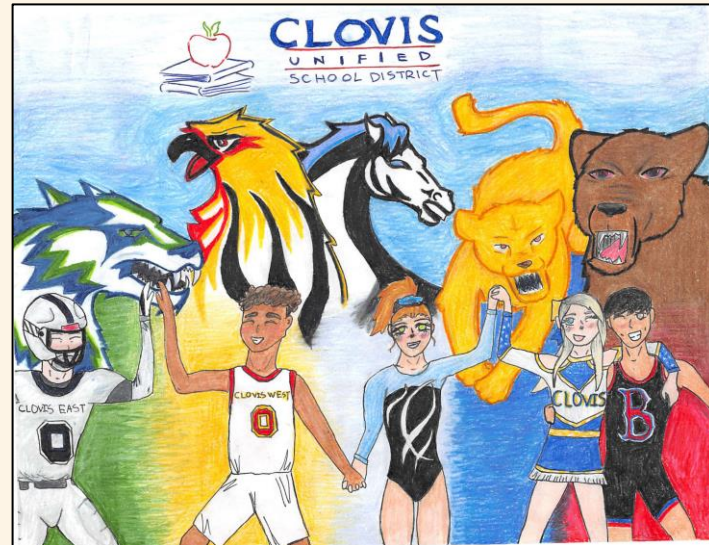
**Division/Department
Budgets
Budget
Administration and
Management**



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Budget Cover Contest Runner-up:
Alice Chevy – 11th Grade – Clovis High





CLOVIS

UNIFIED

SCHOOL DISTRICT



Summary of Financial Data

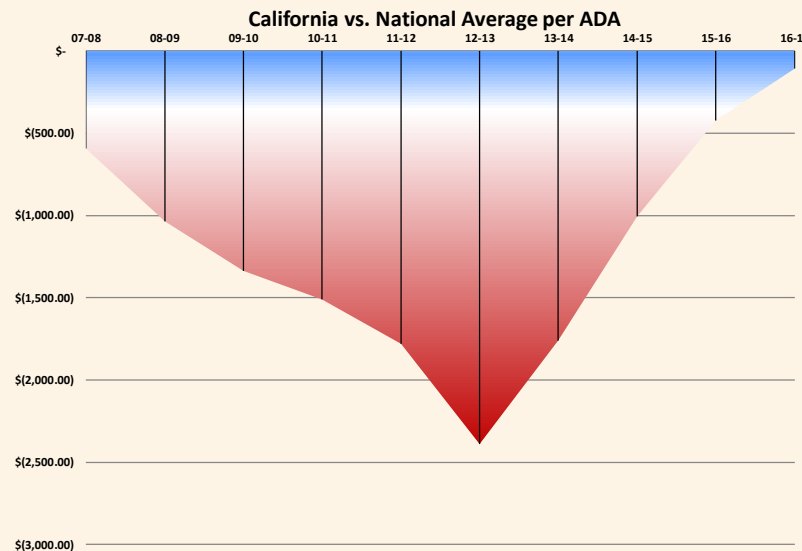


The 2004-05 fiscal year was the first year after the passage of Proposition 98 by the voters in 1988 where the initiative's dollar guarantee was suspended/rebased. The State Budget Act allocated \$2 billion less than the Proposition 98 minimum ("The Deal"). If "The Deal" was honored with education, school 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.

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



Source: National Center for Educational Statistics, 2016-17 (<http://nces.ed.gov>)

As shown on the following 2018-19 comparison of LCFF revenues, not all districts are funded equally. Clovis Unified School District's funded LCFF was \$9,194, a difference of \$2,180 less per Average Daily Attendance (ADA). The estimated average LCFF for unified districts in the State of California was \$11,374 for 2018-19. This means Clovis Unified would be eligible for an additional \$89.7 million in LCFF revenues if the District received the countywide average; \$102.6 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: 2018-19 ED-Data, <http://www.ed.data.org>





Summary of Financial Data

Summary of all
Funds within District

Revenues	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Difference
General Fund	\$499,438,268	\$469,009,047	(\$30,429,221)
Charter School Fund	\$4,954,521	\$4,502,021	(\$452,500)
Adult Education Fund	\$6,462,033	\$5,802,344	(\$659,689)
Child Development Fund	\$11,361,628	\$13,732,079	\$2,370,451
Cafeteria Fund	\$15,250,881	\$15,073,265	(\$177,616)
Deferred Maintenance Fund	\$4,101,000	\$2,801,000	(\$1,300,000)
Building Fund	\$5,006,284	\$864,013	(\$4,142,271)
Capital Facilities Fund	\$13,400,000	\$12,040,000	(\$1,360,000)
County School Facilities Fund	\$54,484,499	\$0	(\$54,484,499)
Special Reserve for Capital Projects Fund	\$3,358,848	\$32,000	(\$3,326,848)
Bond Interest and Redemption Fund	\$39,568,941	\$44,992,617	\$5,423,676
Debt Service Fund for Blended Component Unit	\$0	\$0	\$0
Self-Insurance Fund	\$77,790,875	\$78,960,254	\$1,169,379
Total	\$735,177,778	\$647,808,640	(\$87,369,138)

Expenditures	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Difference
General Fund	\$499,599,027	\$483,329,021	(\$16,270,006)
Charter School Fund	\$4,226,974	\$4,058,516	(\$168,458)
Adult Education Fund	\$7,394,966	\$6,421,950	(\$973,016)
Child Development Fund	\$13,924,992	\$13,732,079	(\$192,913)
Cafeteria Fund	\$16,447,304	\$17,321,550	\$874,246
Deferred Maintenance Fund	\$4,081,234	\$2,801,000	(\$1,280,234)
Building Fund	\$9,667,428	\$1,049,013	(\$8,618,415)
Capital Facilities Fund	\$18,533,990	\$12,040,000	(\$6,493,990)
County School Facilities Fund	\$40,017,457	\$0	(\$40,017,457)
Special Reserve for Capital Projects Fund	\$4,278,618	\$31,000	(\$4,247,618)
Bond Interest and Redemption Fund	\$39,568,941	\$44,992,617	\$5,423,676
Debt Service Fund for Blended Component Unit	\$0	\$0	\$0
Self-Insurance Fund	\$77,790,875	\$78,960,254	\$1,169,379
Total	\$735,531,806	\$664,737,000	(\$70,794,806)

Revenue Sources

The District categorizes its General Fund revenue into five sources:

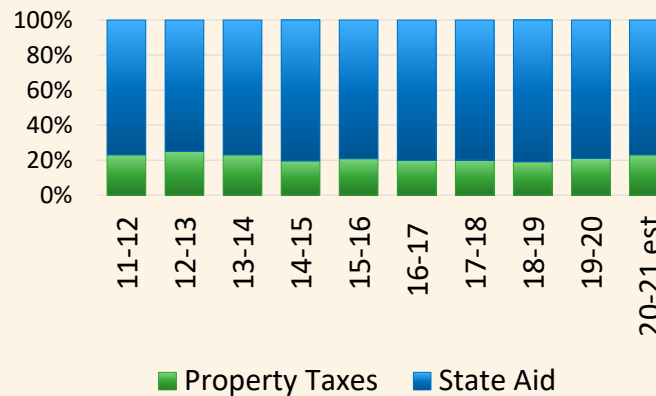
1. LCFF revenue
2. Federal revenue
3. Other State revenue
4. Other Local revenue
5. Other sources

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

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

LCFF/Revenue Limit Sources
State Aid vs. Property Taxes



Assumptions & Effect of State Budget on District Revenues



Revenue Sources





Beginning in 1978-79, Proposition 13 and its implementing legislation provided for each county to levy (except for levies to support prior voter-approved indebtedness) and collect all property taxes. Prop 13 prescribed how levies on countywide property values are to be shared with local taxing entities within each county. Local Control Funding Formula Sources are projected to be 78% of General Fund revenues for 2020-21.

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 3.5% of General Fund revenues in 2019-20 and are projected to be 5% in 2020-21.

Other State Revenue Sources: Other State revenue includes the California State Lottery which was established by a constitutional amendment approved in the November 1984 General Election and revised by Proposition 20 in 1999. Lottery revenue must be used for the education of students and cannot be used for non-instructional purposes such as real property acquisition, facility construction, or the financing of research. Lottery revenue comprises 1.9% of General Fund revenue in 2020-21. State Special Education master plan funding and Lottery revenue make up the largest portions of this category. Other State revenues comprise approximately 11.9% of General Fund revenues in 2019-20 and are projected to be 14% in 2020-21.

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 2.7% of General Fund revenues in 2019-20 and is budgeted to equal approximately 3% of General Fund revenues in 2020-21.

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 District's computer refresh lease. Interfund transfers are accounted for in other sources as described by the California School Accounting Manual. All Other Financing Sources comprise approximately .25% of General Fund revenues in 2019-20 and are projected to be .11% of General Fund revenues in 2020-21.

Assumptions & Effect of State Budget on District Revenues

Revenue Sources

Assumptions

The revenue and expenditure projection for the 2020-21 budget is based on the following assumptions:

- ADA growth of 196 students.
- LCFF Supplemental revenue projection is based on the District's three-year average unduplicated pupil percentage of 45.01%. This assumes an unduplicated pupil percentage of 45.07% in 2020-21.
- 10% cut to the LCFF resulting in COLA of -7.92% due to COVID-19
- 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 16.15% and PERS employer rate of 20.7%.
- Carrying forward on-going expenditures, adjusted for inflation as needed.
- Site budgets adjusted for student enrollment in both staff and supplies.
- Projected Special Education pupil growth and projected staffing needs.

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



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

	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Estimated	20-21 Adopted	21-22 Projected	22-23 Projected	22-23 Projected
Revenues								
LCFF Sources	\$339,166,659	\$349,769,504	\$377,019,505	\$393,018,765	\$363,732,508	\$365,760,261	\$366,993,678	\$375,439,640
Federal Revenues	28,579,541	28,408,339	32,110,971	32,378,768	35,231,789	31,099,577	31,580,642	32,080,541
State Revenues	68,417,914	75,919,716	93,832,577	117,460,792	75,331,652	71,921,073	72,113,154	72,881,601
Other Local Revenues	154,995,184	154,829,054	166,070,698	159,071,635	159,216,456	158,102,008	164,629,059	165,409,257
Other Sources	16,312,760	15,732,325	21,796,638	25,576,139	4,609,013	5,811,888	5,386,775	5,386,775
Total Revenues	\$607,472,058	\$624,658,938	\$690,830,389	\$727,506,100	\$638,121,417	\$632,694,806	\$640,703,308	\$651,197,814
\$ Increase/(Decrease)	87,245,924	17,186,880	66,171,451	36,675,711	(89,384,682)	(5,426,611)	8,008,502	10,494,506
% Increase/Decrease	27.15%	2.83%	10.59%	5.31%	-12.29%	-0.85%	1.27%	1.64%
Expenditures								
Certificated Salaries	\$183,610,900	\$189,648,736	\$198,687,375	\$205,349,796	\$206,618,108	\$212,261,130	\$214,904,638	\$215,845,214
Classified Salaries	83,859,082	87,958,430	93,765,711	97,782,585	99,249,893	102,178,828	103,053,809	103,620,321
Employee Benefits	114,046,401	126,323,429	137,059,692	145,697,365	148,203,342	153,685,995	160,216,807	160,900,432
Books and Supplies	19,515,914	27,731,657	25,308,354	30,994,357	32,377,780	32,712,285	32,722,441	32,722,894
Services & Other Operating	102,896,898	100,383,911	105,762,720	117,987,690	114,634,495	100,022,160	105,081,698	105,630,964
Capital Outlay	15,785,310	9,283,853	32,840,552	48,831,367	10,977,094	10,876,464	10,836,464	10,736,464
Other Outgo/Debt Service	59,877,263	70,717,888	63,352,086	70,437,403	35,065,491	43,295,020	42,704,234	42,723,044
Total Expenditures	\$579,591,768	\$612,047,904	\$656,776,489	\$717,080,562	\$647,126,203	\$655,031,882	\$669,520,090	\$672,179,333
\$ Increase/(Decrease)	70,381,643	32,456,136	44,728,585	60,304,073	(69,954,359)	7,905,680	14,488,208	2,659,243
% Increase/(Decrease)	21.66%	5.60%	7.31%	9.18%	-9.76%	1.22%	2.21%	0.40%
Beginning Fund Balance	\$153,521,692	\$181,401,982	\$194,013,016	\$228,066,916	\$238,492,453	\$229,487,668	\$207,150,591	\$178,333,809
Fiscal Year Transactions	27,880,290	12,611,034	34,053,900	10,425,537	(9,004,785)	(22,337,076)	(28,816,782)	(20,981,519)
Audit Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	\$181,401,982	\$194,013,016	\$228,066,916	\$238,492,453	\$229,487,668	\$207,150,591	\$178,333,809	\$157,352,290



CLOVIS

UNIFIED

SCHOOL DISTRICT



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 2020-21 as compared to the District's 2019-20 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 78% of General Fund revenues in 2020-21. This source of revenue includes both unrestricted state aid and local property taxes.

It is currently anticipated that \$363,732,508 will be received from LCFF Sources in 2020-21. This represents a decrease of \$29,286,257 as compared to the 2019-20 Estimated Actuals Third Quarter (Q3) budget.

The LCFF provides up to three separate grants to a district. The Base Grant is allocated to districts for each average daily attendance reported. The Supplemental Grant provides an additional 20%, to districts, based on the unduplicated pupil percentage (UPP). The UPP is the percentage of the district's target student population. The target students are eligible for free and reduced-price meals, English learners, foster youth, or homeless. If a district has a UPP greater than 55%, the LCFF provides an additional 50% of the base grant referred to as the Concentration Grant. The District's three-year average UPP for 2020-21 is projected to be 45.01%, therefore the District is not eligible for the Concentration Grant.

The decrease in LCFF revenues are primarily due to the suspension of planned 2.31% COLA along with an additional 10% cut to the LCFF due to the COVID-19 pandemic. This is an effective reduction of 7.92% to base grant amounts and a corresponding decrease to the supplemental and concentration grant amounts. The District projects an increase of 196 ADA for 2020-21 which is projected to offset this decrease by generating an additional \$1.5 million in base grant dollars.

The District is one of few unified districts in the State experiencing continued ADA growth. There is uncertainty in regard to the way education will look in the upcoming year. If districts are required to continue with the distance learning model, how will attendance be recorded? There are hold harmless discussions, meaning the district will be funded on their ADA from the previous year. This is great for districts experiencing flat or declining enrollment, but this will negatively impact growing districts like Clovis Unified.

2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
\$393,018,765	\$363,732,508	(\$29,286,257)	-7.45

Summary of General Fund Financial Data Revenue



Local Control Funding Formula

Federal Revenue

Federal Revenues, which represent approximately 5% of General Fund revenues in 2020-21 are restricted (categorical) in nature, which means that they must be expended on special programs. Major sources include Title I, Title II, Special Education and Migrant Education.

It is currently projected that \$23,462,958 will be received from Federal Revenue sources in 2020-21. This represents an increase of \$3,247,303 compared to the 2019-20 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 receipt of Coronavirus Aid, Relief, and Economic Security (CARES) Act funds. This funding is provided to LEAs to address the impact of COVID-19 on elementary and secondary schools. This was offset by a decrease related to the removal deferred revenue for Title I, Title II, and Title III funds recorded in the 2019-20 Q3 budget. Additionally, due to Medi-Cal program audit results, the District will budget Medi-Cal reimbursement revenues as they are received thus resulting in a decrease when compared to 2019-20 Q3 budget.

**Summary of General Fund
Financial Data Revenue**

Federal Revenues

Program	Increase/ (Decrease)
CARES	\$5,940,820
Medi-Cal Admin (MAA)	(\$857,000)
Title I	(\$425,813)
Medi-Cal Reimbursement	(\$435,570)
Title II - Teacher Quality	(\$342,187)
ESSA - School Improvement	(\$340,525)
Other Federal Revenues	(\$292,422)

2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
\$20,215,655	\$23,462,958	\$3,247,303	16.06





Other State Revenue

Other State Revenues represent approximately 14.2% of the total General Fund revenue in 2020-21.

It is currently anticipated that approximately \$66,552,937 will be realized from Other State Revenues in 2020-21. This represents a decrease of \$735,763 when compared to the 2019-20 Estimated Actuals Third Quarter (Q3) budget.

The decrease in 2020-21 is due to the removal of carryover included in the 2019-20 third Quarter (Q3) budget. This includes the carryover from the CTE Incentive Grant and Low Performing Student Block Grant. Any balances from these grants at the end of the 2019-20 fiscal year will again be posted as carryover during the 2020-21 fiscal year.

GASB 68 is the State's share of District employees' Cal STRS Liability. This is simply a bookkeeping entry; an equal amount of revenues and expenditures are posted to the District's general ledger. This amount is adjusted annually.

Special Education's AB602 increase is due to a proposed adjustment to the base rate to ensure equity for all California SELPAs. The adjustment was included in the Governor's May Revision for 2020-21.

Program	Increase/ (Decrease)
Special Education AB602	\$3,576,956
CALSTRS on Behalf	\$2,561,621
CTE Grants	(\$2,232,524)
State Deferred Revenues	(\$1,196,881)
Low Performing Student Block Grant	(\$962,534)
Senate Bill 117	(\$726,029)
Lottery	(\$284,846)

2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
\$67,288,700	\$66,552,937	(\$735,763)	(1.09)

**Summary of General Fund
Financial Data Revenue**

Other State Revenues

Other Local Revenue

The Other Local Revenues section of the budget, which represents approximately 3% of total General Fund revenues in 2020-21, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest on investments, Sports & Recreation programs, Community Education, plus leases and rental of facilities.

It is currently anticipated that \$14,729,645 will be realized in 2020-21 from Other Local Revenues. This represents a decrease of \$1,610,191 when compared to the 2019-20 Estimated Actuals Third Quarter (Q3) budget.

The decrease in Local Revenue is due to reductions in anticipated revenue for 2019-20 due to the COVID-19 pandemic. Due to the suspension of onsite classes, end of year planned program activities were postponed. In addition, the decrease includes the elimination of transportation grants and E-Rate revenue. E-rate and Transportation grant revenues are budgeted as they are approved and received.

**Summary of General Fund
Financial Data Revenue**

Other Local Revenue

Program	Increase/ (Decrease)
SOS	\$978,321
Sports and Recreation	\$859,247
Transportation Grants	(\$1,468,144)
E-Rate	(\$369,424)

2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
\$16,339,836	\$14,729,645	(\$1,610,191)	(9.85)





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 \$531,000 will be realized in 2020-21 from Other Financing Sources in 2020-21. This represents a decrease of \$2,044,311 when compared to the 2019-20 Estimated Actuals Third Quarter (Q3) budget.

The decrease is due to the suspension of the employee computer refresh program as a result of the COVID-19 pandemic. In addition, the annual debt service payments for the 2010 and 2011 Certificates of Participation have decreased.

Following is a summation of changes in Other Financing Sources:

Program	Increase/ (Decrease)
Proceeds from Capital Leases	(\$1,200,000)
Transfer from COP Fund	(\$844,311)

2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
\$2,575,311	\$531,000	(\$2,044,311)	(79.38)

Summary of General Fund Revenues
Other Financing Sources

Summary of Revenues

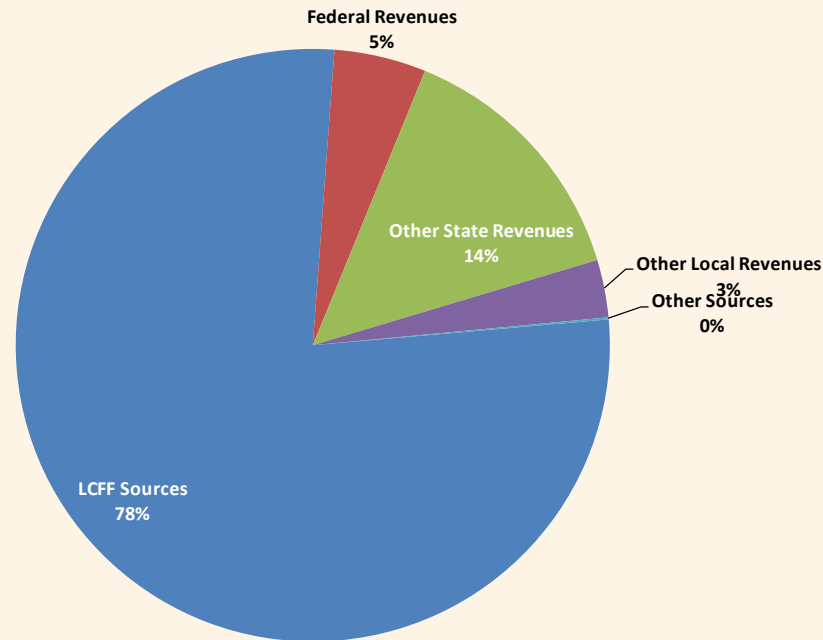
Following is a summary of General Fund revenues for both 2019-20 and 2020-21:

Source	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)
LCFF	\$393,018,765	\$363,732,508	(\$29,286,257)
Federal Revenues	\$20,215,655	\$23,462,958	\$3,247,303
State Revenues	\$67,288,700	\$66,552,937	(\$735,763)
Local Revenues	\$16,339,836	\$14,729,645	(\$1,610,192)
Other Financing Sources	\$2,575,311	\$531,000	(\$2,044,311)
Total	\$499,438,268	\$469,009,047	(\$30,429,220)

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 2020-21 Adopted Budget as compared to the 2019-20 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 41% of total expenditures in 2019-20.

It is projected that \$200,321,171 will be expended on certificated salaries in 2020-21. This represents an increase of \$1,237,287 from 2019-20 Third Quarter (Q3) budget.

Major changes in certificated salaries are related to the opening of a new Elementary School, Young Elementary. In addition, ADA growth, including special education enrollment, and step and column contributed to the increase. It is important to note that the District has implemented a hiring freeze for 2020-21 due to the COVID-19 pandemic. Staff reductions related to the hiring freeze are noted below. The District has never and does not plan on implementing formal layoffs. The hiring freeze will only apply to vacant positions having minimal impact on the educational experience if not filled.

Summary of General Fund Expenditures



Certificated Salaries

Item	Increase/ (Decrease)
Step/Column/Attrition	\$788,314
APU positions, net of growth and hiring freeze	(\$534,058)
CIA Staff, Teachers on Special Assignment & Retiree Contracts	(\$254,256)

2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
\$199,083,884	\$200,321,171	\$1,237,287	0.62

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 18% of total expenditures in 2020-21.

It is projected that \$84,742,990 will be expended on classified salaries in 2020-21. This represents an increase of \$831,431 from 2019-20 Third Quarter (Q3) budget.

Major changes in classified salaries are primarily related to special education enrollment growth, step and column, and the statutory minimum wage increase. This increase was offset by the hiring freeze resulting from the COVID-19 pandemic.

Following is a summation of the major changes affecting the 2020-21 classified salaries budget:

Item	Increase/ (Decrease)
Special Education	\$442,565
Minimum Wage	\$74,300
Transportation Summer Work	(\$80,000)
HR Specialist	(\$58,520)
Budget/Finance Manager	(\$105,701)
Stipends	(\$200,000)
CIA Staff, Clerical	(\$72,644)

2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
\$83,911,559	\$84,742,990	\$831,431	0.99

Summary of General Fund
Expenditures

Classified Salaries





Employee Benefits

Employee benefits include all employer contributions to State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), APPLE (alternative retirement system), Social Security, and Health & Welfare benefits provided to all eligible employees. These expenditures represent approximately 29% of the total expenditures in 2020-21.

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.

The Governor's May revise included a reduction to the planned PERS and STRS employer contribution rates in 2020-21 and 2021-22. The STRS 2020-21 employer rate decreased from 18.4% to 16.15%; PERS employer rate decreased from 22.68% to 20.7%.

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

Employee Benefits	Certificated	Classified
STRS	16.15%	0.00%
PERS	0.00%	20.70%
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%	0.68%
Self-Funded Insurance	0.40%	0.40%
Retiree Contribution (4)	4.05%	4.05%
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

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 121 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 \$14,330 per year made on their behalf. The amount varies slightly depending on an employee's classification such as management or non-management.

After several discussions and votes, the EBC decided to keep employee premiums for 2020-21 flat to 2019-20. The District has a rich benefits plan and tries to minimize the out of pocket expense for our employees. Employee premiums are as follows:

Coverage	2019-20 Premiums	2020-21 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 \$139,520,625 will be expended on employee benefits in 2020-21. This represents an increase of \$2,135,340 from the 2019-20 Third Quarter budget.

Following are the major adjustments reflected in the 2020-21 employee fringe benefit costs:

Item	Increase/ (Decrease)
STRS on Behalf	\$2,561,621
PERS Rate Increase	\$728,126
Benefits for Growth/Step/Column Adj	\$712,468
STRS Rate Decrease	(\$1,866,875)

2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
\$137,385,285	\$139,520,625	\$2,135,340	1.55





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 4.8% of total expenditures in 2020-21.

It is anticipated that approximately \$23,249,963 will be expended on books, supplies, and other materials during 2020-21. This represents an increase of \$2,135,340 from the 2019-20 Third Quarter (Q3) budget.

The site supply budgets are determined through a formula which applies a rate per grade-span to the site's enrollment projections. In the past, the District would allocate \$2,333,000 each year toward the student computer refresh. Due to COVID-19, the District reduced site supply budgets by 10% and the student computer refresh allocation to \$533,000. The District has also decided to hold on the employee computer refresh program, resulting in a budget reduction of \$1.2 million.

The Curriculum and Instruction Department has prepared a multi-year textbook adoption plan. The funds for this plan are allocated within the supplies classification as well. The annual textbook allocation has not been reduced. The reduction noted below is due to the removal of carryover funds included in the 2019-20 Q3 budget.

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

Item	Increase/ (Decrease)
Student Computer Refresh	(\$1,800,000)
Employee Computer Refresh	(\$1,200,000)
Textbooks	(\$2,848,728)
Books & Supplies, other	(\$514,168)

2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
\$29,612,859	\$23,249,963	(\$6,362,896)	(21.49)

Summary of General Fund Expenditures

Books & Supplies

Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures include items such as utilities, repairs, professional services, travel, leases, postage, legal fees, liability insurance, and other service contracts. These expenses represent approximately 6% of total expenditures in 2019-20.

The large decrease is primarily related to the expiration of various grants as well as a reduction to district office travel due to the budgetary impact of the COVID-19 pandemic.

It is anticipated that \$30,573,784 will be expended in this classification in 2020-21. This represents a decrease of \$4,958,943 from 2019-20 Third Quarter (Q3) budget.

Following are major changes included in the Contracted Services/Other Operating Expenditures classification for 2020-21:

Item	Increase/ (Decrease)
Utilities	\$247,955
Other	(\$119,264)
Rentals, Leases, Repairs	(\$543,805)
Subagreements for Services	(\$712,701)
Low Performing Student Block Grant	(\$1,141,776)
Consulting Services	(\$2,689,351)

2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
\$35,532,726	\$30,573,784	(\$4,958,942)	(13.96)

Summary of General Fund Expenditures
Contracted Services & Other Operating Expenditures





Capital Outlay

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

It is anticipated that \$398,389 will be expended in this classification for the fiscal year 2020-21. This represents a decrease of \$2,774,748 from the 2019-20 Third Quarter (Q3) report.

Capital Outlay decreased when compared to Third Quarter (Q3) 2019-20. This is due to decreased amount of school bus purchases, white fleet vehicle replacement, and plant operations equipment being included in the Adopted Budget. The District continues to evaluate the needs for each of these programs and will adjust budget as needed. The pandemic has postponed some plans. The District will be recommending the Board approve a new Certificate of Participation that will help bridge the funding gap and allow the District to maintain its high standards.

Following are major reasons for the decrease in Capital Outlay items in the 2020-21 budget:

Item	Increase/ (Decrease)
COP Funded Projects: District Standards	(\$844,311)
Transportation	(\$1,200,000)
CTE Incentive Grant	(\$275,407)
Other	(\$455,030)

2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
\$3,173,137	\$398,389	(\$2,774,748)	(87.44)

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. However, due to the COVID-19 pandemic the contribution to the Adult Education funds was reduced by 50% and the amount of funds transferred to Deferred Maintenance was significantly reduced.

Debt service payments in the General Fund are related to the employee computer refresh lease. COP debt service is recorded as a transfer out in the General Fund and debt service in the COP sub-fund.

These expenses represent approximately 1% of total expenditures in 2020-21. It is projected that in 2020-21, the District will expend \$4,522,099 in this classification. This represents a decrease of \$6,377,478 compared to 2019-20 Third Quarter (Q3) report.

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

Item	Increase/ (Decrease)
Indirect Costs	(\$203,131)
Adult Education Contribution	(\$424,000)
Employee Computer Refresh Debt Service	(\$595,382)
COP Debt Service	(\$868,300)
E-Rate Revenues Transferred to Facilities	(\$1,909,577)
Facility Repairs/Improvements	(\$2,377,087)

2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
\$10,899,577	\$4,522,100	(\$6,377,477)	(58.51)

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

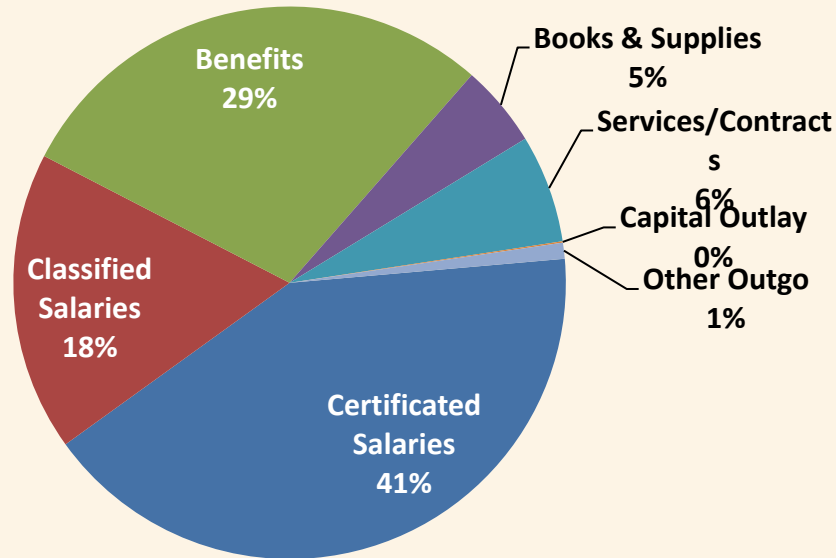
Following is a summary of General Fund expenditures for both 2019-20 and 2020-21:

Source	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Increase/ (Decrease)
Certificated Salaries	\$199,083,884	\$200,321,171	\$1,237,287
Classified Salaries	\$83,911,559	\$84,742,990	\$831,432
Employee Benefits	\$137,385,285	\$139,520,625	\$2,135,340
Books & Supplies	\$29,612,859	\$23,249,963	(\$6,362,896)
Contracts & Services	\$35,532,726	\$30,573,784	(\$4,958,943)
Capital Outlay	\$3,173,137	\$398,389	(\$2,774,748)
Other Outgo	\$10,899,577	\$4,522,100	(\$6,377,477)
Total	\$499,599,027	\$483,329,022	(\$16,270,005)

Summary of General Fund Expenditures

Budgeted General Fund Expenditures 2020-21

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, and finally the unallocated reserve. For the 2019-20 fiscal year, the estimated ending fund balance is \$115,265,283 with a general reserve of \$92,086,231 which is 18.43% of projected expenditures. The following schedule is prepared based on 2019-20 Third Quarter fiscal year:

General Fund 2019-20 Third Quarter Projected Fund Balance		
Beginning Fund Balance 7/1/19, Audited		\$115,424,613
2019-20 Revenues	\$499,438,268	
2019-20 Expenditures	\$499,597,598	
Deficit (1)		(\$159,330)
2019-20 Ending Fund Balance 6/30/20, Projected		\$115,265,283
Components of Fund Balance:		
Non-Spendable:		
Revolving Cash Reserve	186,641	
Stores Inventory Reserve	1,653,089	
Restricted:		
Textbook Reserve (Lottery)	3,000,000	
Assigned:		
Student Computer Refresh	6,129,294	
Textbook Reserve	6,500,000	
LCAP Carryover	1,612,037	
Projected Dept/Program Carryover	3,322,991	
Projected Grant Carryover	775,000	
Subtotal of Components		\$23,179,052
General Reserve 6/30/20, Projected		\$92,086,231
General Reserve as a Percentage of Expenditures, Projected		18.43%
One-time impacts to the 2019-20 Budget:		
One-Time Revenues	(\$4,196,794)	
Reduce Holding Account/Open Positions	(2,081,295)	
Revenue Decrease, COVID-19	1,510,539	
Expenditure Decrease, COVID-19	(2,552,170)	
Total One-Time Items (2)		(\$7,319,720)
Ongoing Operating Deficit (1+2)		(\$7,479,050)

**Summary of General Fund
Expenditures
Projected Ending Fund
Balance 2019-20**

The projected ending fund balance for 2020-21 is \$100,945,310 with a general reserve of \$80,266,308 which is 16.61% of projected expenditures. For the 2020-21 school year, the State reserve minimum requirement of 2% is based on the District's projected 2020-21 Average Daily Attendance (ADA) of 41,753. 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 2020-21**

General Fund 2020-21 Adopted Budget Projected Fund Balance		
Beginning Fund Balance 7/1/20, Projected		\$115,265,283
2020-21 Revenues	\$469,009,048	
2020-21 Expenditures	\$483,329,021	
Deficit (1)		(\$14,319,973)
2020-21 Ending Fund Balance 6/30/21, Projected		\$100,945,310
Components of Fund Balance:		
Non-Spendable:		
Revolving Cash Reserve	\$144,000	
Stores Inventory Reserve	1,653,039	
Cash in Banks	42,641	
Restricted:		
Textbook Reserve (Lottery)	3,000,000	
Assigned:		
Textbook Reserve	6,500,000	
Student Computer Reserve	4,129,294	
Dept/Program Carryover	3,322,991	
LCFF Supplemental Carryover	1,112,037	
Grants	775,000	
Subtotal of Components		\$20,679,002
General Reserve 6/30/21, Projected		\$80,266,308
General Reserve as a Percentage of Expenditures, Projected		16.61%
One-Time items included in budget:		
Coronavirus Aid, Relief, and Economic Security (CARES) Act		(\$5,900,000)
Employee Computer Refresh slowdown		1,200,000
One-time expenditure reductions		(1,300,000)
Total One-Time Items (2)		(\$6,000,000)
Ongoing Operating Deficit (1+2)		(\$20,319,973)





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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	20-21 1st Interim Projected	21-22 Projected	22-23 Projected	23-24 Projected
Revenues									
LCFF Sources	\$339,166,659	\$349,769,504	\$377,019,505	\$393,018,765	\$363,732,508	\$363,732,508	\$365,760,261	\$366,993,678	\$375,439,640
Federal Revenues	17,666,181	16,742,715	20,104,086	20,215,655	23,462,958	23,462,958	17,562,958	17,562,958	17,562,958
State Revenues	60,947,482	61,391,193	68,120,374	67,288,700	66,552,937	66,552,937	63,035,443	63,071,153	63,680,103
Other Local Revenues	18,630,214	19,056,490	20,205,234	16,339,836	14,729,645	14,729,645	14,729,645	14,729,645	14,729,645
Other Sources	3,301,979	2,877,181	3,729,339	2,575,311	531,000	531,000	1,731,000	1,731,000	1,731,000
Total Revenues	\$439,712,515	\$449,837,083	\$489,178,538	\$499,438,268	\$469,009,047	\$469,009,047	\$462,819,307	\$464,088,434	\$473,143,346
\$ Increase/(Decrease)	15,055,153	10,124,568	39,341,455	10,259,730	(30,429,220)	0	(6,189,740)	1,269,127	9,054,912
% Increase/Decrease	3.55%	2.3%	8.7%	2.1%	-6.1%	0.0%	-1.3%	0.3%	2.0%
Expenditures									
Certificated Salaries	\$178,638,160	\$184,316,026	\$192,766,578	\$199,083,884	\$200,321,171	\$200,321,171	\$205,855,876	\$208,404,803	\$209,238,422
Classified Salaries	71,667,683	75,563,689	80,290,309	83,911,559	84,742,990	84,742,990	87,330,974	87,995,233	88,347,214
Employee Benefits	107,620,816	119,576,923	129,441,672	137,385,285	139,520,625	139,520,625	144,703,841	151,012,057	151,532,678
Books and Supplies	27,731,657	25,308,354	22,555,496	29,611,430	23,249,962	23,249,962	20,019,894	18,764,668	18,884,194
Services & Other Operating	29,432,341	29,493,928	30,519,913	35,532,726	30,573,784	30,573,784	15,375,638	13,843,837	13,766,719
Capital Outlay	4,287,860	2,810,499	3,486,662	3,173,137	398,389	398,389	398,389	398,389	398,389
Other Outgo/Debt Service	10,248,188	10,129,907	9,058,805	10,899,577	4,522,100	(7,477,900)	2,364,965	2,195,000	2,195,000
Total Expenditures	\$429,626,705	\$447,199,326	\$468,119,435	\$499,597,598	\$483,329,021	\$471,329,021	\$476,049,577	\$482,613,987	\$484,362,617
\$ Increase/(Decrease)	34,352,338	17,572,621	20,920,109	31,478,163	(16,268,577)	(12,000,000)	4,720,556	6,564,411	1,748,629
% Increase/(Decrease)	8.69%	4.09%	4.68%	6.72%	-3.26%	-2.48%	1.00%	1.38%	0.36%
Beginning Fund Balance	\$81,641,943	\$91,727,753	\$94,365,510	\$115,424,613	\$115,265,283	\$115,265,283	\$112,945,309	\$99,715,039	\$81,189,486
Fiscal Year Transactions	10,085,810	2,637,757	21,059,103	(159,330)	(14,319,974)	(2,319,974)	(13,230,270)	(18,525,553)	(11,219,271)
Audit Adjustments	0	0	0	0	0	0	0	0	0
Ending Fund Balance	\$91,727,753	\$94,365,510	\$115,424,613	\$115,265,283	\$100,945,309	\$112,945,309	\$99,715,039	\$81,189,486	\$69,970,215

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 2018-19 actual activity, 2019-20 Estimated Actuals Third Quarter (Q3) Budget and the 2020-21 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**

	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$94,365,510	\$115,424,613	\$115,265,282	(\$159,331)
Revenue				
8010 - 8099 Revenue Limit Sources	\$377,019,505	\$393,018,765	\$363,732,508	(\$29,286,257)
8100 - 8299 Federal Revenue	\$20,104,086	\$20,215,655	\$23,462,958	\$3,247,303
8300 - 8599 Other State Revenue	\$68,120,374	\$67,288,700	\$66,552,937	(\$735,763)
8600 - 8799 Other Local Revenue	\$20,205,234	\$16,339,836	\$14,729,645	(\$1,610,191)
8900 - 8929 Interfund Transfers In	\$2,229,339	\$1,375,311	\$531,000	(\$844,311)
8930 - 8979 All Other Financing Sources	\$1,500,000	\$1,200,000	\$0	(\$1,200,000)
8980 - 8999 Contributions	\$0	\$0	\$0	\$0
Total Revenue	\$489,178,538	\$499,438,267	\$469,009,048	(\$30,429,219)
Expenses				
1000 - 1999 Certificated Personnel Salaries	\$192,766,578	\$199,083,884	\$200,321,171	\$1,237,287
2000 - 2999 Classified Personnel Salaries	\$80,290,309	\$83,911,559	\$84,742,990	\$831,431
3000 - 3999 Employee Benefits	\$129,441,672	\$137,385,285	\$139,520,625	\$2,135,340
4000 - 4999 Books and Supplies	\$22,555,496	\$29,611,430	\$23,249,962	(\$6,361,468)
5000 - 5999 Services and Other Operating Expenditures	\$30,519,913	\$35,532,726	\$30,573,784	(\$4,958,942)
6000 - 6999 Capital Outlay	\$3,486,662	\$3,173,137	\$398,389	(\$2,774,748)
7000 - 7499 Other Outgo	\$1,204,469	\$1,096,469	\$444,087	(\$652,382)
7600 - 7629 Interfund Transfers Out	\$7,854,336	\$9,803,108	\$4,078,013	(\$5,725,095)
9620 - Due to Other Funds	\$0	\$0	\$0	\$0
Total Expenses	\$468,119,435	\$499,597,598	\$483,329,021	(\$16,268,577)
Net Surplus/(Deficit)	\$21,059,103	(\$159,331)	(\$14,319,973)	
Audit Adjustments	\$0	\$0	\$0	
Ending Balance Fund 01 - GENERAL FUND	\$115,424,613	\$115,265,282	\$100,945,309	(\$14,319,973)

Clovis Unified School District Revenue and Expense Detail Report
General Fund

	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$94,365,510	\$115,424,613	\$115,265,283	(\$159,330)
Revenue				
8010 - 8099 Revenue Limit Sources				
801100 - REVENUE LIMIT STATE AID	\$228,212,026	\$238,967,799	\$227,063,970	(\$11,903,829)
801200 - EDUCATIONAL PROTECTION ACCT.	66,999,494	67,636,526	53,195,681	(14,440,845)
801900 - RL ST AID PRIOR YEAR	525,510	0	0	0
802100 - RL HOMEOWNERS	686,295	675,821	675,821	0
802900 - RL CTY OTH IN-LIEU TAXES	59,331	30,571	30,571	0
804100 - RL SECURED ROLL TAXES	75,713,862	81,145,530	81,145,530	0
804200 - RL UNSECURED ROLL TAXES	3,398,570	3,374,143	3,374,143	0
804300 - RL PRIOR YRS TAXES	284,924	186,221	186,221	0
804400 - RL SUPPLEMENTAL TAXES	1,217,774	1,183,062	1,183,062	0
804500 - RL ERAF	(1,260,304)	(2,199,052)	(2,199,052)	0
804700 - RL COMM REDEVL FUNDS	2,022,564	2,917,904	0	(2,917,904)
808200 - RL OTH IN-LIEU TAXES	14,856	0	0	0
808900 - RL LESS NON-RL 50% ADJUSTMENT	(7,428)	0	0	0
809600 - IN LIEU PROPERTY TAX TRANSFER	(847,969)	(899,760)	(923,439)	(23,679)
8010 - 8099 Revenue Limit Sources	\$377,019,505	\$393,018,765	\$363,732,508	(\$29,286,257)
8100 - 8299 Federal Revenue				
818100 - FED SP ED ENTITLEMENT	\$6,888,037	\$6,888,037	\$6,877,595	(\$10,442)
818200 - FED SP ED DISCRETIONARY GRANTS	693,628	698,132	699,061	929
818201 - FEDERAL DEF REVENUE	0	0	0	0
821000 - FED DEFERRED REVENUE	0	31,292	0	(31,292)
829000 - FED OTH REV	12,522,421	12,598,194	15,886,302	3,288,108
8100 - 8299 Federal Revenue	\$20,104,086	\$20,215,655	\$23,462,958	\$3,247,303
8300 - 8599 Other State Revenue				
831100 - ST OTH APPORTIONMENTS	\$23,560,524	\$25,496,579	\$29,073,535	\$3,576,956





	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
831900 - ST OTH APPORT PR YR	\$285,256	\$0	\$0	\$0
851000 - ST DEFERRED REVENUE	0	487,412	0	(487,412)
855000 - ST MANDATED REIMB	8,907,768	1,706,562	1,719,987	13,425
856000 - ST LOTTERY	9,799,549	8,866,165	8,984,917	118,752
856001 - ST LOTTERY PR YR	384,028	403,598	0	(403,598)
859000 - ST OTHER REVENUE	25,112,116	30,328,384	26,774,498	(3,553,886)
859001 - ST OTHER REVENUE PR YR	71,133	0	0	0
8300 - 8599 Other State Revenue	\$68,120,374	\$67,288,700	\$66,552,937	(\$735,763)
8600 - 8799 Other Local Revenue				
863100 - LOC SALE OF EQUIP	\$33,910	\$25,000	\$25,000	\$0
863900 - LOC ALL OTH SALES	100,795	86,348	96,394	10,046
863910 - LOC CONCESSION SALES	22,080	0	38,000	38,000
863911 - LOC GATE/TICKET SALES	0	0	108,560	108,560
863912 - LOC FUNDRAISING	6,028	0	0	0
865000 - LOC LEASES & RENTAL	52,000	36,000	36,000	0
866000 - LOC INTEREST INCOME/TREAS	3,100,943	2,525,000	1,200,000	(1,325,000)
867700 - LOC INTERAGENCY	84,275	128,000	0	(128,000)
868900 - LOC ALL OTH FEES	3,943,785	3,531,731	3,551,510	19,779
868901 - LOC SHOP CRD DIR#1	6,100	5,720	1,800	(3,920)
868902 - LOC SHOP CRD DIR#2	11,243	7,162	3,700	(3,462)
868903 - LOC SHOP CRD DIR#3	7,524	7,061	0	(7,061)
868904 - LOC SHOP CRD DIR#4	480	1,062	0	(1,062)
868905 - LOC SHOP CRD DIR#5	8,552	2,011	0	(2,011)
868914 - LOC SPONSORS	19,336	12,250	32,500	20,250
868940 - LOC SOS EXTERNAL FEES	1,848,567	1,002,774	1,981,095	978,321
868941 - LOC SOS CUSD FEES	636,875	528,922	590,000	61,079
869100 - NON-REV LIMIT 50% / IN-LIEU	7,428	700	0	(700)

	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
869900 - LOC OTHER REVENUE	6,034,856	4,209,787	3,194,120	(1,015,667)
869905 - PREPAYMENTS/DEPOSITS	5,060	1,000	1,000	0
869910 - LOC REBATE-CCARD	121,178	90,000	90,000	0
869915 - REIMB REVENUE	199,556	175,000	175,000	0
869917 - BENEFIT REBATES	0	0	0	0
869919 - E-RATE REVENUE	388,591	369,424	0	(369,424)
869930 - DONATION	35,085	20,959	0	(20,959)
869941 - CVRC/EARLY INTER SUPPL	1,862,734	1,958,132	1,958,132	0
869943 - SP ED SEMINARS	6,196	1,500	1,000	(500)
869944 - FAMILY RESOURCE CENTER	0	0	0	0
869945 - MISC SPED GRANTS	0	0	0	0
869946 - LOCAL MISC REVENUE	45,527	7,839	0	(7,839)
869990 - 21ST CENTURY	270,650	232,193	232,193	0
878300 - TRANSFER FROM JPA	1,345,879	1,374,263	1,413,641	39,378
8600 - 8799 Other Local Revenue	\$20,205,234	\$16,339,836	\$14,729,645	(\$1,610,191)
8900 - 8929 Interfund Transfers In				
891901 - OTH INTERFUND TRANSFER IN	\$2,229,339	\$1,375,311	\$531,000	(\$844,311)
8900 - 8929 Interfund Transfers In	\$2,229,339	\$1,375,311	\$531,000	(\$844,311)
8930 - 8979 All Other Financing Sources				
897200 - PROCEEDS FROM CAPITAL LEASES	\$1,500,000	\$1,200,000	\$0	(\$1,200,000)
8930 - 8979 All Other Financing Sources	\$1,500,000	\$1,200,000	\$0	(\$1,200,000)
8980 - 8999 Contributions				
898000 - CONTRIB FR UNRESTRICTED REV	\$0	\$0	\$0	\$0
898001 - CONTRIB SP ED	\$0	\$0	\$0	\$0
898002 - CONTRIB FOR LCAP	\$0	\$0	\$0	\$0
899000 - CONTRIB FR RESTRICTED REVENUE	\$0	\$0	\$0	\$0
8980 - 8999 Contributions	\$0	\$0	\$0	\$0
Total Revenue	\$489,178,538	\$499,438,268	\$469,009,047	(\$30,429,221)





	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Expenses				
1000 - 1999 Certificated Personnel Salaries				
110001 - TEACHER SAL	\$140,565,797	\$145,916,903	\$146,283,982	\$367,079
110040 - TEACH SAL SUMMER/HOURLY	2,853,388	2,757,544	2,245,346	(512,198)
110050 - TEACH SAL SUB	2,585,080	2,247,581	2,329,539	81,958
110051 - TEACH SAL SCH BUS SUB	1,573,164	1,400,499	1,235,566	(164,933)
110060 - TEACH SAL STIPEND	6,622,664	6,425,327	6,837,338	412,011
110065 - CERT CLASS COVERAGE STIPEND	106,999	52,222	76,493	24,271
110070 - TEACH SAL XTRA PD	2,498,101	2,801,825	2,864,769	62,944
110099 - TEACHER REIMBURSABLE	50,596	0	0	0
120001 - LIBRARIAN SAL	293,625	308,959	314,126	5,167
120002 - GUIDANCE SAL GLS/GIS	8,417,727	8,457,162	8,503,510	46,348
120003 - PSYCHOLOGIST SAL	5,265,146	6,284,886	6,943,413	658,527
120004 - NURSE SAL	2,895,037	3,036,472	3,242,944	206,472
120040 - PUPIL SUPPORT HRLY	3,806	9,252	13,870	4,618
120050 - PUPIL SUPPORT SUB	174,529	245,235	159,391	(85,844)
120090 - PUPIL SUPPORT EXTRA TIME	437	3,200	3,200	0
130001 - PRINCIPAL SAL	5,127,915	5,513,077	5,345,878	(167,199)
130002 - COORDINATOR SAL	226,940	231,479	231,479	0
130003 - LEARNING DIRECTOR SAL	3,536,323	3,793,814	3,848,212	54,398
130005 - DEPUTY PRINCIPAL SAL	812,480	813,437	843,507	30,070
130007 - DIRECTORS ACTI/ATHL/ASST SAL	810,742	670,987	661,683	(9,304)
130008 - DIST ADM SAL	4,243,216	4,215,228	3,943,725	(271,503)
130050 - CERT ADMIN SUB	48,655	0	0	0
190001 - RESOURCE TEACH SAL	847,452	864,909	864,909	(0)
190003 - TRANSITION COORDINATORS	1,239,133	1,245,070	1,613,804	368,734
190005 - PROGRAM SPECIALIST	1,717,006	1,663,244	1,773,912	110,668
190040 - OTH CERT HOURLY	2,505	3,500	3,500	0

	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
190050 - OTH CERT SUB	68,013	0	15,000	15,000
190060 - OTHER CERTIFICATED STIPEND	90,405	92,080	92,080	0
190090 - CERT OTH SAL	42,619	29,994	29,996	2
190099 - CERT REIMB SAL	47,076	0	0	0
1000 - 1999 Certificated Personnel Salaries	\$192,766,578	\$199,083,884	\$200,321,171	\$1,237,287
2000 - 2999 Classified Personnel Salaries				
210001 - INSTR ASSIST/TUTOR	\$16,536,136	\$18,644,685	\$18,207,796	(\$436,889)
210002 - EDUCATIONAL INTERPRETER	606,732	664,149	760,320	96,171
210040 - INSTRUCTIONAL HOURLY	211,556	210,666	228,291	17,625
210050 - INSTR ASSIST SUB	748,562	599,045	762,653	163,608
210070 - INSTRUCT ASST OT	0	2,412	0	(2,412)
210099 - INSTRUCTIONAL ASST. REIMB.	7,843	0	0	
220001 - HEALTH AIDE/OCCUP THERAPIST	3,513,476	3,581,722	4,022,372	440,650
220002 - INSTR MEDIA/LIBRARY	1,378,704	1,390,746	1,449,898	59,152
220003 - CUSTODIAL SAL	6,933,357	7,025,431	7,151,124	125,693
220005 - GROUNDS SAL	2,674,757	2,687,597	2,805,718	118,122
220006 - WAREHOUSE SAL	231,915	248,190	251,001	2,811
220007 - MAINTENANCE SAL	3,293,070	3,339,154	3,431,481	92,327
220008 - MIGRANT ED LIAISON	79,706	87,626	42,695	(44,931)
220010 - ATTENDANCE OFFICER SAL	247,269	251,409	251,409	0
220020 - FOOD SERVICE SAL	262,425	285,083	290,968	5,885
220030 - TRANSPORTATION OTHER	899,036	939,942	953,537	13,595
220031 - BUS DRIVER SAL	3,459,369	3,516,552	3,436,725	(79,827)
220040 - CLASS SUPPORT HOURLY	164,732	235,159	195,750	(39,409)
220050 - CLASS SUPPORT SUB	1,426,068	1,559,970	1,551,855	(8,115)
220060 - FOOD SERVICE STIPEND	11,559	12,079	12,350	271
220070 - CLASS SUPPORT OT	838,184	792,045	785,115	(6,930)
220090 - CLASSIFIED SUPPORT OTHER	59,528	63,056	62,056	(1,000)





	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
220099 - M&O REIMB SAL	29,132	0	0	0
230001 - CLASS MANAGEMENT SA	9,566,826	9,994,663	10,030,889	36,226
230016 - BOARD MEMBER SAL	63,000	63,000	63,000	0
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0
230070 - OVERTIME CL MGMNT	22,280	44,160	29,832	(14,328)
240001 - CLASS BUSINESS SUPPORT	16,116,094	16,787,284	16,833,141	45,857
240040 - CLASS BUSINESS SUPPORT HRLY	10,982	8,128	7,500	(628)
240050 - CLASS BUSINESS SUPPORT SUB	306,590	355,092	325,847	(29,245)
240070 - CLASS BUSINESS SUPPORT OT	\$47,002	\$65,174	\$48,209	(\$16,965)
240090 - CLASS BUSINESS SUPPORT OTHER	\$50,614	\$48,142	\$42,527	(\$5,615)
290001 - RECREATION SAL	298,698	262,033	328,422	66,389
290002 - CAMPUS MONITOR SAL	707,730	846,596	944,189	97,593
290004 - MGMT-SCHL RES OFFCR	81,763	86,023	87,783	1,760
290005 - RESOURCE OFFICER SAL	705,213	736,214	766,720	30,506
290006 - STUDENT LIAISON	2,298,900	2,599,987	2,634,906	34,919
290011 - CLASSIFIED TEACHER/THEATRE	304,642	425,059	435,515	10,456
290040 - OTH CL HOURLY	768,839	667,198	720,787	53,589
290050 - OTHER CLASS SUB	132,703	142,627	131,201	(11,426)
290060 - CLASSIFIED STIPEND	4,370,029	4,485,215	4,485,061	(154)
290070 - OTH CLASSIFIED OT	38,504	25,796	33,188	7,392
290090 - OTHER CLASSIFIED SAL	137,336	132,453	141,159	8,706
290099 - CLASSIFIED REIMB	649,446	0	0	0
2000 - 2999 Classified Personnel Salaries	\$80,290,309	\$83,911,559	\$84,742,990	\$831,431
3000 - 3999 Employee Benefits				
310100 - STRS CERT	\$46,544,853	\$49,106,272	\$49,908,019	\$801,747
310201 - STRS CLASSIFIED	675,763	744,611	792,800	48,189
320100 - PERS CERTIFICATED	258,239	347,778	394,349	46,571

	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
320200 - PERS CLASSIFIED	12,269,623	14,136,074	15,378,580	1,242,506
330100 - SOCIAL SECURITY CERT	102,587	120,965	112,575	(8,390)
330101 - MEDICARE CERT	2,648,235	2,880,090	2,948,235	68,145
330102 - SUPPLEMENTAL RETIREMENT CERT	35,571	21,259	19,208	(2,051)
330200 - SOCIAL SECURITY CLASS	4,220,878	4,554,484	4,772,918	218,434
330201 - MEDICARE CLASS	1,124,610	1,192,112	1,211,556	19,444
330202 - SUPPLEMENTAL RETIREMENT CLASS	247,671	221,330	216,895	(4,435)
340111 - HEALTH CERT	27,708,502	30,061,304	30,150,425	89,121
340112 - DENTAL CERT	2,465,051	2,241,175	2,244,869	3,694
340113 - VISION CERT	539,631	458,261	446,740	(11,521)
340114 - LIFE INS CERT	145,579	150,263	151,052	789
340211 - HEALTH CLASS	13,926,219	15,404,079	15,444,099	40,020
340212 - DENTAL CLASS	1,285,147	1,197,238	1,180,843	(16,395)
340213 - VISION CLASS	281,563	238,621	234,982	(3,639)
340214 - LIFE INS CLASS	70,237	70,282	74,651	4,369
340216 - DIS CLASS	247,382	276,903	296,122	19,219
350100 - SUI CERT	94,143	99,658	101,776	2,118
350200 - SUI CLASS	39,190	43,093	42,578	(515)
360100 - W/C CERT	3,384,468	2,091,441	1,504,692	(586,749)
360200 - W/C CLASS	1,653,410	1,013,904	1,017,432	3,528
370100 - RETIREE BENEFITS CERT	6,367,677	7,270,523	7,358,195	87,672
370200 - RETIREE BENEFIT CLASSIFIED	1,927,212	2,244,970	2,319,484	74,514
390103 - SELF INSUR CERT	770,978	799,058	810,092	11,034
390104 - AB 1522 ACCRUAL	56,925	28,957	21,538	(7,419)
390203 - SELF INSUR CLASS	321,130	338,066	335,613	(2,453)
390204 - AB 1522 ACCRUAL	29,198	32,515	30,310	(2,205)
3000 - 3999 Employee Benefits	\$129,441,672	\$137,385,285	\$139,520,625	\$2,135,340





	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
4000 - 4999 Books and Supplies				
410000 - TEXTBOOKS	\$878,320	\$2,023,164	\$4,871,892	\$2,848,728
420000 - OTH BOOKS/LIBRARY	221,126	316,375	284,579	(31,796)
430000 - INSTRUCTIONAL SUPPLIES	6,170,439	7,557,420	5,879,181	(1,678,239)
430001 - SUPPLIES CARRYOVER	14,597	6,823,636	0	(6,823,636)
430002 - HOLDING INSTR SUPP	0	(4,527,213)	23,062	4,550,275
430004 - PRINTING/PUBLISHING	35,682	62,113	62,113	(0)
430005 - FOOD/IN-HOUSE MEETINGS	438,135	545,439	404,647	(140,792)
430006 - FOOD SUP SIERRA OUTDOOR	257,328	176,901	251,757	74,856
430007 - SUPPLIES/SOFTWARE	6,263	6,302	6,302	0
430008 - SUPPLIES NON-CLASSROOM	3,615,812	4,986,934	3,477,398	(1,509,536)
430011 - BLUEPRINTS/BIDS	66	0	0	0
430012 - ERGONOMICS/PURCHASING	12,447	6,416	10,000	3,584
430023 - SALES/USE TAX	2,932	1,959	3,000	1,041
430026 - FACILITY USE SUPPLIES	31,519	31,500	31,500	0
430031 - VANDALISM	156,672	150,000	150,000	0
430038 - UNIFORMS	110,956	148,629	153,638	5,009
430050 - SUPPLIES M&O	1,755,140	1,884,133	1,911,044	26,911
430051 - SMALL TOOLS M&O	69,550	0	0	0
430052 - ASBESTOS/CONCRETE M&O	10,743	10,000	10,000	0
430053 - LAMP REPLACEMENT M&O	57,765	0	0	0
430054 - SUPP M&O SAFETY	4,742	1,000	1,000	0
430055 - SUPPLIES POOL	322,150	300,000	300,000	0
430060 - SUPPLIES GROUNDS	277,479	388,512	388,512	0
430061 - SUPPLIES HAZARDOUS WASTE	48,962	5,000	5,000	0
430062 - SUPPLIES FIBAR M&O	43,569	55,000	55,000	0
430063 - SUPPLIES IRRIGATION	151,711	155,000	165,000	10,000
430064 - CHEMICAL PRE-EMERGENT	231	50,000	50,000	0
430065 - SUPP VARSITY FIELD	54,702	65,000	65,000	0

	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
430066 - SUPP BASEBALL FIELD ELEM	0	0	0	0
430070 - SUPPLIES/TRANSP	113,409	141,695	131,196	(10,499)
430071 - SHOP TOOLS	9,351	6,437	9,848	3,411
430072 - GAS	364,172	317,800	317,800	0
430073 - DIESEL	708,190	729,880	629,880	(100,000)
430074 - SUPP OIL & GR TRANSP	49,334	111,705	120,205	8,500
430075 - TIRES/OTH VEHICLES	227,004	250,681	276,357	25,676
430076 - REPAIR SUPP TRANSP	777,544	836,912	950,424	113,512
430082 - INVENTORY ADJUSTMENT	3,499	5,204	5,204	(0)
430091 - OFFSET FOR 5700 OBJECTS	0	(36,072)	0	36,072
430099 - REIMB SUPPLY	142,053	876	0	(876)
440000 - EQUIP \$500-\$24999	5,570,889	6,001,600	2,226,501	(3,775,099)
440005 - EQ REPL NON-CAP EQUIP	0	22,922	22,922	0
440099 - REIMB NON-CAP EQUIP \$500-24999	(158,985)	0	0	0
4000 - 4999 Books and Supplies	\$22,555,496	\$29,612,859	\$23,249,963	(\$6,362,896)
5000 - 5999 Services and Other Operating Expenditures				
510000 - SUBAGREEMENTS FOR SERVICES	\$2,892,112	\$4,025,935	\$3,313,234	(\$712,701)
520000 - CONF/TRAVEL	2,195,826	2,752,552	1,306,233	(1,446,319)
520010 - FIXED MILEAGE ALLOWANCE	340,377	236,448	226,672	(9,776)
520012 - FIXED MILEAGE/CLASSIFIED	53,297	42,000	42,000	0
520099 - CONF/TRAVEL REIM	21,152	1,138	0	(1,138)
530000 - DUES & MEMBERSHIP	61,842	58,979	60,335	1,356
545001 - PROPERTY INS	676,135	710,636	710,636	0
545002 - LIABILITY INS	2,142,172	2,417,160	2,414,415	(2,745)
545003 - OTHER INS	(24,733)	49,607	49,607	0
545004 - SELF INS CREDIT FR PROGRAMS	(1,170,600)	(1,181,550)	(1,181,550)	0
550030 - WATER/SEWER	1,616,251	1,684,237	1,685,567	1,330





	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
550040 - GARBAGE	575,908	589,036	590,900	1,864
550050 - PEST CONTROL	98,545	86,930	82,500	(4,430)
550060 - TOWEL SERVICE	3,738	750	750	0
550061 - DUST MOP SERVICE	17,967	25,907	18,000	(7,907)
550070 - FUEL OIL UTILITY	97,558	96,271	108,000	11,729
550080 - PG&E	5,357,528	6,349,367	6,960,315	610,948
550085 - SPURR	1,247,644	1,200,000	1,200,000	0
560001 - NONCAPITALIZED IMPROVEMENTS	807,700	750,395	591,609	(158,786)
560002 - MAINTENANCE AGREEMENTS	2,751,486	2,922,511	2,661,073	(261,438)
560003 - ALARM SYSTEM	298,328	319,735	320,965	1,230
560004 - ALARM ADDITIONAL CHARGES	3,300	6,445	6,820	375
560005 - RENTAL	163,487	207,126	182,719	(24,407)
560006 - REPAIR EQUIP	324,667	297,868	209,758	(88,110)
560007 - MUSIC REPAIR	97,493	109,978	112,135	2,157
560009 - FIRE EXT SERV	31,806	42,400	42,400	0
560010 - BLDG LEASE/RENTS	54,162	59,200	61,200	2,000
560050 - REPAIR EQ M&O	680,259	915,856	769,859	(145,997)
560051 - REPAIR EQ, POOL	53,527	35,000	35,000	0
560070 - OUT SERVICE TRANSP	94,100	78,950	83,150	4,200
560071 - OUT SERV MECHANICAL	342,238	396,464	521,435	124,971
560072 - EQ REPAIR/TRANSP	0	0	0	0
560085 - REP/EQ GAD DEPT	10,111	0	0	0
560099 - NON/CAPITAL/RENTAL REIMB	47,005	0	0	0
571010 - DIRECT COST/MTCE	0	0	0	0
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0
571040 - DIRECT COST/GAD	0	0	0	0
571047 - DIRECT COST/ED SEMINARS	0	0	0	0
571050 - DIRECT COST/COPIER	0	0	0	0
571052 - DIRECT COST/SCANBACK	0	0	0	0
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0
571070 - DIRECT COST/TEACH CTR	0	0	0	0
571080 - DIRECT COST/FUEL	0	0	0	0
571090 - DIRECT COST FINGERPRINTS	0	0	0	0

	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
575000 - DIRECT COST/INTERFUND TRF	(\$102,801)	(\$106,272)	(\$104,892)	\$1,380
575003 - DIRECT COST/UTILITY INTERFUND	(187,200)	(135,000)	(175,000)	(40,000)
575010 - DIRECT COST/MTCE INTERFUND	(5,956)	(17,182)	(17,682)	(500)
575020 - DIRECT COST/TRANSP INTERFUND	(28,980)	(34,630)	(39,130)	(4,500)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0
575040 - DIRECT COST/GAD/INTERF	(43,015)	(37,754)	(37,641)	113
575047 - DIRECT COST/SEMINARS INTERFUND	(200)	(125)	(125)	0
575050 - DIRECT COST/COPIER INTERFUND	(5,844)	(8,303)	(7,803)	500
575052 - DIRECT COST/SCANBACK INTERFUND	(813)	(1,350)	(1,350)	0
575060 - DIRECT COST/TECH INTERFUND	(12,783)	0	0	0
575070 - DIRECT COST/TCH CTR INTERFUND	(29,762)	(32,251)	(32,231)	20
575080 - INTER-FUND DIRECT COST FUEL	(16,555)	(18,350)	(18,400)	(50)
575081 - DIRECT COST/MET PAC INTERFUND	(2,800)	0	0	0
580001 - CONT FOR PER SERV/INDIVIDUAL	279,464	292,036	369,413	77,377
580002 - CONTRACT SERVICES	3,260,131	4,167,212	2,575,115	(1,592,097)
580003 - CHARTER BUS	926,487	670,519	785,019	114,500
580005 - LEGAL SERVICES	824,793	1,155,685	1,136,558	(19,127)
580006 - ADVERTISING	97,485	50,608	51,137	529
580007 - FEES/ADMINISTRATIVE	23,864	33,077	29,427	(3,650)
580008 - FEES/ADMISSION - STUDENTS	660,508	415,426	487,320	71,894
580009 - FEES / OTHER	792,342	715,354	239,126	(476,228)
580010 - SOFTWARE LICENSE	1,054,163	1,380,911	935,626	(445,285)
580011 - FCOE STRS PENALTIES	0	1,000	1,000	0
580012 - SOFTWARE LICENSE CURRICULUM	0	9,499	8,000	(1,499)
580021 - LEGAL SETTLEMENTS	76,156	200,000	100,000	(100,000)
580023 - CONS FEE TRANS/QZAB	0	1,000	0	(1,000)
580024 - CONS FEE TRUSTEE	0	1,500	0	(1,500)
580025 - CONS FEE/ CCELC	0	10,000	0	(10,000)
580036 - COST OF ISSUANCE MISC	0	0	0	0
580050 - ACTUARIAL ADJUST	0	0	0	0
580090 - BUDGET RESERVE	55,718	555,654	252,387	(303,267)
580099 - CONTRACT REIMB	30,163	0	0	0





	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
590001 - PHONE CERTIFICATED	504,159	487,005	433,533	(53,472)
590002 - PHONE CLASSIFIED	154,190	154,714	154,590	(124)
590005 - COMMUNICATION/POSTAGE	254,404	335,415	264,050	(71,365)
590009 - TELEPHONE/E-RATE/DAS	210	0	0	0
5000 - 5999 Services and Other Operating Expenditures	\$30,519,913	\$35,532,726	\$30,573,784	(\$4,958,942)
6000 - 6999 Capital Outlay				
617000 - LAND IMPROVEMENTS	\$13,310	\$392,488	\$83,500	(\$308,988)
617006 - SITE IMPRV CONSTRUCTION	308,783	0	0	0
617099 - LAND IMPRV REIMB	117	0	0	0
620000 - BLDG/IMPRV OF BLDG	603,520	309,678	0	(309,678)
620006 - CONSTRUCTION	0	0	0	0
640090 - EQUIPMENT \$25,000+	2,582,153	2,470,971	314,889	(2,156,082)
640099 - EQUIP REIMB \$25,000 +	(21,221)	0	0	0
6000 - 6999 Capital Outlay	\$3,486,662	\$3,173,137	\$398,389	(\$2,774,748)
7000 - 7499 Other Outgo				
713000 - STATE SP SCH	\$19,848	\$20,000	\$20,000	\$0
722300 - TRANSFER OUT TO JPA CART	933,967	1,025,315	1,171,446	146,131
731010 - DIRECT SUP/INDIRECT COST	0	0	(126,039)	(126,039)
735000 - TRF OF DIRECT COST-INTERFUND	(1,335,586)	(1,472,233)	(1,549,325)	(77,092)
743800 - DEBT SERVICE/INTEREST	33,741	51,498	35,296	(16,202)
743900 - DEBT SERVICE/PRINCIPAL	1,552,499	1,471,890	892,710	(579,180)
7000 - 7499 Other Outgo	\$1,204,469	\$1,096,469	\$444,088	(\$652,381)
7600 - 7629 Interfund Transfers Out				
761200 - TRANSFER GF TO SRF/RCA	\$275,000	\$275,000	\$0	(\$275,000)
761237 - TRANSFER GF TO SRCPF	2,200,000	2,200,000	0	(2,200,000)
761903 - TRANSFER TO ADULT FUND	846,880	846,880	424,000	(422,880)
761904 - TRANSFER TO COP	1,732,456	1,726,100	854,013	(872,087)
761906 - TRANSFER TO SFP	0	0	0	0
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0
761999 - TRANSFER TO ALL OTHR FUNDS	2,800,000	4,255,128	2,800,000	(1,455,128)

	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
7600 - 7629 Interfund Transfers Out	\$7,854,336	\$9,803,108	\$4,078,013	(\$5,725,095)
9620 - Due to Other Funds				
9620 - Due to Other Funds	\$0	\$0	\$0	\$0
Total Expenses				
	\$468,119,435	\$499,599,027	\$483,329,021	(\$16,270,006)
Ending Balance Fund 01 - GENERAL FUND	\$115,424,613	\$115,263,853	\$100,943,880	(\$14,319,973)





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. Following is a brief description and summation of 2019-20 activities and 2020-2021 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). All transactions related to COS flow through Fund 09, making it easier for management to monitor and evaluate the operations of the school. Fund 09 is funded through State apportionments, general purpose state aid, and an allotment of local property taxes. The District is able to use this special revenue fund since it reports the performance of the fund within its own financial statements, adhering to a California Department of Education reporting requirement.

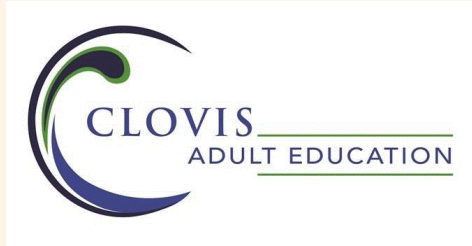
Clovis Online Charter School opened its virtual doors in August 2009 for students in grades 9-10 and now is serving students in grades 7-12. The October 2019 CBEDS report shows that there was a total of 447 students enrolled at COS while the Average Daily Attendance for the abbreviated second reporting period of the 2019-20 school year due to the COVID 19 circumstances was 468.03 (P-2 at 02/29/20). Students who have enrolled in COS were students who preferred a school setting different than a traditional high school or intermediate school. Most students who come to COS come 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 most current content standards adopted by the California State Board of Education and an Expected School-Wide Learning Results Program led by the school. A wide variety of online courses and on-campus labs are offered to meet the diverse needs of the students who attend the school. Each lesson taught outlines the goals and objectives for meeting the 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 offered guidance in, the following activities: work experience programs, ASVAB testing, PSAT testing, careers class, college placement testing, Career Technical Education courses, as well as guest speaker opportunities such as college counselors, military recruiters, and others. All students are given monthly calendars and web announcements of upcoming events so that they are aware and can make use of all the resources that the school provides.

Other Funds



Charter Schools Fund



The Adult Education Fund, which is generally referred to as Clovis Adult Education (CAE), generates revenue by offering classes that are either fee-based, or state authorized. State funding for Adult Education is direct funded through the area's State Consortium, State Center Adult Education Consortium (SCAEC). The SCAEC has 20 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 currently used by CAE, 12 currently used by Special Education) 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 38 full and part-time instructors, as well as 32 full and part-time classified support staff. The Community Education program employs approximately 150 part-time short-term classified teachers for self-enrichment classes. During the course of this year, CAE will register approximately 8,500 students in our Academic, CTE, and Community Education programs. Clovis Unified School District continues to support Clovis Adult Education programs with a General Fund contribution of \$424,000 for the Adult Education budget.



Other Funds

Adult Education Fund





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

The Child Development program operates in 74 portables District wide. A new facility will be added at Young Elementary in the 2020-21 school year.

This school year, the District will operate its Campus Club program with approximately 350 employees spread throughout the elementary campuses. The program operates not only during the school year, but also during spring, summer and winter breaks. Approximately 4,600 students are served in the Campus Club program annually.

The State Preschool Enrichment Program and its 150 employees provide school readiness to approximately 1,100 four-year-old District children of income eligible parents. The program operates at 27 elementary sites having expanded at most sites to offer both afternoon and morning programs. This year, Clovis Unified will again provide several privately funded preschool programs for those families that do not qualify for the State-funded program.

Altogether, the District's Child Development Program's 500 employees have been very successful in serving approximately 5,700 students in year-round enrichment programs. The 2020-21 programs are once again being budgeted, combining contract revenues and private fee income, to allow these programs to operate on a self-sufficient basis from the District's General Fund.



Other Funds Child Development Fund

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

The District continues to participate in the National School Lunch and Breakfast Programs which assists in funding for meals served. Qualification for student participation in this funded program is through an application process or 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 4 million meals per school year. Every school day, Campus Catering's 250 employees serve approximately 6,700 student breakfasts and 19,000 student lunches. In addition to meals, Campus Catering also sells a la carte foods. USDA Smart Snacks in Schools regulate the nutrient content of a la carte foods sold on school campuses during the school day.

California passed Senate bill 138 into law which requires school districts with sites whose student populations contain student populations of 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 62.5 percent 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 identified three such sites during the 2018-19 school year and has applied for additional sites under the Community Eligibility Provision Program under provisions of the National School Lunch 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.

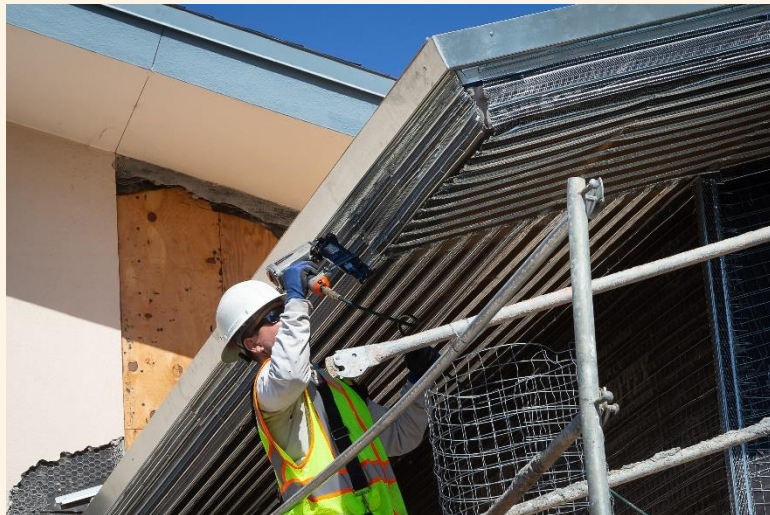
To support our local economy, we work with local farmers and companies whenever possible. Some of the current local companies we contract with are Producers Dairy, First Quality Produce and Mi Rancho. Campus Catering strives to provide all Clovis Unified School District students, staff, and parents with 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 Developer Fees Fund was approved by the Board at its April 10, 1985 meeting to account for revenue and expenditures related to an agreement between the District and Trend Homes, Inc./Westcal, Inc., under which the District received developer fees associated with the Brentwood III Estates development.



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

These guidelines require the District to annually adopt a School Facilities Needs Analysis 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 Developer Fees for 2020-21 will be as follows: \$4.08 per square foot for additions to existing residential development, \$.66 per square foot for commercial/industrial development, and \$4.94 per square foot 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 is finishing construction on the new Janet L. Young Elementary School in 2019-20.

Other Funds Deferred Maintenance Fund

Capital Facilities Fund





The District will operate three building sub-funds during the 2020-21 fiscal year: 2012 Bond Fund, Certificates of Participation (COP) Fund, and Redevelopment Fund (RDA) within the Building Fund.

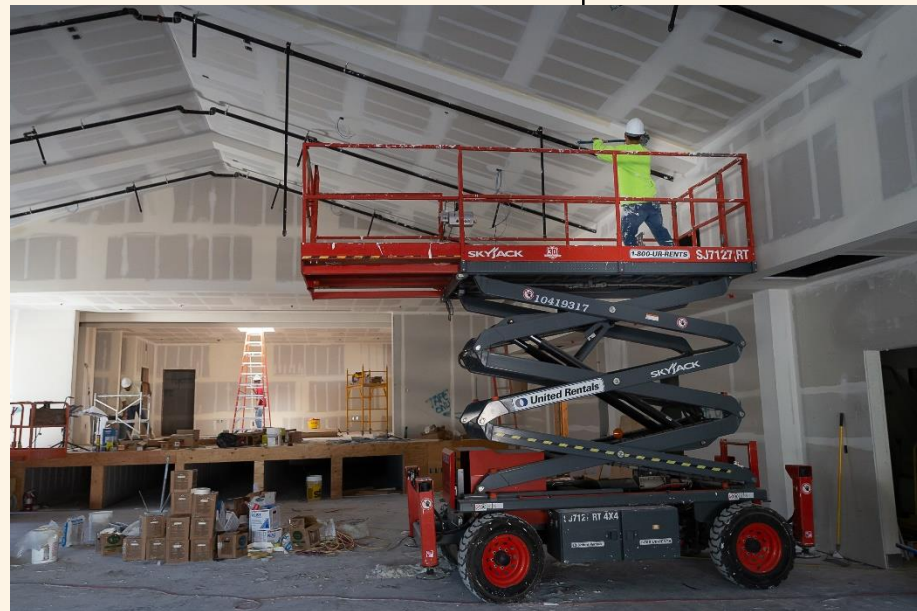
The 2012 Measure A proposition, which authorized \$298 million in general obligation bonds, was passed on June 5, 2012. The 2012 Bond Sub-fund is used to account for proceeds from the bond measure. The bond revenue was used to upgrade outdated schools and classrooms, improve outdated HVAC systems, repair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

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

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

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

Other Funds Building Fund



County School Facilities Fund

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

Special Reserve for Capital Projects Fund

The Special Reserve for Capital Projects Fund exists primarily to provide for the accumulation of funds for capital outlay purposes. The District will operate two of these sub-funds in fiscal year 2019-20: The Special Reserve 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 for Capital Projects Fund can be found in the Capital Projects section of the budget book.



Other Funds

Capital Projects





Debt Service Fund for Blended Component Units

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

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

Self-Insurance Fund

This fund is established for all the District's self-insurance, 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 health insurance claim. The District purchases commercial insurance for claims in excess of coverage provided.

Other Funds

Debt Service Funds

Self-Insurance Fund

On the following pages the reader will find a one-page summary of revenue and expenditures by major classification for all other funds operated by the District. This summary includes the 2018-19 Actuals, 2019-20 Q3, and projected 2020-21 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 for Capital Projects Fund	40
• Bond Interest and Redemption Fund	51
• Debt Service Fund for Blended Component Units	52
• Self-Insurance Fund	67

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

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

**Other Funds
Funds 09-67**





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

Fund 09 - CHARTER SCHOOLS	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$3,846,233	\$5,153,767	\$5,881,314	\$727,547
Revenue				
8010 - 8099 Revenue Limit Sources	\$4,276,820	\$4,684,308	\$4,253,052	(\$431,256)
8300 - 8599 Other State Revenue	441,074	152,244	115,298	(36,946)
8600 - 8799 Other Local Revenue	134,696	117,969	122,185	4,216
8980 - 8999 Contributions	0	0	0	0
Total Revenue	\$4,852,590	\$4,954,521	\$4,490,535	(\$463,986)
Expenses				
1000 - 1999 Certificated Personnel Salaries	\$1,793,645	\$2,106,654	\$2,163,040	\$56,386
2000 - 2999 Classified Personnel Salaries	257,589	300,629	301,390	761
3000 - 3999 Employee Benefits	847,062	1,022,367	1,018,930	(3,437)
4000 - 4999 Books and Supplies	129,255	249,281	48,139	(201,142)
5000 - 5999 Services/Other Op. Expenditures	210,459	407,312	390,140	(17,172)
7000 - 7499 Other Outgo	94,083	140,731	136,877	(3,854)
7600 - 7629 Interfund Transfers Out	212,963	0	0	0
Total Expenses	\$3,545,056	\$4,226,974	\$4,058,516	(\$168,458)
Net Surplus/(Deficit)	\$1,307,534	\$727,547	\$432,019	
Audit Adjustments	\$0	N/A	N/A	
Ending Balance Fund 09 - CHARTER SCHOOLS	\$5,153,767	\$5,881,314	\$6,313,333	\$432,019

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

Fund 11 - ADULT EDUCATION FUND	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$4,764,305	\$4,591,701	\$3,658,768	(\$932,933)
Revenue				
8100 - 8299 Federal Revenue	\$991,054	\$1,235,354	\$1,000,000	(\$235,354)
8300 - 8599 Other State Revenue	2,557,319	2,592,344	2,592,344	0
8600 - 8799 Other Local Revenue	1,951,539	1,787,455	1,786,000	(1,455)
8900 - 8929 Interfund Transfers In	846,880	846,880	424,000	(422,880)
Total Revenue	\$6,346,792	\$6,462,033	\$5,802,344	(\$659,689)
Expenses				
1000 - 1999 Certificated Personnel Salaries	\$1,978,690	\$1,965,685	\$1,934,131	(\$31,554)
2000 - 2999 Classified Personnel Salaries	1,415,560	1,475,312	1,514,440	39,128
3000 - 3999 Employee Benefits	1,396,388	1,485,848	1,476,771	(9,077)
4000 - 4999 Books and Supplies	597,367	543,074	435,739	(107,335)
Expenditures	1,028,343	1,138,855	944,209	(194,646)
6000 - 6999 Capital Outlay	2,925	677,183	0	(677,183)
7000 - 7499 Other Outgo	100,124	109,009	116,660	7,651
7600 - 7629 Interfund Transfers Out	0	0	0	0
Total Expenses	\$6,519,396	\$7,394,966	\$6,421,950	(973,015)
Net Surplus/(Deficit)	(\$172,604)	(\$932,933)	(\$619,606)	
Audit Adjustments	\$0	N/A	N/A	
Ending Balance Fund 11 - ADULT EDUCATION FUND	\$4,591,701	\$3,658,768	\$3,039,162	(\$619,606)





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

Fund 12 - CHILD DEVELOPMENT FUND	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$2,419,117	\$2,819,485	\$256,121	(\$2,563,364)
Revenues				
8300 - 8599 Other State Revenue	\$4,806,183	\$5,072,886	\$5,072,886	\$0
8600 - 8799 Other Local Revenue	8,517,152	6,288,742	8,659,193	2,370,451
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	\$13,323,335	\$11,361,628	\$13,732,079	\$8,412,642
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$2,148,462	\$2,193,574	\$2,199,766	\$6,192
2000 - 2999 Classified Personnel Salaries	5,977,909	6,171,720	6,266,460	94,740
3000 - 3999 Employee Benefits	2,275,222	2,507,066	2,619,318	112,253
4000 - 4999 Books and Supplies	1,145,727	1,016,516	1,073,385	56,869
5000 - 5999 Services and Other Operating	660,122	915,554	882,315	(33,238)
6000 - 6999 Capital Outlay	34,189	180,120	100,000	(80,120)
7000 - 7499 Other Outgo	681,337	577,596	590,836	13,240
7600 - 7629 Interfund Transfers Out	0	362,848	0	(362,848)
Total Expenditures	\$12,922,967	\$13,924,992	\$13,732,079	(\$192,913)
Net Surplus/(Deficit)	\$400,368	-\$2,563,364	\$0	\$0
Audit Adjustments	\$0	\$0	\$0	\$0
Ending Balance Fund 12 - CHILD DEVELOPMENT	\$2,819,485	\$256,121	\$256,121	(\$2,563,364)

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

Fund 13 - CAFETERIA FUND	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$7,659,274	\$8,153,164	\$6,956,741	(\$1,196,423)
Revenue				
8100 - 8299 Federal Revenue	\$11,015,831	\$10,927,759	\$10,768,839	(158,920)
8300 - 8599 Other State Revenue	728,447	698,119	683,187	(14,932)
8600 - 8799 Other Local Revenue	4,298,065	3,625,002	3,621,239	(3,763)
Total Revenue	\$16,042,343	\$15,250,880	\$15,073,265	(\$177,615)
Expenses				
2000 - 2999 Classified Personnel Salaries	\$5,050,637	\$5,113,059	\$5,598,217	\$485,158
3000 - 3999 Employee Benefits	2,731,039	2,891,636	3,134,823	243,187
4000 - 4999 Books and Supplies	7,011,901	7,104,072	7,057,874	(46,198)
5000 - 5999 Services and Other Operating Expenditures	168,835	335,639	645,572	309,933
6000 - 6999 Capital Outlay	0	295,000	140,000	(155,000)
7000 - 7499 Other Outgo	586,041	707,897	745,064	37,167
7600 - 7629 Interfund Transfers Out	0	0	0	0
Total Expenses	\$15,548,453	\$16,447,303	\$17,321,550	\$874,247
Net Surplus/(Deficit)	\$493,890	-\$1,196,423	-\$2,248,285	
Audit Adjustments	\$0	N/A	N/A	
Ending Balance Fund 13 - CAFETERIA FUND	\$8,153,164	\$6,956,741	\$4,708,456	-\$2,248,285





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

Fund 14 - DEFERRED MAINTENANCE FUND	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$260,507	\$79,862	\$99,629	\$19,767
Revenues				
8600 - 8799 Other Local Revenue	\$51,611	\$1,000	\$1,000	\$0
8900 - 8929 Interfund Transfers In	4,300,000	4,100,000	2,800,000	(1,300,000)
Total Revenues	\$4,351,611	\$4,101,000	\$2,801,000	(\$1,300,000)
Expenses				
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0
3000 - 3999 Employee Benefits	0	0	0	0
4000 - 4999 Books and Supplies	0	15,681	0	0
5000 - 5999 Services and Other Operating	2,153,458	1,716,444	2,801,000	1,084,556
6000 - 6999 Capital Outlay	678,798	2,349,108	0	(2,349,108)
7600 - 7629 Interfund Transfers Out	1,700,000	0	0	0
Total Expenses	\$4,532,256	\$4,081,233	\$2,801,000	(\$1,280,233)
Net Surplus/(Deficit)	(\$180,645)	\$19,767	\$0	
Audit Adjustments	\$0	\$0	\$0	
Ending Balance Fund 14 - DEFERRED MAINTENANCE	\$79,862	\$99,629	\$99,629	\$0

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

Fund 21 - BUILDING FUND	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$12,090,471	\$7,471,938	\$2,810,794	(\$4,661,144)
Revenue				
8600 - 8799 Other Local Revenue	\$1,240,095	\$292,815	\$10,000	(\$282,815)
8900 - 8929 Interfund Transfers In	3,612,545	4,713,469	854,013	(3,859,456)
8930 - 8979 All Other Financing Sources	0	0	0	0
8980 - 8999 Contributions	0	0	0	0
Total Revenue	\$4,852,640	\$5,006,284	\$864,013	(\$4,142,271)
Expenses				
2000 - 2999 Classified Personnel Salaries	\$223,992	\$218,585	\$0	(\$218,585)
3000 - 3999 Employee Benefits	88,140	90,048	0	(90,048)
4000 - 4999 Books and Supplies	92,900	76,014	0	(76,014)
Expenditures	1,127,985	2,160	0	(2,160)
6000 - 6999 Capital Outlay	7,143,156	6,515,210	0	(6,515,210)
7000 - 7499 Other Outgo	795,000	1,726,100	854,013	(872,087)
7600 - 7629 Interfund Transfers Out	0	1,039,311	195,000	(844,311)
Total Expenses	\$9,471,173	\$9,667,428	\$1,049,013	(\$8,618,415)
Net Surplus/(Deficit)	(\$4,618,533)	(\$4,661,144)	(\$185,000)	
Audit Adjustments	\$0	N/A	N/A	
Ending Balance Fund 21 - BUILDING FUND	\$7,471,938	\$2,810,794	\$2,625,794	(\$185,000)





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

Fund 25 - CAPITAL FACILITES FUND	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$11,150,297	\$17,334,847	\$10,266,311	(\$7,068,536)
Revenues				
8600 - 8799 Other Local Revenue	\$17,004,549	\$11,220,000	\$11,220,000	\$0
8900 - 8929 Interfund Transfers In	900,000	0	0	0
8980 - 8999 Contributions	0	0	0	0
Total Revenues	\$17,904,549	\$11,220,000	\$11,220,000	\$0
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0
2000 - 2999 Classified Personnel Salaries	528,131	574,969	552,798	(22,171)
3000 - 3999 Employee Benefits	232,380	263,279	243,884	(19,395)
4000 - 4999 Books and Supplies	59,450	182,900	173,900	(9,000)
5000 - 5999 Services and Other Operating Expenditures	1,102,019	729,766	3,580,029	2,850,263
6000 - 6999 Capital Outlay	792,855	4,853,669	6,333,389	1,479,720
7600 - 7629 Interfund Transfers Out	9,005,164	11,683,953	336,000	(11,347,953)
Total Expenditures	\$11,719,999	\$18,288,536	\$11,220,000	(\$7,068,536)
Net Surplus/(Deficit)	\$6,184,550	(\$7,068,536)	\$0	
Ending Balance Fund 25 - CAP FAC/DEV FEES FUND	\$17,334,847	\$10,266,311	\$10,266,311	\$0

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

Fund 35 - COUNTY SCHOOL FACILITIES FUND	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$1,487,707	\$9,081,472	\$23,548,514	(\$224,134)
Revenue				
8300 - 8599 Other State Revenue	\$16,833,786	\$41,479,499	\$0	(\$41,479,499)
8600 - 8799 Other Local Revenue	140,401	5,000	0	0
8900 - 8929 Interfund Transfers In	8,500,000	13,000,000	0	(13,000,000)
8980 - 8999 Contributions	0	0	0	0
Total Revenue	\$25,474,187	\$54,484,499	\$0	(\$54,484,499)
Expenses				
4000 - 4999 Books and Supplies	\$4,858	\$1,728,448	\$0	(\$1,728,448)
5000 - 5999 Services and Other Operating Expenditures	0	0	0	0
6000 - 6999 Capital Outlay	17,695,475	36,756,768	0	(36,751,768)
7600 - 7629 Interfund Transfers Out	180,089	1,532,241	0	(1,532,241)
Total Expenses	\$17,880,422	\$40,017,457	\$0	(\$40,017,457)
Net Surplus/(Deficit)	\$7,593,765	\$14,467,042	\$0	
Audit Adjustments	\$0	\$0	\$0	
FUND	\$9,081,472	\$23,548,514	\$23,548,514	\$0





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

Fund 40 - SPECIAL RESERVE - CAPITAL PROJECTS	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$4,288,474	\$3,132,026	\$2,212,256	(\$919,770)
Revenues				
8300 - 8599 Other State Revenue	\$0	\$31,000	\$0	(\$31,000)
8600 - 8799 Other Local Revenue	1,138,718	3,327,848	32,000	(3,295,848)
8900 - 8929 Interfund Transfers In	2,687,963	0	0	0
8980 - 8999 Contributions	0	0	0	0
Total Revenues	\$3,826,681	\$3,358,848	\$32,000	(\$3,326,848)
Expenditures				
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0
3000 - 3999 Employee Benefits	0	0	0	0
4000 - 4999 Books and Supplies	327,634	1,121,980	0	(1,121,980)
5000 - 5999 Services and Other Operating Expenditures	387,748	964,801	31,000	(933,801)
6000 - 6999 Capital Outlay	874,408	891,837	0	(891,837)
7600 - 7629 Interfund Transfers Out	3,393,339	1,300,000	0	(1,300,000)
Total Expenditures	\$4,983,129	\$4,278,618	\$31,000	(\$4,247,618)
Net Surplus/(Deficit)	(\$1,156,448)	(\$919,770)	\$1,000	
Audit Adjustments	\$0	\$0	\$0	
PROJECTS	\$3,132,026	\$2,212,256	\$2,213,256	\$1,000

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

Fund 51 - BOND INT & REDEMPTION FUND	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$36,269,002	\$39,015,300	\$39,015,300	\$0
Revenue				
8300 - 8599 Other State Revenue	\$345,394	\$177,000	\$315,000	(138,000)
8600 - 8799 Other Local Revenue	40,115,209	39,391,941	39,253,941	138,000
8930 - 8979 All Other Financing Sources	0	0	0	0
Total Revenue	\$40,460,603	\$39,568,941	\$39,568,941	\$0
Expenses				
7000 - 7499 Other Outgo	\$37,714,305	\$39,568,941	\$39,568,941	\$0
7600 - 7629 Interfund Transfers Out	0	0	0	0
Total Expenses	\$37,714,305	\$39,568,941	\$39,568,941	\$0
Net Surplus/(Deficit)	\$2,746,298	\$0	\$0	
FUND	\$39,015,300	\$39,015,300	\$39,015,300	\$0





Clovis Unified School District
Fund 52 - Debt Service Blended Component Unit
Revenues and Expenditures Summary Report by Object

Fund 52 - DEBT SERVICE-BLENDED COMP UNIT	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$1,075,295	\$1,098,268	\$1,098,268	\$0
Revenues				
8600 - 8799 Other Local Revenue	\$22,973	\$0	\$0	\$0
8900 - 8929 Interfund Transfers In	0	0	0	0
Total Revenues	\$22,973	\$0	\$0	\$0
Expenses				
7000 - 7499 Other Outgo	\$0	\$0	\$0	\$0
7600 - 7629 Interfund Transfers Out	0	0	0	0
Total Expenses	\$0	\$0	\$0	\$0
Net Surplus/(Deficit)	\$22,973	\$0	\$0	\$0
Audit Adjustments	\$0	\$0	\$0	\$0
UNIT	\$1,098,268	\$1,098,268	\$1,098,268	\$0

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

Fund 67 - SELF INSURANCE FUND	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Beginning Balance	\$0	\$0	\$0	\$0
Revenues				
8600 - 8799 Other Local Revenue	\$70,840,831	\$77,790,875	\$78,960,254	\$1,169,379
8900 - 8929 Interfund Transfers In	0	0	0	0
Total Revenues	\$70,840,831	\$77,790,875	\$78,960,254	\$1,169,379
Expenses				
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0
2000 - 2999 Classified Personnel Salaries	198,585	228,571	231,232	2,662
3000 - 3999 Employee Benefits	105,908	126,464	134,199	7,735
4000 - 4999 Books and Supplies	585,903	664,708	664,708	0
5000 - 5999 Services and Other Operating Expenditures	69,950,434	76,771,133	77,930,115	1,158,982
7600 - 7629 Interfund Transfers Out	0	0	0	0
Total Expenditures	\$70,840,831	\$77,790,875	\$78,960,254	\$1,169,379
Net Surplus/(Deficit)	\$0	\$0	\$0	\$0
Ending Balance Fund 67 - SELF INSURANCE FUND	\$0	\$0	\$0	\$0





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

Fund 09 - CHARTER SCHOOLS Subfund 60009 - CHARTER SCHOOL	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
1000 - Instruction	\$2,165,150	\$2,739,148	\$2,548,014	(\$191,134)
1120 - Special Education: Resource Specialist Instruction	110,715	111,818	111,061	(757)
2140 - In-house Instructional Staff Development	0	0	0	0
2420 - Instructional Library, Media, and Technology	70,658	85,298	77,478	(7,820)
2490 - Other Instructional Resources	1,828	2,594	1,921	(673)
2700 - School Administration	440,116	479,854	475,263	(4,591)
3110 - Guidance and Counseling Services	295,861	511,478	552,592	41,114
3120 - Psychological Services	106,378	108,253	107,510	(743)
7210 - General Administration Cost Transfers	94,083	140,731	136,877	(3,854)
7350 - Financial Accounting	0	0	0	0
8100 - Plant Maintenance and Operations	11,589	13,000	13,000	0
8300 - Security	915	0	0	0
8700 - Facilities Rents and Leases	34,800	34,800	34,800	0
9300 - Interfund Transfers	212,963	0	0	0
Total Subfund 60009 - CHARTER SCHOOL	\$3,545,056	\$4,226,974	\$4,058,516	(\$168,458)
Total Fund 09 - CHARTER SCHOOLS	\$3,545,056	\$4,226,974	\$4,058,516	(\$168,458)

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

Fund 11 - ADULT EDUCATION FUND	2018-19	2019-20	2020-21	2019-20 vs 2020-21
Subfund 60007 - ADULT	Actuals	Estimated Actuals	Adopted Budget	Increase/(Decrease)
1000 - Instruction	\$3,187,390	\$3,366,631	\$3,135,820	(\$230,811)
2110 - Instructional Supervision	0	0	0	0
2420 - Instructional Library, Media, and Technology	286,428	201,117	114,772	(86,345)
2490 - Other Instructional Resources	659,652	475,135	477,588	2,453
2700 - School Administration	1,589,961	1,894,708	1,954,911	60,203
3110 - Guidance and Counseling Services	323,540	369,575	335,519	(34,056)
7210 - General Administration Cost Transfers	100,124	109,009	116,660	7,651
8100 - Plant Maintenance and Operations	135,942	51,400	36,400	(15,000)
8200 - Operations	233,434	250,208	250,280	72
8500 - Facilities Acquisition and Construction	2,925	677,183	0	(677,183)
9300 - Interfund Transfers	0	0	0	0
Total Subfund 60007 - ADULT	\$6,519,396	\$7,394,966	\$6,421,950	(\$973,016)
Total Fund 11 - ADULT EDUCATION FUND	\$6,519,396	\$7,394,966	\$6,421,950	(\$973,016)





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	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
1000 - Instruction	\$10,406,589	\$10,850,686	\$11,046,962	\$196,277
2490 - Other Instructional Resources	1,632,421	1,674,578	1,726,310	51,732
3140 - Health Services	136,109	165,386	158,047	(7,339)
7210 - General Administration Cost Transfers	555,337	514,596	527,836	13,240
8100 - Plant Maintenance and Operations	32,321	0	0	0
8500 - Facilities Acquisition and Construction	34,189	293,899	209,925	(83,974)
9100 - Debt Service	126,000	63,000	63,000	0
9300 - Interfund Transfers	0	362,848	0	(362,848)
Total Subfund 60012 - CHILD DEVELOPMENT	\$12,922,967	\$13,924,992	\$13,732,079	(\$192,913)
Total Fund 12 - CHILD DEVELOPMENT FUND	\$12,922,967	\$13,924,992	\$13,732,079	(\$192,913)

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	2018-19 Actuals	2019-20 Estimated Actuals	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
3700 - Food Services	\$14,962,411	\$15,739,406	\$16,576,486	\$837,080
7210 - General Administration Cost Transfers	586,041	707,897	745,064	37,167
Total Subfund 60008 - CAFETERIA	\$15,548,452	\$16,447,303	\$17,321,550	\$874,247
Total Fund 13 - CAFETERIA FUND	\$15,548,452	\$16,447,303	\$17,321,550	\$874,247





**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	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
8100 - Plant Maintenance and Operations	\$2,153,458	\$1,732,126	\$0	(\$1,732,126)
8110 - Maintenance	0	0	2,801,000	2,801,000
8500 - Facilities Acquisition and Construction	678,798	2,349,108	0	(2,349,108)
9300 - Interfund Transfers	1,700,000	0	0	0
Total Subfund 60005 - DEFERRED MAINTENANCE	\$4,532,256	\$4,081,234	\$2,801,000	(\$1,280,234)
Total Fund 14 - DEFERRED MAINTENANCE FUND	\$4,532,256	\$4,081,234	\$2,801,000	(\$1,280,234)

Clovis Unified School District
Fund 21 - Building Fund

Subfund 60018 - Redevelopment, Subfund 61101 - COP, Subfund 65205 - 2012A Bond
Budget Report by Function

Fund 21 - BUILDING FUND	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Subfund 60018 - REDEVELOPMENT				
8100 - Plant Maintenance and Operations	\$0	\$0	\$0	\$0
8500 - Facilities Acquisition and Construction	5,000	6,725	0	(6,725)
9300 - Interfund Transfers	0	0	0	0
Total Subfund 60018 - REDEVELOPMENT	\$5,000	\$6,725	\$0	(\$6,725)
Subfund 61101 - COP				
8100 - Plant Maintenance and Operations	\$0	\$0	\$0	\$0
8500 - Facilities Acquisition and Construction	0	0	0	0
9100 - Debt Service	798,750	1,726,100	854,013	(872,087)
9300 - Interfund Transfers	0	1,039,311	195,000	(844,311)
Total Subfund 61101 - COP	\$798,750	\$2,765,411	\$1,049,013	(\$1,716,398)
Subfund 65205 - 2012A BOND				
8100 - Plant Maintenance and Operations	\$1,436,368	\$310,793	\$0	(\$310,793)
8500 - Facilities Acquisition and Construction	7,231,056	6,584,499	0	(6,584,499)
9100 - Debt Service	0	0	0	0
9300 - Interfund Transfers	0	0	0	0
Total Subfund 65205 - 2012A BOND	\$8,667,424	\$6,895,292	\$0	(\$6,895,292)
Total Fund 21 - BUILDING FUND	\$9,471,174	\$9,667,428	\$1,049,013	(\$8,618,415)





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	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Subfund 60006 - DEV FEES LEVEL I				
8100 - Plant Maintenance and Operations	\$0	\$100,000	\$154,000	\$54,000
8500 - Facilities Acquisition and Construction	0	0	0	0
9300 - Interfund Transfers	6,000	6,000	6,000	0
Total Subfund 60006 - DEV FEES LEVEL I	\$6,000	\$106,000	\$160,000	\$54,000
Subfund 61150 - DEV FEES LEVEL II				
7200 - Other General Administration	\$0	\$0	\$0	\$0
8100 - Plant Maintenance and Operations	1,571,358	1,394,376	1,398,700	4,324
8500 - Facilities Acquisition and Construction	10,063,095	4,203,614	10,151,300	5,947,686
8700 - Facilities Rents and Leases	0	0	0	0
9300 - Interfund Transfers	8,830,000	12,830,000	330,000	(12,500,000)
Total Subfund 61150 - DEV FEES LEVEL II	\$20,464,453	\$18,427,990	\$11,880,000	(\$6,547,990)
Total Fund 25 - CAPITAL FACILITIES FUND	\$20,470,453	\$18,533,990	\$12,040,000	(\$6,493,990)

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

Fund 35 - SCHOOL FACILITIES PROGRAM SubFund 60035 - SCHOOL FACILITIES PROGRAM	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
8100 - Plant Maintenance and Operations	\$4,858	\$0	\$0	\$0
8500 - Facilities Acquisition and Construction	17,695,475	38,485,216	0	(38,485,216)
9300 - Interfund Transfers	180,089	1,532,241	0	(1,532,241)
Total Subfund 60035 - SCHOOL FACILITIES	\$17,880,422	\$40,017,457	\$0	(\$40,017,457)
Total Fund 35 - COUNTY SCHOOL FACILITIES	\$17,880,422	\$40,017,457	\$0	(\$40,017,457)





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

Fund 40 - SPECIAL RESERVE FUND FOR CAPITAL PROJECTS	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
Subfund 60015 - RCA				
8100 - Plant Maintenance and Operations	\$4,392	\$276,000	\$0	(\$276,000)
8500 - Facilities Acquisition and Construction	608,572	0	0	0
9300 - Interfund Transfers	0	0	0	0
Total Subfund 60015 - RCA	\$612,964	\$276,000	\$0	(\$276,000)
Subfund 60037 - SPEC RES FOR CAPITAL PROJ				
8100 - Plant Maintenance and Operations	710,991	1,810,781	31,000	(1,779,781)
8500 - Facilities Acquisition and Construction	265,836	891,837	0	(891,837)
9300 - Interfund Transfers	3,393,339	1,300,000	0	(1,300,000)
Total Subfund 60037 - SPECIAL RESERVE FOR CAPITAL	\$4,370,166	\$4,002,618	\$31,000	(\$3,971,618)
Total Fund 40 - SPECIAL RESERVE FUND FOR CAPITAL	\$4,983,130	\$4,278,618	\$31,000	(\$4,247,618)

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 Subfund 60051 - Bond Int & Redemption Fund	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
9100 - Debt Service	\$37,714,305	\$39,568,941	\$44,992,617	\$5,423,676
9300 - Interfund Transfers	0	0	0	0
Total Subfund 60051 - BOND INTEREST & REDEMPTION	\$37,714,305	\$39,568,941	\$44,992,617	\$5,423,676
Total Fund 51 - BOND INT & REDEMPTION FUND	\$37,714,305	\$39,568,941	\$44,992,617	\$5,423,676





Clovis Unified School District
Fund 52 - Debt Service-Blended Component Unit
Subfund 61102 - Debt Service-Blended Component Unit
Budget Report by Function

Fund 52 - DEBT SERVICE-BLENDED COMP UNIT Subfund 61102 - DEBT SERVICE-BLENDED COMP UNIT	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
9100 - Debt Service	\$0	\$0	\$0	\$0
Total Subfund 61102 - DEBT SERVICE-BLENDED COMP UNIT	\$0	\$0	\$0	\$0
Total Fund 52 - DEBT SERVICE-BLENDED COMP UNIT	\$0	\$0	\$0	\$0

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

Fund 67 - SELF INSURANCE FUND	2018-19 Actuals	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	2019-20 vs 2020-21 Increase/(Decrease)
6000 - Enterprise	\$70,840,831	\$77,790,875	\$78,960,254	\$1,169,379
7390 - Other Fiscal Services	0	0	0	0
9300 - Interfund Transfers	0	0	0	0
Total Subfund 61110 - SELF INSURANCE	\$70,840,831	\$77,790,875	\$78,960,254	\$1,169,379
Total Fund 67 - SELF INSURANCE FUND	\$70,840,831	\$77,790,875	\$78,960,254	\$1,169,379





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 2020-21.

Following is a list of deferred maintenance projects to be completed during fiscal year 2020-21. Several of these projects began construction during the 2019-20 fiscal year.

Capital Projects Funds



Deferred Maintenance Fund

The following Deferred Maintenance projects are scheduled for completion during 2020-21:

School	Project	Budget
Buchanan	Painting	\$100,000
Cedarwood	Painting	\$130,000
Clovis High	Roofing	\$330,000
Clovis High	HVAC	\$450,000
Clovis High	Gas Line	\$550,000
Cole	Painting	\$130,000
Dry Creek	Roofing	\$430,000
Fancher Creek	Roofing	\$400,000
Reagan	Painting	\$130,000
Woods	Painting	\$150,000
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 2020-21 fiscal year, the District will operate one building sub-fund to account for revenue and expenditures from the 2012 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 six general obligation bond measures since 1986, which totaled \$751.2 million, has enabled the District to move forward with its Capital Facilities Program to accommodate the ever-increasing student enrollment of the District, as well as modernize and improve existing facilities.

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

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

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

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

Capital Projects Funds Local/State Bonds

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

The passage of Proposition 47, the \$13 billion State bond measure, by the California electorate on November 5, 2002 enabled the District to become eligible for approximately \$24.9 million in State School Facility Program funds. These funds allowed the District to construct Freedom, Riverview, Fugman and Woods Elementary Schools, modernize three existing school sites and acquire one new school site. All of these projects have been completed as of 2019-20.

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

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

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

Capital Projects Funds Local/State Funds





When the State School Facilities Program (SFP) bond authority became exhausted, 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 continues to accept applications based on the current SFP and the District continues 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 is in line to receive an estimated \$92 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 of school sites. All site modernizations follow the State Facility Program eligibility guidelines; modernizing permanent buildings every 25 years. The District is committed to maintaining top notch facilities to provide the best educational experience for our students.

Special Reserve for Capital Outlay Projects Sub-Fund

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

The SRCPF sub-fund will account for revenue and expenditures for the California Clean Energy Jobs Act. The California Clean Energy Jobs Act was created with the approval of Proposition 39 in the November 2012 general election. The statute changed the corporate income tax code and allocated projected revenue to the State's General Fund and the Clean Energy Job Creation Fund for five fiscal years, beginning with fiscal year 2013-14. The projects completed are intended to improve energy efficiency and expand the use of alternative energy. The District has received \$5.4 million so far through Proposition 39 funding. As of June 30, 2020, the District has submitted all expenditure plans related to the Proposition 39 program.

Capital Projects Funds Local/State Bonds

Special Reserve for Capital Outlay

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

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

From 1978-79 through 1994-95, the District received approximately \$8,636,000 in additional State aid because of action taken by the voters.

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).

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





The following are RCA projects completed since the creation of this 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
Pool Renovation
Track Renovations
Additional Softball Field
Scoreboard in Gymnasium
Lamonica Stadium
Locker Room Improvements
Lamonica Stadium - Handrails/Concrete Repairs
Ramage Tennis Courts

Clovis East High School

Gym Lighting
Baseball Stadium Improvements
Clovis East High Weight Equipment
Soccer Stadium Phase I - Field Grading/Drainage System

Clovis North High School

Baseball Stadium Improvements

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**



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 2019-20 \$275,000 was transferred. The following projects will be completed with RCA reserve and funds received from the Mandate Block Grant:

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

The balance in this fund on June 30, 2020 is estimated to be \$163,857.

Capital Facilities Funds

The Capital Facilities (Developer Fee) Fund was approved by the Board at its April 10, 1985 meeting to account for revenue and expenditures related to an agreement between the District and Trend Homes, Inc./Westcal, Inc., under which the District received developer fees associated with the Brentwood III Estates development. The District has used this fund since January 28, 1987 to account for revenues and expenditures related to developer fees the District receives for residential and commercial development taking place within the boundaries of the District. Expenditures anticipated for 2019-20 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 travel expenses related to Capital Projects
- Purchase of portable classrooms directly related to pupil growth
- Partial construction of one new elementary school

The balance in this fund on June 30, 2020 is estimated to be \$18,288,536. The balance in this fund on June 30, 2021 is anticipated to be approximately \$11,220,000. This fund balance is assigned for New School Construction.

Capital Projects Funds Recreational Cultural and Athletic Facilities Sub-Fund

Capital Facilities Funds





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

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

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

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

Capital Projects Funds Certificates of Participation Sub-Fund

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

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

The District continues to 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 2010 COP project funds, the District continues to discuss financing options for future needs.

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

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

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

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

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





Following is the current status of all Certificates of Participation issues sold by the District:

Issuances	Status
1984-1999	Fully Retired
2004	Fully Retired
2006	Fully Retired
2010	Eleventh Payment Due in 2020-21
2011	Tenth Payment Due in 2020-21

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

Fiscal Year	Principal/Interest Payment
2020-21	\$854,013
2021-22	\$856,888
2022-23	\$416,775
Thereafter	\$1,474,056
Total	\$3,601,732

The Certificates of Participation Fund balance on June 30, 2020 is estimated to be \$1,548,214. The balance in this fund on June 30, 2021 is anticipated to be \$1,363,214.

**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, 2020 is estimated to be \$1,209,859 and will be spent on future eligible projects.

Capital Projects Program

The next several pages reflect the detailed financial report of actual revenues and expenditures from 1986 through May 31, 2020.

Capital Projects Funds

Redevelopment Sub Fund





Clovis Unified School District
Capital Projects Program
Detail Financial Report Actual Results from 1986 to May 31, 2019
Projected Through 2020

I. Revenue	Total Revenues
1986 Bond Measure Proceeds	\$59,000,000
1993 Bond Measure Proceeds	49,217,458
1996 Bond Measure Proceeds	98,127,086
2001 Bond Measure Proceeds	78,996,726
2004 Bond Measure Proceeds	167,999,346
2012 Bond Measure Proceeds	298,000,000
Premium/Discount on Sales of Bonds	2,750,683
Qualified Zone Academy Bond Proceeds - (CART)	11,309,503
State School Lease Purchase Program	164,714,033
School Facilities Program	204,698,953
Interest on Investments	52,066,819
Interest on 2001A/B Bond	3,549,884
Interest on 2004A/B Bond	15,520,740
Interest on 2012 Bond	2,208,679
Reimbursements from Other Agencies	7,051,070
Developer Fees	133,384,811
COP Proceeds Covered by Developer Fees	41,533,681
Deferred Maintenance Fund	22,414,025
Digital High School Grants	1,868,000
Other Sources	17,245,811
State Grant - Reagan Agriculture Center	4,000,000
Total Revenue	\$1,435,657,307

A. New Schools	
Elementary Schools	
Cost of existing school sites	284,666,432
New Elementary School Construction	18,000,000
Secondary Schools	
Cost of existing school sites	436,302,543
Total New Schools	\$738,968,975
B. Additions to Existing Sites	
Elementary Schools	8,913,091
Secondary Schools	50,890,566
Total Additions to Existing Sites	\$59,803,657
C. Modernization of Existing Sites	
Elementary Schools	
Completed Projects	170,949,148
Cole 2019 Modernization	1,039,877
Jefferson 2019 Modernization	573,167
Fort Washington 2019 Modernization	1,039,877
Pinedale 2020 Modernization (In Design)	2,461,831
Dry Creek 2020 Modernization (In Design)	2,325,894
Secondary Schools	
Completed Projects	121,514,654
CART 2019 Modernization	1,157,489
Non-School Sites	
Completed Projects	46,266,306
Total Modernization of Existing Sites	\$347,328,243





D. Site Improvement Projects	
Elementary Schools	20,061,094
Secondary Schools	46,632,395
Projects at Multiple School Sites	6,702,252
Non-School Sites	8,427,707
Total Site Improvements	\$81,823,447
E. Future School Sites Owned by District	
Millerton New Town Elementary	1,425,000
Fourth Education Center	18,535,972
Perrin/Minewawa NW Area	4,000,000
International/Minnewawa	3,189,678
Fowler/McKinley	3,433,120
Total Undeveloped Sites Owned by District	\$30,583,770
F. Other Local Funded Projects	
Completed Projects	24,132,305
Total Other Local Funded Projects	\$24,132,305
III. Total Cost of Capital Facility Projects	\$1,282,640,397
IV. Completed without the use of Bond Funds	
Projects funded from Recreational, Cultural and Athletic Fund, Redevelopment Fund, General Fund, Special Reserve Capital Projects Fund, Child Development Fund, Adult Fund and User Fees	
Note: The revenue reflected in Part I of this report is not related to the projects below. Each of these funds has separate sources of revenue to cover the projects below.	

Expenditures:	
Completed Projects:	
Adult School Relocatables	1,331,195
Baseball/Softball Stadium Improvements (all high schools)	11,365,512
Buchanan Educational Center - Stadium Improvements	9,585,409
Buchanan High Telecomm/Network	3,774,996
Clark Athletic Improvements	219,805
Clovis East Athletic Improvements	152,511
Clovis East - Soccer Stadium Phase I	1,890,081
Clovis High Athletic Facility Improvements	2,962,659
Clovis North High	731,148
Clovis North Field Lights	248,290
Clovis West - Completed Athletic Projects	3,297,368
Clovis West - Aquatics Project Phase I	1,187,010
Cole Restrooms Addition	436,038
David E. Cook - Completed Projects	7,325,939
Field House - Merriman & LaMonica Press Box	1,913,561
Fitness Centers - High Schools	600,092
Gymnasium HVACs	548,961
Kastner Berm Near Gym	154,245
Miscellaneous - Completed Projects	1,520,937
Mountain View Environmental Learning Facility	812,188
Relocatable Buildings at Sites Throughout the District	37,364,036
Renovations - Gymnastics/Dance Facility	1,414,932
Restroom Facilities at Stadiums	2,056,387
Reyburn Bread Kitchen	1,224,750
Site Improvements - Various Sites	41,661,305





Temporary Walkways - District Wide	356,331
VMS Track Renovation	608,572
VMS/Lamonica Stadium Safety Rails	1,831,666
V. Total Expenditures (Non Bond Funds)	\$136,575,925
VI. Total Cost of Capital Facility Program (III, VI)	
	\$1,419,216,322
VII. Estimated Available Funds (I less VI)	
	\$16,440,985





CLOVIS

UNIFIED

SCHOOL DISTRICT



The Bond Interest and Redemption Fund is used solely for the purpose of making annual or semi-annual principal and interest payments on the District's General Obligation Bonds which are detailed in the Capital Projects Funds section under the 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 2020-21 fiscal year at approximately \$27.8 billion. The District's projected maximum allowable debt limit for the 2020-21 fiscal year is \$695 million. As of June 30, 2020, the total bond debt of the District is \$348,743,324 which is 50% 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 6.5% increase in the official assessed valuation of the entire District from the 2018-19 fiscal year to the 2019-20 fiscal year. Current conservative estimates of, at least, a 4% increase in District assessed valuation for the 2020-21 fiscal year. The increase in property values coupled with the scheduled retirement of \$15 million in bond principal will allow the District to move forward in identifying, planning for, and meeting the future needs of those whom it serves.

The District's Bond Debt Repayment Schedule, reflecting both principal and interest payments, for all outstanding General Obligation Bond issues as of July 1, 2020 follows:

Bond Debt Repayment Schedule			
All totals reflect the principal and interest owed by the District on all outstanding debt, including the most recent bond issuance of the 2012 Series D, General Obligation Bonds.			
Fiscal Year	Principal	Interest	Total
2020-21	\$27,003,532	\$17,989,085	\$44,992,617
2021-22	\$15,708,928	\$10,496,045	\$26,204,972
2022-23	\$13,891,017	\$18,540,203	\$32,431,220
2023-24	\$10,459,258	\$19,822,898	\$30,282,156
2024-25	\$9,502,673	\$20,349,287	\$29,851,960
2025-26	\$9,649,955	\$21,476,078	\$31,126,033
2026-27	\$12,813,970	\$25,719,684	\$38,533,655
2027-28	\$10,263,363	\$30,767,667	\$41,031,030
Thereafter	\$239,450,630	\$152,360,137	\$391,810,767
Total	\$348,743,324	\$317,521,085	\$666,264,409

Long Term Obligations



Bond Interest and Redemption Fund

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

Taking into consideration existing cash reserves, it is projected that the current add on annual tax rate of \$0.1554 per \$100 of assessed valuation will be sufficient to cover all bond principal and interest payments in 2020-21 and will be sufficient to generate the revenue/reserves necessary to cover all annual principal and interest payments until all outstanding bonds are fully amortized during the 2040-41 fiscal year.

Principal and interest payments on outstanding general obligation bonds in 2020-21 are estimated to be \$44,992,617.

The balance in this fund on June 30, 2020 is projected to be \$39,015,300 and funds expected to be received in 2020-21 will be the same amount as the payments due.

Long Term Obligations Bond Interest and Redemption Fund





Certificates of Participation

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

Following is a summary of outstanding indebtedness, as well as the District's 2020-21 Certificates of Participation total lease payments.

Fiscal Year of Issue	Principal	Interest	Outstanding Indebtedness July 1, 2020*	2020-21 Payment**
2009-10	\$850,000	\$34,400	\$884,400	\$440,700
2010-11	\$2,280,000	\$437,331	\$2,717,331	\$413,313
Total	\$3,130,000	\$471,731	\$3,601,731	\$854,013

* Represents principal and interest.

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

Long Term Obligations

Certificates of Participation

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

Fiscal Year	General Fund*
2020-21	\$854,012
2021-22	\$856,888
2022-23	\$416,775
2023-24	\$414,056
2024-25	\$545,000
2025-26	\$515,000
Total	\$3,601,731

* Includes Special Education Transportation Bus Payment.

Long Term Obligations
Certificates of
Participation





Municipal Lease Purchase Agreements

As part of the District's Computer Refresh Program, new computers are being financed through a series of Master Lease Agreements. On November 17, 2004, the Board approved entering into a Master Lease Agreement with Municipal Asset Management for the purchase of computers related to the 2004-05 District Computer Refresh Program. The purpose of the program was to place the District on a regular three-year cycle for the replacement of selected computers district wide. In June 2019, the District will enter into its fifth three-year refresh agreement. The following is the estimated yearly lease repayment schedule:

Lease Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2020-21	\$901,659	\$26,346	\$928,005
2021-22	\$400,000	\$11,569	\$411,569
Total	\$1,301,659	\$37,915	\$1,339,574

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, 2020 is estimated to be \$294,674,386 based on the most recent study conducted by the actuarial service firm of Dempsey, Filliger & Associates, LLC.

Long Term Obligations Municipal Lease Purchase Agreements

Other Post-Employment Benefits

Child Development Portables (CDE Loans)

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

Since fiscal year 2001-02, the Child Development Department has repaid loans in their entirety totaling \$589,454.

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

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

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 28 portables since the year 2000 utilizing the State Childcare Revolving Fund Program.

Long Term Obligations
Child Development Portables

Child Development Portables Amortization Schedule

Fiscal Year	Amount
2017-18	\$63,000
2018-19	\$126,000
2019-20	\$126,000
2020-21	\$63,000
Total	\$378,000





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

	2019-20 3RD QUARTER BUDGET	2020-21 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$115,424,613	\$115,265,283	(\$159,330)	(0.14)
Revenues	\$499,438,268	\$469,009,047	(\$30,429,221)	(6.09)
Expenditures	\$499,597,598	\$483,329,021	(\$16,268,577)	(3.26)
Balance	\$115,265,283	\$100,945,309	(\$14,319,974)	(12.42)

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

	2019-20 3RD QUARTER BUDGET	2020-21 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$5,153,767	\$5,881,314	\$727,547	14.12
Revenues	\$4,954,521	\$4,490,535	(\$463,986)	(9.36)
Expenditures	\$4,226,974	\$4,058,516	(\$168,458)	(3.99)
Balance	\$5,881,314	\$6,313,333	\$432,019	7.35

**Summary Fund
Balances**



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

	2019-20 3RD QUARTER BUDGET	2020-21 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$4,591,701	\$3,658,768	(\$932,933.00)	(20.32)
Revenues	\$6,462,033	\$5,802,344	(\$659,689.00)	(10.21)
Expenditures	\$7,394,966	\$6,421,950	(\$973,016.00)	(13.16)
Projected. Ending Balance	\$3,658,768	\$3,039,162	(\$619,606.00)	(16.93)

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

	2019-20 3RD QUARTER BUDGET	2020-21 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$2,819,485	\$256,121	(\$2,563,364)	(90.92)
Revenues	\$11,361,628	\$13,732,079	\$2,370,451	20.86
Expenditures	\$13,924,992	\$13,732,079	(\$192,913)	(1.39)
Balance	\$256,121	\$256,121	\$0	0.00

Summary Fund Balances





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

	2019-20 3RD QUARTER BUDGET	2020-21 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$8,153,166	\$6,956,743	(\$1,196,423)	(14.67)
Revenues	\$15,250,881	\$15,073,265	(\$177,616)	(1.16)
Expenditures	\$16,447,304	\$17,321,550	\$874,246	5.32
Balance	\$6,956,743	\$4,708,458	(\$2,248,285)	(32.32)

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

	2019-20 3RD QUARTER BUDGET	2020-21 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$79,863	\$99,629	\$19,766	24.75
Revenues	\$4,101,000	\$2,801,000	(\$1,300,000)	(31.70)
Expenditures	\$4,081,234	\$2,801,000	(\$1,280,234)	(31.37)
Balance	\$99,629	\$99,629	\$0	0.00

Summary Fund Balances

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

Summary Fund Balances

	2019-20 3RD QUARTER BUDGET	2020-21 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$7,471,939	\$2,810,795	(\$4,661,144)	(62.38)
Revenues	\$5,006,284	\$864,013	(\$4,142,271)	(82.74)
Expenditures	\$9,667,428	\$1,049,013	(\$8,618,415)	(89.15)
Balance	\$2,810,795	\$2,625,795	(\$185,000)	(6.58)

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

	2019-20 3RD QUARTER BUDGET	2020-21 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$14,999,821	\$9,865,831	(\$5,133,990)	(34.23)
Revenues	\$13,400,000	\$12,040,000	(\$1,360,000)	(10.15)
Expenditures	\$18,533,990	\$12,040,000	(\$6,493,990)	(35.04)
Balance	\$9,865,831	\$9,865,831	\$0	0.00





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

	2019-20 3RD QUARTER BUDGET	2020-21 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$9,081,471	\$23,548,513	\$14,467,042	159.30
Revenues	\$54,484,499	\$0	(\$54,484,499)	(100.00)
Expenditures	\$40,017,457	\$0	(\$40,017,457)	(100.00)
Balance	\$23,548,513	\$23,548,513	\$0	0.00

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

	2019-20 3RD QUARTER BUDGET	2020-21 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$3,132,025	\$2,212,255	(\$919,770)	(29.37)
Revenues	\$3,358,848	\$32,000	(\$3,326,848)	(99.05)
Expenditures	\$4,278,618	\$31,000	(\$4,247,618)	(99.28)
Balance	\$2,212,255	\$2,213,255	\$1,000	0.05

Summary Fund Balances

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

	2019-20 3RD QUARTER BUDGET	2020-21 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$39,015,301	\$39,015,301	\$0	0.00
Revenues	\$39,568,941	\$44,992,617	\$5,423,676	13.71
Expenditures	\$39,568,941	\$44,992,617	\$5,423,676	13.71
Balance	\$39,015,301	\$39,015,301	\$0	0.00

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

	2019-20 3RD QUARTER BUDGET	2020-21 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$1,098,267	\$1,098,267	\$0	0.00
Revenues	\$0	\$0	\$0	0.00
Expenditures	\$0	\$0	\$0	0.00
Balance	\$1,098,267	\$1,098,267	\$0	0.00

Summary Fund Balances





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

Summary Fund Balances

	2019-20 3RD QUARTER BUDGET	2020-21 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$0	\$0	\$0	0.00
Revenues	\$77,790,875	\$78,960,254	\$1,169,379	1.50
Expenditures	\$77,790,875	\$78,960,254	\$1,169,379	1.50
Balance	\$0	\$0	\$0	0.00



CLOVIS

UNIFIED

SCHOOL DISTRICT



Often, looking at one or two years of financial data will not provide the reader with the ability to observe financial trends. Accordingly, in this section, the District provides three years of prior data, the 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 2020-21 is projected to decrease by \$2,319,973. The District is projecting an operating (ongoing) deficit of \$20,319,973. The projected operating deficit is primarily the result of decreased revenues due to the pandemic. A 10% ongoing reduction was applied to the LCFF in the Adopted Budget projection. The good news is the Department of Finance is projecting what they call a "U shaped" recession. This type of recession is assumed to be fairly short with a significant recovery. The District's multi-year projection is a conservative projection. The recovery is not a part of the multi-year projection. In addition to the impact of the pandemic, increased employer contributions to CalSTRS and CalPERS contributions and lack of funding to cover special education growth are contributing to the ongoing deficit. It is also important to note that the General Fund's multi-year projection does not include salary schedule increases. The cost of a 1% salary schedule increase is approximately \$2.8 million.
- The Adult Education Fund ending fund balance for 2020-21 is projected to decrease by \$619,606. This reduction is primarily due to a school wide paving project and the addition of technology work center, office and conference center portables on the CAE Campus. The Charter School Fund ending fund balance for 2020-21 is projected to increase by \$432,019. The Charter and Adult School are outgrowing each school's facility capacity. Administrators for each program are reserving funds for future facility needs.
- The Cafeteria Fund ending fund balance for 2020-21 is projected to decrease by \$2,248,294. The implementation of the State mandated minimum wage increases, increased CalPERS employer contributions, facility rental costs and anticipated changes due to COVID-19 have contributed to this deficit.

Multi-Year Projections



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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Projected	20-21 Adopted	21-22 Projected	22-23 Projected	22-23 Projected
Revenues								
LCFF Sources	\$339,166,659	\$349,769,504	\$377,019,505	\$393,018,765	\$363,732,508	\$365,760,261	\$366,993,678	\$375,439,640
Federal Revenues	28,579,541	28,408,339	32,110,971	32,378,768	35,231,789	31,099,577	31,580,642	32,080,541
State Revenues	68,417,914	75,919,716	93,832,577	117,460,792	75,331,652	71,921,073	72,113,154	72,881,601
Other Local Revenues	154,995,184	154,829,054	166,070,698	159,071,635	159,216,456	158,102,008	164,629,059	165,409,257
Other Sources	16,312,760	15,732,325	21,796,638	25,576,139	4,609,013	5,811,888	5,386,775	5,386,775
Total Revenues	\$607,472,058	\$624,658,938	\$690,830,389	\$727,506,100	\$638,121,417	\$632,694,806	\$640,703,308	\$651,197,814
\$ Increase/(Decrease)	87,245,924	17,186,880	66,171,451	36,675,711	(89,384,682)	(5,426,611)	8,008,502	10,494,506
% Increase/Decrease	27.15%	2.83%	10.59%	5.31%	-12.29%	-0.85%	1.27%	1.64%
Expenditures								
Certificated Salaries	\$183,610,900	\$189,648,736	\$198,687,375	\$205,349,796	\$206,618,108	\$212,261,130	\$214,904,638	\$215,845,214
Classified Salaries	83,859,082	87,958,430	93,765,711	97,782,585	99,249,893	102,178,828	103,053,809	103,620,321
Employee Benefits	114,046,401	126,323,429	137,059,692	145,697,365	148,203,342	153,685,995	160,216,807	160,900,432
Books and Supplies	19,515,914	27,731,657	25,308,354	30,994,357	32,377,780	32,712,285	32,722,441	32,722,894
Services & Other Operating	102,896,898	100,383,911	105,762,720	117,987,690	114,634,495	100,022,160	105,081,698	105,630,964
Capital Outlay	15,785,310	9,283,853	32,840,552	48,831,367	10,977,094	10,876,464	10,836,464	10,736,464
Other Outgo/Debt Service	59,877,263	70,717,888	63,352,086	70,437,403	35,065,491	43,295,020	42,704,234	42,723,044
Total Expenditures	\$579,591,768	\$612,047,904	\$656,776,489	\$717,080,562	\$647,126,203	\$655,031,882	\$669,520,090	\$672,179,333
\$ Increase/(Decrease)	70,381,643	32,456,136	44,728,585	60,304,073	(69,954,359)	7,905,680	14,488,208	2,659,243
% Increase/(Decrease)	21.66%	5.60%	7.31%	9.18%	-9.76%	1.22%	2.21%	0.40%
Beginning Fund Balance	\$153,521,692	\$181,401,982	\$194,013,016	\$228,066,916	\$238,492,453	\$229,487,668	\$207,150,591	\$178,333,809
Fiscal Year Transactions	27,880,290	12,611,034	34,053,900	10,425,537	(9,004,785)	(22,337,076)	(28,816,782)	(20,981,519)
Audit Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	\$181,401,982	\$194,013,016	\$228,066,916	\$238,492,453	\$229,487,668	\$207,150,591	\$178,333,809	\$157,352,290





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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	20-21 1st Interim Projected	21-22 Projected	22-23 Projected	23-24 Projected
Revenues									
LCFF Sources	\$339,166,659	\$349,769,504	\$377,019,505	\$393,018,765	\$363,732,508	\$363,732,508	\$365,760,261	\$366,993,678	\$375,439,640
Federal Revenues	17,666,181	16,742,715	20,104,086	20,215,655	23,462,958	23,462,958	17,562,958	17,562,958	17,562,958
State Revenues	60,947,482	61,391,193	68,120,374	67,288,700	66,552,937	66,552,937	63,035,443	63,071,153	63,680,103
Other Local Revenues	18,630,214	19,056,490	20,205,234	16,339,836	14,729,645	14,729,645	14,729,645	14,729,645	14,729,645
Other Sources	3,301,979	2,877,181	3,729,339	2,575,311	531,000	531,000	1,731,000	1,731,000	1,731,000
Total Revenues	\$439,712,515	\$449,837,083	\$489,178,538	\$499,438,268	\$469,009,047	\$469,009,047	\$462,819,307	\$464,088,434	\$473,143,346
\$ Increase/(Decrease)	15,055,153	10,124,568	39,341,455	10,259,730	(30,429,220)	0	(6,189,740)	1,269,127	9,054,912
% Increase/Decrease	3.55%	2.3%	8.7%	2.1%	-6.1%	0.0%	-1.3%	0.3%	2.0%
Expenditures									
Certificated Salaries	\$178,638,160	\$184,316,026	\$192,766,578	\$199,083,884	\$200,321,171	\$200,321,171	\$205,855,876	\$208,404,803	\$209,238,422
Classified Salaries	71,667,683	75,563,689	80,290,309	83,911,559	84,742,990	84,742,990	87,330,974	87,995,233	88,347,214
Employee Benefits	107,620,816	119,576,923	129,441,672	137,385,285	139,520,625	139,520,625	144,703,841	151,012,057	151,532,678
Books and Supplies	27,731,657	25,308,354	22,555,496	29,611,430	23,249,962	23,249,962	20,019,894	18,764,668	18,884,194
Services & Other Operating	29,432,341	29,493,928	30,519,913	35,532,726	30,573,784	30,573,784	15,375,638	13,843,837	13,766,719
Capital Outlay	4,287,860	2,810,499	3,486,662	3,173,137	398,389	398,389	398,389	398,389	398,389
Other Outgo/Debt Service	10,248,188	10,129,907	9,058,805	10,899,577	4,522,100	(7,477,900)	2,364,965	2,195,000	2,195,000
Total Expenditures	\$429,626,705	\$447,199,326	\$468,119,435	\$499,597,598	\$483,329,021	\$471,329,021	\$476,049,577	\$482,613,987	\$484,362,617
\$ Increase/(Decrease)	34,352,338	17,572,621	20,920,109	31,478,163	(16,268,577)	(12,000,000)	4,720,556	6,564,411	1,748,629
% Increase/(Decrease)	8.69%	4.09%	4.68%	6.72%	-3.26%	-2.48%	1.00%	1.38%	0.36%
Beginning Fund Balance	\$81,641,943	\$91,727,753	\$94,365,510	\$115,424,613	\$115,265,283	\$115,265,283	\$112,945,309	\$99,715,039	\$81,189,486
Fiscal Year Transactions	10,085,810	2,637,757	21,059,103	(159,330)	(14,319,974)	(2,319,974)	(13,230,270)	(18,525,553)	(11,219,271)
Audit Adjustments	0	0	0	0	0	0	0	0	0
Ending Fund Balance	\$91,727,753	\$94,365,510	\$115,424,613	\$115,265,283	\$100,945,309	\$112,945,309	\$99,715,039	\$81,189,486	\$69,970,215

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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
Revenue Limit Sources	\$3,326,070	\$3,362,734	\$4,276,820	\$4,684,308	\$4,253,052	\$4,242,024	\$4,242,024	\$4,242,412
Other State Revenue	218,521	154,031	441,074	152,244	115,298	115,298	115,298	115,298
Local Revenue	38,462	10,869	134,696	117,969	122,185	124,629	127,121	129,664
Total Revenues	\$3,583,053	\$3,527,634	\$4,852,590	\$4,954,521	\$4,490,535	\$4,481,951	\$4,484,443	\$4,487,374
\$ Increase/(Decrease)	646,897	-55,419	1,324,956	101,931	-463,986	-8,584	2,492	2,931
% Increase/Decrease	22.03%	-1.55%	37.56%	2.10%	-9.36%	-0.19%	0.06%	0.07%
Expenditures								
Certificated Salaries	\$1,330,956	\$1,516,195	\$1,793,645	\$2,106,654	\$2,163,040	\$2,188,678	\$2,198,928	\$2,219,866
Classified Salaries	229,886	214,623	257,589	300,629	301,390	304,643	307,895	310,505
Employee Benefits	605,015	685,442	847,062	1,022,367	1,018,930	1,038,833	1,105,389	1,123,208
Books and Supplies	101,212	45,021	129,255	249,281	48,139	49,342	50,576	51,840
Services & Other Operating	107,947	167,981	210,459	407,312	390,140	394,041	397,982	401,962
Other Outgo	48,356	44,567	307,046	140,731	136,877	139,615	142,407	145,255
Total Expenditures	\$2,423,372	\$2,673,829	\$3,545,056	\$4,226,974	\$4,058,516	\$4,115,152	\$4,203,177	\$4,252,636
\$ Increase/(Decrease)	\$291,224	\$250,457	\$871,227	\$681,918	-\$168,458	\$56,636	\$88,025	\$49,459
% Increase/(Decrease)	13.66%	10.34%	32.58%	19.23%	-3.99%	1.40%	2.14%	1.18%
Beginning Fund Balance	\$1,832,747	\$2,992,428	\$3,846,233	\$5,153,767	\$5,881,314	\$6,313,333	\$6,680,132	\$6,961,398
Fiscal Year Transactions	1,159,681	853,805	1,307,534	727,547	432,019	366,799	281,266	234,738
Adjustments to Fund Balance	0	0	0	0	0	0	0	0
Ending Fund Balance	<u>\$2,992,428</u>	<u>\$3,846,233</u>	<u>\$5,153,767</u>	<u>\$5,881,314</u>	<u>\$6,313,333</u>	<u>\$6,680,132</u>	<u>\$6,961,398</u>	<u>\$7,196,136</u>





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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	1,184,912	1,145,080	991,054	1,235,354	1,000,000	1,020,000	1,040,400	1,061,208
State Revenues	2,539,996	2,470,387	2,557,319	2,592,344	2,592,344	2,644,191	2,697,075	2,751,016
Other Local Revenues	2,082,947	2,241,014	1,951,539	1,787,455	1,786,000	1,821,720	1,858,154	1,895,317
Other Sources	846,880	846,880	846,880	846,880	424,000	424,000	424,000	424,000
Total Revenues	\$6,654,735	\$6,703,361	\$6,346,792	\$6,462,033	\$5,802,344	\$5,909,911	\$6,019,629	\$6,131,541
\$ Increase/(Decrease)	983,787	48,626	(356,569)	115,241	(659,689)	107,567	109,718	111,912
% Increase/(Decrease)	26.11%	0.73%	-5.32%	1.82%	-10.21%	1.85%	1.86%	1.86%
Expenditures								
Certificated Salaries	\$1,723,528	\$1,834,924	\$1,978,690	\$1,965,685	\$1,934,131	\$1,972,814	\$2,012,270	\$2,052,516
Classified Salaries	1,240,570	1,313,848	1,415,560	1,475,312	1,514,440	1,544,729	1,575,623	1,607,136
Employee Benefits	1,132,209	1,270,304	1,396,387	1,485,848	1,476,771	1,506,307	1,536,433	1,567,161
Books and Supplies	624,241	361,541	597,367	543,074	435,739	444,454	453,343	462,410
Operating	976,484	992,622	1,028,343	1,138,855	944,209	963,093	1,172,915	1,172,916
Capital Outlay	30,562	0	2,925	677,183	0	0	0	0
Other Outgo	116,835	100,318	100,124	109,009	116,660	116,660	116,660	116,660
Total Expenditures	\$5,844,429	\$5,873,557	\$6,519,396	\$7,394,966	\$6,421,950	\$6,548,057	\$6,867,244	\$6,978,799
\$ Increase/(Decrease)	334,590	29,128	645,839	875,570	(973,016)	126,107	319,187	111,555
% Increase/(Decrease)	7.08%	0.50%	11.00%	13.43%	-13.16%	1.96%	4.87%	1.62%
Beginning Fund Balance	\$3,124,195	\$3,934,501	\$4,764,305	\$4,591,701	\$3,658,768	\$3,039,162	\$2,401,016	\$1,553,401
Fiscal Year Transactions	810,306	829,804	(172,604)	(932,933)	(619,606)	(638,146)	(847,615)	(847,258)
Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	<u>\$3,934,501</u>	<u>\$4,764,305</u>	<u>\$4,591,701</u>	<u>\$3,658,768</u>	<u>\$3,039,162</u>	<u>\$2,401,016</u>	<u>\$1,553,401</u>	<u>\$706,143</u>

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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Revenues	3,709,774	4,158,797	4,806,183	5,072,886	5,072,886	5,174,344	5,277,831	5,383,387
Other Local Revenues	7,612,624	8,244,512	8,517,152	6,288,742	8,659,193	8,832,377	9,009,025	9,189,205
Other Funding Sources	252,000	0	0	0	0	0	0	0
Total Revenues	\$11,574,398	\$12,403,309	\$13,323,335	\$11,361,628	\$13,732,079	\$14,006,721	\$14,286,855	\$14,572,593
\$ Increase/(Decrease)	1,219,642	828,911	920,026	(1,961,707)	2,370,451	274,642	280,134	285,737
% Increase/(Decrease)	11.78%	7.16%	7.42%	-14.72%	20.86%	2.00%	2.00%	2.00%
Expenditures								
Certificated Salaries	\$1,918,256	\$1,981,591	\$2,148,462	\$2,193,574	\$2,199,766	\$2,243,761	\$2,288,636	\$2,334,409
Classified Salaries	5,129,178	5,251,892	5,977,909	6,171,720	6,266,460	6,391,789	6,519,625	6,650,017
Employee Benefits	1,805,959	1,843,927	2,275,222	2,507,066	2,619,318	2,671,705	2,725,139	2,779,641
Books and Supplies	859,602	945,102	1,145,727	1,016,516	1,073,385	1,094,852	1,116,749	1,139,084
Services & Other Operating	717,888	790,840	660,122	915,554	882,315	899,962	917,961	936,320
Capital Outlay	447,464	0	34,189	180,120	100,000	0	0	0
Other Outgo	1,731,387	721,852	681,337	577,596	590,836	602,653	614,706	627,000
Interfund Transfers Out	0	0	0	362,848	0	0	0	0
Total Expenditures	\$12,609,734	\$11,535,204	\$12,922,967	\$13,924,992	\$13,732,079	\$13,904,721	\$14,182,815	\$14,466,472
\$ Increase/(Decrease)	2,627,526	(1,074,530)	1,387,763	1,002,025	(192,913)	172,642	278,094	283,656
% Increase/(Decrease)	26.32%	-8.52%	12.03%	7.75%	-1.39%	1.26%	2.00%	2.00%
Beginning Fund Balance	\$2,586,348	\$1,551,012	\$2,419,117	\$2,819,485	\$256,121	\$256,121	\$358,121	\$462,161
Fiscal Year Transactions	(1,035,336)	868,105	400,368	(2,563,364)	0	102,000	104,040	106,121
Audit Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	<u>\$1,551,012</u>	<u>\$2,419,117</u>	<u>\$2,819,485</u>	<u>\$256,121</u>	<u>\$256,121</u>	<u>\$358,121</u>	<u>\$462,161</u>	<u>\$568,282</u>





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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
Federal Revenues	\$9,728,448	\$10,520,544	\$11,015,831	\$10,927,759	\$10,768,831	\$12,516,619	\$12,977,284	\$13,456,375
State Revenues	672,588	722,170	728,447	698,119	683,187	774,797	774,797	774,797
Other Local Revenues	4,137,479	4,157,457	4,298,065	3,625,002	3,621,238	4,069,779	4,018,997	3,968,761
Total Revenues	\$14,538,515	\$15,400,171	\$16,042,343	\$15,250,880	\$15,073,256	\$17,361,195	\$17,771,078	\$18,199,933
\$ Increase/(Decrease)	903,694	861,656	642,172	(791,463)	(177,624)	2,287,939	409,883	428,855
% Increase/(Decrease)	6.63%	5.93%	4.17%	-4.93%	-1.16%	15.18%	2.36%	2.41%
Expenditures								
Classified Salaries	\$4,826,305	\$4,896,636	\$5,050,637	\$5,113,059	\$5,598,217	\$5,759,365	\$5,786,575	\$5,815,671
Employee Benefits	2,552,506	2,615,903	2,731,039	2,891,636	3,134,823	3,322,353	3,384,459	3,434,182
Books and Supplies	6,466,648	6,992,301	7,011,901	7,104,072	7,057,874	7,934,555	8,164,555	8,399,555
Services & Other	122,341	162,565	168,835	335,639	645,572	647,572	649,172	645,372
Capital Outlay	42,382	112,230	0	295,000	140,000	140,000	100,000	
Other Outgo	1,604,977	567,070	586,041	707,897	745,064	773,215	777,661	781,329
Total Expenditures	\$15,615,159	\$15,346,705	\$15,548,453	\$16,447,303	\$17,321,550	\$18,577,060	\$18,862,422	\$19,076,109
\$ Increase/(Decrease)	2,235,388	(268,454)	201,748	898,850	874,247	1,255,510	285,362	213,687
% Increase/(Decrease)	16.71%	-1.72%	1.31%	5.78%	5.32%	7.25%	1.54%	1.13%
Beginning Fund Balance	\$8,682,453	\$7,605,809	\$7,659,275	\$8,153,165	\$6,956,742	\$4,708,448	\$3,492,583	\$2,401,239
Fiscal Year Transactions	(1,076,644)	53,466	493,890	(1,196,423)	(2,248,294)	(1,215,865)	(1,091,344)	(876,176)
Ending Fund Balance	\$7,605,809	\$7,659,275	\$8,153,165	\$6,956,742	\$4,708,448	\$3,492,583	\$2,401,239	\$1,525,063

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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	19,589	21,418	51,611	1,000	1,000	1,000	1,000	1,000
Other Sources	4,100,000	4,100,000	4,300,000	4,100,000	2,800,000	2,800,000	2,800,000	2,800,000
Total Revenues	\$4,119,589	\$4,121,418	\$4,351,611	\$4,101,000	\$2,801,000	\$2,801,000	\$2,801,000	\$2,801,000
\$ Increase/(Decrease)	(391,950)	1,829	230,193	(250,611)	(1,300,000)	0	0	0
% Increase/(Decrease)	-8.69%	0.04%	5.59%	-5.76%	-31.70%	0.00%	0.00%	0.00%
Expenditures								
Services & Other Operating	\$2,064,266	\$1,412,215	\$2,153,458	\$1,732,125	\$2,801,000	\$2,801,000	\$2,801,000	\$2,801,000
Capital Outlay	1,247,686	587,595	678,798	2,349,108	0	0	0	0
Other Outgo	1,420,700	3,182,000	1,700,000	0	0	0	0	0
Total Expenditures	\$4,732,652	\$5,181,810	\$4,532,256	\$4,081,233	\$2,801,000	\$2,801,000	\$2,801,000	\$2,801,000
\$ Increase/(Decrease)	1,903,839	449,158	(649,554)	(451,023)	(1,280,233)	0	0	0
% Increase/(Decrease)	67.30%	9.49%	-12.54%	-9.95%	-31.37%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$1,933,962	\$1,320,899	\$260,507	\$79,862	\$99,629	\$99,629	\$99,629	\$99,629
Fiscal Year Transactions	(613,063)	(1,060,392)	(180,645)	19,767	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	\$1,320,899	\$260,507	\$79,862	\$99,629	\$99,629	\$99,629	\$99,629	\$99,629





Clovis Unified School District - Certificates of Participation Sub-Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
Other Local Revenues	\$15,527	\$25,581	\$25,028	\$15,000	\$10,000	\$15,000	\$15,000	\$15,000
Other Sources	2,123,995	1,731,200	1,732,456	1,726,100	854,013	856,888	416,775	416,775
Total Revenues	\$2,139,522	\$1,756,781	\$1,757,484	\$1,741,100	\$864,013	\$871,888	\$431,775	\$431,775
\$ Increase/(Decrease)	(92,926)	(382,741)	703	(16,384)	(877,087)	7,875	(432,238)	(440,113)
% Increase/(Decrease)	-4.16%	-17.89%	0.04%	-0.93%	-50.38%	0.91%	-50.03%	-50.48%
Expenditures								
Operating	\$0	\$3,225	\$3,750	\$0	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	0	0	0	0	0
Other Outgo	2,129,825	1,584,070	795,000	2,765,411	1,049,013	856,888	416,775	416,775
Total Expenditures	\$2,129,825	\$1,587,295	\$798,750	\$2,765,411	\$1,049,013	\$856,888	\$416,775	\$416,775
\$ Increase/(Decrease)	(3,371)	(542,530)	(788,545)	1,966,661	(1,716,398)	(192,126)	(632,238)	(440,113)
% Increase/(Decrease)	-0.16%	-25.47%	-49.68%	246.22%	-62.07%	-18.31%	-60.27%	-51.36%
Beginning Fund Balance	\$1,434,608	\$1,444,305	\$1,613,791	\$2,572,525	\$1,548,214	\$1,363,214	\$1,363,214	\$1,378,214
Fiscal Year Transactions	9,697	169,486	958,734	(1,024,311)	(185,000)	15,000	15,000	15,000
Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	\$1,444,305	\$1,613,791	\$2,572,525	\$1,548,214	\$1,363,214	\$1,378,214	\$1,378,214	\$1,393,214

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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
Other Local Revenues	\$229,260	\$233,358	\$493,814	\$277,815	\$0	\$0	\$0	\$0
Other Sources	0	0	0	0	0	0	0	0
Total Revenues	\$229,260	\$233,358	\$493,814	\$277,815	\$0	\$0	\$0	\$0
\$ Increase/(Decrease)	205,494	4,098	260,456	(215,999)	(277,815)	0	0	0
% Increase/(Decrease)	864.66%	1.79%	111.61%	-43.74%	-100.00%	0.00%	0.00%	0.00%
Expenditures								
Operating	0	0	0	0	0	0	0	0
Capital Outlay	0	0	5,000	6,725	0	0	0	0
Other Outgo	763,261	0	0	0	0	0	0	0
Total Expenditures	\$763,261	\$0	\$5,000	\$6,725	\$0	\$0	\$0	\$0
\$ Increase/(Decrease)	763,261	(763,261)	5,000	1,725	(6,725)	0	0	0
% Increase/(Decrease)	0.00%	-100.00%	0.00%	34.50%	-100.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$750,598	\$216,597	\$449,955	\$938,769	\$1,209,859	\$1,209,859	\$1,209,859	\$1,209,859
Fiscal Year Transactions	(534,001)	233,358	488,814	271,090	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	\$216,597	\$449,955	\$938,769	\$1,209,859	\$1,209,859	\$1,209,859	\$1,209,859	\$1,209,859





Clovis Unified School District -2012 Measure A Bond Sub-Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
Other Local Revenues	\$262,901	(\$365,835)	\$721,254	\$0	\$0	\$0	\$0	\$0
Other Sources	4,468,204	16,775,045	1,880,089	2,987,369	-	-	-	-
Total Revenues	\$4,731,105	\$16,409,210	\$2,601,343	\$2,987,369	\$0	\$0	\$0	\$0
\$ Increase/(Decrease)	(118,038,430)	11,678,105	(13,807,867)	386,026	(2,987,369)	0	0	0
% Increase/(Decrease)	-96.15%	246.84%	-84.15%	14.84%	-100.00%	0.00%	0.00%	0.00%
Expenditures								
Classified Salaries	\$214,007	\$208,620	\$223,992	\$218,585	\$0	\$0	\$0	\$0
Benefits	74,847	84,781	88,140	90,048	0	0	0	0
Supplies	1,087,821	299,037	92,900	76,014	0	0	0	0
Operating	14,811	9,246	1,124,235	54,881	0	0	0	0
Capital Outlay	37,054,474	24,525,601	7,138,156	6,508,485	0	0	0	0
Other Outgo	1,147,297	387,691	0	0	0	0	0	0
Total Expenditures	\$39,593,257	\$25,514,976	\$8,667,423	\$6,948,013	\$0	\$0	\$0	\$0
\$ Increase/(Decrease)	(41,762,991)	(14,078,281)	(16,847,553)	(1,719,410)	(6,948,013)	0	0	0
% Increase/(Decrease)	-51.33%	-35.56%	-66.03%	-19.84%	-100.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$53,994,642	\$19,132,490	\$10,026,724	\$3,960,644	\$0	\$0	\$0	\$0
Fiscal Year Transactions	(34,862,152)	(9,105,766)	(6,066,080)	(3,960,644)	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	<u>\$19,132,490</u>	<u>\$10,026,724</u>	<u>\$3,960,644</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
Local	\$16,324,504	\$17,004,549	\$18,135,427	\$13,400,000	\$12,040,000	\$11,040,000	\$11,040,000	\$11,040,000
Other Sources	5,000	900,000	0	0	0	0	15,000	15,000
Total Revenues	\$16,329,504	\$17,904,549	\$18,135,427	\$13,400,000	\$12,040,000	\$11,040,000	\$11,055,000	\$11,055,000
\$ Increase/(Decrease)	5,692,358	1,575,045	230,878	(4,735,427)	(1,360,000)	(1,000,000)	(985,000)	15,000
% Increase/(Decrease)	53.51%	9.65%	1.29%	-26.11%	-10.15%	-8.31%	-8.18%	0.14%
Expenditures								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	541,043	528,131	575,122	581,735	595,164	613,019	631,409	650,352
Employee Benefits	234,173	232,380	262,402	278,699	298,676	307,636	316,865	326,371
Supplies	121,732	59,450	54,178	168,500	68,500	68,500	68,500	68,500
Services & Other Operating	1,188,678	1,102,019	679,657	465,442	590,360	436,360	436,360	436,360
Capital Outlay	5,998,312	792,855	10,063,095	4,203,614	10,151,300	10,338,075	10,338,075	10,338,075
Other Outgo	837,089	9,005,164	8,836,000	12,836,000	336,000	336,000	336,000	336,000
Total Expenditures	\$8,921,027	\$11,719,999	\$20,470,454	\$18,533,990	\$12,040,000	\$12,099,590	\$12,127,210	\$12,155,658
\$ Increase/(Decrease)	(10,154,757)	2,798,972	8,750,455	(1,936,464)	(6,493,990)	59,590	87,210	56,068
% Increase/(Decrease)	-53.23%	31.37%	74.66%	-9.46%	-35.04%	0.49%	0.72%	0.46%
Beginning Fund Balance	\$3,741,822	\$11,150,299	\$17,334,849	\$14,999,822	\$9,865,832	\$9,865,832	\$9,865,832	\$8,806,242
Fiscal Year Transactions	7,408,477	6,184,550	(2,335,027)	(5,133,990)	0	(1,059,590)	(1,072,210)	(1,100,658)
Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	\$11,150,299	\$17,334,849	\$14,999,822	\$9,865,832	\$9,865,832	\$8,806,242	\$8,793,622	\$7,705,584
Ending Fund Balance Components:								
Assigned:								
New School Construction	\$11,150,299	\$17,334,849	\$10,266,313	\$3,266,313	\$3,206,769	\$3,145,889	\$3,072,516	\$3,072,516
Unassigned/Unallocated	\$0	\$0	\$4,733,509	\$6,599,519	\$6,659,063	\$5,660,353	\$5,721,106	\$4,633,068





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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
State Revenues	\$0	\$792,881	\$16,833,786	\$41,479,499	\$0	\$0	\$0	\$0
Other Local Revenues	0	34,577	140,401	5,000	0	0	0	0
Other Sources	682,068	1,679,681	8,500,000	13,000,000	0	0	0	0
Total Revenues	\$682,068	\$2,507,139	\$25,474,187	\$54,484,499	\$0	\$0	\$0	\$0
\$ Increase/(Decrease)	(4,675,896)	1,825,071	22,967,048	29,010,312	(54,484,499)	0	0	0
% Increase/(Decrease)	-87.27%	267.58%	916.07%	113.88%	-100.00%	0.00%	0.00%	0.00%
Expenditures								
Supplies	\$450,318	\$0	\$4,858	\$1,728,448	\$0	\$0	\$0	\$0
Operating	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	231,750	1,686,593	17,695,475	36,756,768	0	0	0	0
Other Outgo	0	792,881	180,089	1,532,241	0	0	0	0
Total Expenditures	\$682,068	\$2,479,474	\$17,880,422	\$40,017,457	\$0	\$0	\$0	\$0
\$ Increase/(Decrease)	(4,360,748)	1,797,406	15,400,948	22,137,035	(40,017,457)	0	0	0
% Increase/(Decrease)	-86.47%	263.52%	621.14%	123.81%	-100.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$1,460,041	\$1,460,041	\$1,487,706	\$9,081,471	\$23,548,513	\$23,548,513	\$23,548,513	\$23,548,513
Fiscal Year Transactions	0	27,665	7,593,765	14,467,042	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	<u>\$1,460,041</u>	<u>\$1,487,706</u>	<u>\$9,081,471</u>	<u>\$23,548,513</u>	<u>\$23,548,513</u>	<u>\$23,548,513</u>	<u>\$23,548,513</u>	<u>\$23,548,513</u>

**Clovis Unified School District - Recreational, Cultural & Athletics Sub-Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection**

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
Other Local Revenues	\$50,033	(\$61,231)	\$77,147	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Other Sources	267,355	267,355	275,000	275,000	0	0	0	0
Total Revenues	\$317,388	\$206,124	\$352,147	\$276,000	\$1,000	\$1,000	\$1,000	\$1,000
\$ Increase/(Decrease)	(4,761,319)	(111,264)	146,023	(76,147)	(275,000)	(275,000)	(275,000)	0
% Increase/(Decrease)	-93.75%	-35.06%	70.84%	-21.62%	-99.64%	-99.64%	-99.64%	0.00%
Expenditures								
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	0	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0	0
Services & Other Operating	0	3,766	4,392	0	0	0	0	0
Capital Outlay	2,755,325	426,292	608,572	276,000	0	0	0	0
Other Outgo	393,663	0	0	0	0	0	0	0
Total Expenditures	\$3,148,988	\$430,058	\$612,964	\$276,000	\$0	\$0	\$0	\$0
\$ Increase/(Decrease)	(3,276,612)	(2,718,930)	182,906	(336,964)	(276,000)	(276,000)	(276,000)	0
% Increase/(Decrease)	-50.99%	-86.34%	42.53%	-54.97%	-100.00%	-100.00%	-100.00%	0.00%
Beginning Fund Balance	\$3,480,208	\$648,608	\$424,674	\$163,857	\$163,857	\$163,857	\$163,857	\$164,857
Fiscal Year Transactions	(2,831,600)	(223,934)	(260,817)	0	1,000	1,000	1,000	1,000
Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	\$648,608	\$424,674	\$163,857	\$163,857	\$164,857	\$164,857	\$164,857	\$165,857





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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
State Revenue	\$0	\$5,881,295	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	4,391,060	690,977	1,061,571	30,000	31,000	31,000	31,000	31,000
Other Sources	4,339,820	3,330,028	2,412,963	3,052,848	0	0	0	0
Total Revenues	\$8,730,880	\$9,902,300	\$3,474,534	\$3,082,848	\$31,000	\$31,000	\$31,000	\$31,000
\$ Increase/(Decrease)	(908,864)	1,171,420	(6,427,766)	(391,686)	(3,051,848)	(3,051,848)	(3,051,848)	0
% Increase/(Decrease)	-9.43%	13.42%	-64.91%	-11.27%	-98.99%	-98.99%	-98.99%	0.00%
Expenditures								
Classified Salaries	\$42,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	2,564	0	0	0	0	0	0	0
Supplies	45,755	1,881,377	327,634	1,121,980	0	0	0	0
Operating	729,121	1,016,827	383,356	688,801	31,000	30,000	30,000	30,000
Capital Outlay	743,969	2,867,789	265,836	891,837	0	0	0	0
Other Outgo	3,353,926	7,900,164	3,393,339	1,300,000	0	0	0	0
Total Expenditures	\$4,918,210	\$13,666,157	\$4,370,165	\$4,002,618	\$31,000	\$30,000	\$30,000	\$30,000
\$ Increase/(Decrease)	(5,062,838)	8,747,947	(9,295,992)	(367,547)	(3,971,618)	(3,972,618)	(3,972,618)	(1,000)
% Increase/(Decrease)	-50.72%	177.87%	-68.02%	-8.41%	-99.23%	-99.25%	-99.25%	-3.23%
Beginning Fund Balance	\$3,814,988	\$7,627,658	\$3,863,801	\$2,968,170	\$2,048,400	\$2,048,400	\$2,048,400	\$2,048,400
Fiscal Year Transactions	3,812,670	(3,763,857)	(895,631)	(919,770)	0	1,000	1,000	1,000
Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	\$7,627,658	\$3,863,801	\$2,968,170	\$2,048,400	\$2,048,400	\$2,049,400	\$2,049,400	\$2,049,400

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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
State Revenues	\$329,553	\$348,962	\$345,394	\$177,000	\$315,000	\$177,000	\$177,000	\$177,000
Local Revenues	36,082,956	37,561,960	40,115,209	39,391,941	44,677,617	37,928,025	37,928,025	37,928,025
Other Sources	0	0	0	0	0	0	0	0
Total Revenues	\$36,412,509	\$37,910,922	\$40,460,603	\$39,568,941	\$44,992,617	\$38,105,025	\$38,105,025	\$38,105,025
\$ Increase/(Decrease)	(1,526,390)	1,498,413	2,549,681	(891,662)	5,423,676	(6,887,592)	(6,887,592)	0
% Increase/(Decrease)	-4.02%	4.12%	6.73%	-2.20%	13.71%	-15.31%	-15.31%	0.00%
Expenditures								
Other Outgo	\$36,835,393	\$35,551,966	\$37,714,305	\$39,568,941	\$44,992,617	\$38,105,025	\$38,105,025	\$38,105,025
Total Expenditures	\$36,835,393	\$35,551,966	\$37,714,305	\$39,568,941	\$44,992,617	\$38,105,025	\$38,105,025	\$38,105,025
\$ Increase/(Decrease)	(475,595)	(1,283,427)	2,162,339	1,854,636	5,423,676	(6,887,592)	(6,887,592)	0
% Increase/(Decrease)	-7.64%	269.86%	-168.48%	85.77%	292.44%	-126.99%	-126.99%	0.00%
Beginning Fund Balance	\$34,332,931	\$33,910,047	\$36,269,003	\$39,015,301	\$39,015,301	\$39,015,301	\$39,015,301	\$39,015,301
Fiscal Year Transactions	(422,884)	2,358,956	2,746,298	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	<u>\$33,910,047</u>	<u>\$36,269,003</u>	<u>\$39,015,301</u>	<u>\$39,015,301</u>	<u>\$39,015,301</u>	<u>\$39,015,301</u>	<u>\$39,015,301</u>	<u>\$39,015,301</u>





Clovis Unified School District - Blended Component Units Fund
Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Revenues	18,598	21,202	22,973	0	0	0	0	0
Other Sources	393,663	0	0	0	0	0	0	0
Total Revenues	\$412,261	\$21,202	\$22,973	\$0	\$0	\$0	\$0	\$0
\$ Increase/(Decrease)	13,458	(391,059)	1,771	(22,973)	0	0	0	0
% Increase/(Decrease)	3.37%	-94.86%	8.35%	-100.00%	0.00%	0.00%	0.00%	0.00%
Expenditures								
Other Outgo	\$393,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$393,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ Increase/(Decrease)	6,676	(393,663)	0	0	0	0	0	0
% Increase/(Decrease)	1.73%	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fiscal Year Transactions								
Beginning Fund Balance	\$1,035,495	\$1,054,093	\$1,075,295	\$1,098,268	\$1,098,268	\$1,098,268	\$1,098,268	\$1,098,268
Fiscal Year Transactions	18,598	21,202	22,973	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	<u>\$1,054,093</u>	<u>\$1,075,295</u>	<u>\$1,098,268</u>	<u>\$1,098,268</u>	<u>\$1,098,268</u>	<u>\$1,098,268</u>	<u>\$1,098,268</u>	<u>\$1,098,268</u>

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

	16-17 Actuals	17-18 Actuals	18-19 Actuals	19-20 Estimated Actuals	20-21 Adopted	21-22 Projected	22-23 Projected	23-24 Projected
Revenues								
Local Revenues	\$65,361,931	\$65,586,321	\$70,840,831	\$77,790,875	\$78,960,254	\$79,508,833	\$85,871,093	\$86,481,640
Total Revenues	\$65,361,931	\$65,586,321	\$70,840,831	\$77,790,875	\$78,960,254	\$79,508,833	\$85,871,093	\$86,481,640
\$ Increase/(Decrease)	5,874,384	224,390	5,254,510	6,950,044	1,169,379	548,579	6,362,260	610,547
% Increase/(Decrease)	9.87%	0.34%	8.01%	9.81%	1.50%	0.69%	8.00%	0.71%
Expenditures								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	181,542	189,611	198,585	228,571	231,232	234,309	237,448	239,425
Benefits	93,159	98,550	105,908	126,464	134,199	135,321	136,465	137,191
Supplies	1,970	119,089	585,903	664,708	664,708	664,708	664,708	664,708
Others Services & Operating	67,557,832	65,237,923	69,950,434	76,771,133	77,930,115	78,474,495	84,832,472	85,440,316
Other Outgo	0	1,137,929	0	0	0	0	0	0
Total Expenditures	\$67,834,503	\$66,783,102	\$70,840,831	\$77,790,875	\$78,960,254	\$79,508,833	\$85,871,093	\$86,481,640
\$ Increase/(Decrease)	5,998,668	(1,051,401)	4,057,729	6,950,044	1,169,379	548,579	6,362,260	610,547
% Increase/(Decrease)	9.70%	-1.55%	6.08%	9.81%	1.50%	0.69%	8.00%	0.71%
Beginning Fund Balance	\$3,669,353	\$1,196,781	\$0	\$0	\$0	\$0	\$0	\$0
Fiscal Year Transactions	(2,472,572)	(1,196,781)	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
Ending Fund Balance	<u>\$1,196,781</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>





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 2020- 2021**

Fund 01 - GENERAL FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
A. Revenues							
1) LCFF Sources	8010-8099	\$393,018,765	\$0	\$393,018,765	\$363,732,508	\$0	\$363,732,508
2) Federal Revenue	8100-8299	\$857,000	\$19,358,655	\$20,215,655	\$0	\$23,462,958	\$23,462,958
3) Other State Revenue	8300-8599	\$12,589,094	\$54,699,606	\$67,288,700	\$9,368,523	\$57,184,414	\$66,552,937
4) Other Local Revenue	8600-8799	\$16,192,048	\$147,788	\$16,339,836	\$14,709,857	\$19,788	\$14,729,645
5) TOTAL, REVENUES		\$422,656,907	\$74,206,049	\$496,862,957	\$387,810,888	\$80,667,160	\$468,478,047
B. Expenditures							
1) Certificated Personnel Salaries	1000-1999	\$162,972,814	\$36,111,070	\$199,083,884	\$163,062,599	\$37,258,571	\$200,321,171
2) Classified Personnel Salaries	2000-2999	\$58,300,805	\$25,610,754	\$83,911,559	\$58,487,239	\$26,255,752	\$84,742,990
3) Employee Benefits	3000-3999	\$95,827,326	\$41,557,959	\$137,385,285	\$93,912,840	\$45,607,061	\$139,519,901
4) Books and Supplies	4000-4999	\$19,843,065	\$9,769,794	\$29,612,859	\$15,254,578	\$7,982,386	\$23,236,963
5) Services and Other Operating Expenditures	5000-5999	\$25,493,411	\$10,039,315	\$35,532,726	\$23,515,436	\$7,058,348	\$30,573,784
6) Capital Outlay	6000-6999	\$2,764,229	\$408,908	\$3,173,137	\$264,889	\$133,500	\$398,389
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$2,548,703	\$20,000	\$2,568,703	\$2,099,451	\$20,000	\$2,119,451
8) Transfers of Indirect Costs	7300-7399	(\$2,228,809)	\$756,576	(\$1,472,233)	(\$2,300,373)	\$625,009	(\$1,675,364)
9) TOTAL, EXPENDITURES		\$365,521,544	\$124,274,376	\$489,795,919	\$354,296,658	\$124,940,627	\$479,237,285
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		\$57,135,363	(\$50,068,326)	\$7,067,037	\$33,514,230	(\$44,273,467)	(\$10,759,237)
D. Other Financing Sources/Uses							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$1,375,311	\$0	\$1,375,311	\$531,000	\$0	\$531,000
b) Transfers Out	7600-7629	(\$7,003,108)	(\$2,800,000)	(\$9,803,108)	(\$1,278,013)	(\$2,800,000)	(\$4,078,013)
2) Other Sources/Uses							
a) Sources	8930-8979	\$1,200,000	\$0	\$1,200,000	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	(\$52,561,311)	\$52,561,311	\$0	(\$53,014,287)	\$53,014,287	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		(\$56,989,108)	\$49,761,311	(\$7,227,797)	(\$53,761,300)	\$50,214,287	(\$3,547,013)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		\$146,256	(\$307,015)	(\$160,760)	(\$20,247,070)	\$5,940,820	(\$14,306,250)
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$112,117,598	\$3,307,015	\$115,424,613	\$112,263,853	\$3,000,000	\$115,263,853
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$112,117,598	\$3,307,015	\$115,424,613	\$112,263,853	\$3,000,000	\$115,263,853
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$112,117,598	\$3,307,015	\$115,424,613	\$112,263,853	\$3,000,000	\$115,263,853
2) Ending Balance, June 30		\$112,263,853	\$3,000,000	\$115,263,853	\$92,016,784	\$8,940,820	\$100,957,604
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0





Fiscal Year 2020- 2021

Fund 09 - CHARTER SCHOOLS		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
A. Revenues							
1) LCFF Sources	8010-8099	\$4,684,308	\$0	\$4,684,308	\$4,264,538	\$0	\$4,264,538
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$98,483	\$53,761	\$152,244	\$90,350	\$24,948	\$115,298
4) Other Local Revenue	8600-8799	\$117,969	\$0	\$117,969	\$122,185	\$0	\$122,185
5) TOTAL, REVENUES		\$4,900,760	\$53,761	\$4,954,521	\$4,477,073	\$24,948	\$4,502,021
B. Expenditures							
1) Certificated Personnel Salaries	1000-1999	\$2,077,010	\$29,642	\$2,106,652	\$2,163,040	\$0	\$2,163,040
2) Classified Personnel Salaries	2000-2999	\$300,629	\$0	\$300,629	\$301,390	\$0	\$301,390
3) Employee Benefits	3000-3999	\$1,004,614	\$17,753	\$1,022,367	\$1,018,930	\$0	\$1,018,930
4) Books and Supplies	4000-4999	\$226,330	\$22,951	\$249,281	\$30,686	\$17,453	\$48,139
5) Services and Other Operating Expenditures	5000-5999	\$397,317	\$9,995	\$407,312	\$382,645	\$7,495	\$390,140
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$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	\$140,731	\$0	\$140,731	\$136,877	\$0	\$136,877
9) TOTAL, EXPENDITURES		\$4,146,633	\$80,341	\$4,226,974	\$4,033,568	\$24,948	\$4,058,516
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		\$754,127	(\$26,580)	\$727,547	\$443,505	\$0	\$443,505
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)		\$754,127	(\$26,580)	\$727,547	\$443,505	\$0	\$443,505
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$5,127,187	\$26,580	\$5,153,767	\$5,881,314	\$0	\$5,881,314
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$5,127,187	\$26,580	\$5,153,767	\$5,881,314	\$0	\$5,881,314
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$5,127,187	\$26,580	\$5,153,767	\$5,881,314	\$0	\$5,881,314
2) Ending Balance, June 30		\$5,881,314	\$0	\$5,881,314	\$6,324,819	\$0	\$6,324,819
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0

Fiscal Year 2020- 2021							
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	\$0
2) Federal Revenue	8100-8299	\$0	\$1,235,354	\$1,235,354	\$0	\$1,000,000	\$1,000,000
3) Other State Revenue	8300-8599	\$90,000	\$2,502,344	\$2,592,344	\$90,000	\$2,502,344	\$2,592,344
4) Other Local Revenue	8600-8799	\$1,787,455	\$0	\$1,787,455	\$1,786,000	\$0	\$1,786,000
5) TOTAL, REVENUES		\$1,877,455	\$3,737,698	\$5,615,153	\$1,876,000	\$3,502,344	\$5,378,344
B. Expenditures							
1) Certificated Personnel Salaries	1000-1999	\$588,603	\$1,377,082	\$1,965,685	\$406,696	\$1,527,435	\$1,934,131
2) Classified Personnel Salaries	2000-2999	\$1,271,634	\$203,678	\$1,475,312	\$1,343,697	\$170,743	\$1,514,440
3) Employee Benefits	3000-3999	\$792,793	\$693,055	\$1,485,848	\$741,643	\$735,128	\$1,476,771
4) Books and Supplies	4000-4999	\$286,292	\$256,782	\$543,074	\$210,061	\$225,678	\$435,739
5) Services and Other Operating Expenditures	5000-5999	\$286,436	\$852,419	\$1,138,855	\$217,509	\$726,700	\$944,209
6) Capital Outlay	6000-6999	\$431,510	\$245,673	\$677,183	\$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	\$0	\$109,009	\$109,009	\$0	\$116,660	\$116,660
9) TOTAL, EXPENDITURES		\$3,657,268	\$3,737,698	\$7,394,966	\$2,919,606	\$3,502,344	\$6,421,950
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(\$1,779,813)	\$0	(\$1,779,813)	(\$1,043,606)	\$0	(\$1,043,606)
D. Other Financing Sources/Uses							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$846,880	\$0	\$846,880	\$424,000	\$0	\$424,000
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		\$846,880	\$0	\$846,880	\$424,000	\$0	\$424,000
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(\$932,933)	\$0	(\$932,933)	(\$619,606)	\$0	(\$619,606)
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$4,591,701	\$0	\$4,591,701	\$3,658,768	\$0	\$3,658,768
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$4,591,701	\$0	\$4,591,701	\$3,658,768	\$0	\$3,658,768
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$4,591,701	\$0	\$4,591,701	\$3,658,768	\$0	\$3,658,768
2) Ending Balance, June 30		\$3,658,768	\$0	\$3,658,768	\$3,039,162	\$0	\$3,039,162
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0





Fiscal Year 2020- 2021

Fund 12 - CHILD DEVELOPMENT FUND		Prior Year			Current Year		Total
		UNRESTRICT	RESTRICT	Total	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	\$5,072,886	\$5,072,886	\$0	\$5,072,886	\$5,072,886
4) Other Local Revenue	8600-8799	\$6,288,742	\$0	\$6,288,742	\$8,659,193	\$0	\$8,659,193
5) TOTAL, REVENUES		\$6,288,742	\$5,072,886	\$11,361,628	\$8,659,193	\$5,072,886	\$13,732,079
B. Expenditures							
1) Certificated Personnel Salaries	1000-1999	\$251,530	\$1,942,043	\$2,193,574	\$252,613	\$1,947,153	\$2,199,766
2) Classified Personnel Salaries	2000-2999	\$5,266,659	\$905,060	\$6,171,720	\$5,323,926	\$942,534	\$6,266,460
3) Employee Benefits	3000-3999	\$1,644,784	\$862,281	\$2,507,066	\$1,707,747	\$911,571	\$2,619,318
4) Books and Supplies	4000-4999	\$481,167	\$535,349	\$1,016,516	\$639,189	\$434,195	\$1,073,385
5) Services and Other Operating Expenditures	5000-5999	\$377,482	\$538,072	\$915,554	\$402,882	\$479,433	\$882,315
6) Capital Outlay	6000-6999	\$19,800	\$160,320	\$180,120	\$0	\$100,000	\$100,000
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$0	\$63,000	\$63,000	\$0	\$63,000	\$63,000
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$332,836	\$181,760	\$514,596	\$332,836	\$195,000	\$527,836
9) TOTAL, EXPENDITURES		\$8,374,258	\$5,187,886	\$13,562,144	\$8,659,193	\$5,072,886	\$13,732,079
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(\$2,085,516)	(\$115,000)	(\$2,200,516)	\$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	(\$852,848)	\$0	(\$852,848)	\$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	\$77,189	(\$77,189)	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		(\$775,659)	(\$77,189)	(\$852,848)	\$0	\$0	\$0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(\$2,861,175)	(\$192,189)	(\$3,053,364)	\$0	\$0	\$0
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$2,387,354	\$432,130	\$2,819,485	(\$473,821)	\$239,941	(\$233,879)
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$2,387,354	\$432,130	\$2,819,485	(\$473,821)	\$239,941	(\$233,879)
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$2,387,354	\$432,130	\$2,819,485	(\$473,821)	\$239,941	(\$233,879)
2) Ending Balance, June 30		(\$473,821)	\$239,941	(\$233,879)	(\$473,821)	\$239,941	(\$233,879)
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0

Fiscal Year 2020- 2021							
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	\$0
2) Federal Revenue	8100-8299	\$0	\$10,927,759	\$10,927,759	\$0	\$10,768,839	\$10,768,839
3) Other State Revenue	8300-8599	\$0	\$698,119	\$698,119	\$0	\$683,187	\$683,187
4) Other Local Revenue	8600-8799	\$0	\$3,625,002	\$3,625,002	\$0	\$3,621,239	\$3,621,239
5) TOTAL, REVENUES		\$0	\$15,250,881	\$15,250,881	\$0	\$15,073,265	\$15,073,265
B. Expenditures							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$5,113,059	\$5,113,059	\$0	\$5,598,217	\$5,598,217
3) Employee Benefits	3000-3999	\$0	\$2,891,636	\$2,891,636	\$0	\$3,134,823	\$3,134,823
4) Books and Supplies	4000-4999	\$0	\$7,104,072	\$7,104,072	\$0	\$7,057,874	\$7,057,874
5) Services and Other Operating Expenditures	5000-5999	\$0	\$335,639	\$335,639	\$0	\$645,572	\$645,572
6) Capital Outlay	6000-6999	\$0	\$295,000	\$295,000	\$0	\$140,000	\$140,000
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$0	\$0	\$0	\$0	\$0	\$0
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$0	\$707,897	\$707,897	\$0	\$745,064	\$745,064
9) TOTAL, EXPENDITURES		\$0	\$16,447,304	\$16,447,304	\$0	\$17,321,550	\$17,321,550
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		\$0	(\$1,196,423)	(\$1,196,423)	\$0	(\$2,248,286)	(\$2,248,286)
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	(\$1,196,423)	(\$1,196,423)	\$0	(\$2,248,286)	(\$2,248,286)
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$0	\$8,153,166	\$8,153,166	\$0	\$6,956,743	\$6,956,743
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$0	\$8,153,166	\$8,153,166	\$0	\$6,956,743	\$6,956,743
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$0	\$8,153,166	\$8,153,166	\$0	\$6,956,743	\$6,956,743
2) Ending Balance, June 30		\$0	\$6,956,743	\$6,956,743	\$0	\$4,708,457	\$4,708,457
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0





Fiscal Year 2020- 2021

Fund 14 - DEFERRED MAINTENANCE FUND	Prior Year			Current Year			Total
	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	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000
5) TOTAL, REVENUES		\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000
B. Expenditures							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$15,681	\$0	\$15,681	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$1,716,444	\$0	\$1,716,444	\$2,801,000	\$0	\$2,801,000
6) Capital Outlay	6000-6999	\$2,349,108	\$0	\$2,349,108	\$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	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$4,081,234	\$0	\$4,081,234	\$2,801,000	\$0	\$2,801,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		(\$4,080,234)	\$0	(\$4,080,234)	(\$2,800,000)	\$0	(\$2,800,000)
D. Other Financing Sources/Uses							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$4,100,000	\$0	\$4,100,000	\$2,800,000	\$0	\$2,800,000
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		\$4,100,000	\$0	\$4,100,000	\$2,800,000	\$0	\$2,800,000
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		\$19,766	\$0	\$19,766	\$0	\$0	\$0
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$79,863	\$0	\$79,863	\$99,629	\$0	\$99,629
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$79,863	\$0	\$79,863	\$99,629	\$0	\$99,629
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$79,863	\$0	\$79,863	\$99,629	\$0	\$99,629
2) Ending Balance, June 30		\$99,629	\$0	\$99,629	\$99,629	\$0	\$99,629
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0

		Fiscal Year 2020- 2021					
Fund 21 - BUILDING FUND		UNRESTRICT	Prior Year RESTRICT	Total	UNRESTRICT	Current Year 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	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$292,815	\$0	\$292,815	\$10,000	\$0	\$10,000
5) TOTAL, REVENUES		\$292,815	\$0	\$292,815	\$10,000	\$0	\$10,000
B. Expenditures							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$218,585	\$0	\$218,585	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$90,048	\$0	\$90,048	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$76,014	\$0	\$76,014	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$2,160	\$0	\$2,160	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$6,515,210	\$0	\$6,515,210	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$1,726,100	\$0	\$1,726,100	\$854,013	\$0	\$854,013
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$8,628,117	\$0	\$8,628,117	\$854,013	\$0	\$854,013
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(\$8,335,302)	\$0	(\$8,335,302)	(\$844,013)	\$0	(\$844,013)
D. Other Financing Sources/Uses							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$4,713,469	\$0	\$4,713,469	\$854,013	\$0	\$854,013
b) Transfers Out	7600-7629	(\$1,039,311)	\$0	(\$1,039,311)	(\$195,000)	\$0	(\$195,000)
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$3,674,158	\$0	\$3,674,158	\$659,013	\$0	\$659,013
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(\$4,661,144)	\$0	(\$4,661,144)	(\$185,001)	\$0	(\$185,001)
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$7,471,939	\$0	\$7,471,939	\$2,810,795	\$0	\$2,810,795
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$7,471,939	\$0	\$7,471,939	\$2,810,795	\$0	\$2,810,795
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$7,471,939	\$0	\$7,471,939	\$2,810,795	\$0	\$2,810,795
2) Ending Balance, June 30		\$2,810,795	\$0	\$2,810,795	\$2,625,795	\$0	\$2,625,795
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0





Fiscal Year 2020- 2021

Fund 25 - CAPITAL FACILITIES FUND		Prior Year			Current Year		Total
		UNRESTRICT	RESTRICT	Total	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	\$13,400,000	\$0	\$13,400,000	\$12,040,000	\$0	\$12,040,000
5) TOTAL, REVENUES		\$13,400,000	\$0	\$13,400,000	\$12,040,000	\$0	\$12,040,000
B. Expenditures							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$581,735	\$0	\$581,735	\$595,164	\$0	\$595,164
3) Employee Benefits	3000-3999	\$278,699	\$0	\$278,699	\$298,676	\$0	\$298,676
4) Books and Supplies	4000-4999	\$168,500	\$0	\$168,500	\$68,500	\$0	\$68,500
5) Services and Other Operating Expenditures	5000-5999	\$465,442	\$0	\$465,442	\$590,360	\$0	\$590,360
6) Capital Outlay	6000-6999	\$4,203,614	\$0	\$4,203,614	\$10,151,300	\$0	\$10,151,300
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$0	\$0	\$0	\$0	\$0	\$0
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$5,697,990	\$0	\$5,697,990	\$11,704,000	\$0	\$11,704,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		\$7,702,010	\$0	\$7,702,010	\$336,000	\$0	\$336,000
D. Other Financing Sources/Uses							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	(\$12,836,000)	\$0	(\$12,836,000)	(\$336,000)	\$0	(\$336,000)
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		(\$12,836,000)	\$0	(\$12,836,000)	(\$336,000)	\$0	(\$336,000)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(\$5,133,990)	\$0	(\$5,133,990)	\$0	\$0	\$0
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$14,999,821	\$0	\$14,999,821	\$9,865,831	\$0	\$9,865,831
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$14,999,821	\$0	\$14,999,821	\$9,865,831	\$0	\$9,865,831
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$14,999,821	\$0	\$14,999,821	\$9,865,831	\$0	\$9,865,831
2) Ending Balance, June 30		\$9,865,831	\$0	\$9,865,831	\$9,865,831	\$0	\$9,865,831
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0

Fiscal Year 2020- 2021							
Fund 35 - COUNTY SCHOOL FACILITIES FUND		UNRESTRICT	Prior Year RESTRICT	Total	UNRESTRICT	Current Year 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	\$41,479,499	\$0	\$41,479,499	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$5,000	\$0	\$5,000	\$0	\$0	\$0
5) TOTAL, REVENUES		\$41,484,499	\$0	\$41,484,499	\$0	\$0	\$0
B. Expenditures							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$1,728,448	\$0	\$1,728,448	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$0	\$0	\$0	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$36,756,768	\$0	\$36,756,768	\$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	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$38,485,216	\$0	\$38,485,216	\$0	\$0	\$0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		\$2,999,283	\$0	\$2,999,283	\$0	\$0	\$0
D. Other Financing Sources/Uses							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$13,000,000	\$0	\$13,000,000	\$0	\$0	\$0
b) Transfers Out	7600-7629	(\$1,532,241)	\$0	(\$1,532,241)	\$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		\$11,467,759	\$0	\$11,467,759	\$0	\$0	\$0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		\$14,467,042	\$0	\$14,467,042	\$0	\$0	\$0
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$9,081,471	\$0	\$9,081,471	\$23,548,513	\$0	\$23,548,513
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$9,081,471	\$0	\$9,081,471	\$23,548,513	\$0	\$23,548,513
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$9,081,471	\$0	\$9,081,471	\$23,548,513	\$0	\$23,548,513
2) Ending Balance, June 30		\$23,548,513	\$0	\$23,548,513	\$23,548,513	\$0	\$23,548,513
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0





Fiscal Year 2020- 2021

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	\$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	\$31,000	\$0	\$31,000	\$32,000	\$0	\$32,000
5) TOTAL, REVENUES		\$31,000	\$0	\$31,000	\$32,000	\$0	\$32,000
B. Expenditures							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$1,121,980	\$0	\$1,121,980	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$666,820	\$297,981	\$964,801	\$31,000	\$0	\$31,000
6) Capital Outlay	6000-6999	\$891,837	\$0	\$891,837	\$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	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$2,680,637	\$297,981	\$2,978,618	\$31,000	\$0	\$31,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(\$2,649,637)	(\$297,981)	(\$2,947,618)	\$1,000	\$0	\$1,000
D. Other Financing Sources/Uses							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$3,327,848	\$0	\$3,327,848	\$0	\$0	\$0
b) Transfers Out	7600-7629	(\$1,300,000)	\$0	(\$1,300,000)	\$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	(\$39,892)	\$39,892	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$1,987,956	\$39,892	\$2,027,848	\$0	\$0	\$0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(\$661,681)	(\$258,089)	(\$919,770)	\$1,000	\$0	\$1,000
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$2,851,910	\$280,115	\$3,132,025	\$2,190,229	\$22,026	\$2,212,255
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$2,851,910	\$280,115	\$3,132,025	\$2,190,229	\$22,026	\$2,212,255
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$2,851,910	\$280,115	\$3,132,025	\$2,190,229	\$22,026	\$2,212,255
2) Ending Balance, June 30		\$2,190,229	\$22,026	\$2,212,255	\$2,191,229	\$22,026	\$2,213,255
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0

		Fiscal Year 2020- 2021			Current Year		
		Prior Year					
Fund 51 - BOND INT & REDEMPTION FUND		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	\$177,000	\$0	\$177,000	\$315,000	\$0	\$315,000
4) Other Local Revenue	8600-8799	\$39,391,941	\$0	\$39,391,941	\$44,677,617	\$0	\$44,677,617
5) TOTAL, REVENUES		\$39,568,941	\$0	\$39,568,941	\$44,992,617	\$0	\$44,992,617
B. Expenditures							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$0	\$0	\$0	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$0	\$0	\$0	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$39,568,941	\$0	\$39,568,941	\$44,992,617	\$0	\$44,992,617
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$39,568,941	\$0	\$39,568,941	\$44,992,617	\$0	\$44,992,617
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	\$39,015,301	\$0	\$39,015,301	\$39,015,301	\$0	\$39,015,301
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$39,015,301	\$0	\$39,015,301	\$39,015,301	\$0	\$39,015,301
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$39,015,301	\$0	\$39,015,301	\$39,015,301	\$0	\$39,015,301
2) Ending Balance, June 30		\$39,015,301	\$0	\$39,015,301	\$39,015,301	\$0	\$39,015,301
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0





Fiscal Year 2020- 2021

Fund 52 - DEBT SERVICE-BLENDED COMP UNIT		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	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$0	\$0	\$0	\$0	\$0	\$0
5) TOTAL, REVENUES		\$0	\$0	\$0	\$0	\$0	\$0
B. Expenditures							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$0	\$0	\$0	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$0	\$0	\$0	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$0	\$0	\$0	\$0	\$0	\$0
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$0	\$0	\$0	\$0	\$0	\$0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
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)							
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$1,098,267	\$0	\$1,098,267	\$1,098,267	\$0	\$1,098,267
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,098,267	\$0	\$1,098,267	\$1,098,267	\$0	\$1,098,267
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,098,267	\$0	\$1,098,267	\$1,098,267	\$0	\$1,098,267
2) Ending Balance, June 30		\$1,098,267	\$0	\$1,098,267	\$1,098,267	\$0	\$1,098,267
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0

Fiscal Year 2020- 2021							
Fund 67 - SELF INSURANCE FUND		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	\$77,790,875	\$0	\$77,790,875	\$78,960,254	\$0	\$78,960,254
5) TOTAL, REVENUES		\$77,790,875	\$0	\$77,790,875	\$78,960,254	\$0	\$78,960,254
B. Expenditures							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$228,571	\$0	\$228,571	\$231,232	\$0	\$231,232
3) Employee Benefits	3000-3999	\$126,464	\$0	\$126,464	\$134,199	\$0	\$134,199
4) Books and Supplies	4000-4999	\$664,708	\$0	\$664,708	\$664,708	\$0	\$664,708
5) Services and Other Operating Expenditures	5000-5999	\$76,771,133	\$0	\$76,771,133	\$77,930,115	\$0	\$77,930,115
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$77,790,875	\$0	\$77,790,875	\$78,960,254	\$0	\$78,960,254
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	\$0	\$0	\$0	\$0	\$0	\$0
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$0	\$0	\$0	\$0	\$0	\$0
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$0	\$0	\$0	\$0	\$0	\$0
2) Ending Balance, June 30		\$0	\$0	\$0	\$0	\$0	\$0
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

U N I F I E D

SCHOOL DISTRICT

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Budget Cover Contest Runner-up:

Romance Magee – 7th Grade – Granite Ridge Intermediate

Budget Forecasts beyond the Proposed Budget Year

Revenues	2020-21	2021-22	2022-23
General Fund	\$469,009,047	\$462,819,307	\$464,088,434
Charter School Fund	\$4,502,021	\$4,847,260	\$4,849,752
Adult Education Fund	\$5,802,344	\$5,909,911	\$6,019,629
Child Development Fund	\$13,732,079	\$14,006,721	\$14,286,855
Cafeteria Fund	\$15,073,256	\$17,361,195	\$17,771,078
Deferred Maintenance Fund	\$2,801,000	\$2,801,000	\$2,801,000
Building Fund	\$864,013	\$871,888	\$431,775
Capital Facilities Fund	\$12,040,000	\$11,040,000	\$11,055,000
County School Facilities Fund	\$0	\$0	\$0
Special Reserve for Capital Projects	\$32,000	\$30,000	\$30,000
Bond Interest and Redemption Fund	\$44,992,617	\$44,992,617	\$44,992,617
Debt Service Fund for Blended Component Unit	\$0	\$0	\$0
Self-Insurance Fund	\$78,960,254	\$79,508,833	\$85,871,093
Total	\$647,808,631	\$644,188,732	\$652,197,233
Expenditures	2020-21	2021-22	2022-23
General Fund	\$483,329,021	\$476,049,577	\$482,613,987
Charter School Fund	\$4,058,516	\$4,115,152	\$4,203,177
Adult Education Fund	\$6,421,950	\$6,548,057	\$6,867,244
Child Development Fund	\$13,732,080	\$13,904,722	\$14,182,816
Cafeteria Fund	\$17,321,550	\$18,577,060	\$18,862,422
Deferred Maintenance Fund	\$2,801,000	\$2,801,000	\$2,801,000
Building Fund	\$1,049,013	\$856,888	\$416,775
Capital Facilities Fund	\$12,040,000	\$12,099,590	\$12,127,210
County School Facilities Fund	\$0	\$0	\$0
Special Reserve for Capital Projects	\$31,000	\$30,000	\$30,000
Bond Interest and Redemption Fund	\$44,992,617	\$44,992,617	\$44,992,617
Debt Service Fund for Blended Component Unit	\$0	\$0	\$0
Self-Insurance Fund	\$78,960,254	\$79,508,833	\$85,871,093
Total	\$664,737,001	\$659,483,496	\$672,968,341

Above is a summary of total revenue and expenditures, by fund, for the next three years.

Budget Forecasts



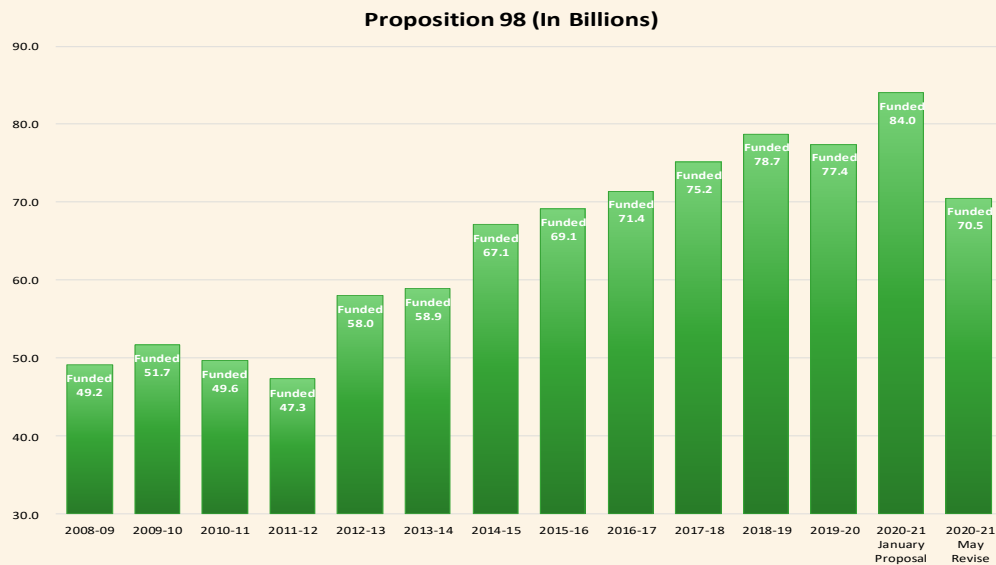


Effect of State Budget on District Revenues

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 78% of total General Fund revenues in 2020-21.

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. Due to the COVID-19 pandemic, the 2019-20 May Revision proposal adjusts the Proposition 98 guarantee down by \$4.2 billion from the Governor's January State Budget for an estimated \$77.4 billion. For 2020-21, an even larger decline is proposed due to the COVID-19 pandemic, with the Proposition 98 guarantee at \$70.5 billion.

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 2010-11 to 2020-21.

CUSD LCFF/Revenue Limit Rate

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 Projected
Revenue Limit/Funded Average LCFF per Student	\$6,395	\$6,370	\$6,726	\$6,449	\$7,080	\$7,910	\$8,314	\$8,545	\$9,194	\$9,458	\$8,722

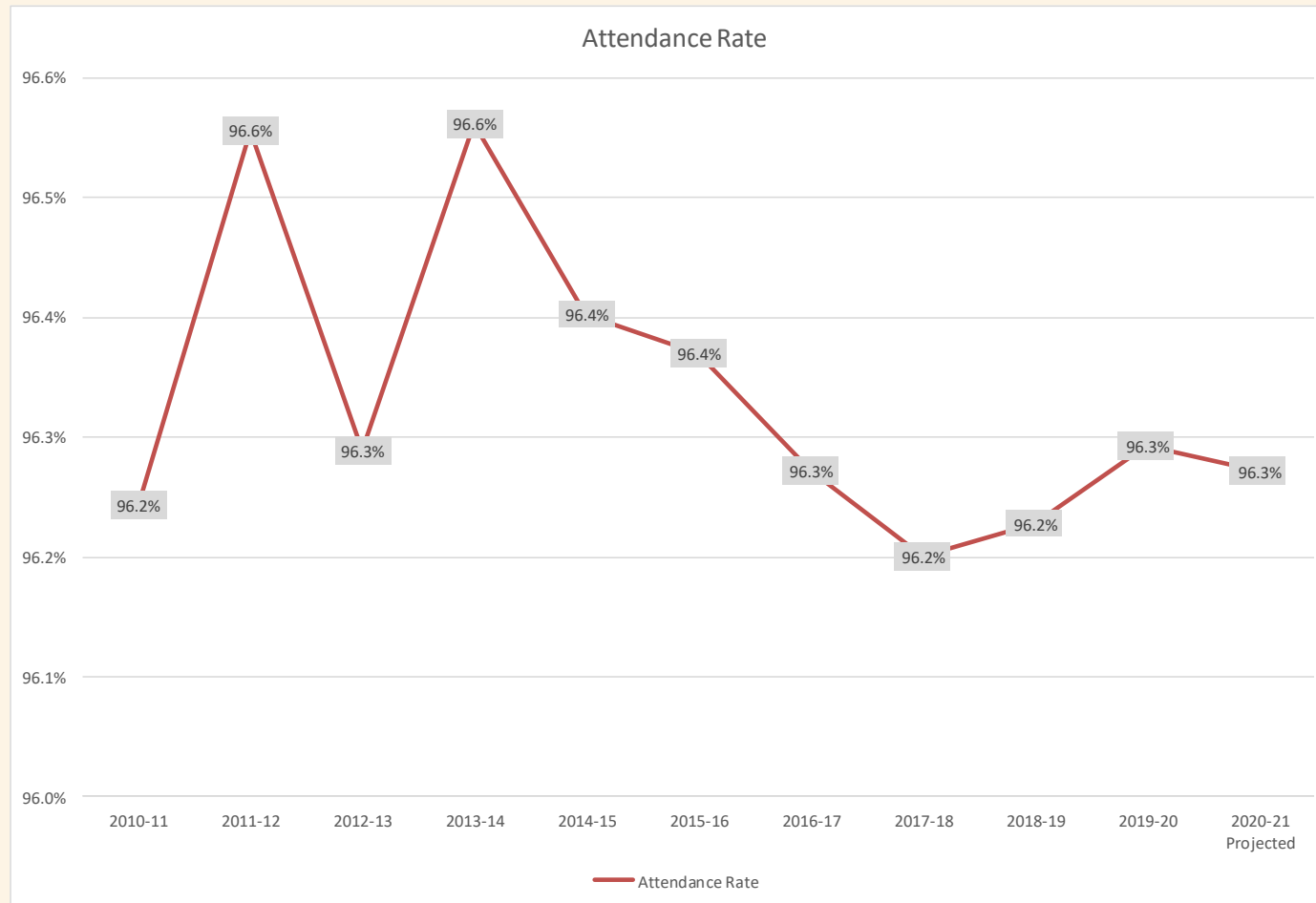
Summary of California School Finance

State Funding of Education and Average Daily Attendance





The following are the District's attendance rates since 2010-11:



**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 assessed.

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.

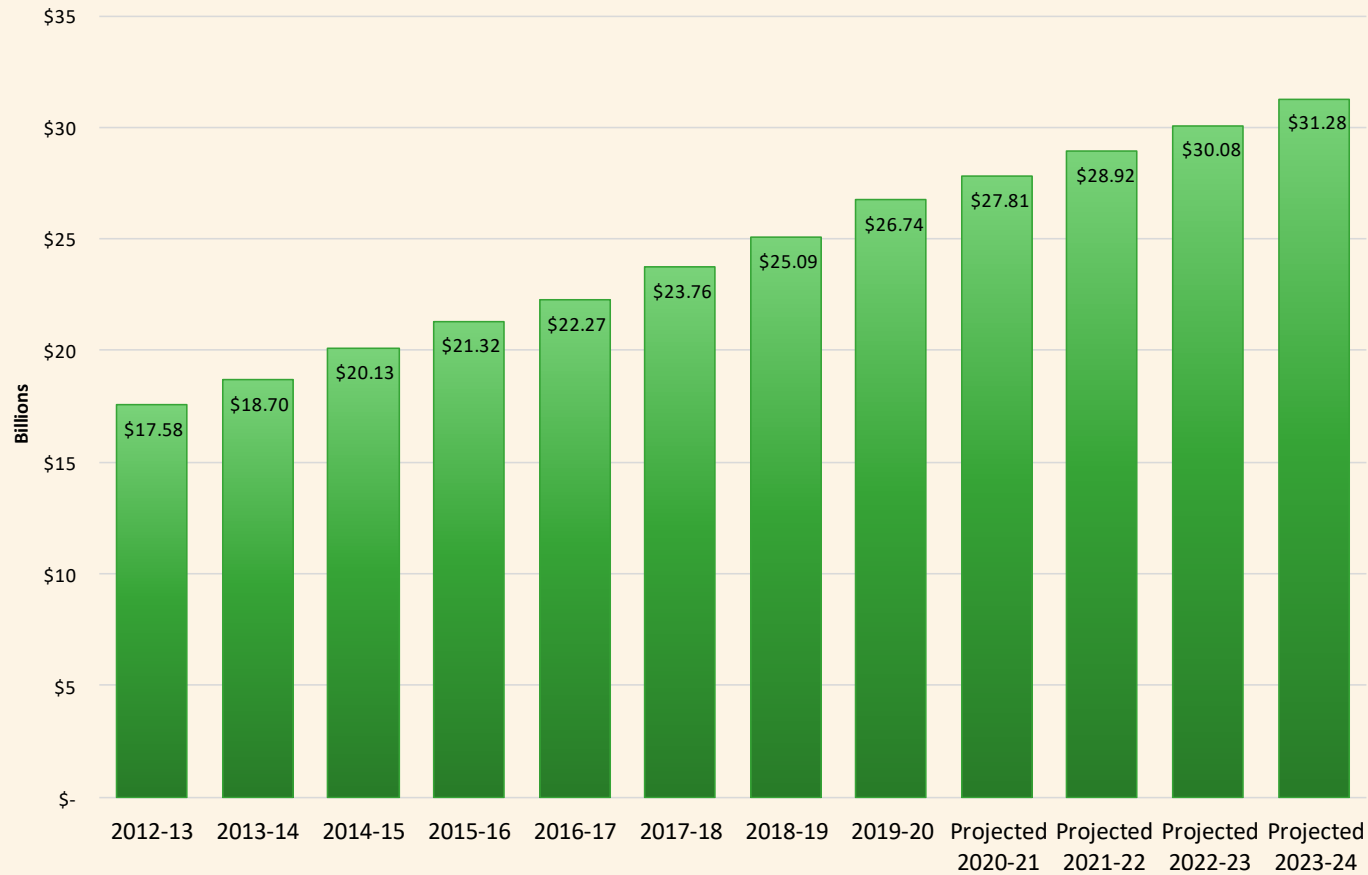
The Teeter Plan is to remain in effect unless the Board of Supervisors of Fresno County orders its discontinuance or unless, prior to the commencement of any fiscal year of the County (which commences on July 1st), the Board of Supervisors receives a petition for its discontinuance joined by resolutions 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 two 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 2020-21 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*.

Through the years, significant legislation has been enacted related to the issuance and administration of *GO Bonds*. In 1978, Proposition 13 was passed by the California electorate and it imposed a maximum ad valorem tax on real property of \$1.00 per \$100 of assessed valuation. In 1986, Proposition 46 was approved which required that a bond issuance must be approved by a two-thirds vote of the state's electorate. In 1998, the voters of California approved Proposition 39 which authorized the passage of *GO Bond* issuances with a fifty-five percent majority vote. The debt service on the bonds is funded through an additional ad valorem tax over and above the \$1.00 per \$100 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.

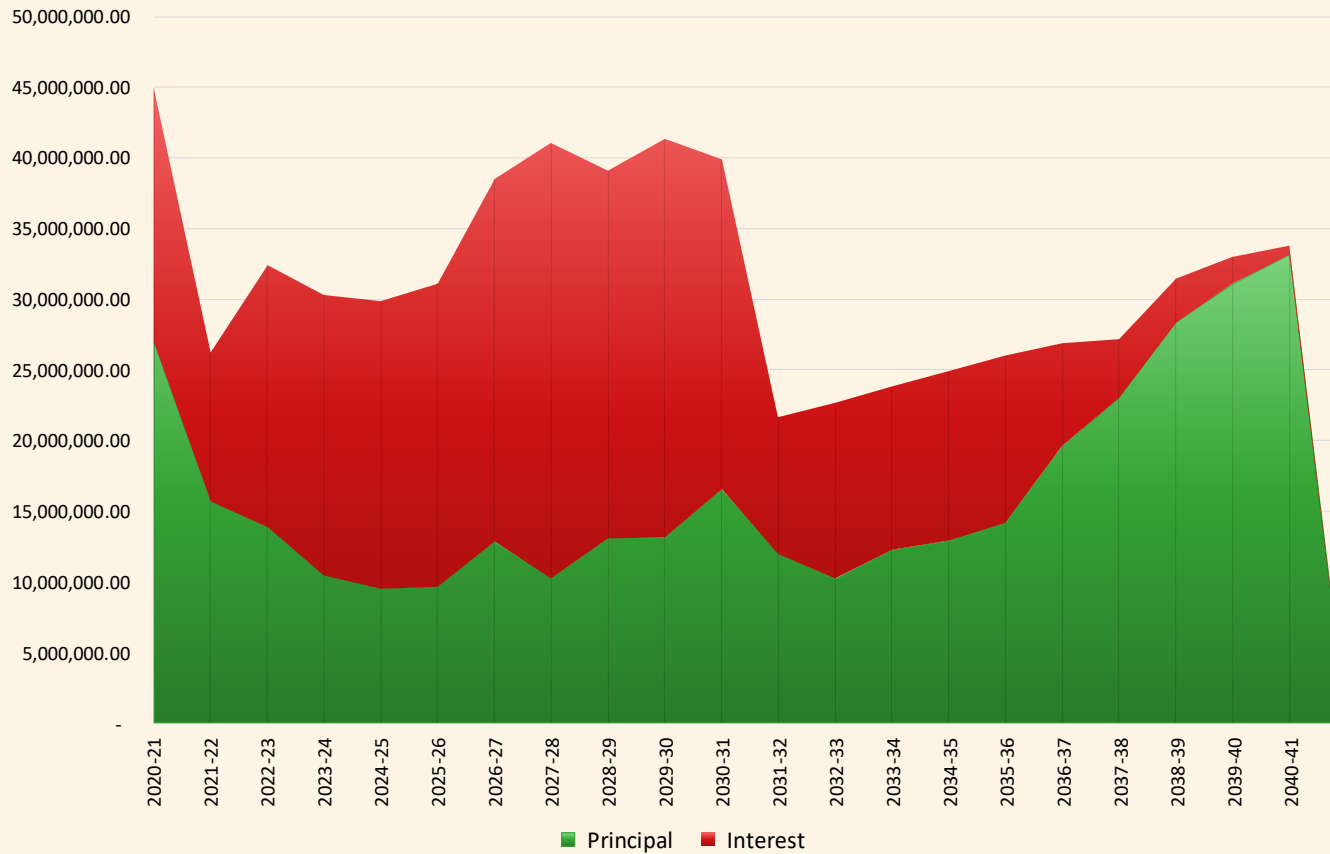
Summary of California School Finance Long-Term Obligations

Bond Repayment Schedule

As of July 1, 2020, 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 2020-21 through 2040-41.

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 2019-20. The portion of the District within the City of Clovis has a 2019-20 assessed valuation of approximately \$11.11 billion and represents 41.56% of the District's taxable assessed valuation. The portion of the District within the City of Fresno has a 2019-20 assessed valuation of approximately \$13.01 billion and represents 48.67% of the District's taxable assessed valuation. The portion of the District within Unincorporated Fresno County has a 2019-20 assessed valuation of approximately \$2.61 billion and represents 9.77% of the District's taxable assessed valuation. The District does not receive information regarding the actual tax amounts collected for each tax rate area. The following table summarizes the total ad Valorem tax rates levied by all taxing entities in three representative rate areas during fiscal years 2003-04 through 2019-20.

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

Fiscal Year	City of Clovis Tax Rate Area	City of Fresno Tax Rate Area	Unincorporated Fresno County Tax Rate Area	Tax Rate on Bond Indebtedness Only CUSD	Assessed Value of Average Single Family Home	Taxes Paid by Average Single Family Home
2004-05	\$1.211872	\$1.244310	\$1.211872	\$0.197500	\$180,038	\$355.58
2005-06	\$1.203386	\$1.235824	\$1.203386	\$0.197500	\$191,257	\$377.73
2006-07	\$1.202238	\$1.234976	\$1.202238	\$0.197500	\$235,864	\$465.83
2007-08	\$1.213118	\$1.245556	\$1.213118	\$0.197500	\$261,098	\$515.67
2008-09	\$1.1980820	\$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

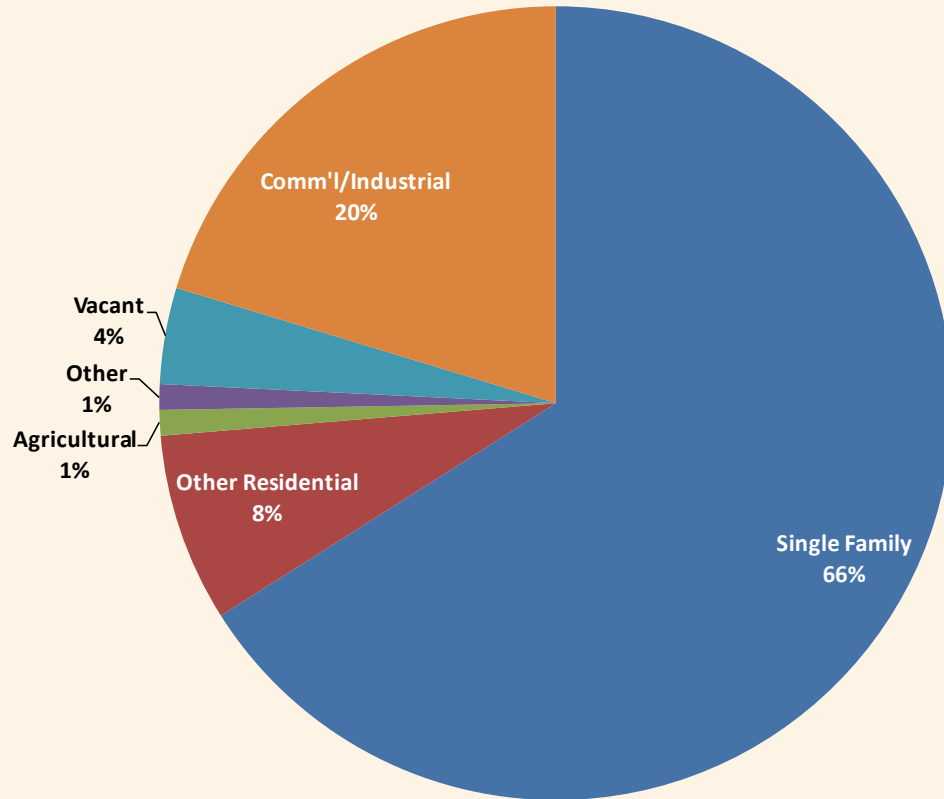
* Comprised of General Countywide, CUSD Bond and State Center Community College District Bond tax rates

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

Source: California Municipal Statistics, Inc.

Summary of California School Finance Tax Rates

Land Use Distribution by Total Assessed Value



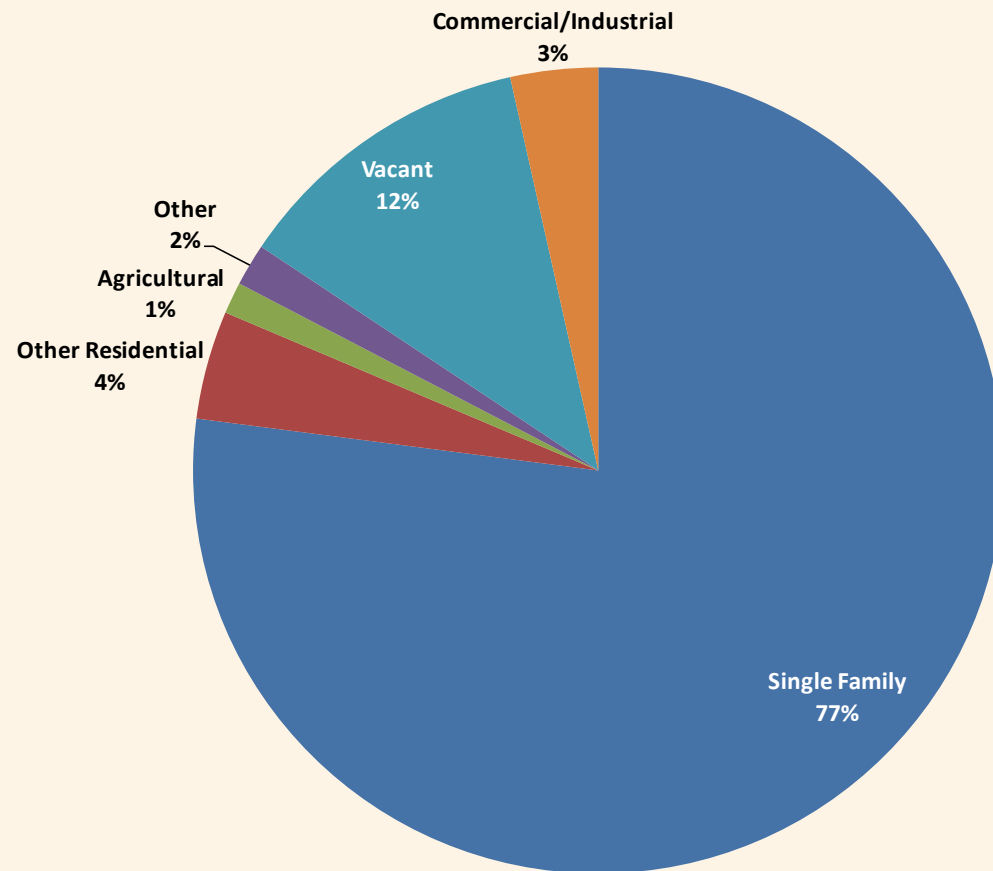
Summary of California School Finance

Long-Term Obligations





Land Use Distribution by Parcel



Summary of California School Finance

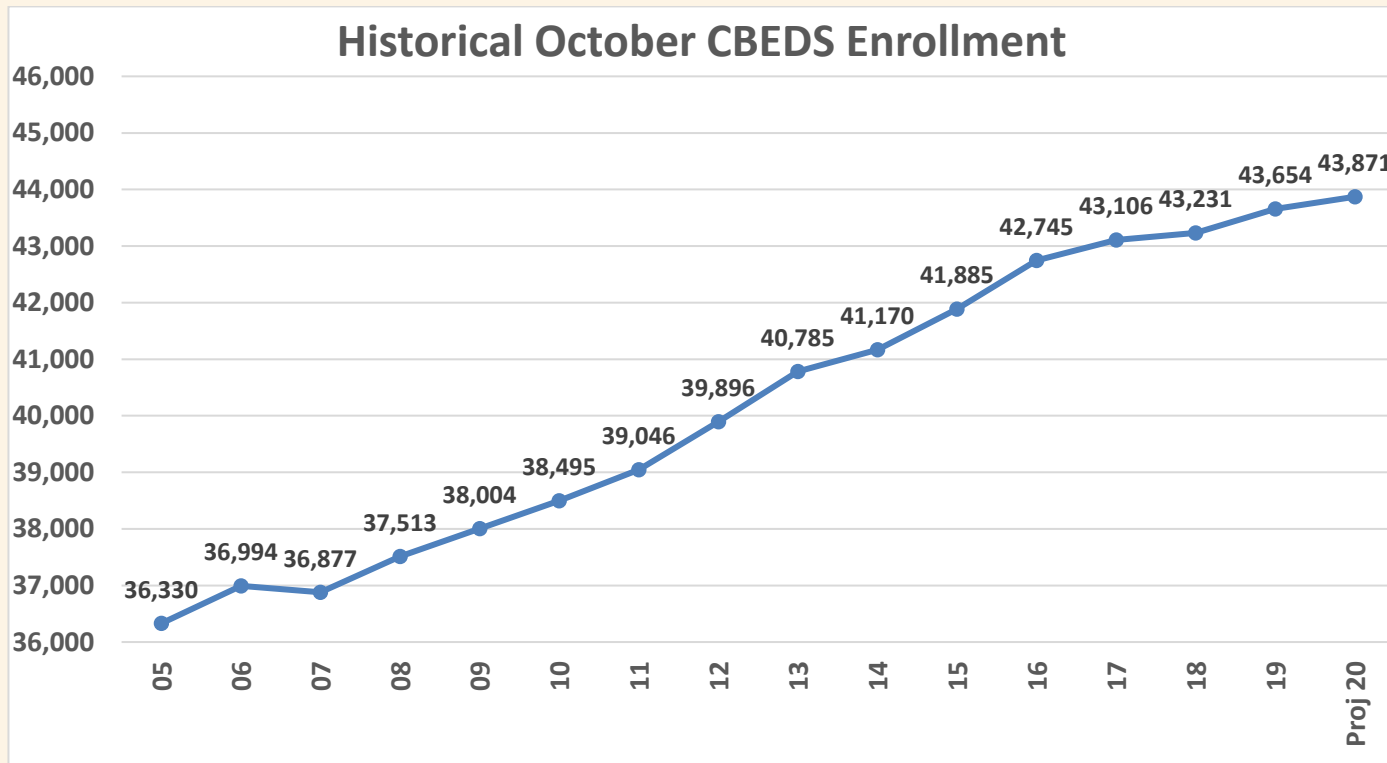
Long-Term Obligations

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 7,324 students, or 20.2% from 36,330 students in October 2005 to 43,654 in October 2019. Due to the increase in the housing market, the growth for 2020-21 is projected to be 217 students.

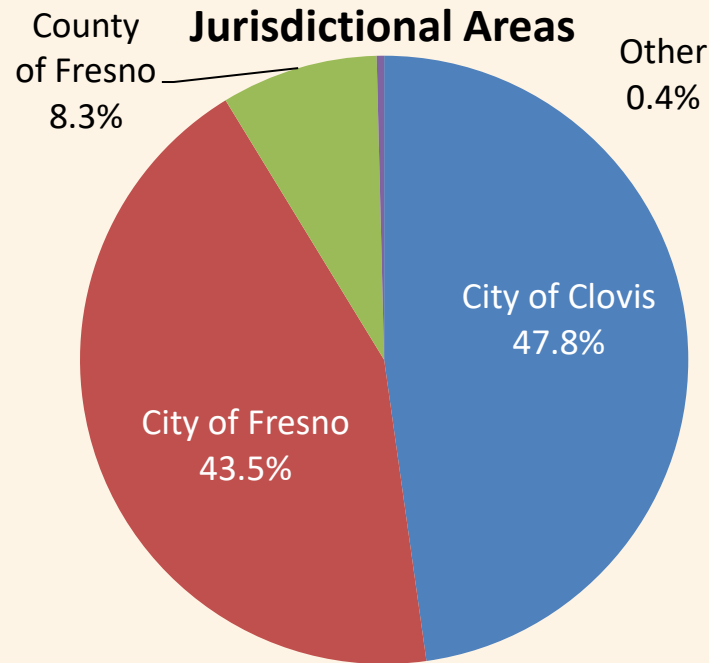
**Summary of California
School Finance
Enrollment Trends**





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 tremendous growth during the past in the portions of the District within the City and County of Fresno, the majority of students in the District no longer reside in the City of Clovis. Student enrollment information presented by school can be found in the organization section of the budget book. The following is a pie chart and table of Students by Jurisdictional Areas in 2019-20:

Student Enrollment Projections Enrollment Trends



Jurisdictional Areas	Number of Students	Percentage
City of Clovis	20,857	47.78%
City of Fresno	18,986	43.49%
County of Fresno	3,640	8.34%
Other	171	0.39%
Total	43,654	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 207,000 as of 2019. If current growth trends continue, the District could have a population of approximately 288,000 by 2035.

Approximately 17,700 single family units and 3,300 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; 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, will start development very soon. The Northeast Urban Center, however, is not within the City's current sphere of influence and will not start to develop during the next ten 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 will significantly delay or prevent development from occurring for the next five to ten years.

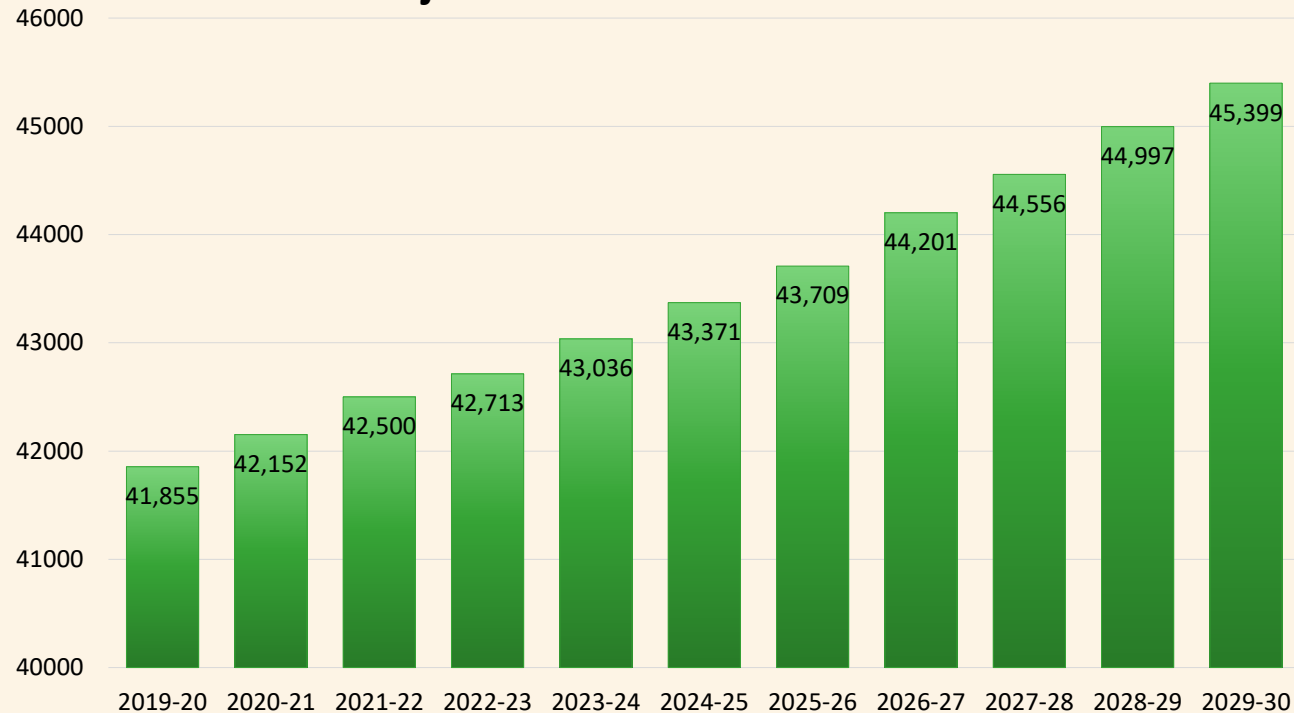
Full development of current projects and planned growth areas would add approximately 37,800 single family units, 35,800 multiple family units and a population of approximately 201,100 to the District. While Copper River Ranch and Fancher Creek will likely be built out during the next couple of years, 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





Projected Enrollment 2018-2028



District total projections do not include Clovis Online School

Source: Scott Odell Enrollment Report 2019

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 41,855 in 2019-20 to 45,399 in 2029-30, an increase of 3,544 students over the ten-year period. This is an average increase of 354 students per year and an average growth rate of 0.82% per year.

Enrollment in grades K-6 is predicted to increase by 1,696 students (from 22,505 to 24,201) during the ten-year projection period. This is an average increase of 170 students per year or an average growth rate of 0.73% per year.

The grades 7-8 enrollment is projected to increase from 6,858 in 2019-20 to 7,361 in 2029-30 an increase of 503 students. This is an average increase of 50 students per year and an average growth rate of 0.71% 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 1,345 students (from 12,492 to 13,837) during the ten-year projection period. This is an average increase of 135 students per year or an average growth rate of 1.03% per year.

Compared to 2018-19 the district has already recognized an increase of 423 pupils in 2019-20. The District has decided to base the 2020-21 budget on enrollment growth of 217 students compared to 2019-20. The projections were calculated as follows:

- For the projection on the subsequent page, the District's October 2019 enrollment was entered into a Cohort Survival Model as the starting enrollment.
- Kindergarten enrollment was projected using a combination of historical kindergarten enrollment information for the District and birth data for the zip codes in which the District is located.
- Non-regular program enrollments (SDC, continuation and alternative programs) were estimated by determining the ratio of non-regular program students to regular program students and then applying that percentage to projected regular program students each year. The projected non-regular program students were then added to the projected regular program students to determine projected total enrollment.



Student Enrollment Projections Enrollment Methodology





Elementary Schools	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Projected 2020-21
Boris Elementary	N/A	N/A	574	685	704	791	588
Bud Rank Elementary	849	924	904	852	869	837	804
Cedarwood Elementary	744	771	757	738	724	747	762
Century Elementary	674	658	625	603	624	637	663
Clovis Elementary	619	616	646	707	696	712	719
Cole Elementary	756	738	744	755	734	702	691
Copper Hills Elementary	501	493	508	609	658	689	681
Cox Elementary	562	574	587	631	637	651	671
Dry Creek Elementary	790	804	783	873	912	925	948
Fancher Creek Elementary	819	843	876	837	790	779	734
Fort Washington Elementary	613	653	624	643	600	599	605
Freedom Elementary	710	693	704	740	708	768	724
Fugman Elementary	834	810	798	839	837	821	845
Garfield Elementary	727	696	642	706	702	686	635
Gettysburg Elementary	639	656	640	672	676	672	680
Jefferson Elementary	552	583	586	642	638	646	621
Liberty Elementary	590	598	627	594	587	601	580
Lincoln Elementary	697	709	728	687	692	677	691
Maple Creek Elementary	698	679	635	636	623	595	550
Miramonte Elementary	598	595	601	607	620	613	666
Mountain View Elementary	706	716	707	720	685	662	673
Nelson Elementary	534	539	531	552	515	502	492
Oraze Elementary	786	858	823	851	923	934	855
Pinedale Elementary	453	497	514	574	548	545	548
Reagan Elementary	682	751	494	672	800	831	737
Red Bank Elementary	751	783	777	789	781	796	818
Riverview Elementary	738	741	721	749	742	735	688
Sierra Vista Elementary	482	519	527	527	551	571	583
Tarpey Elementary	733	727	725	728	730	749	756
Temperance-Kutner Elementary	726	763	712	718	704	684	687
Valley Oak Elementary	548	554	524	492	496	509	491
Weldon Elementary	640	630	635	662	662	639	645
Woods Elementary	756	739	714	740	747	723	722
Young Elementary	N/A	N/A	N/A	N/A	N/A	N/A	553

**Student Enrollment
Projections
Enrollment
Information by Site**

Intermediate Sites	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Projected 2020-21
Alta Sierra Intermediate	1,390	1,318	1,347	1,428	1,376	1,428	1,400
Clark Intermediate	1,376	1,433	1,520	1,554	1,552	1,499	1,517
Granite Ridge Intermediate	1,275	1,339	1,295	1,361	1,284	1,283	1,235
Kastner Intermediate	1,046	1,022	1,082	1,123	1,161	1,214	1,222
Reyburn Intermediate	1,235	1,278	1,306	1,430	1,491	1,545	1,537

High School Sites	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Projected 2019-20
Buchanan High School	2,560	2,670	2,619	2,700	2,726	2,706	2,679
Clovis East High School	2,008	2,166	2,365	2,492	2,738	2,812	2,841
Clovis High School	2,760	2,801	2,789	2,794	2,567	2,649	2,756
Clovis North High School	2,208	2,417	2,487	2,498	2,549	2,523	2,515
Clovis West High School	2,168	2,069	2,109	2,006	2,018	2,015	2,103

Alternative Education	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Projected 2019-20
Enterprise	62	66	66	79	60	66	63
Gateway	224	209	213	235	208	223	228

Community Day	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Projected 2019-20
Community Day Elementary	10	3	3	9	4	2	2
Community Day Secondary	66	66	66	61	43	50	51

Charter Schools	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Projected 2019-20
Clovis Online School	316	299	344	365	398	447	452

Other	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Projected 2019-20
Adult Transition Program	107	106	118	110	110	132	130
Non-Public Schools	6	14	19	21	17	23	25
Therapeutic Intervention Program	12	13	12	10	14	9	9

District Totals*	40,476	41,499	42,057	43,106	43,231	43,654	43,871
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*School projections are created by an internal process and are used for staffing in the upcoming year only

Student Enrollment Projections
Enrollment Information by Site





Background

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

Board Policy to Accommodate Growth

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



Student Enrollment Projections Student Accommodation Policy

Definitions*Design Capacity*

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

Student Loading Capacity

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

Enrollment Statistic

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

Office of Public School Construction Portable

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

Overall Considerations*Office of Public School Construction Portable Classrooms*

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

- New School Construction

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

**Student Enrollment
Projections**

**Student
Accommodation Policy**





Elementary Schools at 100% of Design Capacity

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

Intermediate Schools at 100% of Design Capacity

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

Other Options

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



Student Enrollment Projections Student Accommodation Policy

High Schools at 100% of Design Capacity

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

Other Options

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

Attendance Boundaries

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

School Site Staffing

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

Student enrollment as of the 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 28.65 acres
Maintenance	1 APU per 67,939 sq. ft. per building
Custodial	1 APU per 25,332 sq. ft. cleaned
Technology	1 APU per 500 District owned PC desktop computer 1 APU per 387 District owned PC laptop computer 1 APU per 445 student owned PC laptop computer 1 APU per 2,500 e-mail users 1 APU per 800 Munis users 1 APU per 800 Student Information System users 1 APU per 41 Decentralized Servers
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	2016-17	2017-18	2018-19	2019-20	2020-21*
Instruction	1,908	1,963	1,988	1,982	1,958
Special Ed Other Spec Instruction Services	687	732	775	841	852
Instructional Supervision & Administration	58	54	55	56	57
Instructional Library/Media/Technology/Other	215	224	223	225	226
School Administration	289	291	291	289	296
Pupil Services	305	311	314	330	339
Pupil Transportation	111	113	119	116	116
Food Services	145	142	142	139	139
Ancillary Services	30	30	31	32	32
Enterprise	3	3	3	3	4
Board & Superintendent	13	14	14	14	14
General Administration	22	25	26	26	25
Fiscal Services	23	24	25	24	23
Personnel/Human Resources Services	18	18	19	19	18
Central Support	17	19	20	22	22
Centralized Data Processing	24	25	25	25	26
Plant Maintenance & Operations	370	382	384	384	380
Security	14	16	17	17	17
Total	4,252	4,386	4,471	4,543	4,542

*Projected





Special Education



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

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

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

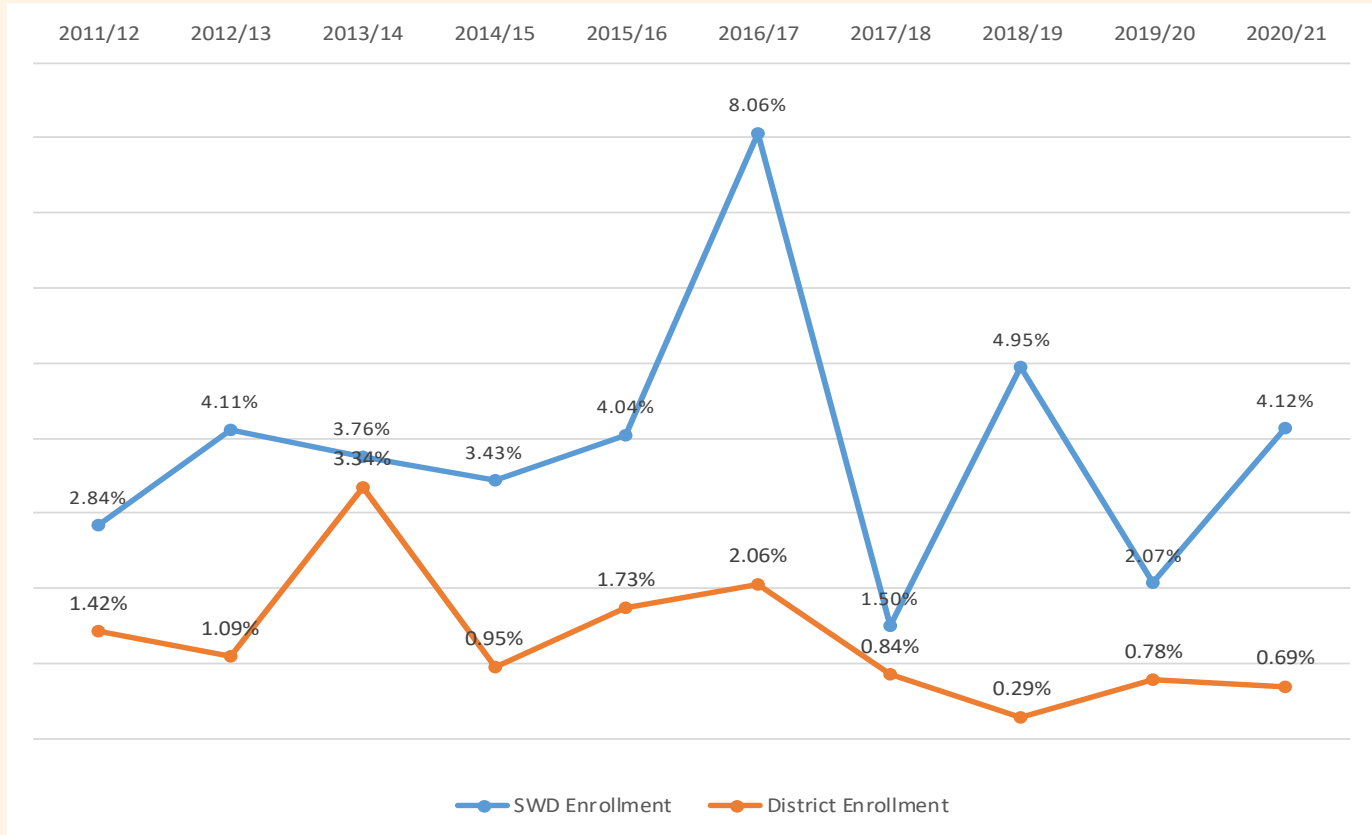
AB 602 was created to provide equity funding in addition to the usual Master Plan funding. AB 602 funding is based on total district ADA; Special Education ADA is not part of this funding calculation. The District special education population is growing at a significantly higher rate than total District enrollment. Although AB602 was meant to provide equitable funding, due to the disproportionate growth rate, it insufficiently funds the high cost special day class 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.



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

Special Education

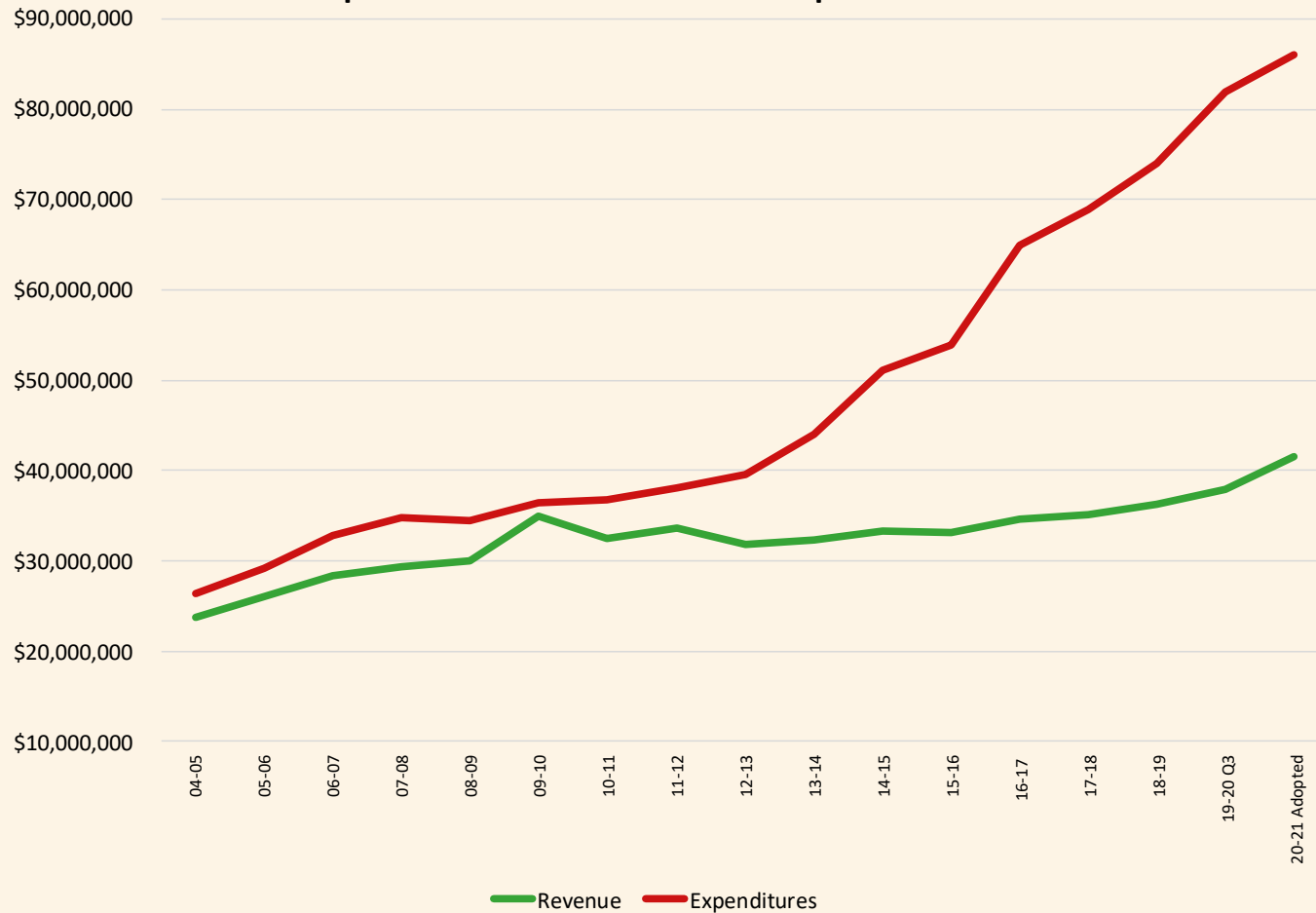




Special Education Program expenditures for 2020-21 are projected to be \$86,068,093. Projected revenues are: \$29,073,535 (Special Education Master Plan), \$7,733,264 (Federal Revenue), \$2,811,655 (Other State Revenue), and \$1,981,920 (Local Revenue), for a total of \$41,600,374. The difference is 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	2019-20	2020-21 Growth
Resource Specialist Program	108.4	1.4
SDC Adult	9	0
SDC Autism/PALS	35	1
SDC Early Start	9	0
SDC Functional Life Skills	48	2
SDC Intervention	22.6	1
SDC PS	10	0
SDC Severely Disabled	15	1
Total	257	6.4

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 4% student growth per year. Enrollment has continued to grow, placing us at a projected 4% growth compared to the 2019-20 December 1 student count.

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





Following is the 2019-20 and 2020-21 FTE (full time equivalent) staffing comparisons:

	2019-20 FTE	2020-21 FTE	FTE Changes
Certificated Teacher	278.18	285.25	(7.07)
Administrator SELPA & Psych Services	1.00	1.00	0.00
Certificated Management	134.53	139.85	5.32
Classified Management	11.97	13.52	1.55
Executive Assistant	0.00	0.50	0.50
Business Support	37.04	38.92	1.88
Instructional Support	595.10	605.59	10.49
Psychologist Intern	3.79	6.06	2.27
Total	1061.61	1090.69	14.94

Special Education Staffing



The 2020-21 Adopted Budget for Special Education is based on \$41,600,374 in revenues for all programs, \$44,467,719 in General Fund contributions to Special Education and \$86,068,093 in expenditures, including indirect costs.

Following is a comparison of the major revenue categories for 2019-2020 and 2020-21:

Revenue	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Difference
Increase in contribution due to increase in staffing.			
Federal Revenues	\$7,742,777	\$7,733,264	(\$9,513)
State Revenues	\$28,224,291	\$31,885,190	\$3,660,899
Local Revenues	\$1,999,878	\$1,981,920	(\$17,958)
General Fund Contribution	\$43,981,425	\$44,467,719	\$486,294
Total Revenues	\$81,948,371	\$86,068,093	\$4,119,722

Following is a comparison of the major expenditure categories for 2019-20 and 2020-21.

Expenditures	2019-20 Estimated Actuals Q3	2020-21 Adopted Budget	Difference
Certificated Salaries	\$31,804,233	\$33,811,272	\$2,007,039
Classified Salaries	\$21,740,023	\$22,554,651	\$814,628
Employee Benefits	\$21,857,703	\$23,553,009	\$1,695,306
Books & Supplies	\$1,362,749	\$1,365,504	\$2,755
Services & Other	\$4,287,589	\$3,977,114	(\$310,475)
Capital Outlay	\$264,889	\$264,889	\$0
Other Outgo & Indirect	\$547,464	\$541,654	(\$5,810)
Total Expenditures	\$81,864,650	\$86,068,093	\$4,203,443

Special Education
Special Education
Revenues &
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.

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 2020-21.

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.

A total of \$9,080,551 is available for lottery distribution for 2020-21. This is based on the Clovis Unified adopted lottery budget of \$204 per ADA.



Other Programs

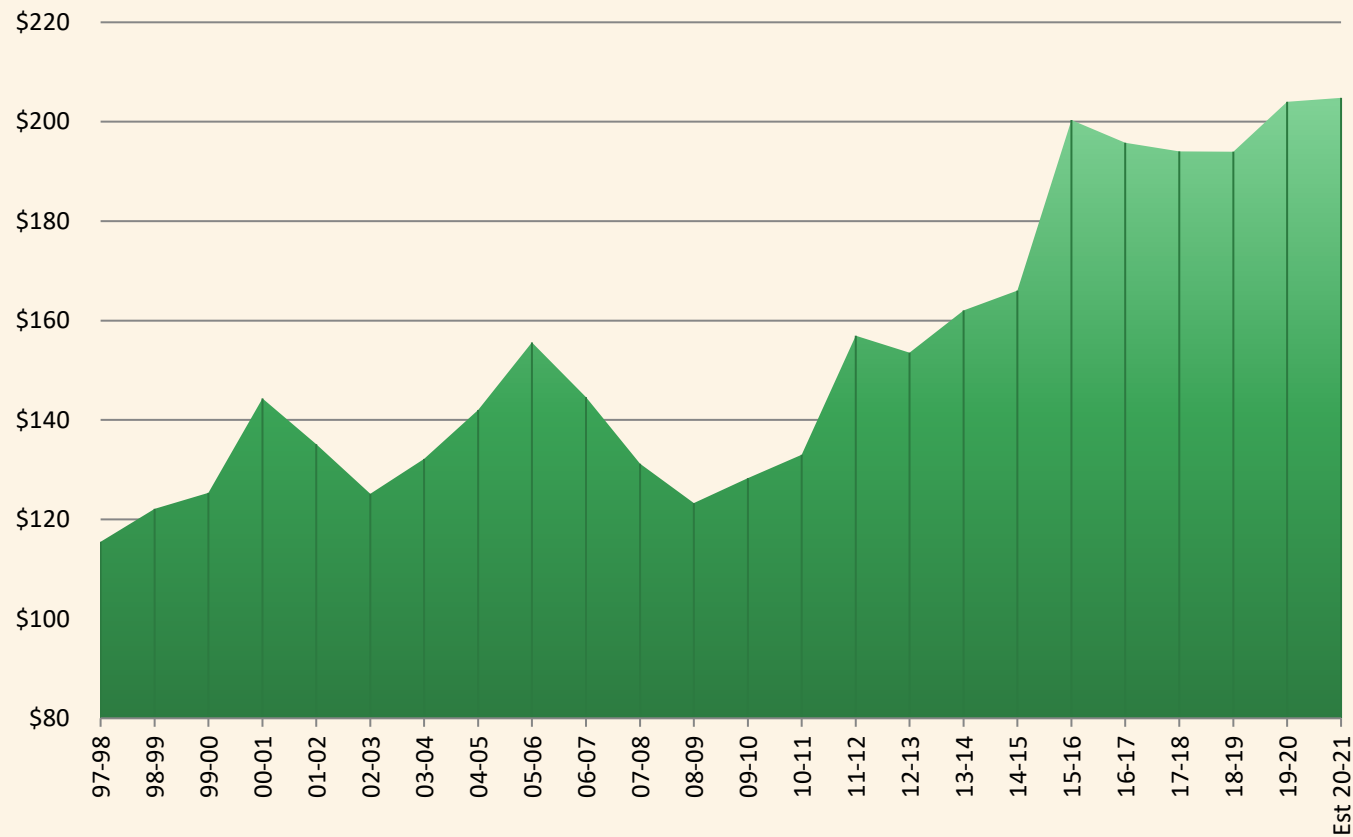
Lottery



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 is a reflection of the distribution of lottery proceeds to local school districts, including estimates for 2020-21.

**Other Programs
Lottery**

State Lottery Allocation per ADA





COVID-19 Related Budget Reductions

Due to the economic impact of COVID-19, LEA's throughout the state are reevaluating operational expenditures to ensure they can continue to provide high-quality services with less funding. Clovis Unified has developed a plan for budget reductions to address this need. The reductions were made with the goal of (to the best of the District's ability) minimizing the impact to students and their instructional setting.

Category	Amount
Technology	(2,419,269)
General Fund Contribution	(2,225,000)
Financing	(1,872,088)
Allocated Personnel Unit (APU)	(1,762,470)
Position Control	(1,704,529)
Grants	(1,630,554)
Discretionary	(1,389,984)
Professional Development	(394,952)
Total Operational Budget Savings	\$ (13,398,846)

Technology: \$(2,419,269)

Reductions are made with the budget for technology by slowing down refresh cycles through moving from a three-year cycle to a four-year cycle, or arresting refresh for an undetermined amount of time. Additionally, budget allocated to infrastructure upgrades is reduced.

- Student Computer Refresh: \$(1,800,000)
- Technology Infrastructure: \$(450,000)
- Employee Computer Refresh: \$(169,269)

General Fund Contribution: \$(2,225,000)

The General Fund contributes funding to support a variety of programs throughout the District. Contributions to Adult Education, Facilities, Sports & Rec as well as shifting costs currently funded out of the General Fund to Clovis Online will reduce the operating expenditure budget.

- Contribution to Facilities: \$(1,500,000)
- Contribution to Adult Education Fund: \$(424,000)

COVID-19 Related Budget Reductions

- Contribution to Sports & Recreation: \$(271,000)
- Shifting a portion of Educational Services' Salaries & Benefits to Clovis Online Funding: \$(30,000)

Financing: \$(1,872,088)

The District uses Certificates of Participation (COP) to finance a variety of purchases from school buses to cafeteria tables. With updated financing options, the District can save in operating expenditures.

- New Vehicle/Café Table Purchases: \$(1,000,000)
- COP Financing: \$(872,088)

Allocated Personnel Unit (APU): \$(1,762,470)

The District uses APU's to allow for sites to have greater control in meeting their staffing needs. The savings identified here are a combination of utilizing an updated formula for calculating projected salaries and reducing the amount of discretionary APU's for unforeseen needs.

- APU Reductions: \$(1,432,470)
- Associate Superintendent's Discretionary APU's: \$(330,000)

Position Control: \$(1,704,529)

The District is implementing a hiring slowdown to respond to the reduction in school funding. A decision to backfill a position due to resignation, reassignment or retirement is critically considered by administration. The temporary suspension of backfilling certain positions will lead to operational savings.

- TSA/Admin/Clerical: \$(1,133,561)
- Stipends for additional teams due to participation/Special Education: \$(200,000)
- Budget/Finance Manager: \$(150,310)
- Technology: \$(125,000)
- HR Specialist: \$(95,658)

Grants: \$(1,630,554)

Reductions in grants are currently comprised of reductions in Mandate Block Funds. These funds are allocated to facilities, IT, Athletic Standards and the furniture refresh program.

- Mandate Block Grant: \$(1,630,554)

**COVID-19 Related
Budget Reductions**

**Discretionary: \$(1,389,984)**

School site and department discretionary spending budgets are being reduced. Discretionary spending is generally used on non-classroom related expenditures such as employee conferences and food for meetings.

- District Office Budget Reductions: \$(500,000)
- Elementary Discretionary: \$(213,543)
- Summer School Secondary: \$(205,178)
- Secondary Discretionary: \$(165,536)
- Supplemental Services Discretionary Budget: \$(120,000)
- Intermediate Discretionary: \$(70,830)
- Lottery Prop 20: \$(60,903)
- Library: \$(29,443)
- District Office Travel/Conference: \$(15,311)
- Alternative Education Discretionary: \$(9,240)

Professional Development: \$(394,952)

Expenditures related to professional development for the Curriculum, Instruction & Accountability department will be reduced in 2020-21. The department will utilize carryover funds from 2019-20 to support the upcoming school year's needs.

- Professional Development for Curriculum, Instruction and Assessment: \$(394,952)

**COVID-19 Related
Budget Reductions**



CLOVIS

UNIFIED

SCHOOL DISTRICT



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

CAASPP Program

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

This spring marks the sixth year of this new testing program but was waived due to the COVID 19. Students in grades 3-8 and 11 take tests in English-language arts and mathematics online. 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 be taking the California Alternative Assessment (CAA) in the same grade levels as SBAC.

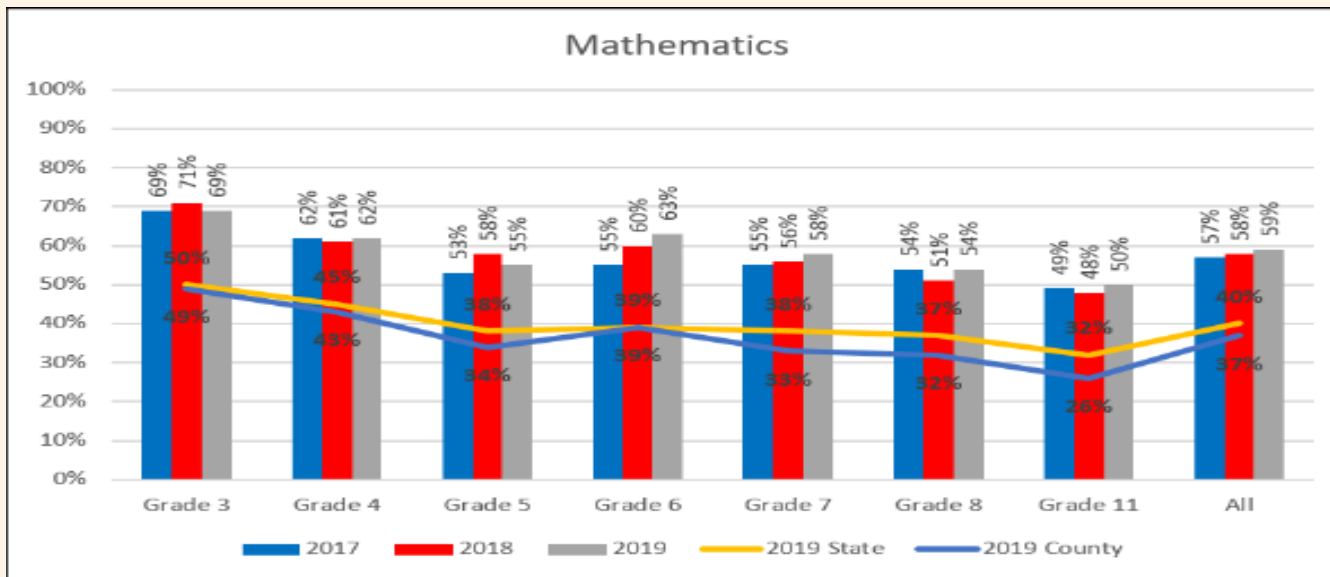
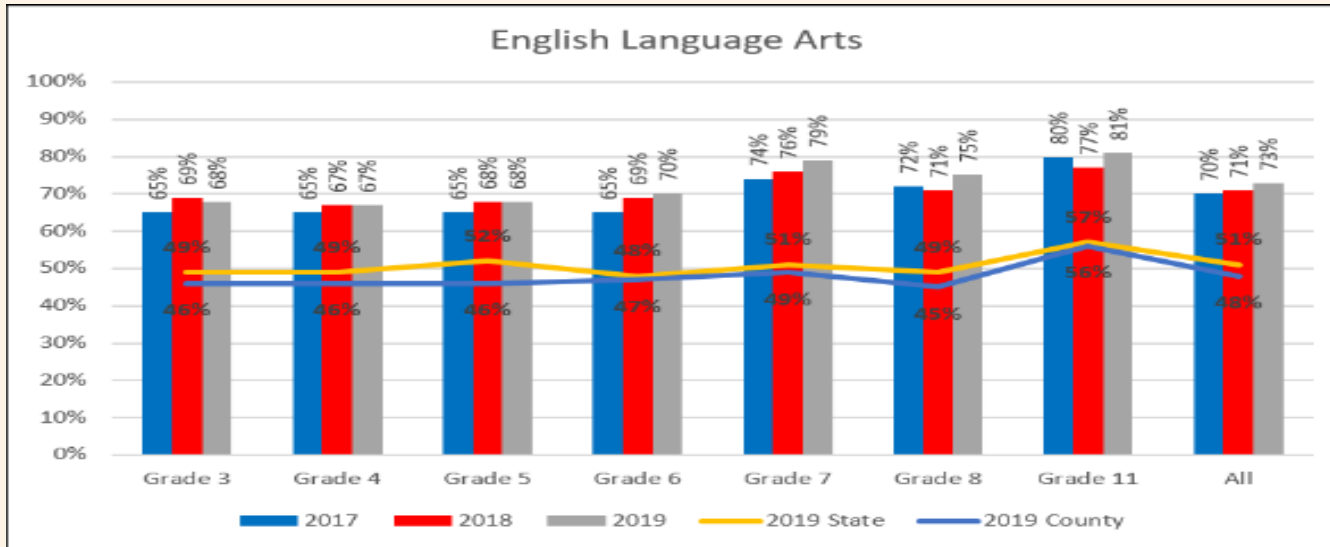
The CAASPP program is designed to give information to teachers, students, and their families about what students know, can do, and whether they are on track to be ready for success in college or career when they graduate from high school. Test results will help identify and address gaps in knowledge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

State-wide average for 2018-19, 51% of students met or exceeded the English language arts/literacy standard and 40% met or exceeded the mathematics standards. As noted in the following charts, Clovis Unified students exceeded the state-wide average with 73% of students meeting or exceeding standards in the English language arts/literacy standard and 59% in mathematics standard.

Student Achievement



CAASPP Program



Student Achievement CAASPP Program

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

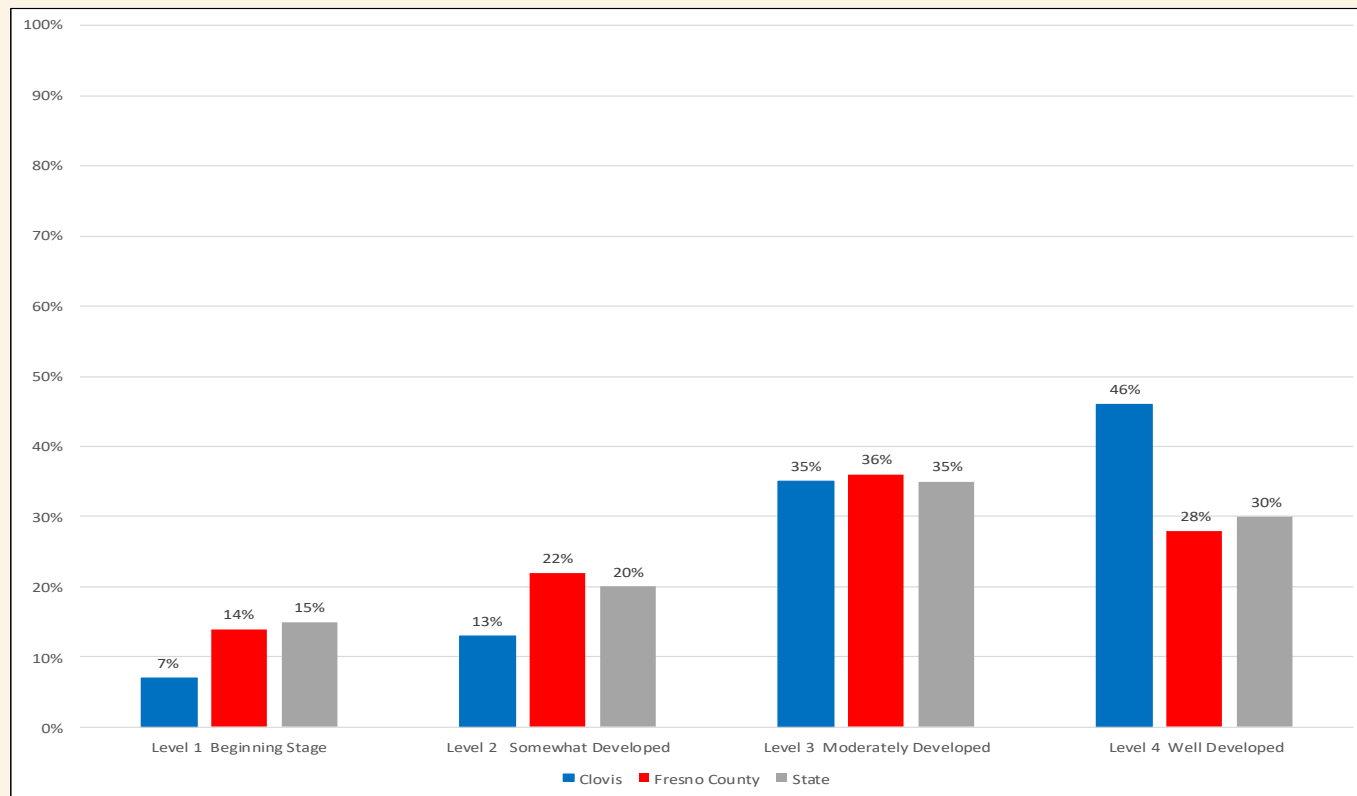




English Language Proficiency Assessment for California (ELPAC)

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.

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.

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 seven years.

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

Physical Fitness Assessment

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

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

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
Grade 1	88%	88%	90%	88%	86%	86%	86%	87%
Grade 2	88%	88%	90%	87%	88%	87%	87%	90%
Grade 3	89%	88%	89%	88%	88%	88%	88%	88%
Grade 4	77%	75%	77%	75%	77%	76%	76%	79%
Grade 5	75%	77%	76%	72%	74%	74%	74%	74%
Grade 6	75%	74%	75%	72%	73%	73%	76%	75%
Grade 7	79%	77%	76%	73%	71%	72%	75%	78%
Grade 8	77%	76%	74%	72%	71%	70%	76%	78%
Grade 9	65%	63%	66%	66%	63%	63%	68%	71%
Grade 10	59%	63%	64%	64%	60%	61%	67%	69%
Grade 11	47%	45%	51%	47%	45%	46%	64%	67%

Student Achievement Grade 1 Assessments Reading and Mathematics

Physical Fitness Assessment

College Entrance Tests

American College Test (ACT)

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

2018-19	Average Composite Score
Clovis Unified School District	24.4
State	22.6
Nation	20.7

Scholastic Aptitude Test (SAT)

2018-19	Reading/Writing	Math
District	559	552
State	540	536
Nation	536	531

Advanced Placement Test (qualifying for college credits)

	2013	2014	2015	2016	2017	2018	2019
Total AP Students	2,234	2,241	2,194	2,823	2,905	2,905	2,891
Number of Exams	4,267	4,420	4,351	4,749	4,780	4,598	4,785
Exams with Scores 3+	2,730	2,994	2,984	3,115	3,107	2,769	3,397
% of Total Exams with Scores 3+	64%	68%	70%	66%	65%	60%	71%

Low Dropout Rate

The District's annual adjusted grade 9-12 dropout rate;

- 2016-17: 0.6%
- 2015-16: 0.5%
- 2014-15: 0.5%
- 2013-14: 0.8%
- 2012-13: 1.3%

Source: Dataquest and Dropouts by grade, ethnicity

Student Achievement
College Entrance Tests





Student Attendance

CUSD's Chronic Absenteeism Rate

- 2018-19: 8.0%

Four-Year Adjusted Cohort Graduation Rate

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

- 2018-19: 93.9%
- 2017-18: 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 competencies through a self-study and/or site visitation process. In the CLASSI system, scores and ratings are tabulated and reported by the Department of Assessment each year. Schools earn the CUSD Exemplary School Award by reaching or exceeding set standards in both Components I and II. Moreover, schools use the results of CLASSI in setting their goals and planning for the improvement of their programs the following year. In this way, school personnel are continually challenged to exceed their own standards of excellence.



Student Achievement Clovis Assessment System

Awards

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

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

ELEMENTARY SCHOOLS

Boris Elementary School

CLASSI Award	2016-2017, 2017-2018, 2018-19
CSUF Virtues & Character Education Award	2017-2018
CUSD PBIS Model School	2017-2018
CA Honor Roll School	2017-18
Bonner Character Award	2017-18
Civic Learning Award Merit	2018-19

Bud Rank Elementary School

State Distinguished/California Gold Ribbon	2011-2012, 2015-16, 2016-2017
CLASSI Award	2008-2009, 2009-2010, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-19
CSUF Virtues & Character Education Award	2013-2014

Cedarwood Elementary School

State Distinguished/California Gold Ribbon	1999-2000, 2005-2006, 2009-2010, 2013-2014, 2015-2016
CLASSI Award	2003-2004, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-19
CSUF Virtues & Character Education Award	2011-2012, 2013-2014, 2017-2018
Bonner Character Award	2017-18

Student Achievement

Awards



**Century Elementary School**

State Distinguished/California Gold Ribbon
CLASSI Award

2007-2008, 2011-2012, 2015-2016
2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-
2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013,
2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-
2018, 2018-19
2015-2016, 2016-17, 2017-2018, 2018-19
2015-16

Civic Learning Award
CA Honor Roll School

Clovis Elementary School

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

2011-2012, 2015-2016
2006-2007, 2009-2010, 2010-2011
2001-2002, 2011-2012, 2015-2016, 2017-2018
2004-2005, 2005-2006, 2006-2007, 2008-2009, 2009-
2010, 2010-2011, 2011-2012, 2013-2014, 2014-2015
2016-17
2015-16, 2017-18
2017-18

Civic Learning Award Merit
CA Honor Roll School
Bonner Character Award

Cole Elementary School

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

1997-1998, 2001-2002, 2005-2006, 2015-2016
1995-1996, 1997-1998, 2003-2004, 2017-2018
2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-
2009, 2009-2010, 2010-2011, 2011-2012, 2013-2014,
2014-2015, 2018-19
2016-17, 2017-2018, 2018-19
2017-18
2017-18

Civic Learning Award
CA Honor Roll School
Bonner Character Award

Copper Hills Elementary School

State Distinguished/California Gold Ribbon
CLASSI Award

1999-2000, 2011-2012, 2015-2016
2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-
2009, 2009-2010, 2010-2011, 2011-2012, 2013-2014,
2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-19

Student Achievement**Awards**

Dry Creek Elementary School

National Blue Ribbon 1993-1994
 State Distinguished/California Gold Ribbon 1992-1993, 2007-2008, 2008-2009, 2013-2014, 2015-2016
 CLASSI Award 2005-2006, 2006-2007, 2007-2008, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-19

Fancher Creek Elementary School

State Distinguished/California Gold Ribbon 1996-1997, 2005-2006, 2011-2012, 2015-2016, 2017-2018
 CA Title I Academic Achievement Award 2006-2007, 2009-2010, 2015-2016
 Governor's Reading Award 1999-2000
 CSUF Virtues & Character Education Award 1997-1998, 2005-2006
 CLASSI Award 2004-2005, 2008-2009, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2016-2017, 2017-2018
 CA PBIS Coalition Award 2017-2018, 2018-19
 CA Honor Roll School 2017-18

Fort Washington Elementary School

National Blue Ribbon 1991-1992, 1998-1999
 National Exemplary 1985-1986
 State Distinguished/California Gold Ribbon 1986-1987, 1996-1997, 2003-2004
 CSUF Virtues & Character Education Award 1995-1996, 1999-2000, 2001-2002
 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
 CA Honor Roll School 2015-16, 2017-18

Student Achievement

Awards





Freedom Elementary School

State Distinguished/California Gold Ribbon
CLASSI Award

2007-2008, 2011-2012, 2015-2016
2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-
2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013,
2013-2014, 2014-2015, 2015-2016, 2016-2017,
2017-2018, 2018-19
2017-2018, 2018-19
2015-16

Civic Learning Award
CA Honor Roll School

Fugman Elementary School

National Blue Ribbon

2012-2013

State Distinguished/California Gold Ribbon
CLASSI Award

2007-2008, 2011-2012, 2015-2016, 2017-2018
2004-2005, 2005-2006, 2006-2007, 2007-2008,
2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-
2013, 2013-2014, 2014-2015, 2015-2016, 201-2017,
2017-2018, 2018-19

CA PBIS Coalition Award
Civic Learning Award Merit
CA Honor Roll School

2017-2018
2018-19
2015-16

Garfield Elementary School

National Blue Ribbon
State Distinguished/California Gold Ribbon
CLASSI Award

1998-1999
1996-1997, 2005-2006
2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-
2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013,
2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-
2018, 2018-19

CUSD PBIS Model School
Civic Learning Award Merit

2017-2018
2015-16, 2018-19

Student Achievement

Awards

Gettysburg Elementary School

National Blue Ribbon	1998-1999, 2007-2008
National Drug Free School	1994-1995
State Distinguished/California Gold Ribbon	1997-1998, 2005-2006, 2015-2016, 2017-2018
CLASSI Award	2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-19
CSUF Virtues & Character Education Award	2017-2018
CA PBIS Coalition Award	2017-2018
CA Honor Roll School	2015-16, 2017-18
CA PBIS Coalition Award	2017-18
Bonner Character Award	2017-19

Jefferson Elementary School

National Blue Ribbon	1996-1997, 2009-2010
State Distinguished/California Gold Ribbon	1986-1987, 1994-1995, 2017-2018
California Title I Academic Achievement Award	2009-2010, 2010-2011
CLASSI Award	2006-2007, 2007-2008, 2008-2009, 2009-2010, 2011-2012, 2013-2014, 2014-2015, 2015-2016, 2017-2018
CA-PBIS Model School	2017-2018
CA Honor Roll School	2015-16, 2017-18
Civic Learning Award Merit	2018-19

Student Achievement

Awards





Liberty Elementary School

National Blue Ribbon	1996-1997
State Distinguished/California Gold Ribbon	1994-1995, 1999-2000, 2003-2004, 2007-2008, 2011-2012, 2015-2016, 2017-2018
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	2017-2018
CA Honor Roll School	2015-16
Bonner Character Award	2017-18

Lincoln Elementary School

National Exemplary	1989-1990
State Distinguished/California Gold Ribbon	1996-1997, 2003-2004, 2007-2008, 2008-2009, 2011-2012, 2015-16, 2017-2018
California Title I Academic Achievement Award	2012-2013, 2013-2014
CSUF Virtues & Character Education Award	1995-1996, 1997-1998
CLASSI Award	2006-2007, 2007-2008, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-19
CA Honor Roll School	2015-16, 2017-18
CA PBIS Coalition Award	2017-18

Student Achievement

Awards

Maple Creek Elementary School

State Distinguished/California Gold Ribbon
CLASSI Award

1997-1998, 2005-2006, 2009-2010, 2015-2016
2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-
2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013,
2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-
2018, 2018-19

CSUF Virtues & Character Education Award
Civic Learning Award
CA Honor Roll School

2017-2018
2015-16, 2017-2018, 2018-19
2015-16, 2016-17, 2017-18

Bonner Character Award

2017-18

CA PBIS Coalition Award

2017-18

Mickey Cox Elementary School

National Blue Ribbon
State Distinguished/California Gold Ribbon

1998-1999
1997-1998, 2003-2004, 2009-2010, 2015-2016, 2017-
2018

CA Title One Academic Achievement Award
CLASSI Award

2015-2016
2006-2007, 2008-2009, 2010-2011, 2011-2012, 2012-
2013, 2014-2015, 2015-2016, 2016-2017, 2017-2018,
2018-19

CA Honor Roll School

2015-16, 2017-18

Miramonte Elementary School

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

2010-2011, 2012-2013
1999-2000, 2005-2006, 2011-2012, 2013-14, 2015-2016
2004-2005, 2005-2006, 2007-2008, 2008-2009, 2009-
2010, 2010-2011, 2015-2016

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

1999-2000
1997-1998
2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-
2012, 2015-2016, 2017-2018, 2018-19

CA Honor Roll School

2015-16, 2017-18

Student Achievement

Awards





Mountain View Elementary School

National Blue Ribbon	1993-1994, 2000-2001
State Distinguished/California Gold Ribbon	1992-1993, 1996-1997, 2005-2006, 2015-2016
Governor's Reading Award	1999-2000
CSUF Virtues & Character Education Award	1999-2000, 2003-2004, 2013-2014
CLASSI Award	2004-2005, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018
CA PBIS Coalition Award	2017-2018
CA Honor Roll School	2015-16, 2017-18
Civic Learning Award Merit	2015-16
CA PBIS Coalition Award	2017-18

Nelson Elementary School

National Blue Ribbon	1991-1992, 2006-2007
State Distinguished/California Gold Ribbon	1997-1998, 2003-2004, 2011-2012
California Title I Academic Achievement Award	2005-2006
Governor's Reading Award	1999-2000
CSUF Virtues & Character Education Award	1999-2000, 2001-2002, 2003-2004
CLASSI Award	2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2015-2016, 2017-2018, 2018-19

Oraze Elementary School

CSUF Virtues & Character Education Award	2013-2014
State Distinguished/California Gold Ribbon	2015-2016
CLASSI Award	2011-2012, 2014-2015, 2015-2016, 2017-2018, 2018-19
CA PBIS Coalition Award	2017-2018
CA Honor Roll School	2015-16, 2017-18
Civic Learning Award Merit	2018-19

Student Achievement

Awards

Pinedale Elementary School

State Distinguished/California Gold Ribbon	1996-1997, 2013-2014, 2015-2016
California Title I Academic Achievement Award	2015-2016
CSUF Virtues & Character Education Award	2017-2018
Bonner Character Award	2017-18

Reagan Elementary School

State Distinguished/California Gold Ribbon	2009-2010, 2015-2016
California Title I Academic Achievement Award	2010-2011, 2015-2016
CLASSI Award	2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-19
CA PBIS Coalition Award	2017-2018

Red Bank Elementary School

National Blue Ribbon	1993-1994
State Distinguished/California Gold Ribbon	1992-1993, 1996-1997, 2001-2002, 2005-2006, 2011-2012, 2015-2016
CSUF Virtues & Character Education Award	1997-1998, 2003-2004, 2011-2012, 2013-2014
CLASSI Award	2005-2006, 2006-2007, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-19
Civic Learning Award Merit	2018-19

Riverview Elementary School

State Distinguished/California Gold Ribbon	2005-2006, 2009-2010, 2013-2014, 2015-16
CSUF Virtues & Character Education Award	2003-2004, 2016-2017
CLASSI Award	2004-2005, 2005-2006, 2006-2007, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018
CA Honor Roll School	2015-16
Bonner Character Award	2016-17

Student Achievement

Awards



**Sierra Vista Elementary School**

California Title I Academic Achievement Award 2005-2006, 2006-2007, 2009-2010, 2010-2011, 2015-2016
State Distinguished/California Gold Ribbon 2015-2016
CLASSI Award 2008-2009, 2009-2010, 2015-2016, 2018-19
CA Honor Roll School 2017-18

Tarpey Elementary School

CLASSI Award 2009-10, 2015-2016
Civic Learning Award 2017-2018, 2018-19
CA Honor Roll School 2017-18

Temperance-Kutner Elementary School

National Drug Free School 1994-1995
State Distinguished/California Gold Ribbon 2007-2008, 2011-2012, 2015-2016
California Title I Academic Achievement Award 2007-2008, 2015-16
CLASSI Award 2003-2004, 2005-2006, 2006-2007, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2014-2015
CA PBIS Coalition Award 2017-2018
CA Honor Roll School 2017-18

Valley Oak Elementary School

National Blue Ribbon 1993-1994, 2000-2001
State Distinguished/California Gold Ribbon 1992-1993, 1999-2000, 2003-2004, 2009-2010
CLASSI Award 2004-2005, 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
Bonner Character Award 2017-18

Student Achievement**Awards**

Weldon Elementary School

National Drug Free School	1990-1991
California Title I Academic Achievement Award	2005-2006, 2008-2009, 2013-2014
CSUF Virtues & Character Education Award	1997-1998, 2011-2012, 2013-2014, 2017-2018
CLASSI Award	2018-19
CA PBIS Coalition Award	2017-2018
CA Honor Roll School	2017-18
Bonner Character Award	2017-18

Woods Elementary School

State Distinguished/California Gold Ribbon	2015-2016, 2017-2018
CLASSI Award	2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2014-2015, 2016-2017, 2017-2018, 2018-19

INTERMEDIATE SCHOOLS

Alta Sierra Intermediate School

State Distinguished/California Gold Ribbon	1995-1996, 2000-2001, 2004-2005, 2014-2015
CLASSI Award	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
CA Honor Roll School	2015-16
National Schools to Watch	2016-17
Bonner Character Award	2016-17

Student Achievement

Awards



**Clark Intermediate School**

National Blue Ribbon	1994-1995
State Distinguished/California Gold Ribbon	2008-2009, 2014-2015
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
Bonner Character Award	2016-17
National Schools to Watch	2017-18

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
CA Honor Roll School	2017-18

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
CLASSI Award	2005-2006, 2006-2007, 2007-2008, 2011-2012, 2013-2014, 2015-2016, 2018-19
CA Honor Roll School	2015-16, 2017-18
Civic Learning Award Merit	2016-17, 2018-19
Bonner Character Award	2016-17
National Schools to Watch	2017-18

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
National Schools to Watch	2015-16, 2017-18

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

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
National Assoc. of Agricultural Educators (NAAE)	
Outstanding Education Program Award	2017-18

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
Bonner Character Award	2016-17

Clovis North High School

State Distinguished/California Gold Ribbon	2014-2015, 2016-2017
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
Bonner Character Award	2016-17

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

Student Achievement**Awards**

Alternative Education- Gateway/Enterprise High Schools

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
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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."

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
99%	99%	99%	97%	96%	96%	96%	96%

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.

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
95%	97%	97%	92%	91%	83%	90%	91%

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.

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
96%	95%	96%	87%	84%	85%	86%	86%

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.

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Dress code more strict or left as is, K-8	68%	71%	68%	66%	71%	70%	69%	64%
Dress code more strict or left as is, 9-12	55%	52%	53%	70%	76%	74%	72%	70%

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.

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
96%	96%	97%	93%	92%	91%	91%	91%

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.

2012-13	2013-14	2014-15	2015-16	2016-17	2017-2018	2018-19	2019-20
88%	89%	90%	85%	88%	86%	86%	85%

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.

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
97%	97%	96%	92%	88%	88%	88%	79%



Student Achievement

SART Results

Parent Surveys

Senior Student Survey Results

Each year, the District conducts a survey of high school seniors. For fiscal year 2018-19, surveys were available online to 3,166 seniors, and 1,786 were returned (56.4%). 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?

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
94%	92%	93%	93%	93%	88%	89%	95%

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.

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
89%	87%	84%	84%	83%	81%	86%	87%

Safe School Environment

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

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
91%	92%	93%	92%	90%	88%	89%	94%

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.

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
91%	89%	88%	89%	86%	83%	83%	90%

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.

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
94%	94%	94%	95%	94%	93%	93%	95%

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.

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
92%	93%	93%	93%	93%	93%	93%	95%

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.

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
90%	90%	88%	87%	89%	83%	87%	90%

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.

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
48%	52%	51%	56%	63%	49%	50%	76%

Student Achievement

SART Results

Student Survey



CLOVIS

UNIFIED

SCHOOL DISTRICT



Comparative Analysis

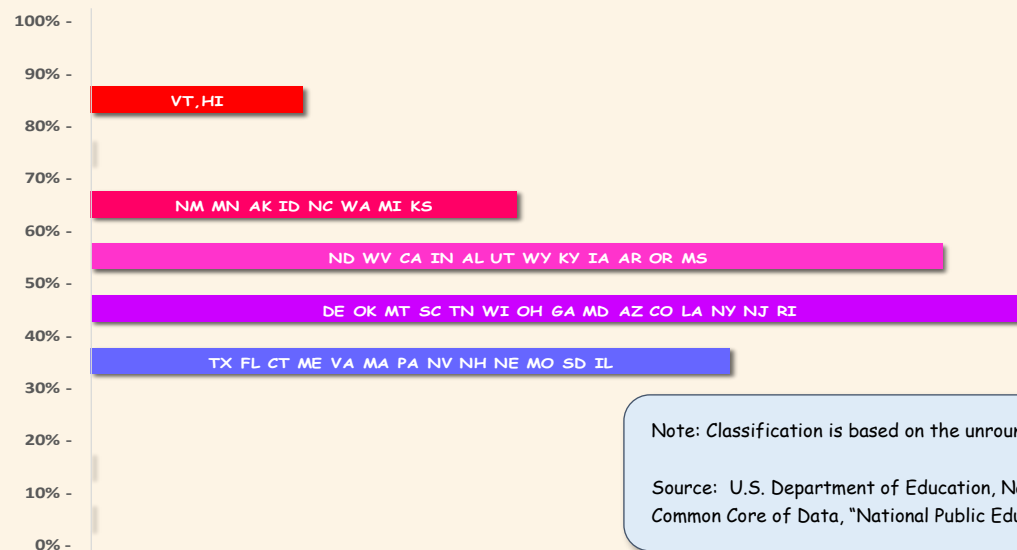


Comparative analysis between school districts' budgets is often valuable in providing insight into programs, staffing, and expenditure patterns. In addition to providing an analysis of expenditures with other local and state school districts, it is also helpful to compare our data with other states as well.

California, the nation's biggest state by most measures, has the most students and therefore spends the most money on education. Unfortunately, from 1980 to the mid-1990's California decreased its financial commitment to K-12 education 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 57.7% of its Total Revenues to be spent on its public elementary and secondary public schools in the 2016-17 fiscal year, which is the most recent data available from the U.S. Department of Education. Please note from the graph that thirteen (13) states in our nation, of varying size and affluence, contributed a greater percentage of state revenue to public education than California.

**State Revenue as a Percentage of Total Revenue for
Public Elementary and Secondary Schools
School Year 2016-2017**



Note: Classification is based on the unrounded amount. State average: 47.1%

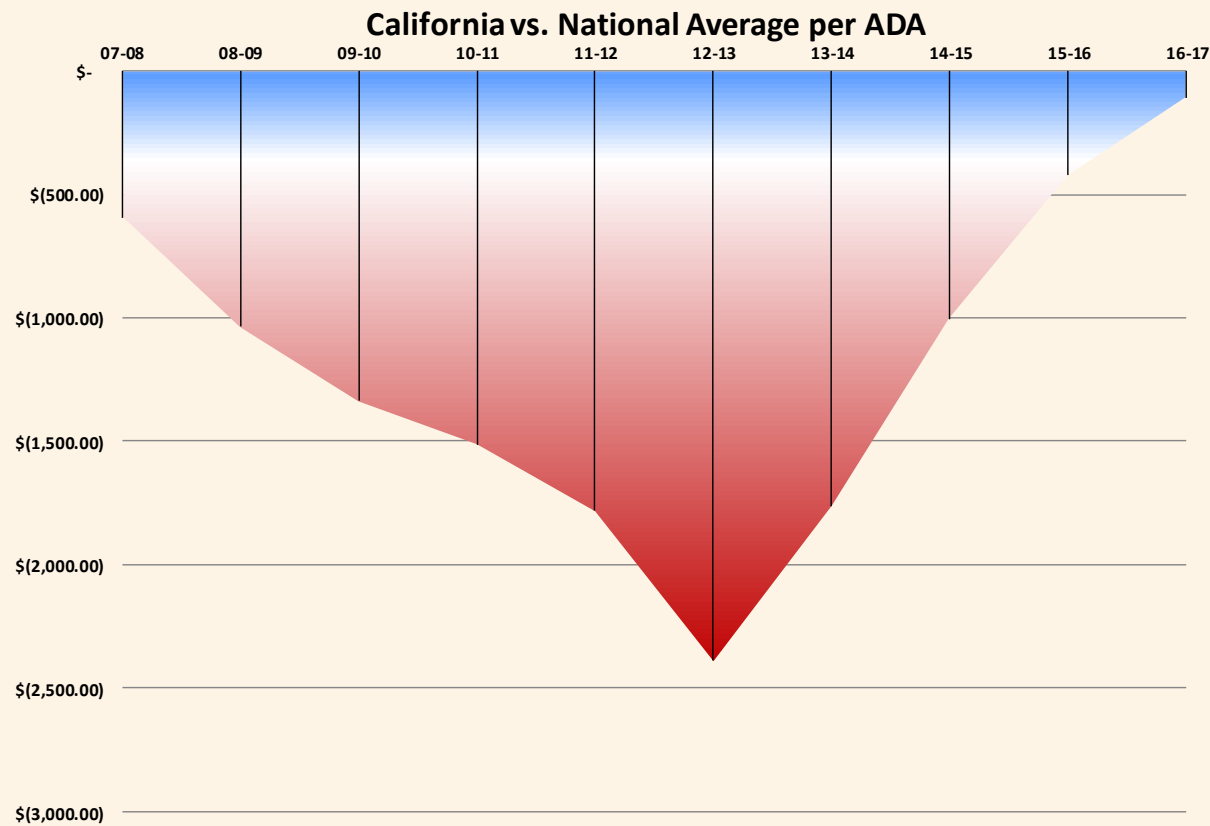
Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey"

Educational Funding

In 2016-17, California spent an average of \$12,151 per student on their education which is \$107 less than the U.S. average of \$12,258. Please note that comparative data is not yet available for the 2017-18 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, 2016-17
 (<http://nces.ed.gov>)





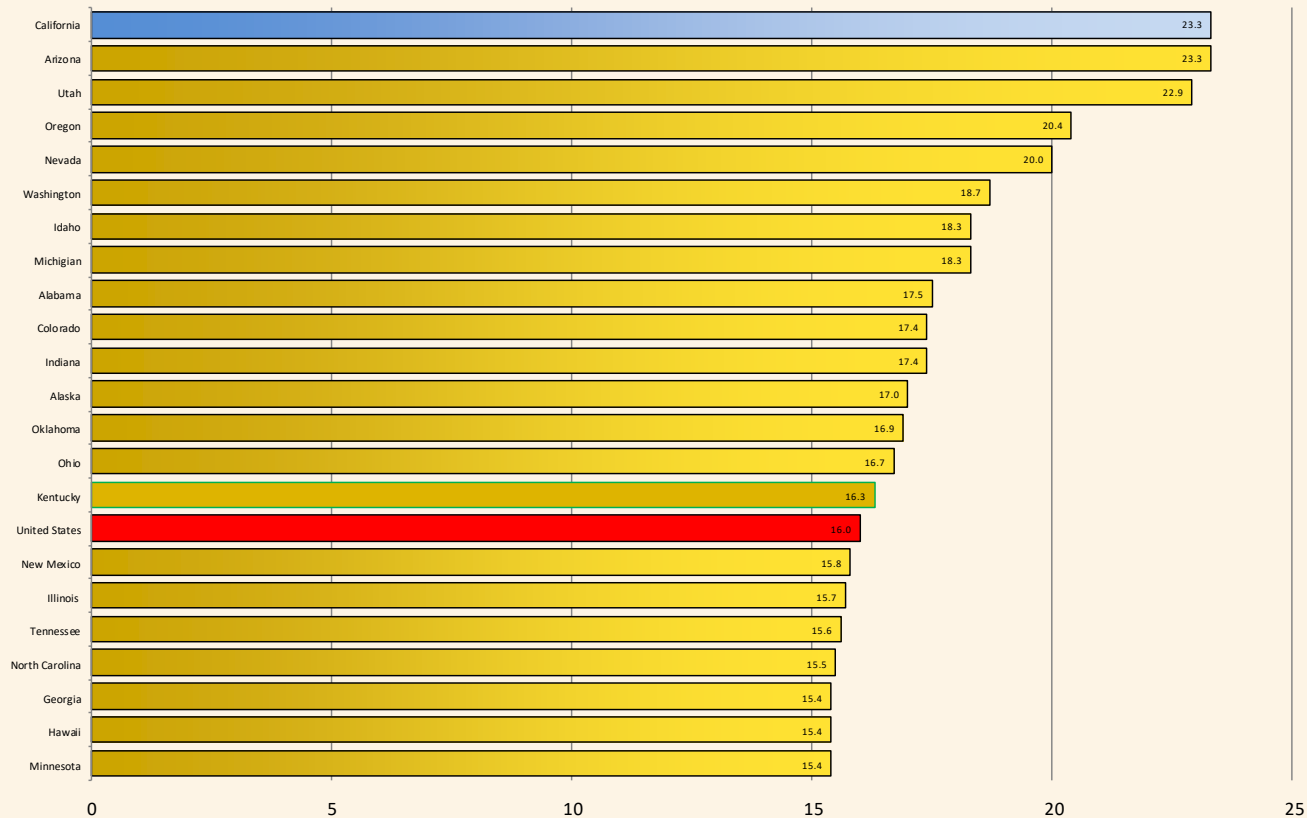
Student-Teacher Ratio

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 2016, California is one of fifteen (15) states whose ratio is above the U.S. average of 16:0 with California having the largest Student-Teacher Ratio in the nation at 23.3.

National Comparative Analysis

Student-Teacher Ratio

California Student/Teacher Ratio is Highest in Nation



Source: National Center for Educational Statistics. Fall 2016

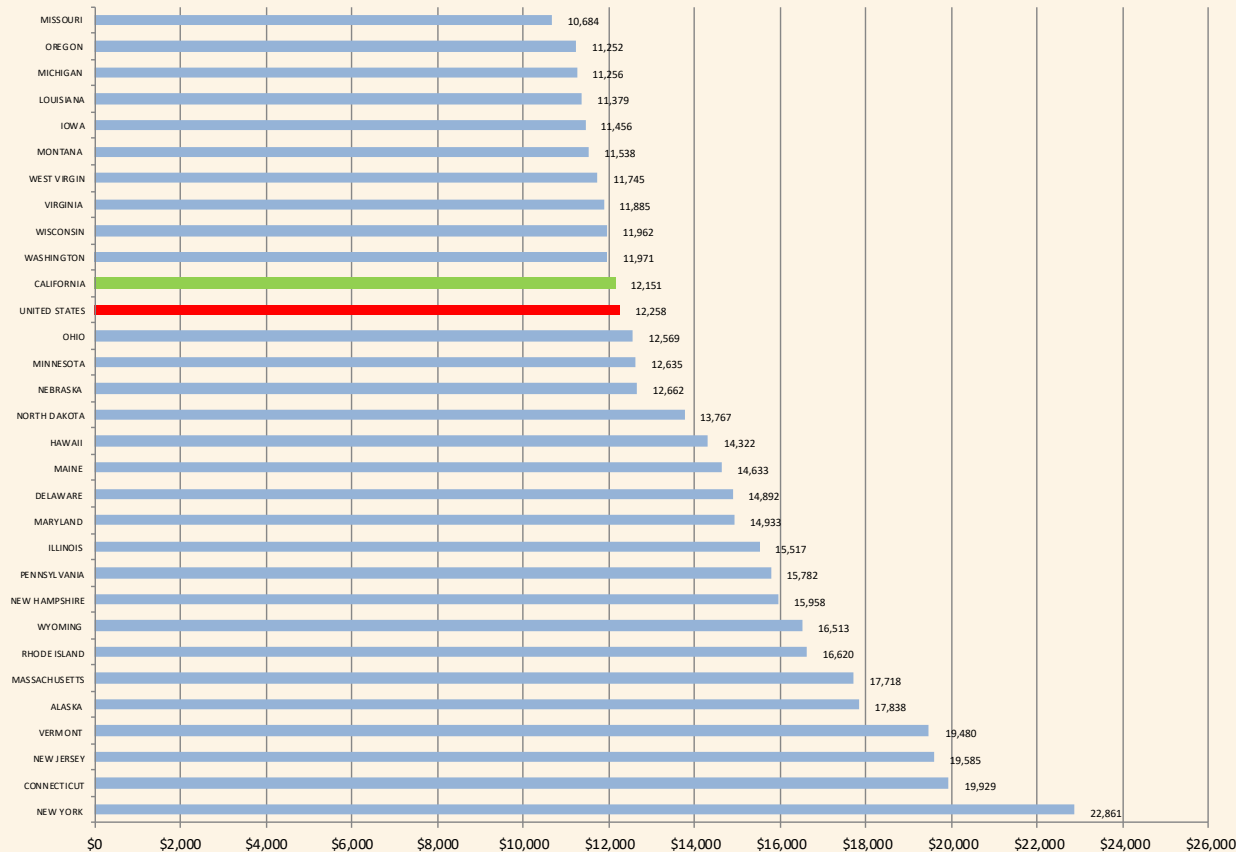
Expenditures Per Pupil

California per pupil expenditures fell short by \$107 when compared to the national average of \$12,258 per pupil according to the most recent comparative data available (2016-17 school year). Therefore, the State of California ranked 20th in the nation in the metric of expenditures per pupil during this period. The following chart provides this ratio for each of the states plus the District of Columbia (D.C.):

National Comparative Analysis

Expenditures Per Pupil

2016-17 Expenditures per Pupil



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





California's per Capita Personal Income

Personal income per capita is a common measure of a state's capacity, or wealth. For California, this amount was \$63,711 for 2018, 16.8% higher than the U.S. average of \$54,526. The following is a comparison of per capita personal income over the last 19 years for Fresno County, the State of California, and the United States.

Per Capita Personal Income 2000-2018			
Year	Fresno County	California	United States
2000	\$22,997	\$33,095	\$30,602
2001	\$24,304	\$33,671	\$31,540
2002	\$25,436	\$33,901	\$31,815
2003	\$26,169	\$35,234	\$32,692
2004	\$27,227	\$37,551	\$34,316
2005	\$27,758	\$39,521	\$35,904
2006	\$29,305	\$42,334	\$38,144
2007	\$30,472	\$43,692	\$39,821
2008	\$30,997	\$44,162	\$41,082
2009	\$30,646	\$42,224	\$39,376
2010	\$30,905	\$43,317	\$40,277
2011	\$31,542	\$45,849	\$42,461
2012	\$34,074	\$48,369	\$44,282
2013	\$35,635	\$48,570	\$44,493
2014	\$35,785	\$51,134	\$46,464
2015	\$38,323	\$53,949	\$48,190
2016	\$40,101	\$55,987	\$49,571
2017	\$41,470	\$59,796	\$51,640
2018	\$43,084	\$63,711	\$54,526

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

National Comparative Analysis

California's per Capita Personal Income

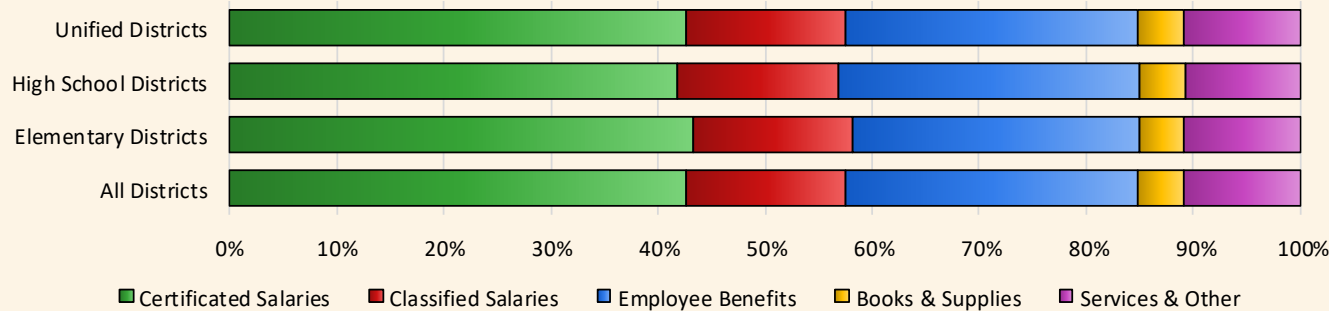
How California's Education Dollars Are Spent

Approximately 97% of education funding goes to the school site in the form of teacher salaries, aides, pupil support, books and supplies, school site administration, buildings, food and transportation. Three percent of education dollars are spent for school district level administration and support, while one percent goes to County Offices of Education and the California Department of Education. Due to State level decisions, per-pupil support has not kept up with inflation. At the same time, public education has reduced administrative expenditures on all levels except the school site.

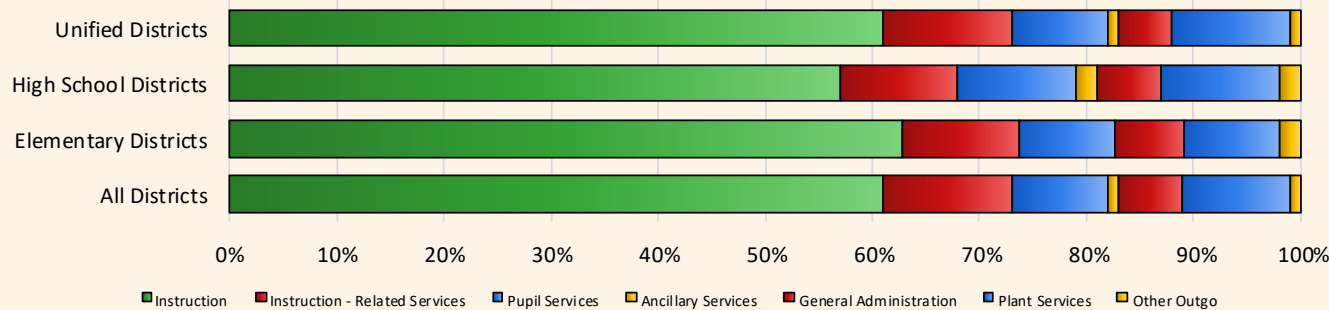
Statewide Comparative Analysis

How California's Education Dollars Are Spent

Expenditures by Category



Expenditures by Activity



Data: <http://www.ed-data.org>, 2018-19 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 2018-19 comparative analysis is based upon information gathered from the 2018 California Basic Educational Data System (CBEDS) or actual revenues and expenditures for fiscal year 2018-19 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 2018-19 fiscal year:

California School Districts		2018-19 Total ADA
1	FRESNO UNIFIED	67,008
2	ELK GROVE UNIFIED	60,252
3	CORONA-NORCO UNIFIED	51,129
4	CAPISTRANO UNIFIED	45,254
5	CLOVIS UNIFIED	41,156
6	RIVERSIDE UNIFIED	38,794
7	SAN JUAN UNIFIED	37,692
8	POWAY UNIFIED	35,221
9	IRVINE UNIFIED	34,265
10	FREMONT UNIFIED	34,026
11	MT. DIABLO UNIFIED	29,412
12	SAN JOSE UNIFIED	28,420
13	VISALIA UNIFIED	28,037
14	LODI UNIFIED	27,115
15	CHINO VALLEY UNIFIED	26,731
16	SADDLEBACK VALLEY UNIFIED	25,553
17	GLENDALE UNIFIED	24,929
18	ORANGE UNIFIED	24,253
19	PLACENTIA-YORBA LINDA UNIFIED	24,242
20	POMONA UNIFIED	21,724
21	PALO ALTO UNIFIED	11,537
Comparative Districts Average		34,341
Data: Statewide: CADIE; School Services of California Inc. 2018-19		

Statewide Comparative
Analysis

Average
Daily Attendance
Of Comparative
Districts

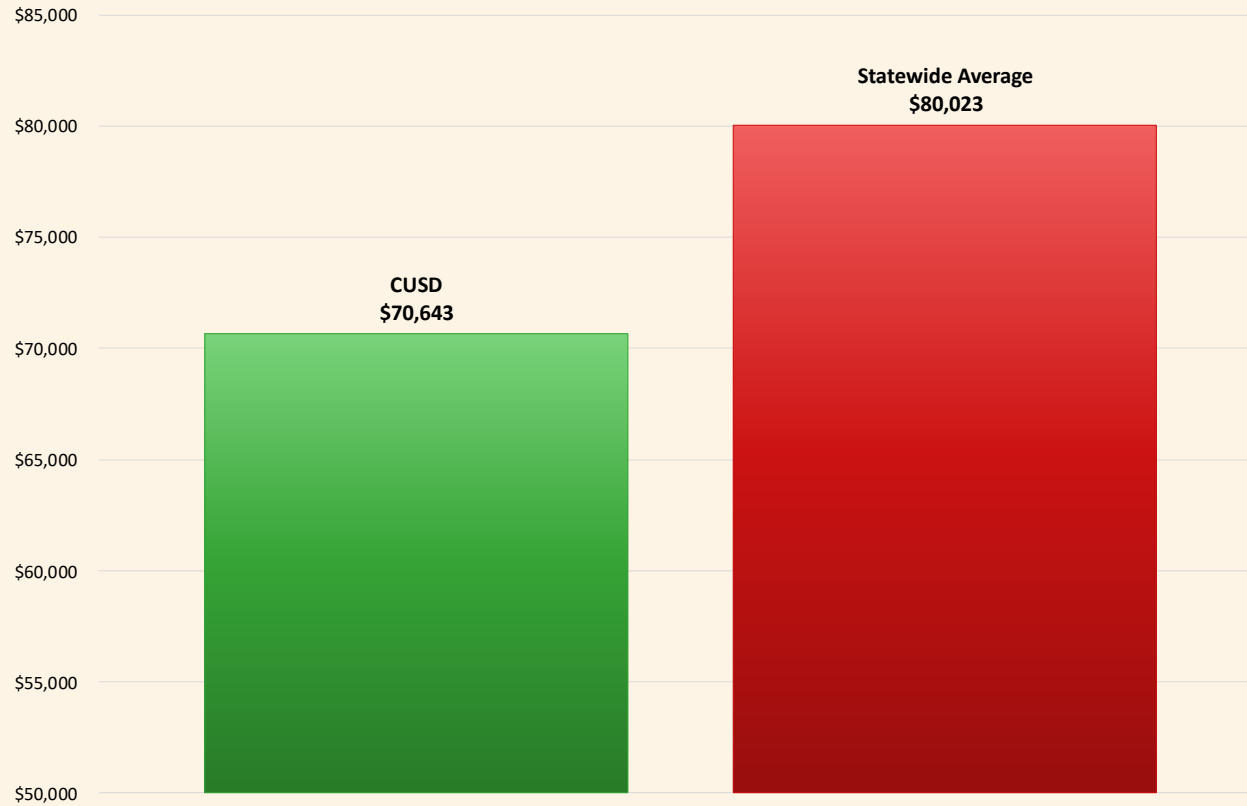




Average Teacher Salary

The District's average teacher salary in 2018-19 was \$9,380 less than the California statewide average of \$80,023 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:

Average Teacher Salary

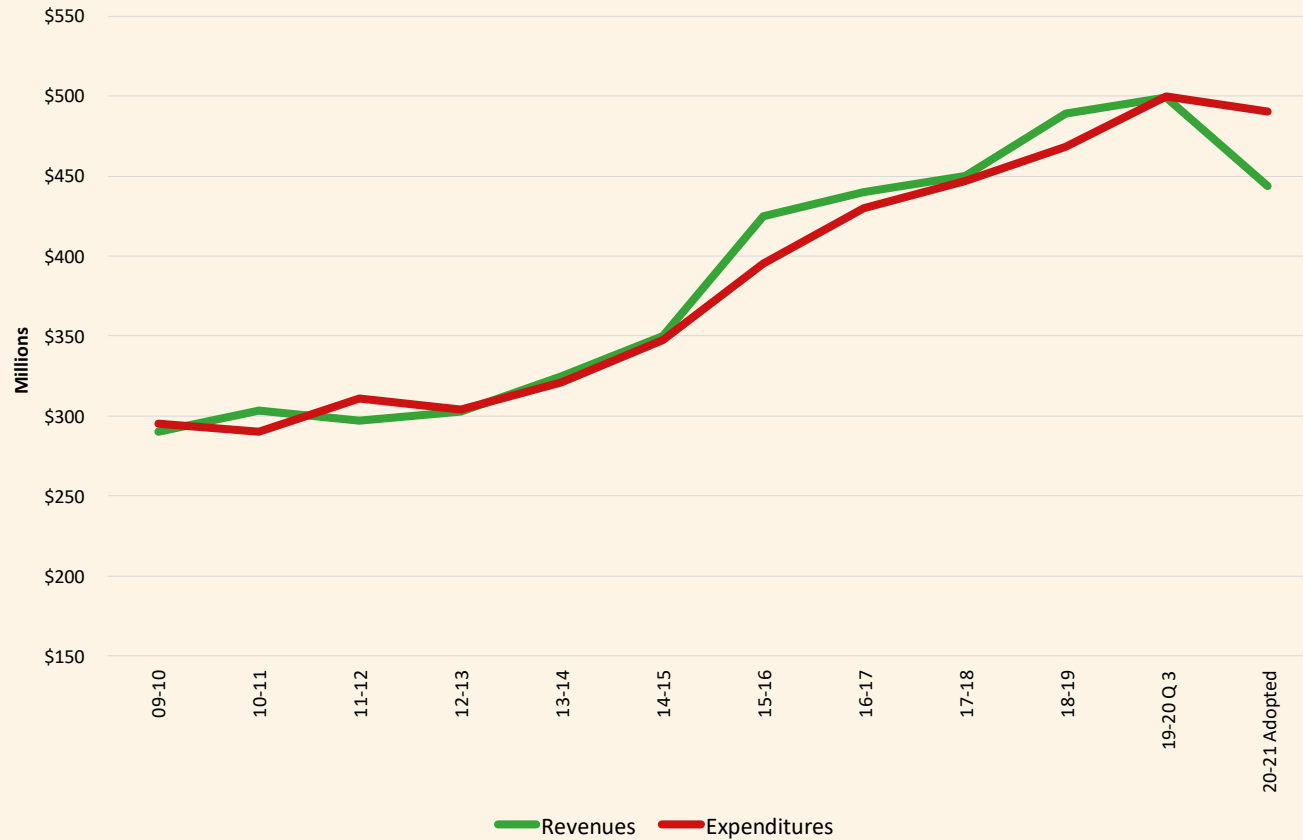


Data: School Services SABRE Report 2018-19

Statewide Comparative Analysis

Average Teacher Salary

Revenues vs Expenditures by Year



Statewide Comparative Analysis

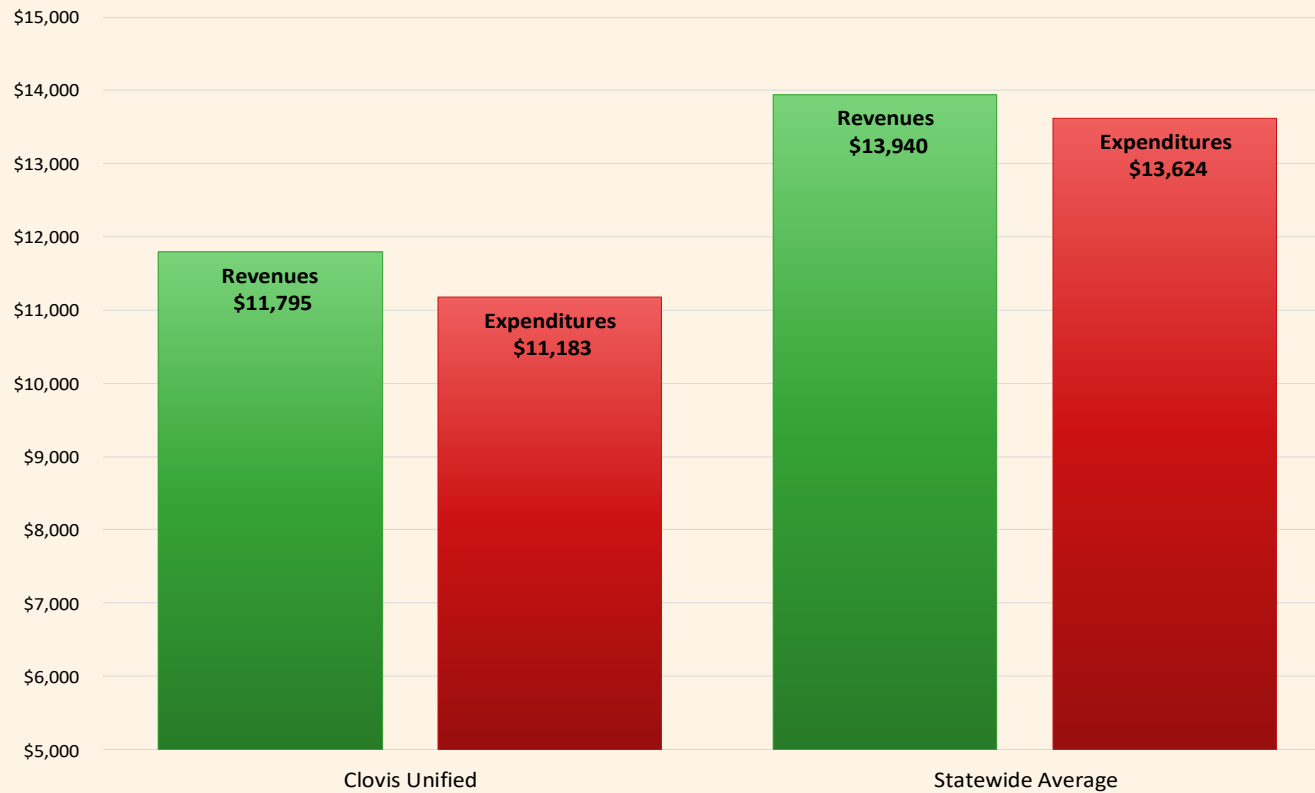
Revenues vs. Expenditures

- 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 2019-20 Adopted Budget are provided above.





Revenues and Expenditures per Student



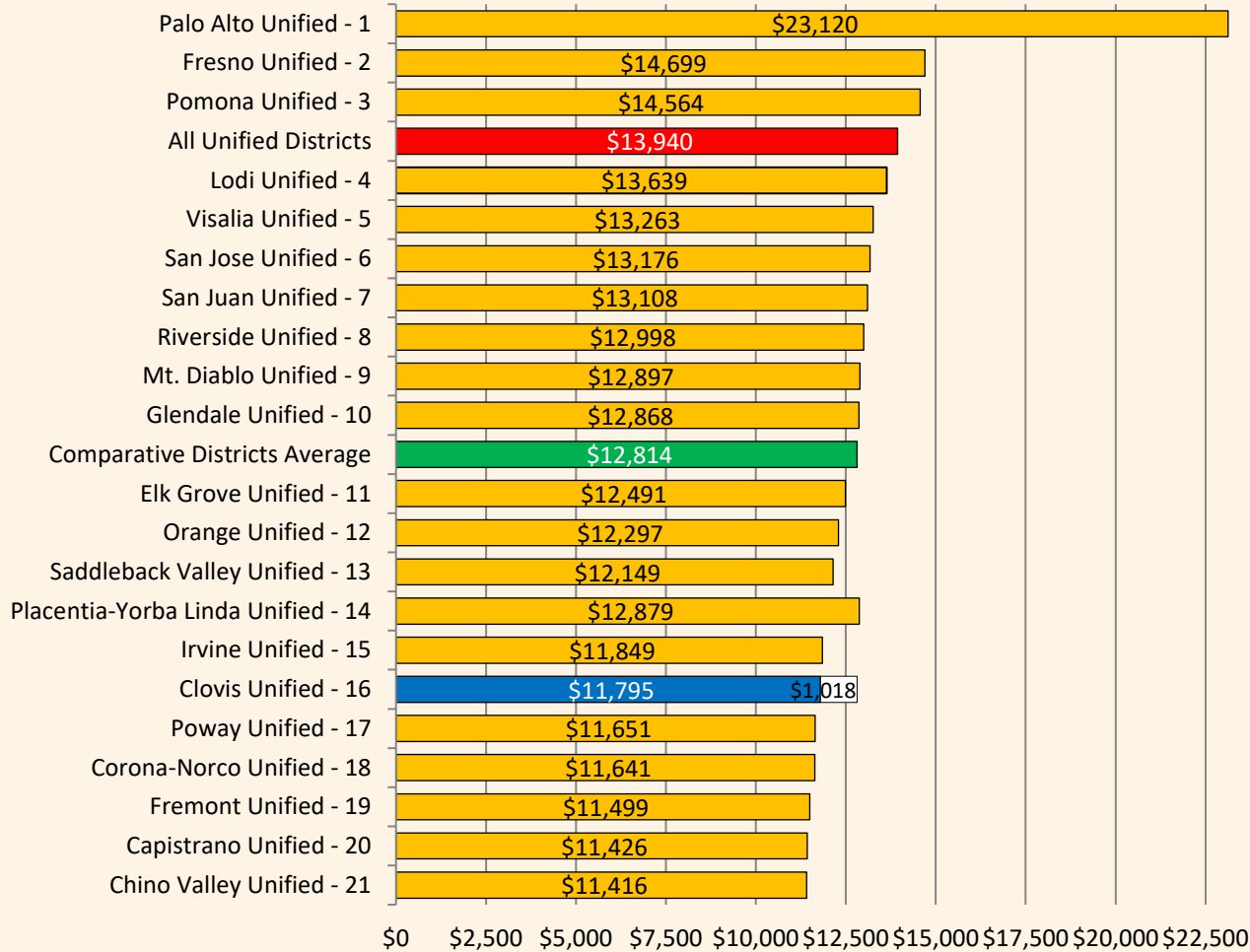
Data: Comparative Analysis of District Income and Expenditures (CADIE) by School Services of California' Inc. 2018-19

- During the 2018-19 school year, the total expenditures per ADA for Clovis Unified was \$1,907 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 16th out of the 21 comparative districts and is \$1,852 per ADA below the average of all unified school districts in California. This translates to approximately \$75.9 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



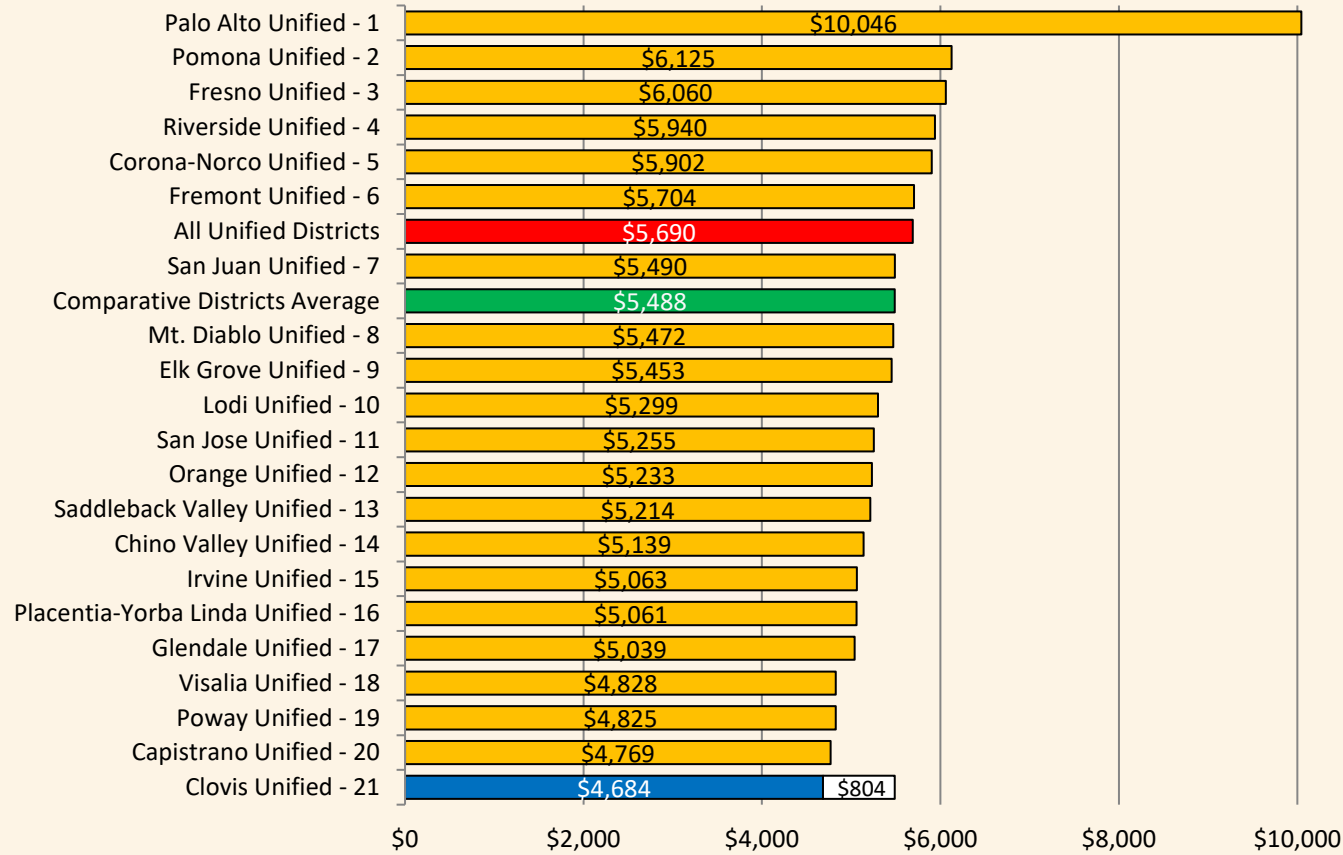
Statewide Comparative Analysis General Fund Revenue

Revenue Per ADA
Data: Statewide CADIE 2018-19, School Services of California





Statewide Comparison Certificated Salaries

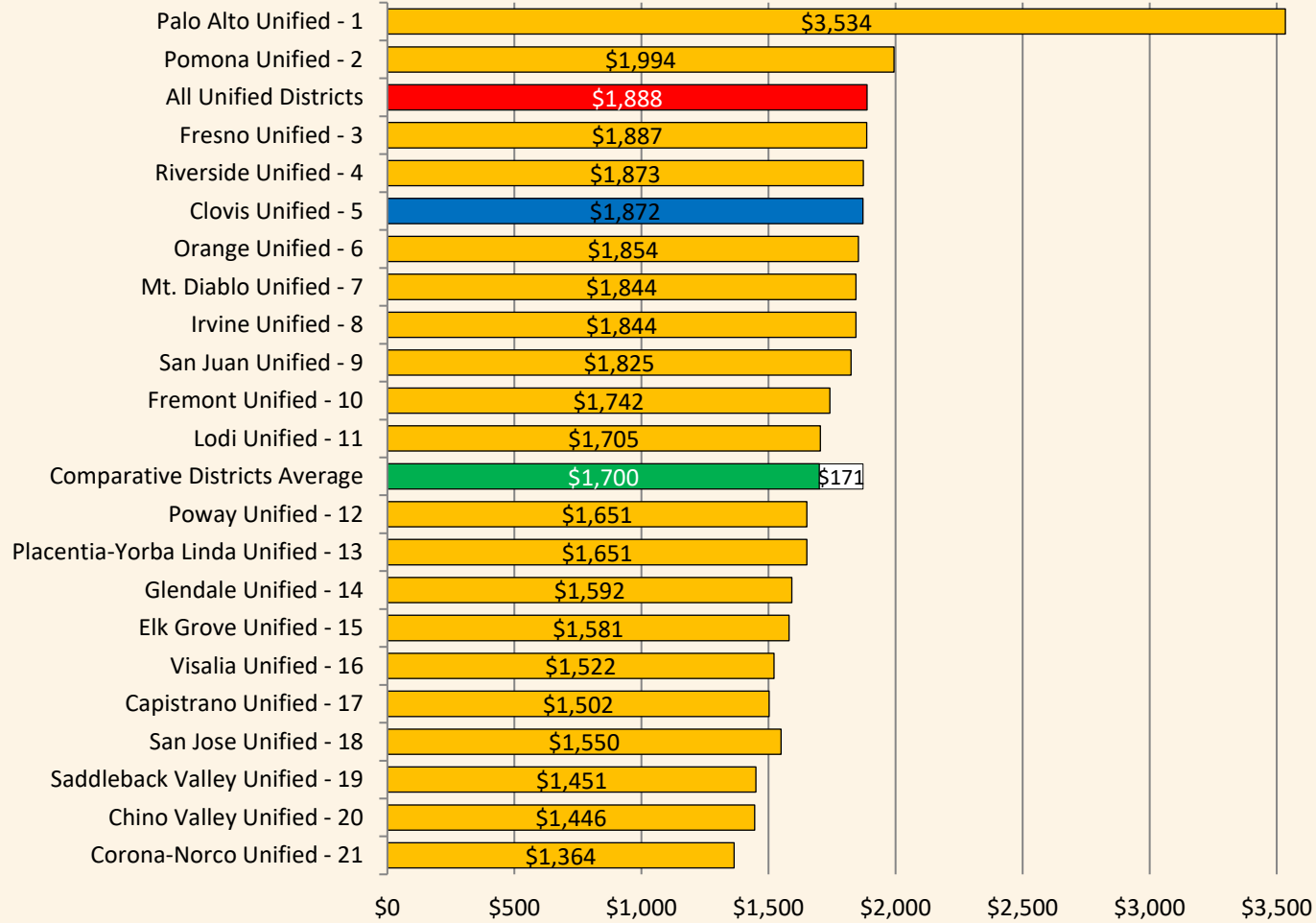


Expenditures Per ADA

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

Statewide Comparative Analysis Certificated Salaries

Statewide Comparison Classified Salaries



Expenditures Per ADA

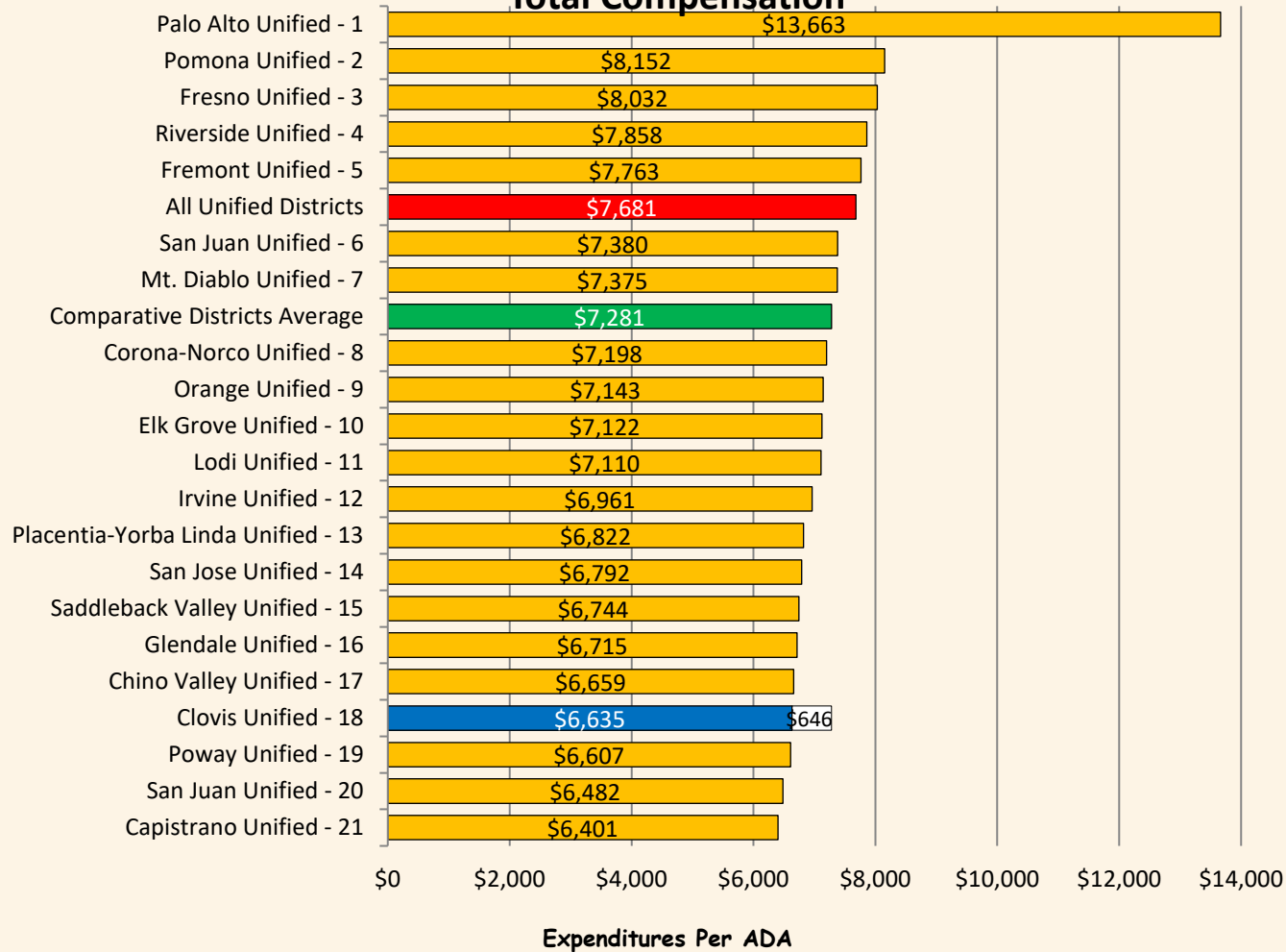
Data: Statewide CADIE 2018-19, School Services of California

Statewide Comparative
Analysis
Classified Salaries





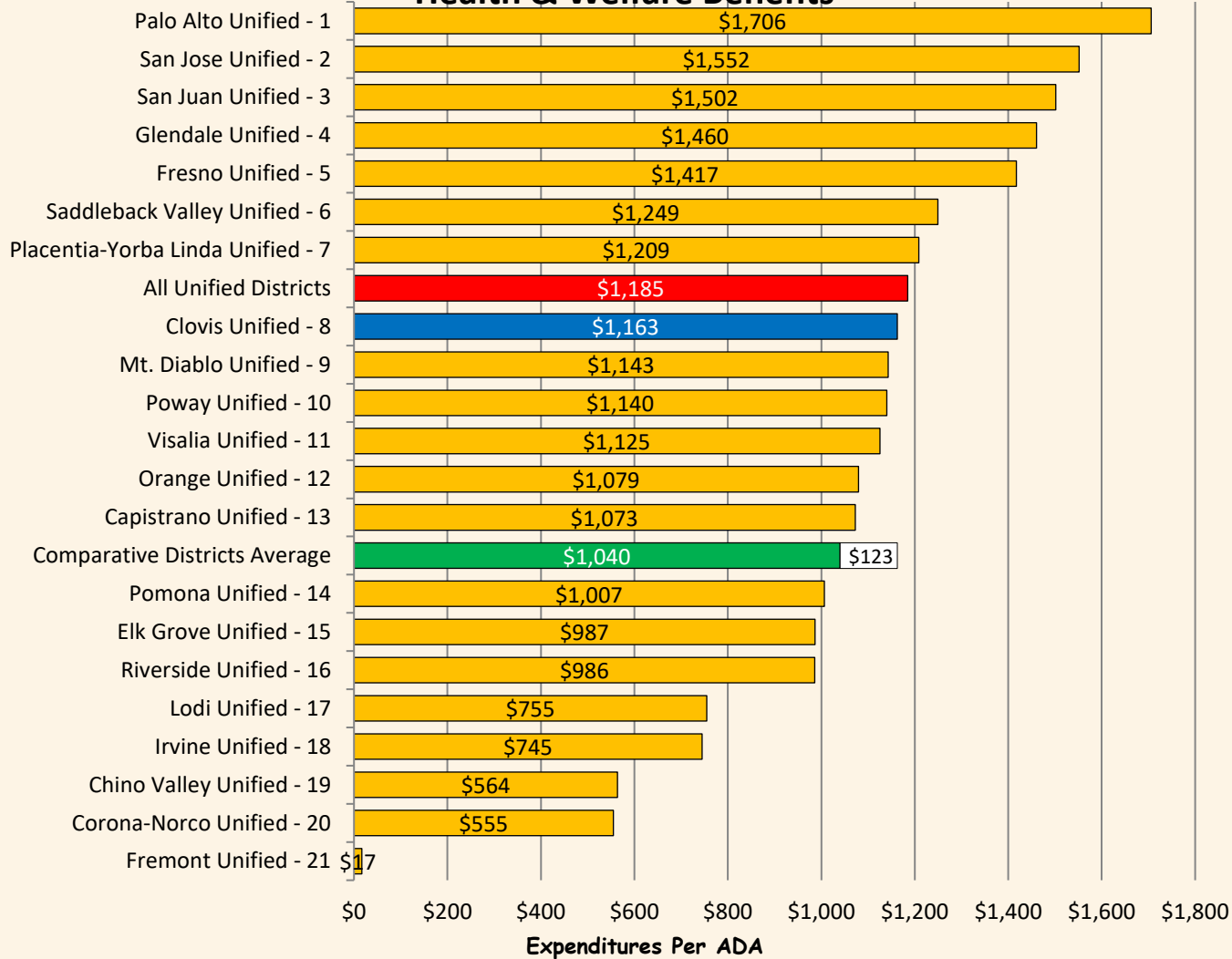
Statewide Comparison Total Compensation



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

Statewide Comparative Analysis Total Compensation

Statewide Comparison Health & Welfare Benefits



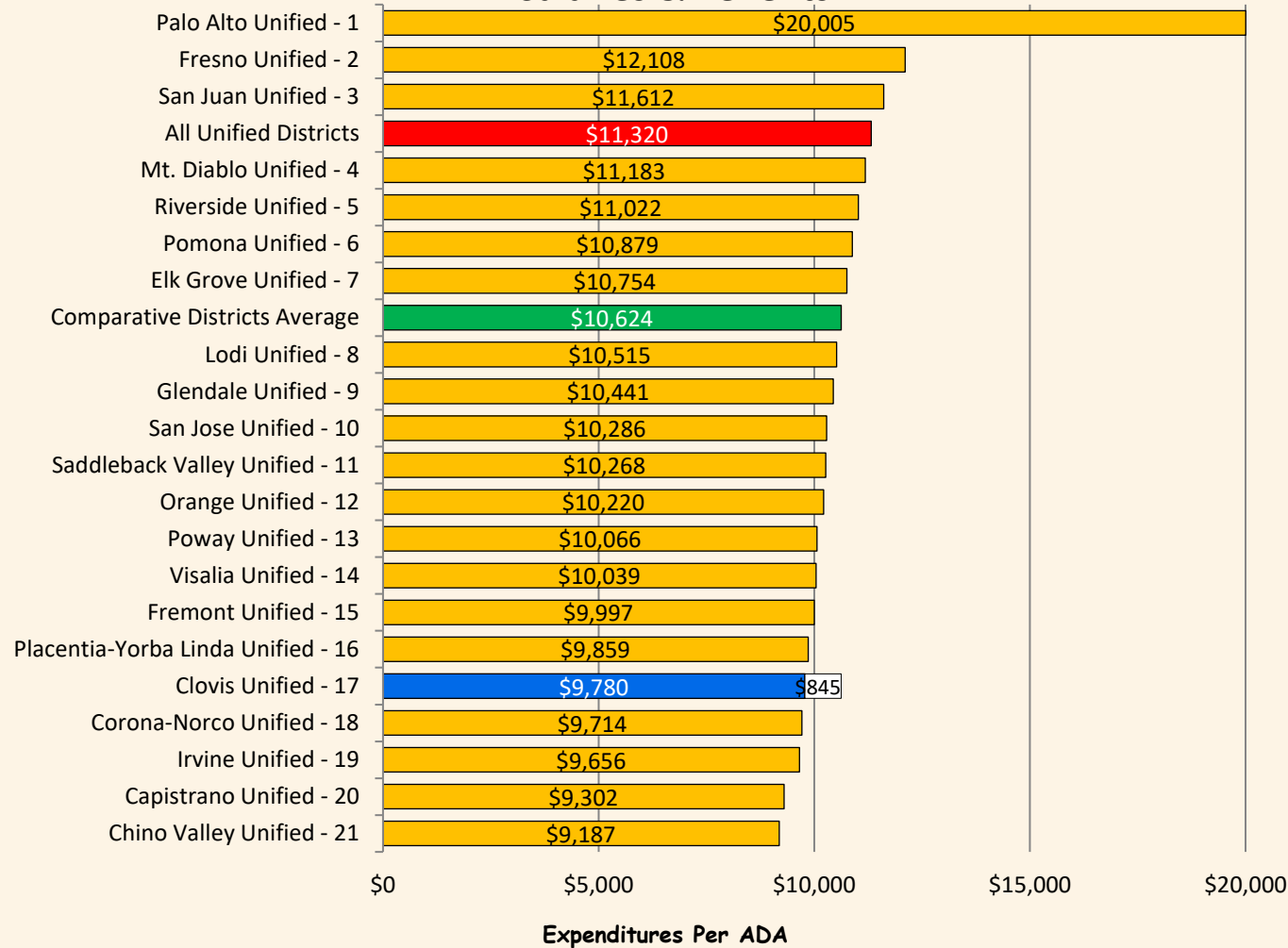
Data: Statewide CADIE 2018-19, School Services of California

Statewide Comparative
Analysis
**Health & Welfare
Benefits**





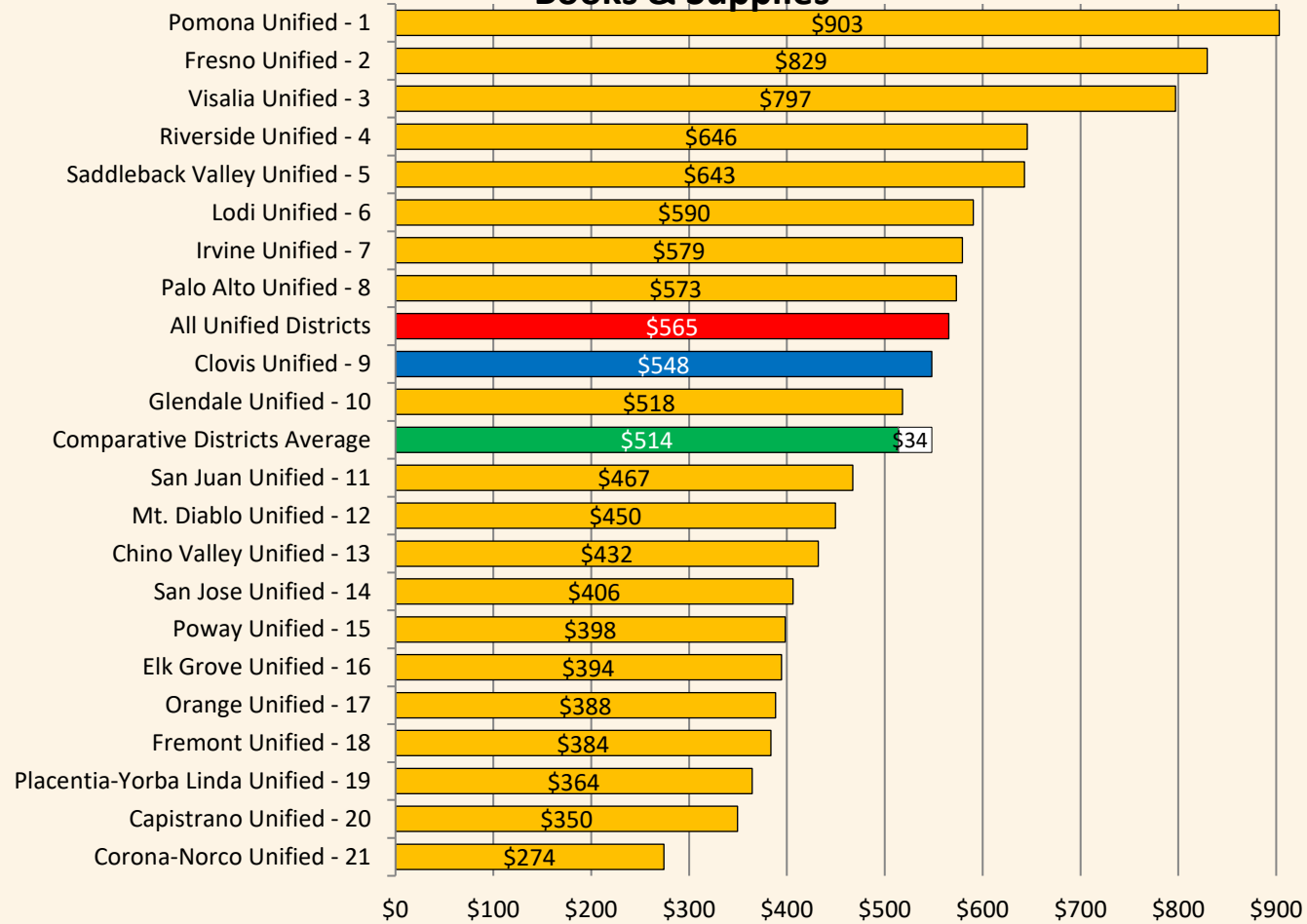
Statewide Comparison Salaries & Benefits



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

Statewide Comparative Analysis Salaries & Benefits

Statewide Comparison Books & Supplies



Expenditures Per ADA

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

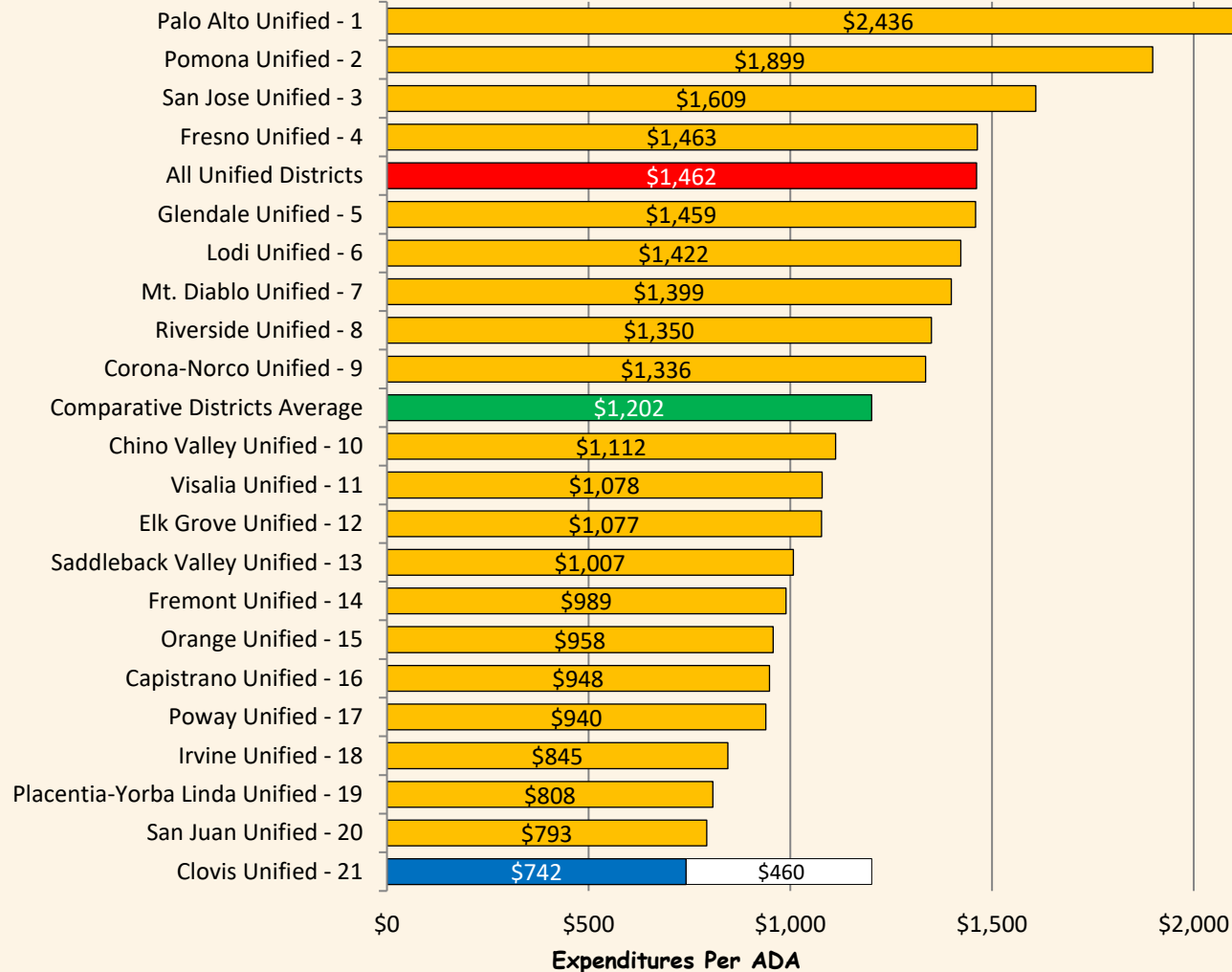
Statewide Comparative
Analysis

Books & Supplies





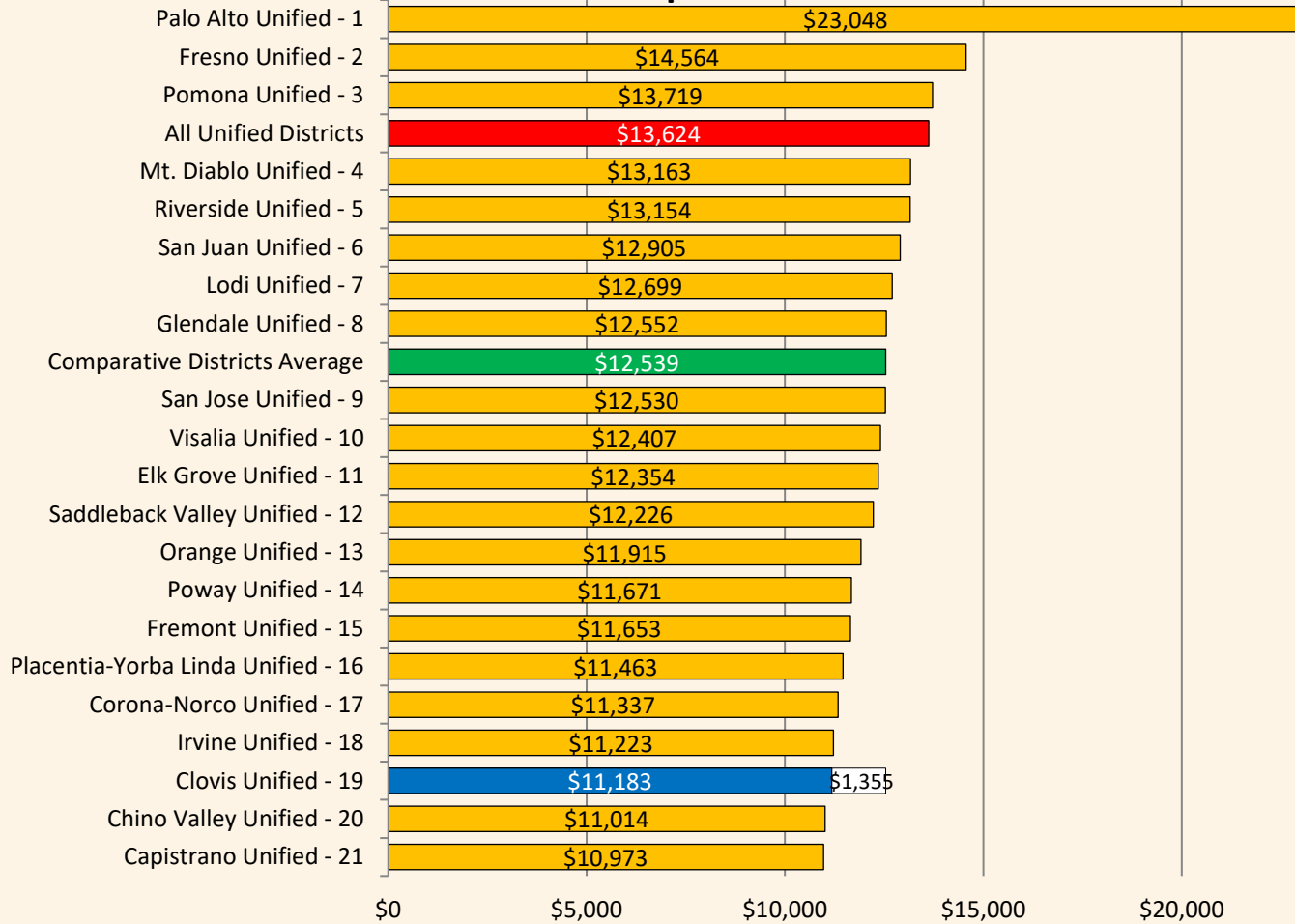
Statewide Comparison Services & Other Operating Expenses



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

Statewide Comparative Analysis Services & Other Operating Expenses

Statewide Comparison Total Expenditures



Expenditures Per ADA

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

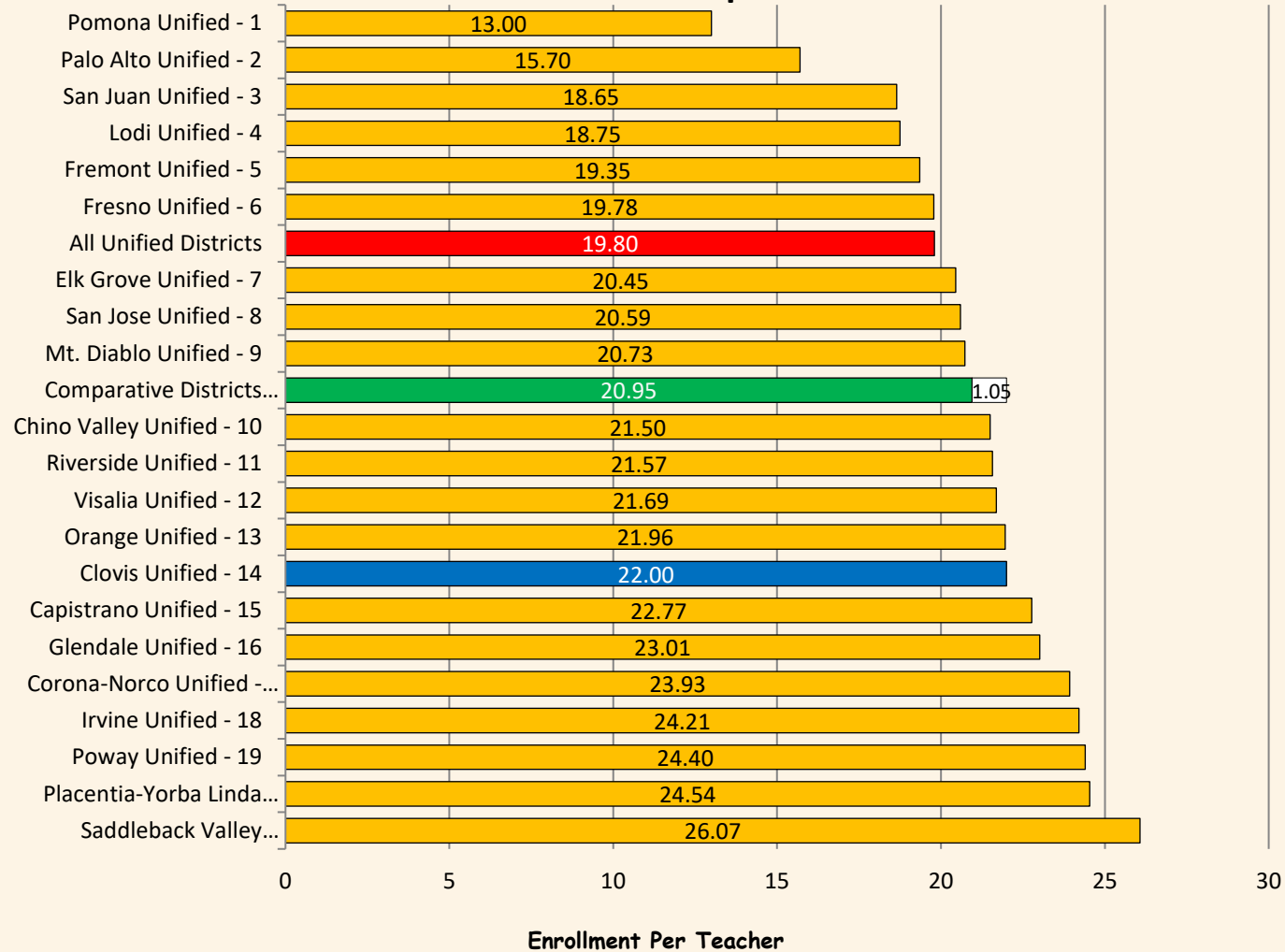
Statewide Comparative Analysis

Total Expenditures





Statewide Comparison Student Enrollment per Teacher



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

Statewide Comparative
Analysis

Student Enrollment
per Teacher

Fresno County Unified Districts

2018-19 Total ADA		
1	FRESNO UNIFIED	67,008
2	CLOVIS UNIFIED	41,156
3	CENTRAL UNIFIED	15,079
4	SANGER UNIFIED	10,488
5	KINGS CANYON JOINT UNIFIED	9,282
6	SELMA UNIFIED	6,159
7	KERMAN UNIFIED	5,078
8	COALINGA/HURON JOINT UNIFIED	4,219
9	MENDOTA UNIFIED	3,316
10	PARLIER UNIFIED	3,288
11	FOWLER UNIFIED	2,489
12	FIREBAUGH UNIFIED	2,155
13	GOLDEN PLAINS UNIFIED	1,561
14	RIVERDALE JOINT UNIFIED	1,517
15	CARUTHERS UNIFIED	1,455
16	SIERRA UNIFIED	1,185
17	LATON JOINT UNIFIED	639
Comparative Districts Average ADA		10,357
Data: Fresno County CADIE 2018-19, School Services of California		

Fresno County Comparative Analysis

Average Daily Attendance of Comparative Districts



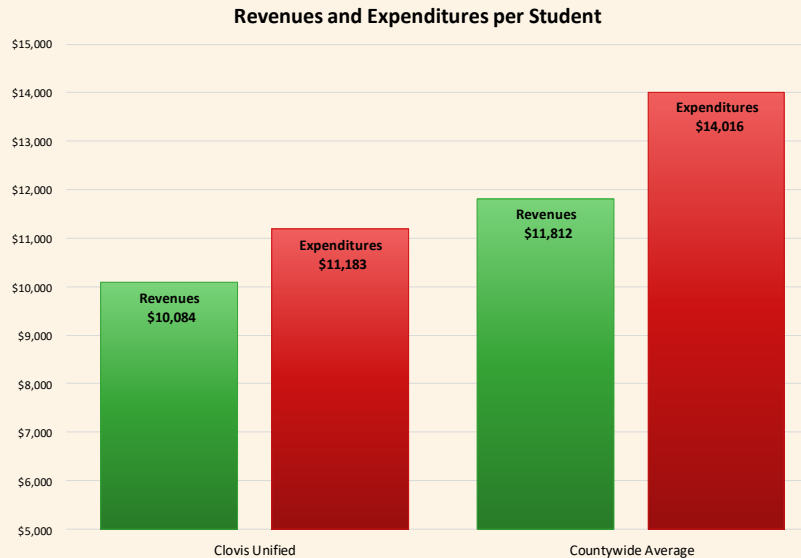


In 2018-19, Clovis Unified received less funding per student than 16 other unified school districts in Fresno County. In fact, if Clovis Unified School District had received the county school districts' average General Fund revenues per student of \$14,296 or \$2,501 more per student, then close to \$100 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	2013	2014	2015	2016	2017	2018	2019
Total Students	17,115	15,002	14,911	17,759	17,147	18,045	18,878
Percentage of Total Population	41.97%	36.44%	36.50%	42.50%	40.44%	42.22%	44.04%

In 2018-19, Clovis Unified expended less per student than all the unified school districts in the County. The District's expenditures per student of \$11,183 was \$2,833 less than the average of other County unified school districts.

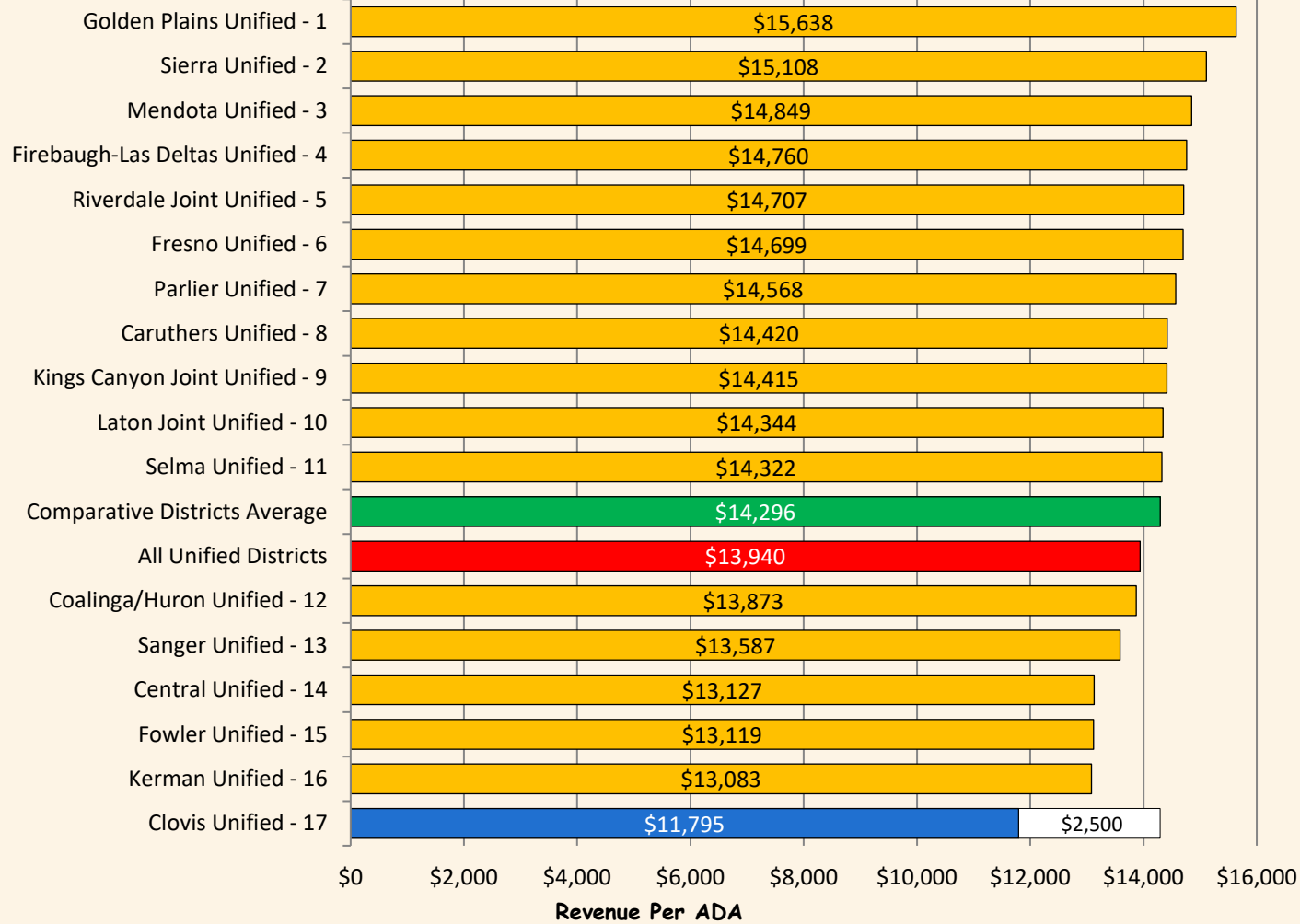


Data: Fresno County CADIE 2018-19 School Services of California

Fresno County Comparative Analysis

Revenues and Expenditures per Student

Countywide Comparison General Fund Revenue



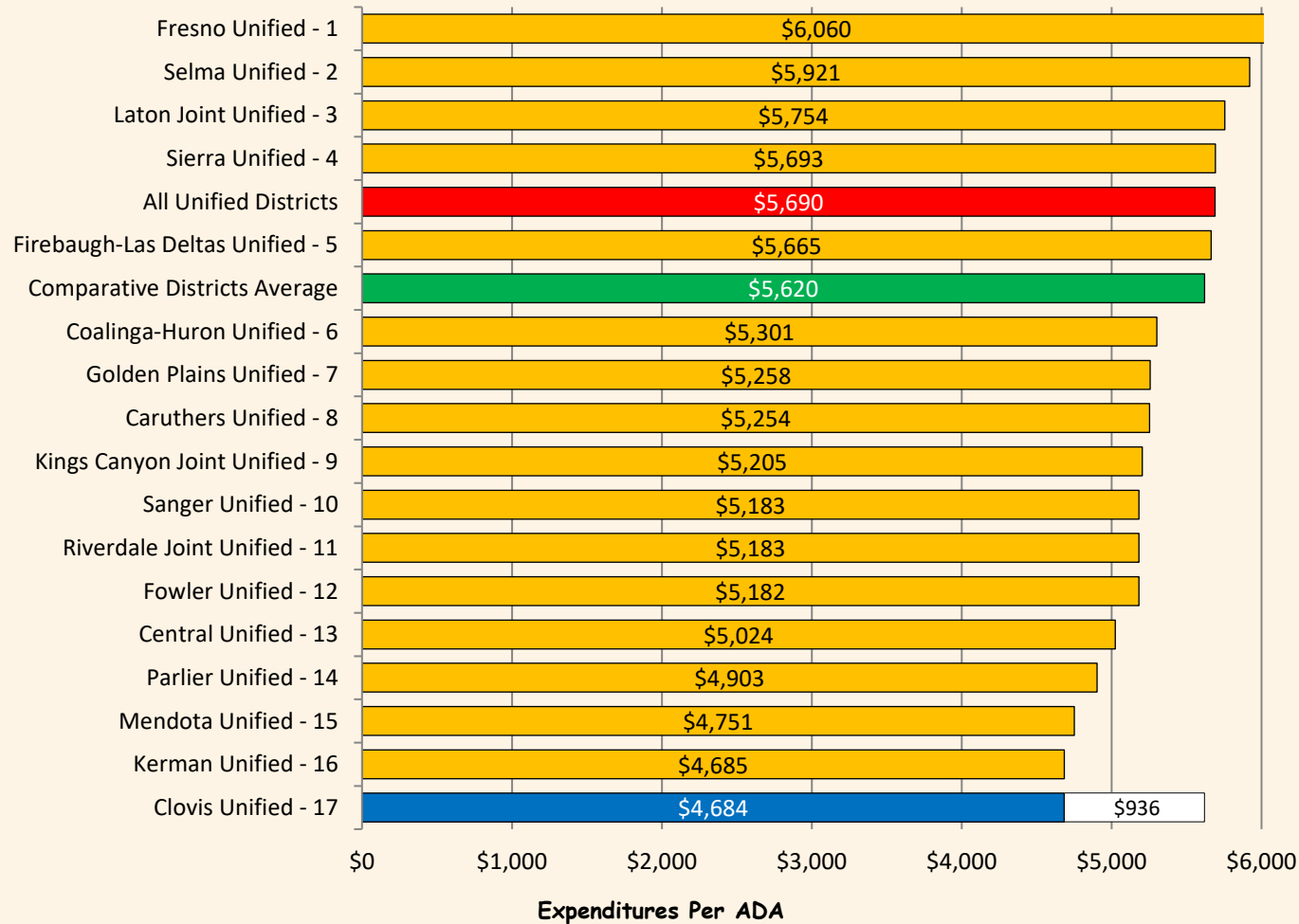
Countywide Comparative Analysis General Fund Revenue

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





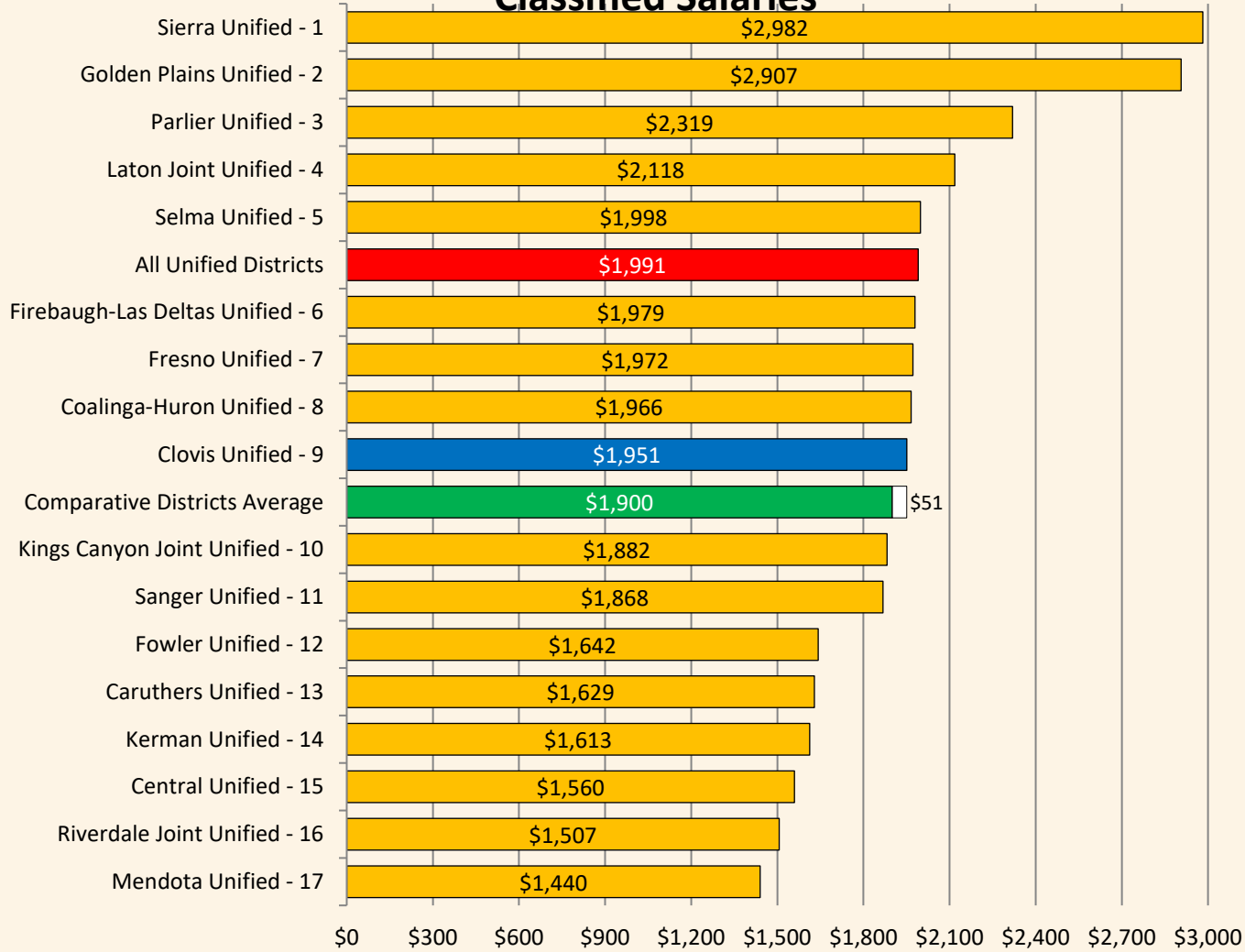
Countywide Comparison Certificated Salaries



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

Countywide Comparative Analysis Certificated Salaries

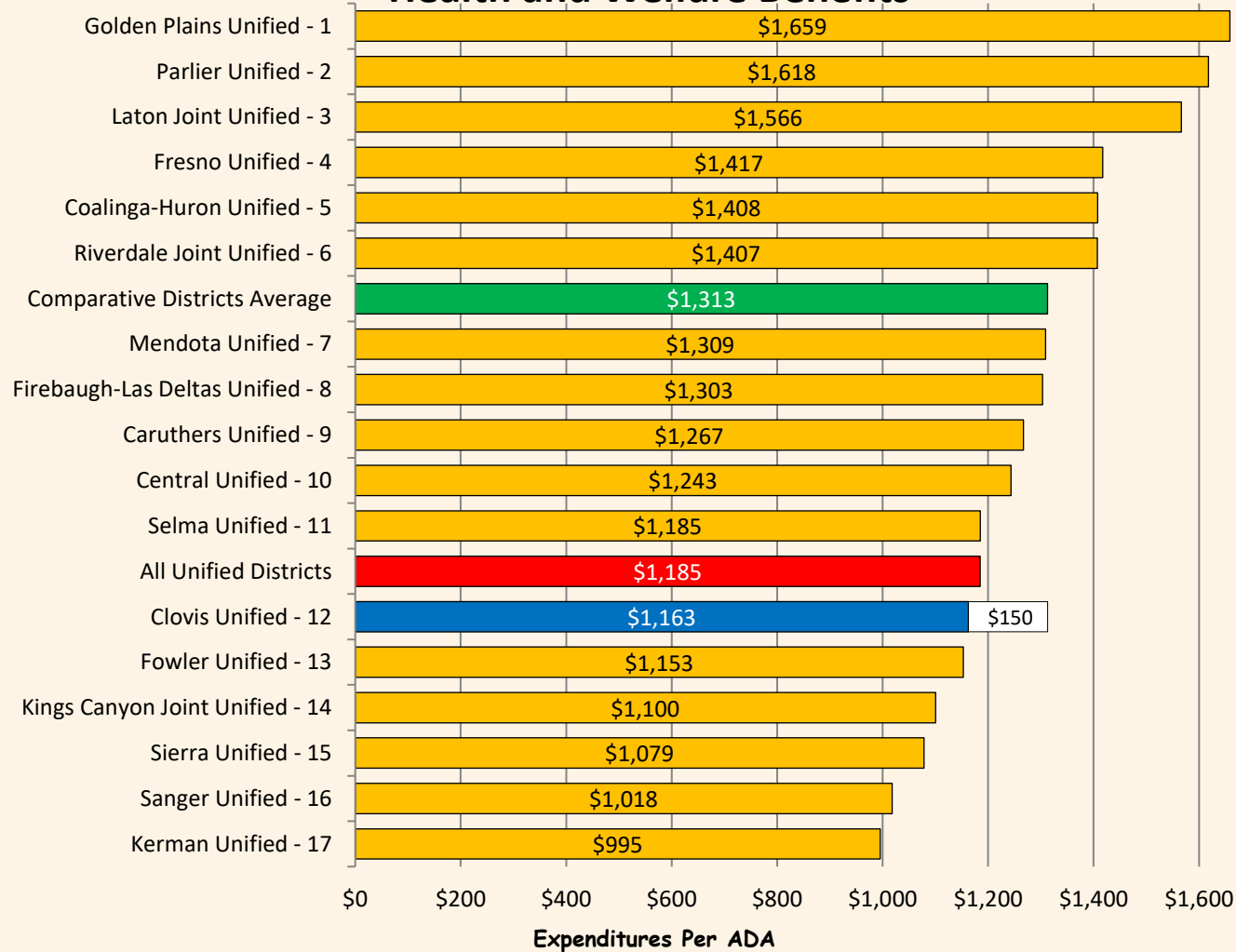
Countywide Comparison Classified Salaries



Countywide Comparative Analysis Classified Salaries



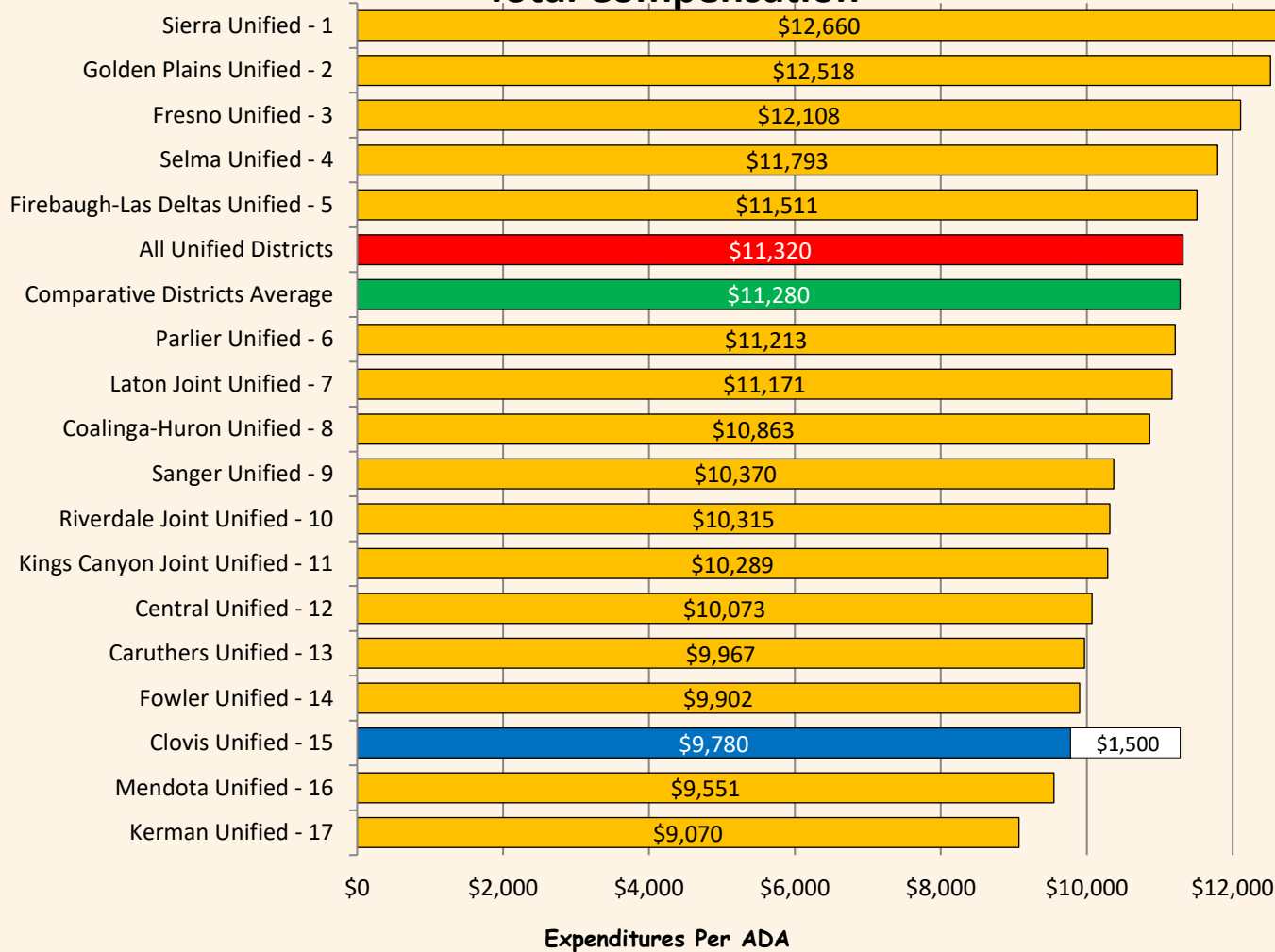
Countywide Comparison Health and Welfare Benefits



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

Countywide Comparative Analysis Health and Welfare Benefits

Countywide Comparison Total Compensation



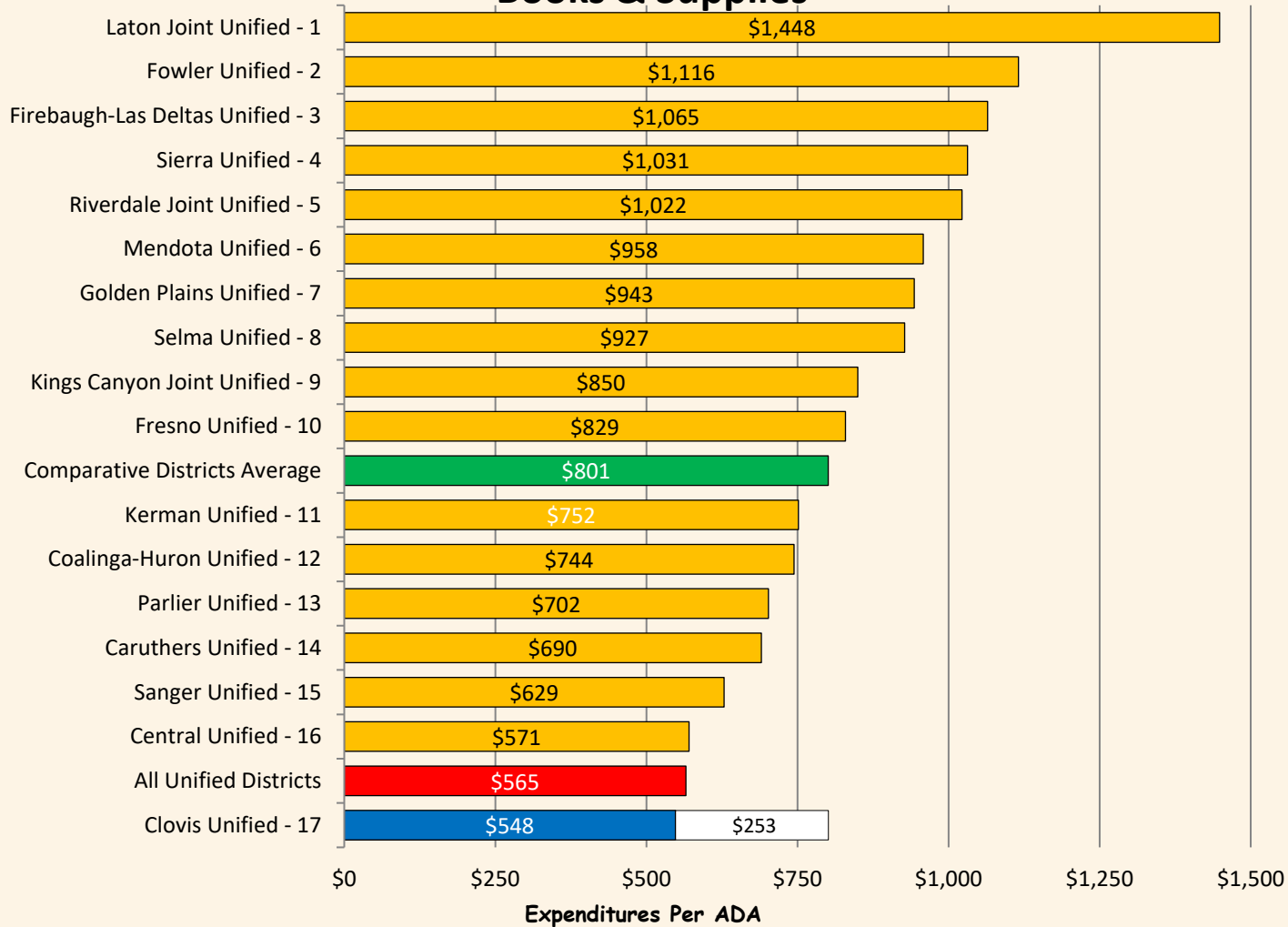
Countywide Comparative
Analysis
Total Compensation

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





Countywide Comparison Books & Supplies



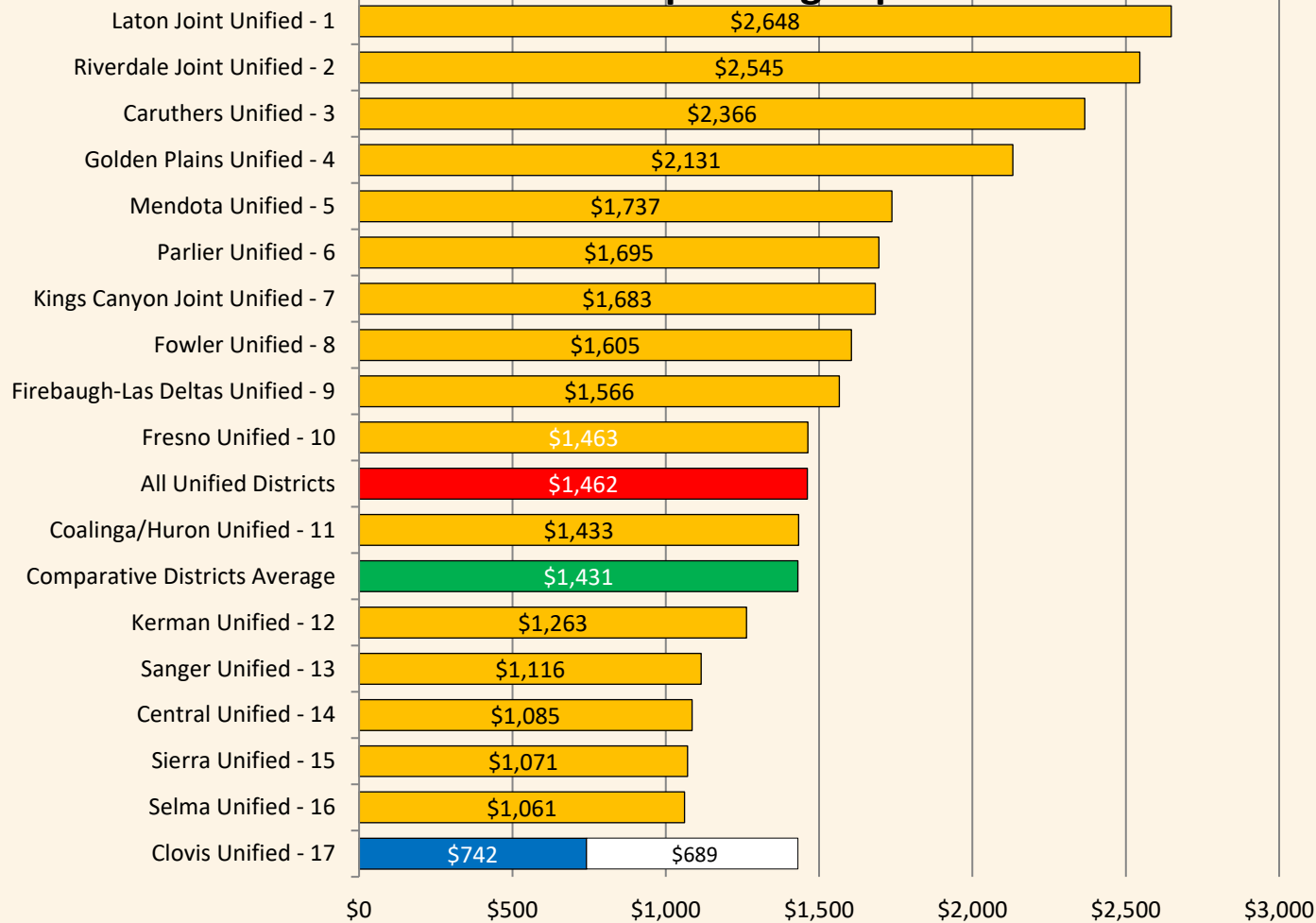
Data: Fresno County CADIE 2018-19, School Services of California

Countywide Comparative
Analysis

Books & Supplies

Countywide Comparison Services & Other Operating Expenses

Countywide Comparative Analysis Services & Other Operating Expenses



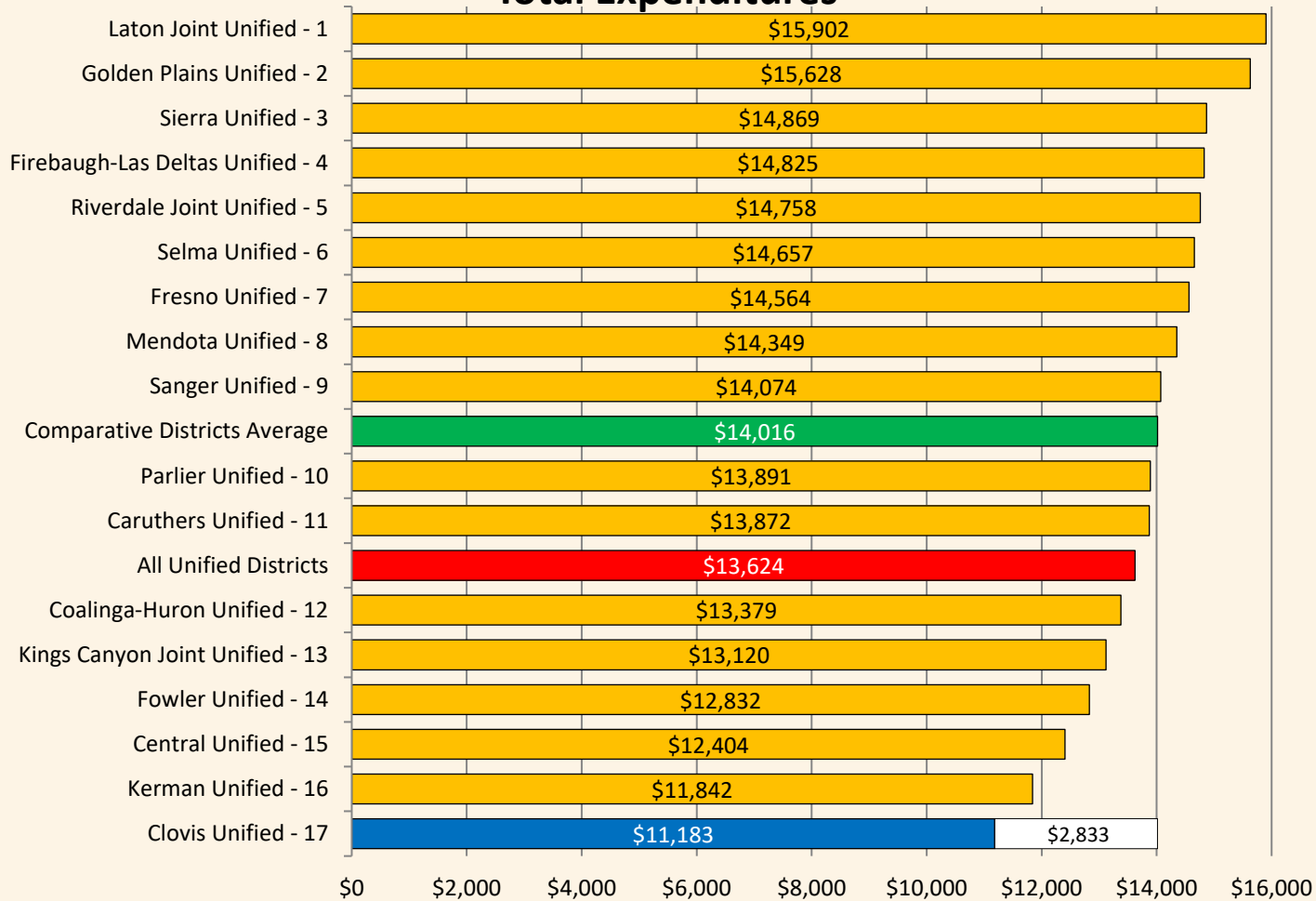
Expenditures Per ADA

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





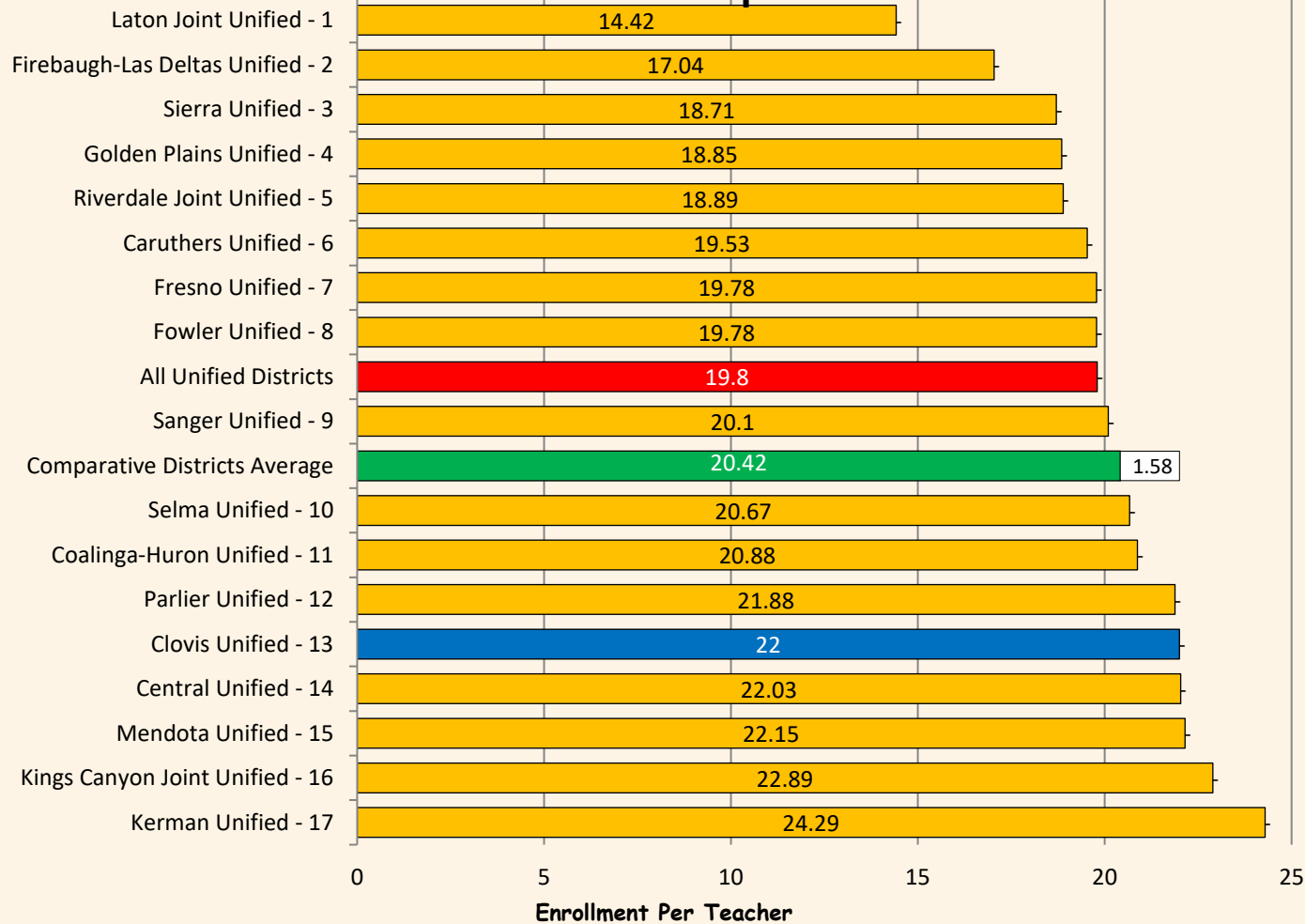
Countywide Comparison Total Expenditures



Expenditures Per ADA
Data: Fresno County CADIE 2018-19, 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

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.





School Finance Glossary of Terms

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.

Alternative Retirement System (APPLE)

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

Apportionments

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriations

Funds set aside or budgeted by the state or local school districts for a specific time period and a specific purpose.

Assessed Valuation (AV)

The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

Associated Student Body (ASB)

An organization of students with the purpose to raise and spend money on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public-school officials.

**School Finance
Glossary of Terms****Attendance Reports**

Each school district reports its attendance three times during a school year. The First Principal Apportionment Average Daily Attendance (ADA), called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last 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.

Bilingual Education

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





School Finance Glossary of Terms

Bond

A written obligation to pay a specified sum of money, (face value), at a fixed time in the future, (date of maturity). Bonds generally carry interest at a fixed rate but may carry variable rates 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.

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.

**School Finance
Glossary of Terms****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.

Clovis Online Charter School

Grades 7-12 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.

Cost of Living Adjustment (COLA)

An increase in funding for schools from the state or federal government due to inflation. In California, the law states that schools should receive a certain Cost of Living Adjustment based on the Implicit Price Deflator for State and Local Government Purchases of Goods and Services. (See Education Code Section 42238.1.)





School Finance Glossary of Terms

Credit Rating

A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies - Moody's Investors Services, Standard and Poor's, and Fitch Investment Services.

Criteria and Standards

Local district budgets must meet state-adopted provisions of criteria and standards. These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. (See Education Code Sections 33127 et sec.)

Current Operating Expenditures

Education expenditures for the daily operation of the school programs such as expenditures for administration, instruction, health services, transportation, and operation and maintenance of plant.

Debt Service

Expenditures for the payment of principal and interest on long-term obligations.

Deferred Maintenance

Major repairs of buildings and equipment by school districts. The District allocates a portion of its funds to deferred maintenance projects.

Deficit Factor

When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Deficit Spending

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Deficits

Funding shortfalls 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 development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.

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.

Economic Impact Aid (EIA)

State categorical aid for districts with concentrations of children who are transient, from low-income families, or English-Language Learners. Due to the implementation of the Local Control Funding Formula (LCFF), this grant has been rolled into LCFF supplemental funding.

Education Code

Laws from the State that govern school districts, county offices of education, etc. These can be found at <http://www.cde.ca.gov/re/lr/cl>.

Education Revenue Augmentation Fund (ERAF)

The fund used to collect the property taxes shifted from cities, the county, and special districts within each county prior to their distribution to K-14 school agencies.

Employee Benefits

Amounts paid by the school system on behalf of employees. These amounts are not included in the gross salary but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health 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.

**School Finance
Glossary of Terms**



School Finance Glossary of Terms

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.

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.

Expenditures

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

Expenditures:

- **Construction Expenditures**
 - Include expenditures for new school construction, including renovation and expansion. They include expenditures on land, buildings, and equipment for new and remodeled facilities.
- **Expenditure Per Pupil**
 - The amount of money spent on education by a school district or the state, divided by the number of students educated. For most official purposes, the number of students is determined by average daily attendance (ADA). (See Revenues Per Pupil)
- **Instructional Expenditures**
 - Current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (i.e. textbooks), and purchased instructional services.
- **Interest On Debt Expenditures**
 - Expenditures for interest on long-term debt (i.e. obligations of more than 1 year).
- **Replacement Equipment Expenditures**
 - Include expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over \$25,000.
- **Support Services Expenditures**
 - Current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (i.e. nurses, therapists, and guidance counselors), student transportation, instructional staff support (i.e. librarians, instructional specialists), school district administration, business services, research, and data processing.

**School Finance
Glossary of Terms**



School Finance Glossary of Terms

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.

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.

School Finance Glossary of Terms

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term obligations.

- **Bond Interest and Redemption Fund**
Used for the repayment of bonds issued for a Local Education Agency (Education Code sections 15125-15262, Bond Interest and Sinking Fund).
- **Debt Service Fund for Blended Component Units**
This fund is used to account for the accumulation of resources for the payment of principal and interest on Certificates of Participation that are issued by financing corporations that are considered blended component units of the school district under Generally Accepted Accounting Principles (GAAP).

Fund Balance

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

**School Finance
Glossary of Terms**



School Finance Glossary of Terms

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.

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.

Healthy Fitness Zone

Criterion-referenced standards used to evaluate fitness performance. The standards represent a level of fitness that offers some degree of protection against diseases that result from sedentary living.

High Expenditure Districts

Districts in which the LCFF per child is greater than the state average for similar districts. Most high expenditure districts were formerly called high wealth because their assessed value per ADA was significantly above the statewide average.

Highly Qualified Teacher

According to the Every Student Succeeds Act (ESSA), a highly qualified teacher is one who has obtained full state teacher certification or has passed the state teacher licensing examination and holds a license to teach in the state; holds a minimum of a bachelor's degree; and has demonstrated subject area competence in each of the academic subjects in which the teacher teaches.

Implicit Price Deflator

A measure of inflation used to compare expenditures over a period of time. The State uses the Implicit Price Deflator for State and Local Government Purchases of Goods and Services to calculate increases to revenue limits.

Indirect Cost Rate

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.





School Finance Glossary of Terms

Indirect Expense and Overhead

Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Examples of indirect costs include expenses for the Board of Education, Superintendent, plant operations, and business office staff.

Individualized Education Program (IEP)

A written agreement between a school district and parents, or guardians, of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Intervention Programs

In general, programs that provide extra support and resources to help improve student or school performance. In California, under the State's Public Schools Accountability Act (PSAA), schools that do not meet Academic Performance Index (API) growth targets within 12 months of implementation of an improvement plan are subject to local interventions such as the reassignment of school personnel, negotiation of site-specific amendments to collective bargaining agreements, or other changes deemed appropriate. Schools that do not meet growth targets or demonstrate significant growth within 24 months of implementation will be subject to state actions.

Joint Powers Authority (JPA)

An agreement among school districts to share services or responsibilities. A Joint Powers Board, made up of representatives of the districts, governs the JPA.

Joint School Districts

School districts with boundaries that cross county lines.

Least Restrictive Environment

Federal law requires students with disabilities be placed so that they can, to the extent appropriate to their individual needs and abilities, be educated with students who are non-disabled.

Legislative Analyst's Office (LAO)

The Office of the Legislative Analyst (LAO) is a nonpartisan office within the state government that gives fiscal and policy advice to the California Legislature. The LAO provides analysis of adopted state budgets and 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

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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.

**School Finance
Glossary of Terms****Maintenance Assessment Districts**

Local agencies, including school agencies, may charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). School agencies can impose the fee by a vote of the local governing board only, but the agency must show a benefit to each fee payer.

Maintenance Factor

See Proposition 98.

Mandated Costs

School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIII B, Section 6.

Master Plan for Special Education

California categorical program for the education of all children with disabilities originally enacted in 1980 and amended frequently since then.

Mentor Teacher

A specially selected teacher who receives a stipend to work with new and inexperienced teachers on curriculum and instruction.

Migrant Education

The Migrant Education program was designed to supplement the educational and health needs of students who are the children of migrant workers. It provides instructional, health, support, and counseling services for school age migrant children and preschoolers.

Miscellaneous Funds

Local revenues received from royalties, bonuses, and other payments in-lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

Multi-Purpose Room (MPR)

A room within a school that is used for a variety of purposes, such as a cafeteria, assembly forum or sports arena.

Multi-Track Schools/Multi-Track Year Round

A schedule of classes throughout the calendar year to fully utilize school facilities. Students attend about three-quarters of the time, in various schedules determined by each district.





Munis

This is Clovis Unified's enterprise resource planning program. Munis encompasses a wide range of core functions, including financial and capital management as well as human resources.

Net Assets

The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district's financial condition.

No Child Left Behind Act (NCLB)

Much of federal funding for K-12 schools come from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. The 2002 ESEA reauthorization is called the No Child Left Behind Act (NCLB). NCLB modifies the original ESEA, as have previous reauthorizations, and increases the federal focus on disadvantaged pupils, including English learners and students who live in poverty. The law also strengthens federal support for a standards-based reform agenda including high academic standards for all students; extra support to help students and schools meet those standards; and greater accountability for the results, particularly as measured by student performance on standardized tests. NCLB also provides funds to support innovative programs such as charter schools and create out-of-school programs. Besides providing funds to prepare, train, recruit, and retain high quality teachers, the law has also placed attention on the need for high quality teachers and the unequal distribution of credentialed teachers, setting guidelines for states to use in defining a highly qualified teacher. Further, it mandates that only teachers fitting the state description are to be hired at schools that receive Title I funding (for students living in poverty). NCLB also sets requirements for non-credentialed teaching assistants (or instructional aides). In addition, it supports the right of parents to transfer their children to a different school if their school is low performing or unsafe. NCLB was replaced in 2015 with Every Student Succeeds Act (ESSA).

Object of Expenditures

As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personnel services, contractual services, materials and supplies).

- **Certificated Salaries 1000**
Expenditures for full-time, part-time, and prorated portions of salaries for all certificated personnel.
- **Classified Salaries 2000**
Expenditures for full-time, part-time, and prorated portions of salaries for all non-certificated personnel.

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- **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.

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.





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Permissive Override Tax

Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a School Board to be levied. Districts, due to the limitations in property taxes from Proposition 13, are no longer allowed to levy such taxes.

PL94-142

Federal law that mandates a free and appropriate education for all children with disabilities.

Prior Year's Taxes

Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the Local Control Funding Formula.

Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Program

Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Proposition 13 (1978)

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

Proposition 98 (1988)

An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called Test 1 and Test 2, unless an alternative formula, known as Test 3, applies.

- **Test 1** originally provided that K-14 school agencies shall receive at 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.

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.)

School Finance Glossary of Terms





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Purchase Order

An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school district, the amount of the purchase, the fund from which the purchase is being made (general, building or bond fund), an accounting code to which the purchase shall be applied, and the signature or initial approval of the designated central office personnel responsible for approving the ordering of goods.

Reserves

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Resource Specialist Program (RSP)

The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the general education setting and offering instruction on a more individualized basis.

Revenues

All funds received from external sources, net of refunds, and correcting transactions. Non-cash transactions such as receipt of services, commodities, or other receipts in kind are excluded, as are funds received from the issuance of debt, liquidation of investments, and non-routine sale of property.

- Federal Revenues include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.
- Local Revenues include revenues from such sources as local property and non-property taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food services.
- Revenues per Pupil is the total amount of revenues from all sources received by a school district or state, divided by the number of students as determined, most often, by average daily attendance (ADA). Unlike expenditures per pupil, this formula is based on income per pupil rather than on what is spent per pupil. (See Expenditures per Pupil).

- Local Control Funding Formula (LCFF) is the amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The LCFF limit is composed of a base, supplemental and concentration grants as applicable per ADA. Those rates are then multiplied by the ADA of each applicable grade span. Additional factors are used in the final determination of the funding.
- State Revenues include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

Revolving Cash Fund

A stated amount of money used primarily for emergency, small, or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Salaries

Compensation for certificated and classified employees.

School Assessment and Review Team (SART)

A method for involving parents and the community in supporting student and school excellence. This committee allows members to participate in decision-making processes and evaluation of quality programs for students.

School Boards

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).

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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.

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.

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.

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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.

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.

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.

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**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.

Unencumbered Balance

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

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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.

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