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*Budget Cover Created By:  
 Faith Dumore – 9<sup>th</sup> Grade  
 Buchanan High School*

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# Executive Summary

Superintendent’s Message ..... 1

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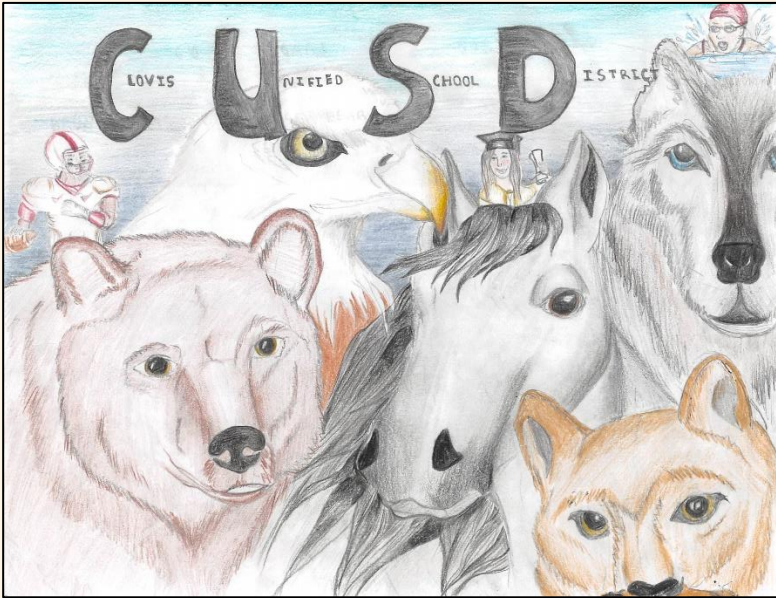
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Budget Cover Contest Runner-up:  
Kate Campagne - 8<sup>th</sup> Grade - Alta Sierra  
Intermediate



## Superintendent's Message

July 1, 2019

Dear Community Member:

Students come first in Clovis Unified, and we believe that readers of our 2019-20 Annual District Budget will find that our financial decisions reflect that fact.

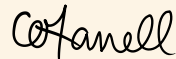
As we have worked to develop our 2019-20 Annual District Budget, we have continued to measure each financial decision against what are the best and most effective ways we can support student achievement. Our Local Control Accountability Plan (LCAP), and its accompanying services and programs, has been developed with the best interest of our students in mind, and we believe that a close look at our entire budget shows that helping our students be the best they can be in mind, body, and spirit is our highest priority.

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

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

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

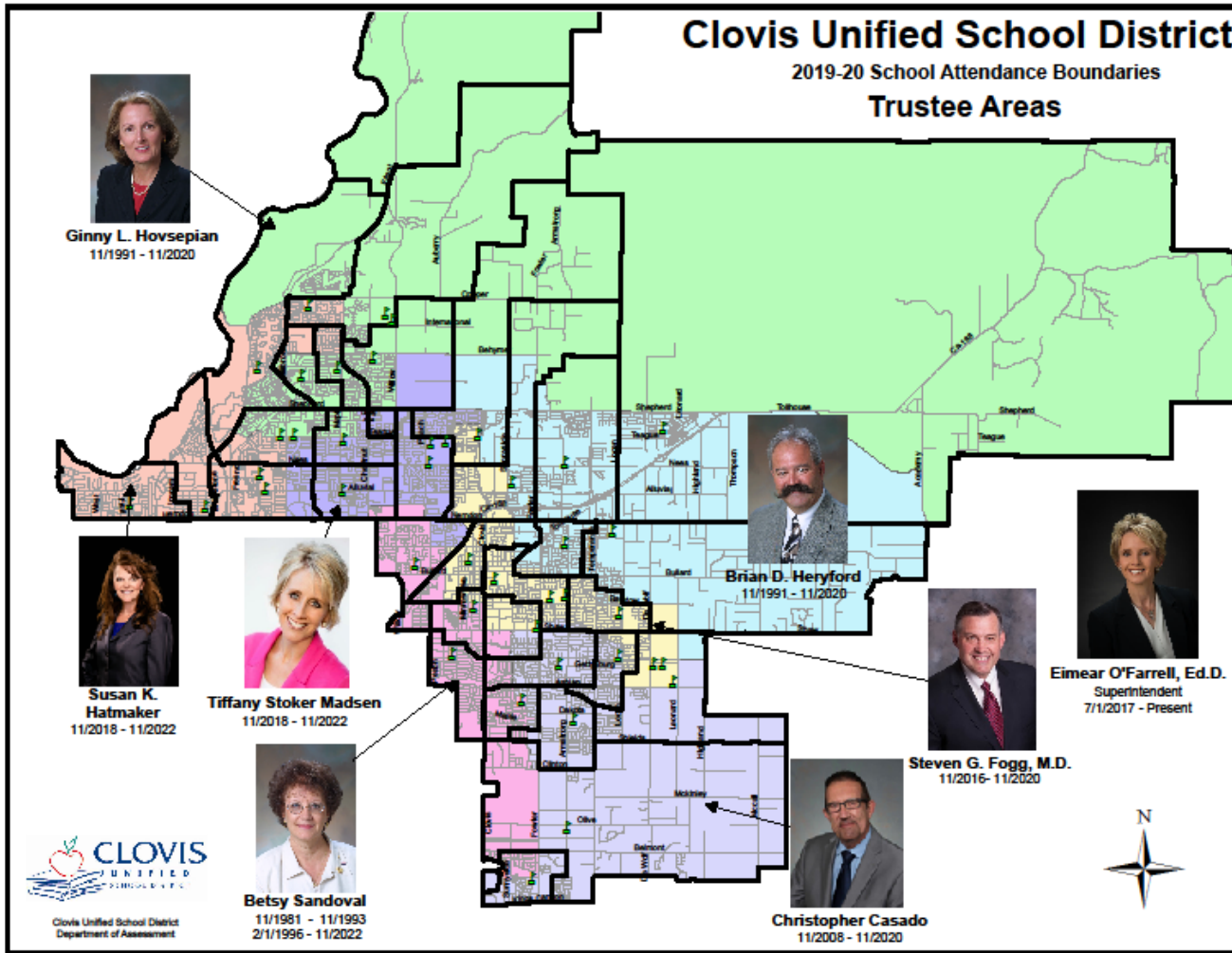
Sincerely,



Eimear O'Farrell, Ed. D.  
Superintendent

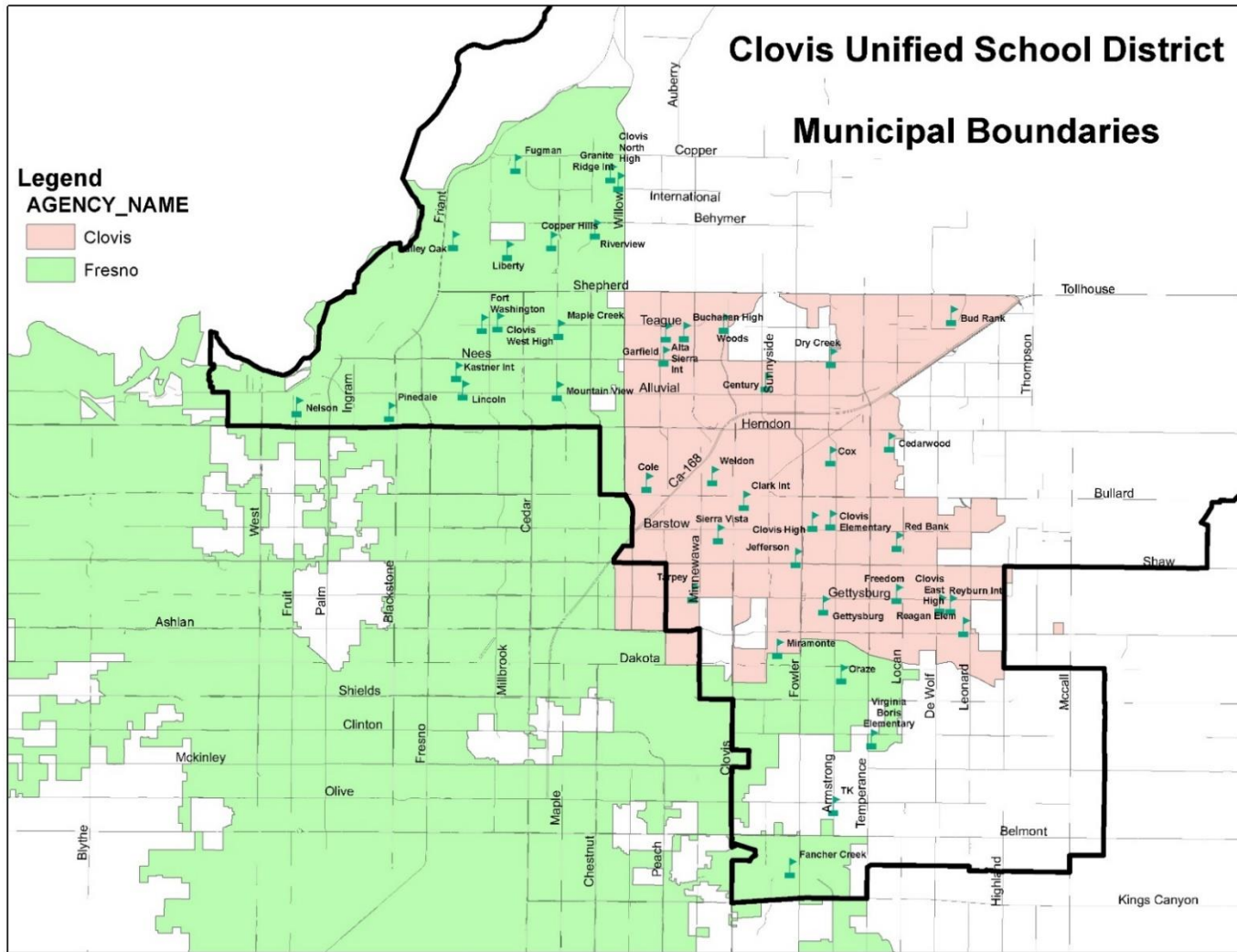
## Superintendent's Message





## Trustee Areas





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	
Christopher Casado	Term expires November 2020
Steven G. Fogg, M.D.	Term expires November 2020
Susan K. Hatmaker	Term expires November 2022
Brian D. Heryford	Term expires November 2020
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
Don Ulrich, Ed. D., Deputy Superintendent
Barry Jager, Associate Superintendent, Human Resources & Human Relations
Michael Johnston, Associate Superintendent, Administrative Services
Norm Anderson, Associate Superintendent, School Leadership
Steve Ward, Legislative Analyst/Government Relations
Debbie Parra, Assistant Superintendent Curriculum, Instruction & Accountability
Maiya Yang, General Legal Counsel
Kelly Avants, Chief Communication Officer

## 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 2018-19; twenty-one consecutive years. The District will again submit this document for review for the 2019-20 fiscal year.

## ASBO Meritorious Budget Award







## 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 2018–2019.

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



Charles E. Peterson, Jr. MBA, PRSBA, SFO  
President

Siobhán McMahon, CAE  
Chief Operating Officer

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 43,569 as of the 2019-20 school year. The 2019-20 Adopted Budget is presented for the District's 33 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 2019-20 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





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 81% 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 2018-19 was 45.07%. The District is projecting 45.07% again for the 2019-20 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.

A critical component of the LCFF is the Local Control Accountability Plan (LCAP). The following graphics describe what the LCAP is and how one is developed.

## Executive Summary

### Local Control Funding Formula



## 2018-20 LCAP Local Control Accountability Plan (LCAP)

### What is LCAP?



**A three-year plan** describing how **District funds** will be used from **California's Local Control Funding Formula (LCFF)** that is revised and adopted annually. Clovis Unified's LCAP pairs **student, parent, employee and community stakeholder** feedback with proven learning strategies to create an action plan of services primarily supporting **foster youth, English learner and low-income students.**

### The LCAP Process



Executive Summary  
Local Control  
Accountability Plan





# Local Control Accountability Plan

## Stakeholder Engagement



Clovis Unified School District has informed, consulted and involved school stakeholders in the process of creating the LCAP as summarized below.



**Groups Include**  
Parents, Students, Teachers,  
Employee Groups, Staff,  
Administrators, Governing  
Board, Cabinet and Parent  
Advisory Committee

**ITEMS REVIEWED**

- District Profile Data
- State Education Priorities
- LCAP and LCFF Information
- School Site Plans
- Local Assessment Results
- Parent, student & staff survey
- CUSD Strategic Plan



### Communication to stakeholders included:



District website, social media, *CUSD Today* newspaper, meeting notices and word of mouth

## The Eight State Priorities



Our goals reflect eight **PRIORITY AREAS** established by the state

- |                        |                       |
|------------------------|-----------------------|
| 1. Basic Services      | 5. Student Engagement |
| 2. Academic Standards  | 6. School Climate     |
| 3. Parent Involvement  | 7. Course Access      |
| 4. Student Achievement | 8. Other Outcomes     |

FOR A DETAILED LOOK AND TO DOWNLOAD THE FULL LCAP PLAN, PLEASE VISIT [CUSD.COM/LCAP](http://CUSD.COM/LCAP)  
(Source: 2018 Clovis Unified School District Adopted Budget and CDE DataQuest)

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.



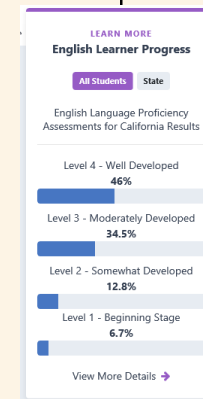
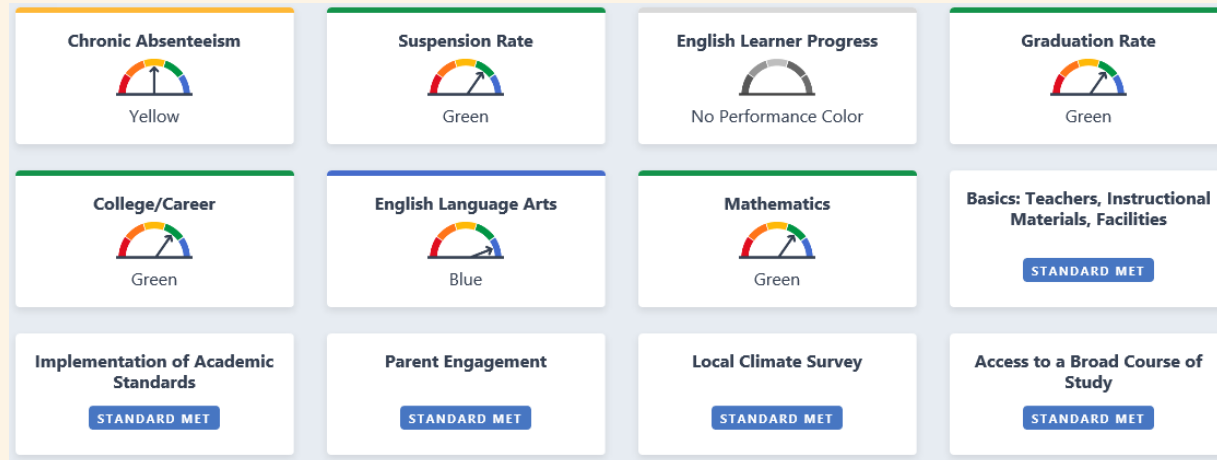
## Executive Summary California Dashboard





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 2018:



## Executive Summary California Dashboard

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.

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 fifth year of this new testing program. Like last year, students in grades 3-8 and 11 will 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 2017-18 was 50% of students who met or exceeded the English language arts/literacy standard and 39% who met or exceeded the mathematics standards. As noted in the following charts, Clovis Unified students exceeded the state-wide average with 71% of students meeting or exceeding standards in the English language arts/literacy standard and 58% in mathematics standard.

## **Executive Summary Student Achievement**



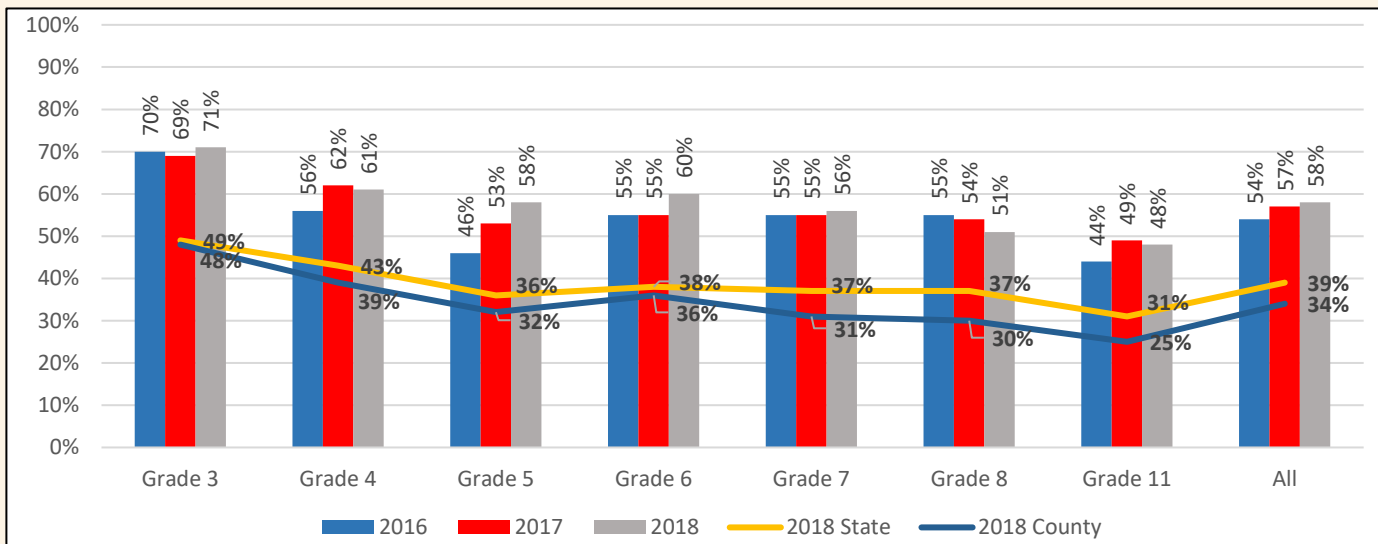
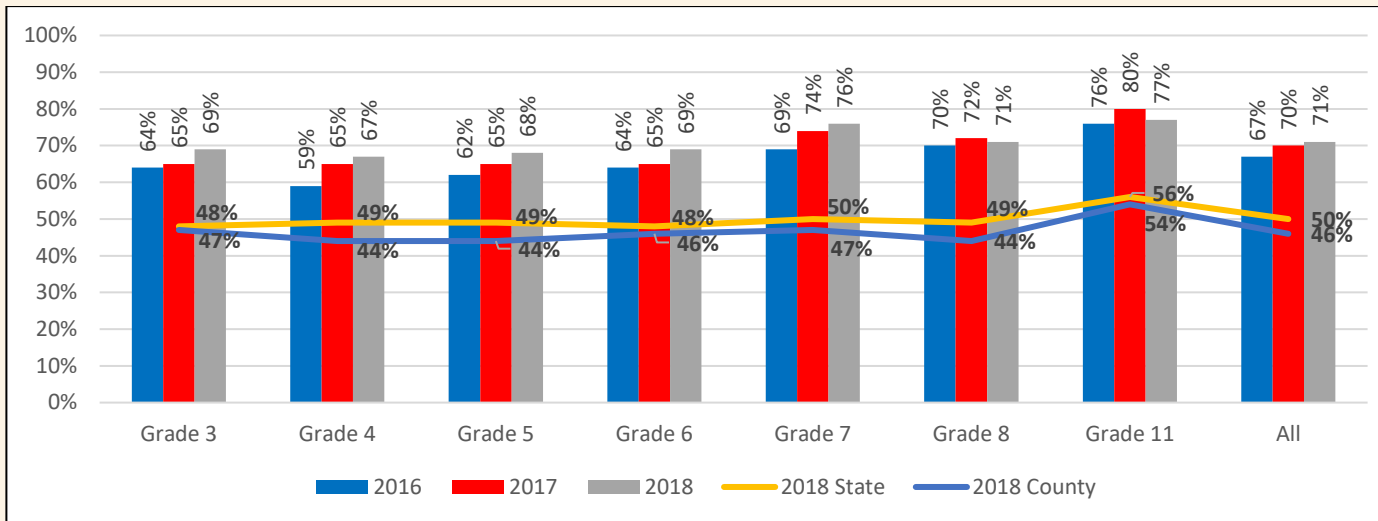




## Executive Summary

### Student Achievement

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



**Keeping the System Going**

The Governor's May Revise includes a statutory COLA of 3.26% COLA. The LCFF is fully funded as of the 2018-19 fiscal year. This results in increased LCFF revenues of \$13 million. The projected enrollment increase (excluding the Charter School) is 336, resulting in a projected increase to ADA of 323. The increased ADA will generate \$2.7 million in the LCFF and \$496,000 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 2018-19 year was 45.07% and the District is projecting a 45.07% for the 2019-20 fiscal year. The three-year average UPP is used to calculate the LCFF for a District. Clovis Unified's three-year average as of 2019-20 is projected to be 44.66% due to Clovis Unified receiving less LCFF revenue per student than any other district in Fresno County. If the District received the Fresno County average funding per pupil, it would result in approximately \$82.5 million more in ongoing LCFF revenues.

**Special Revenue Funds**

The Special Revenue Funds include Charter School, Adult Education, Child Development, Cafeteria, and Deferred Maintenance and will continue programs for 2019-20. The Charter School Fund receives a separate LCFF Apportionment utilizing the Charter School's enrollment and either the charter school or the district UPP, whichever is less. The Charter School, Cafeteria, Child Development, and Adult Education Fund will receive COLA for 2019-20. 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  
2019-20**



### 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	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Difference
General Fund	\$480,595,371	\$482,346,747	\$1,751,376
Charter School	\$4,535,929	\$4,578,097	\$42,168
Adult Education	\$6,326,780	\$6,428,880	\$102,100
Child Development	\$13,325,768	\$13,097,334	(\$228,434)
Cafeteria	\$16,014,290	\$16,436,517	\$422,227
Deferred Maintenance	\$4,114,469	\$4,101,000	(\$13,469)
Building	\$4,942,456	\$1,741,100	(\$3,201,356)
Capital Facilities (Developer Fees)	\$11,220,000	\$11,340,000	\$120,000
County School Facilities	\$28,211,739	\$5,000	(\$28,206,739)
Special Reserve Fund for Capital Projects	\$2,747,276	\$2,506,000	(\$241,276)
Bond Interest & Redemption	\$38,105,025	\$39,568,941	\$1,463,916
Debt Service for Blended Component Units	\$2,500	\$0	(\$2,500)
Self-Insurance	\$69,668,144	\$76,282,003	\$6,613,859
<b>Total</b>	<b>\$679,809,747</b>	<b>\$658,431,619</b>	<b>(\$21,378,128)</b>

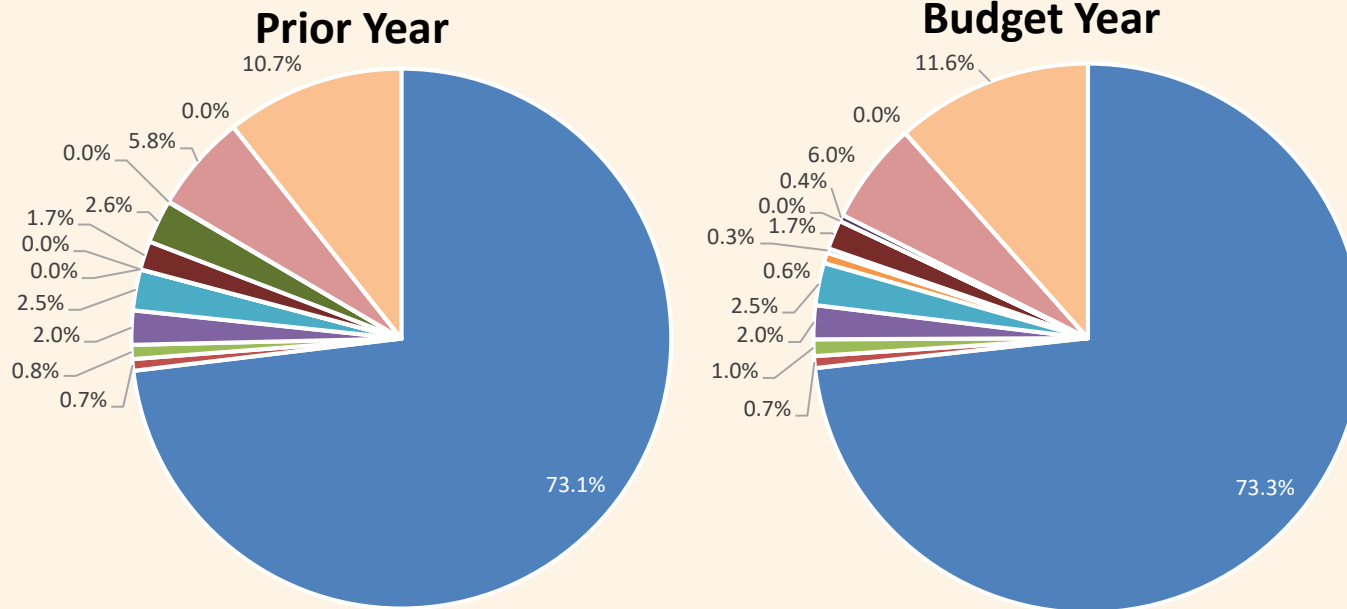
### Executive Summary

## Total District Budgeted Revenues 2019-20

The District's total budgeted revenue for 2019-20 is \$658,431,619. This is a decrease of \$21,378,128 from the 2018-19 3rd quarter revenue of \$679,809,747. The General Fund makes up the largest portion of the District's total budget accounting for 73.3%. The Self Insurance Fund for 11.6%; Bond Interest and Redemption for 6.0%; Cafeteria Fund for 2.5%; and the remaining funds account for 6.6% of the District's budgeted revenues.

### Budgeted Revenues

### Executive Summary Total District Budgeted Revenues 2019-20



- 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  
Expenditures  
2019-20**

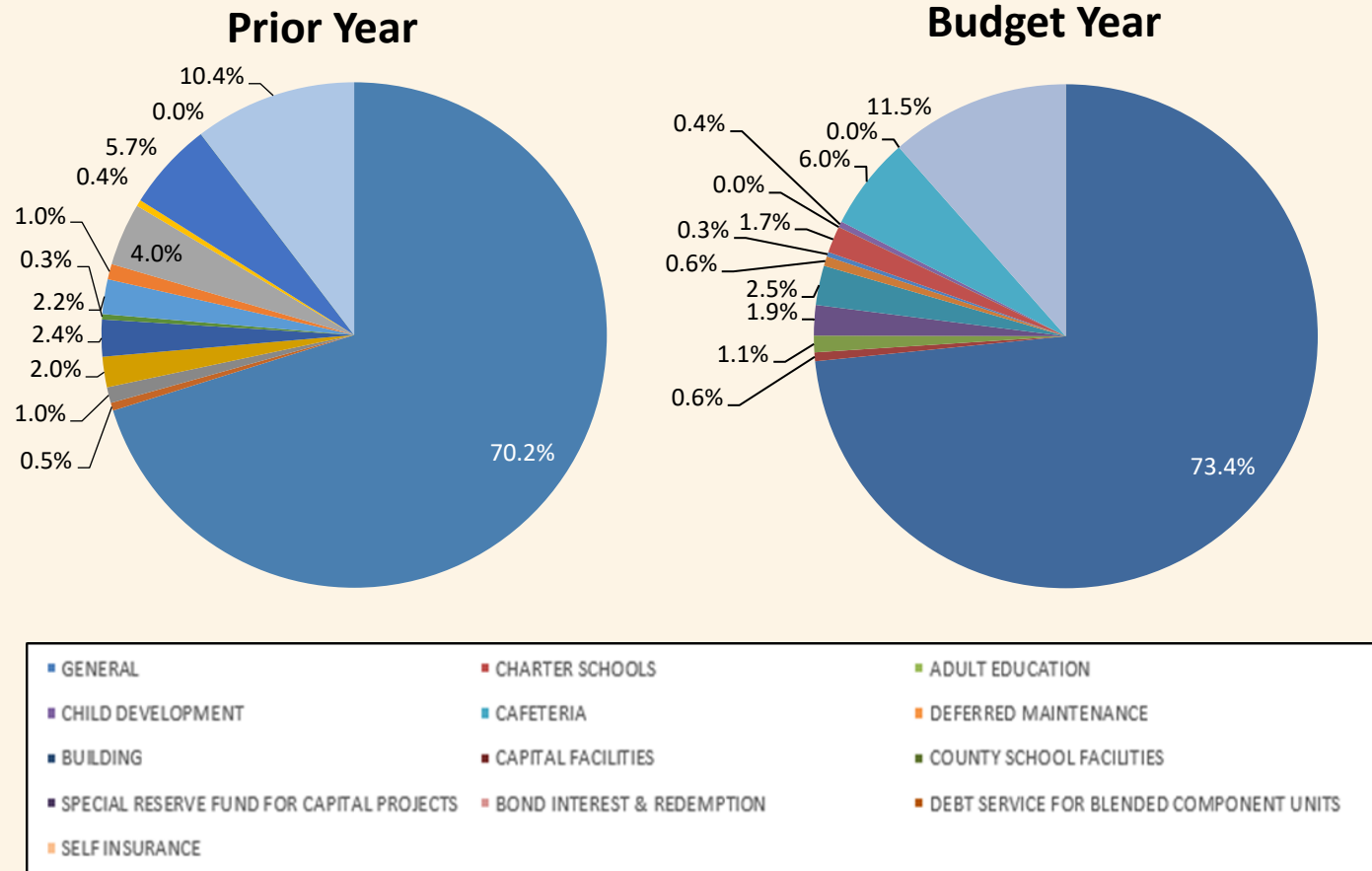
The following are the total expenditures budgeted for the funds of the Clovis Unified School District:

All Funds Expenditures	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Difference
General Fund	\$479,031,858	\$486,423,234	\$7,391,376
Charter School	\$3,386,593	\$3,735,707	\$349,114
Adult Education	\$6,770,686	\$7,032,546	\$261,860
Child Development	\$13,095,881	\$12,867,447	(\$228,434)
Cafeteria	\$15,805,298	\$16,783,573	\$978,275
Deferred Maintenance	\$3,997,406	\$4,101,000	\$103,594
Building	\$16,219,706	\$1,921,100	(\$14,298,606)
Capital Facilities (Developer Fees)	\$18,288,537	\$11,340,000	(\$6,948,537)
County School Facilities	\$28,435,873	\$5,000	(\$28,430,873)
Special Reserve Fund for Capital Projects	\$4,848,805	\$2,506,000	(\$2,342,805)
Bond Interest & Redemption	\$38,105,025	\$39,568,941	\$1,463,916
Debt Service for Blended Component Units	\$0	\$0	\$0
Self-Insurance	\$69,668,144	\$76,282,003	\$6,613,859
<b>Total</b>	<b>\$697,653,812</b>	<b>\$662,566,551</b>	<b>(\$35,087,261)</b>

The District's total budget expenditures for 2019-20 are \$662,566,551. This is a decrease of \$35,087,261 compared to 3rd quarter due mainly to our multi-year construction funds. Of the total District budgeted expenditures, the General Fund accounts for 73.4%; the Self Insurance Fund for 11.5%; Bond Interest and Redemption Fund for 6.0%; Cafeteria Fund for 2.5%; and the remaining funds account for 6.4% of the remaining expenditures.

**Executive Summary**  
**Total District Budgeted Expenditures 2019-20**

**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 2019-20 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 336 (excluding Clovis Online Charter) was used to determine staffing needs for the 2019-20 fiscal year. Staffing formulas, along with scheduled increases for salary schedule implementation (step and column) for all District employees, plus other unavoidable costs such as employee health and welfare insurance, retirement systems' cost are factored into the Adopted Budget.

## Executive Summary

### Student Enrollment Projections

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

	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Estimated	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
<b>LCFF Sources</b>	\$317,072,678	\$339,166,659	\$349,769,504	\$376,346,082	\$392,329,252	\$406,193,871	\$420,027,354	\$435,051,050
<b>Federal Revenues</b>	26,764,515	28,579,541	28,408,339	31,841,406	29,199,699	28,574,852	28,945,974	29,305,012
<b>State Revenues</b>	80,757,239	68,417,914	75,919,716	90,577,111	65,392,120	64,195,995	64,310,880	64,363,547
<b>Other Local Revenues</b>	138,335,692	154,995,184	153,960,948	147,467,832	155,102,655	155,755,040	156,609,827	157,463,787
<b>Other Sources</b>	27,831,498	16,312,760	15,732,325	24,418,815	10,878,980	10,047,362	10,050,236	9,625,123
<b>Total Revenues</b>	<b>\$590,761,622</b>	<b>\$607,472,058</b>	<b>\$623,790,832</b>	<b>\$670,651,245</b>	<b>\$652,902,706</b>	<b>\$664,767,120</b>	<b>\$679,944,270</b>	<b>\$695,808,519</b>
<b>\$ Increase/(Decrease)</b>	70,535,488	16,710,436	16,318,774	46,860,413	(17,748,539)	11,864,414	15,177,150	15,864,248
<b>% Increase/Decrease</b>	21.95%	2.83%	2.69%	7.51%	-2.65%	1.82%	2.28%	2.33%
<b>Expenditures</b>								
<b>Certificated Salaries</b>	\$172,998,308	\$183,610,900	\$189,648,736	\$199,334,825	\$202,769,812	\$206,939,077	\$210,125,335	\$214,309,791
<b>Classified Salaries</b>	78,806,454	83,859,082	87,958,430	92,761,564	94,772,053	96,623,752	98,509,396	100,430,148
<b>Employee Benefits</b>	100,250,203	114,046,401	126,323,429	133,730,955	141,754,635	146,248,850	149,464,422	153,887,623
<b>Books and Supplies</b>	19,515,914	27,731,657	25,308,354	30,994,357	32,377,780	32,712,285	32,722,441	32,722,894
<b>Services &amp; Other Operating</b>	93,478,804	102,896,898	100,383,911	109,615,219	114,192,967	118,717,332	119,945,389	121,195,276
<b>Capital Outlay</b>	19,973,700	15,785,310	9,283,853	36,961,520	12,087,479	9,072,574	8,347,218	8,347,218
<b>Other Outgo/Debt Service</b>	78,273,453	59,877,263	70,717,888	68,765,649	59,319,884	51,459,042	51,558,819	48,015,404
<b>Total Expenditures</b>	<b>\$563,296,836</b>	<b>\$587,807,511</b>	<b>\$609,624,601</b>	<b>\$672,164,090</b>	<b>\$657,274,610</b>	<b>\$661,772,911</b>	<b>\$670,673,020</b>	<b>\$678,908,354</b>
<b>\$ Increase/(Decrease)</b>	54,086,711	24,510,675	21,817,090	62,539,489	(14,889,479)	4,498,301	8,900,109	8,235,334
<b>% Increase/(Decrease)</b>	16.64%	4.35%	3.71%	10.26%	-2.22%	0.68%	1.34%	1.23%
<b>Beginning Fund Balance</b>	\$131,040,012	\$158,504,798	\$178,169,345	\$192,335,576	\$190,822,731	\$186,450,827	\$189,445,036	\$198,716,286
<b>Fiscal Year Transactions</b>	27,464,786	19,664,547	14,166,231	(1,512,845)	(4,371,904)	2,994,209	9,271,250	16,900,164
<b>Audit Adjustments</b>	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$158,504,798</b>	<b>\$178,169,345</b>	<b>\$192,335,576</b>	<b>\$190,822,731</b>	<b>\$186,450,827</b>	<b>\$189,445,036</b>	<b>\$198,716,286</b>	<b>\$215,616,450</b>





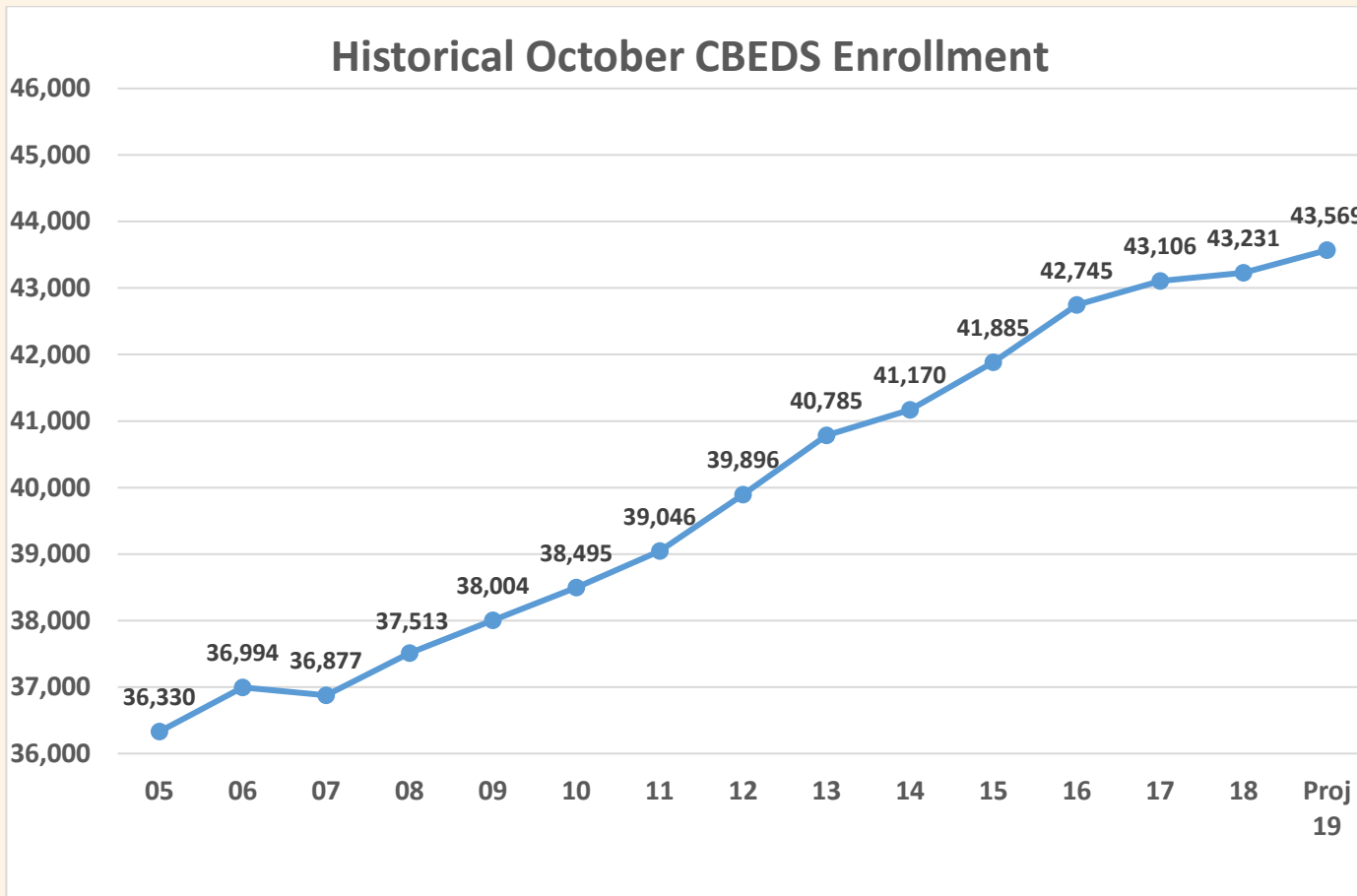


### Clovis Unified School District's Enrollment Patterns

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 7,239 students, or 20% from 36,330 students in October 2005 to 43,231 in October 2018. Due to the increase in the housing market, the growth for 2019-20 is projected to be 336 students.

### Executive Summary

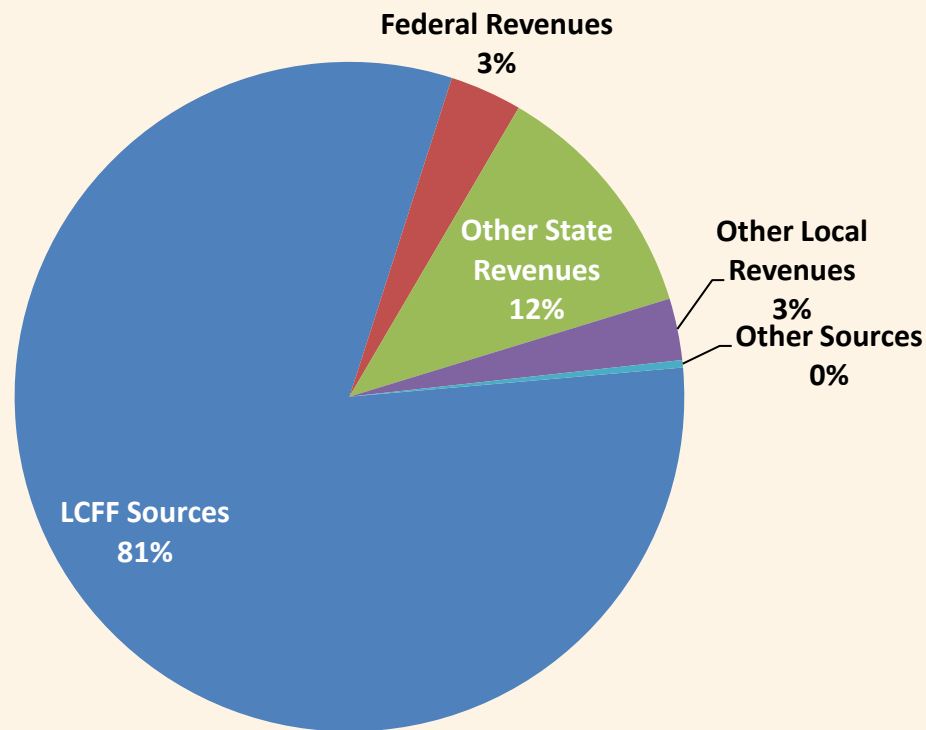
## Student Enrollment Projections



The District's total General Fund budgeted revenue for 2019-20 is \$482,346,747. The majority of the District's unrestricted General Fund revenue is generated through the District's LCFF which is 81% in 2019-20. Other State sources of income are 12% of the General Fund in 2019-20. Federal revenue, other local revenue (not property taxes), and other sources, make up the remaining portion of the District's General Fund revenue, and represent 3%, 3%, and less than 1% of the General Fund revenue respectively for 2019-20.

**Executive Summary**  
**General Fund**  
**Revenues**

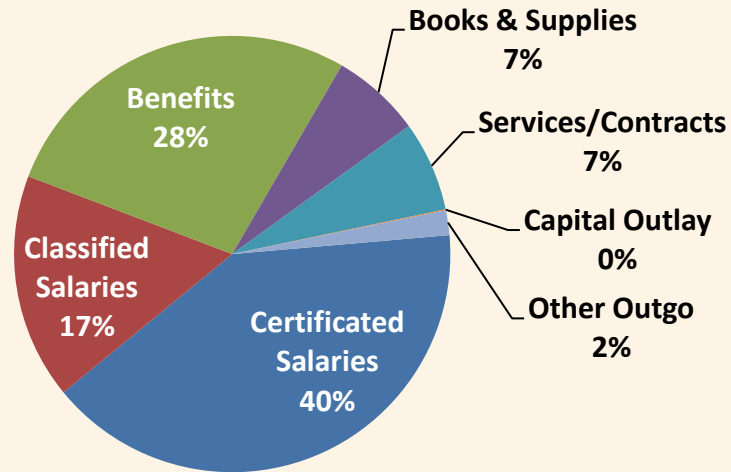
**General Fund Revenues**





The District's total General Fund budgeted expenditures for 2019-20 are \$486,423,234 or \$11,164 per student.

## General Fund Expenditures



Much of the expenditures in the General Fund are in compensation which includes 40% for certificated salaries, 17% for classified salaries, and 28% for benefits. Books and supplies, 7% of the expenditures, contracted services amount 7%, other outgo 2%, and capital outlay less than 1%.

Certificated salaries in the 2019-20 Adopted Budget total \$196,798,382 and classified salaries total \$81,392,199. Together these total \$278,199,581, an increase of \$4,691,138 from 2018-19 3rd quarter expenditures.

Employee benefits in the 2019-20 Adopted Budget are \$134,123,597, an increase of \$7,499,801 compared to 2018-19 3rd quarter expenditures. Changes are due to increased STRS and 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. Due to the increasing costs of health insurance, the District contributed an additional \$2,500,000 to the employee health and welfare program to minimize the impact to employee premiums.

Books and supplies in the 2019-20 Adopted Budget are \$32,377,780, an increase of \$1,383,423 from 2018-19 3rd quarter expenditures. Significant changes in books and supplies are related to the inclusion of carryover in the 2018-19 budget. All carryover is removed from the Adopted Budget.

### Executive Summary

## General Fund Expenditures

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

**Executive Summary**  
**General Fund**  
**Expenditures**





The following table depicts staffing figures funded by the General Fund. Staffing figures are based on the number of Full Time Equivalent (FTE) positions.

## Executive Summary

## District Staffing

Function	2015-16	2016-17	2017-18	2018-19	2019-20*
Instruction	1,836	1,908	1,963	1,988	1,982
Special Ed Other Spec Instruction Services	626	687	732	775	841
Instructional Supervision & Administration	57	58	54	55	56
Instructional Library/Media/Technology/Other	203	215	224	223	225
School Administration	285	289	291	291	289
Pupil Services	274	305	311	314	330
Pupil Transportation	101	111	113	119	116
Food Services	139	145	142	142	139
Ancillary Services	28	30	30	31	32
Enterprise	3	3	3	3	3
Board & Superintendent	12	13	14	14	14
General Administration	22	22	25	26	26
Fiscal Services	21	23	24	25	24
Personnel/Human Resources Services	18	18	18	19	19
Central Support	17	17	19	20	22
Centralized Data Processing	23	24	25	25	25
Plant Maintenance & Operations	358	370	382	384	384
Security	14	14	16	17	17
<b>Total</b>	<b>4,037</b>	<b>4,252</b>	<b>4,386</b>	<b>4,471</b>	<b>4,543</b>
*Projected					

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

**Executive Summary  
General Fund  
Fund Balance**

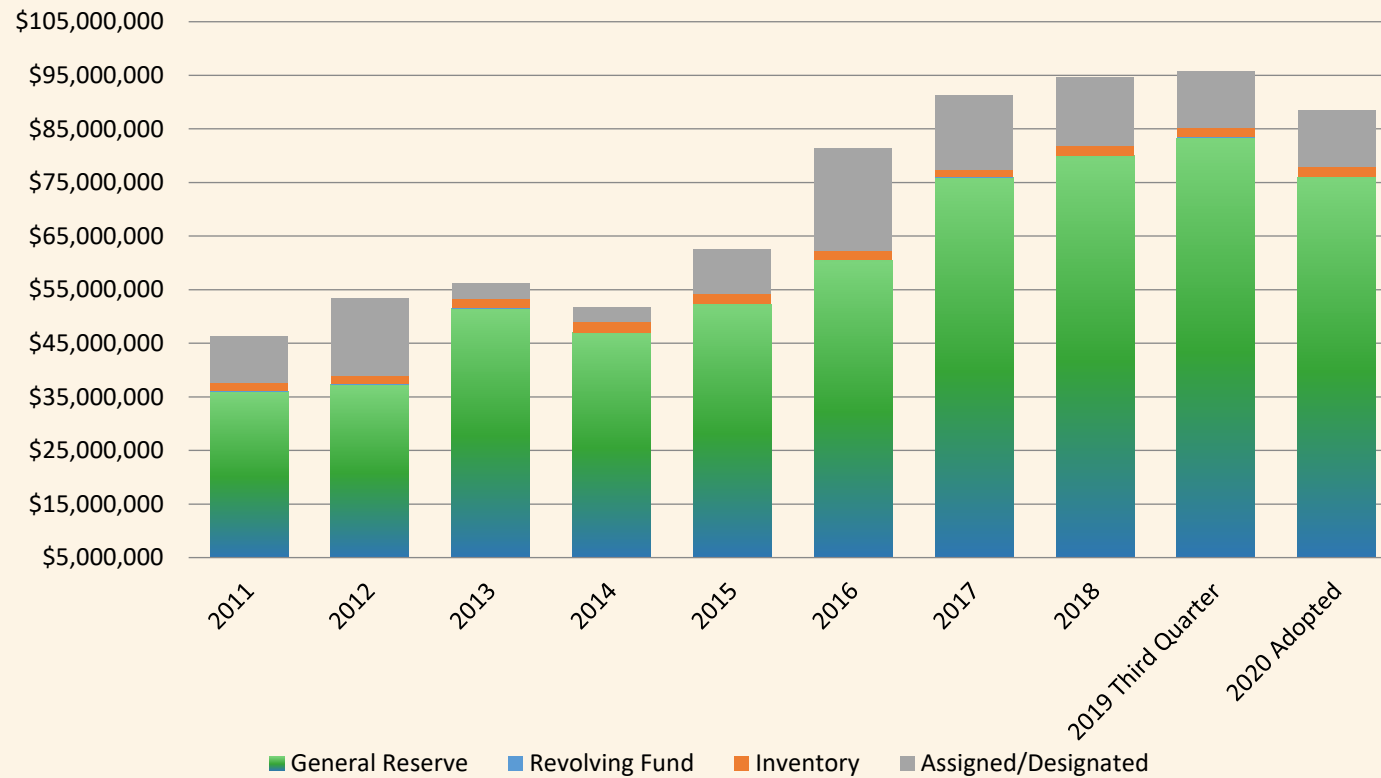
General Fund 2019-20 Adopted Budget Projected Fund Balance	
<b>Beginning Fund Balance 7/1/19, Projected</b>	<b>\$95,929,023</b>
2019-20 Revenues	\$482,346,747
2019-20 Expenditures	\$486,423,234
Deficit (1)	(\$4,076,487)
<b>2019-20 Ending Fund Balance 6/30/19, Projected</b>	<b><u>\$91,852,536</u></b>
Components of Fund Balance:	
Non-Spendable:	
Revolving Cash Reserve	\$144,000
Stores Inventory Reserve	\$1,789,444
Prepaid Expenses	\$155,000
Assigned:	
Student Computer Refresh	3,510,889
Proj. Textbook Carryover	3,000,000
LCAP Carryover	1,002,120
Proj Dept/Program Carryover	1,316,850
Mandate Audit Reserve	938,367
Proj. Site Carryover	771,980
<b>Subtotal of Components</b>	<b><u>\$12,628,650</u></b>
<b>General Reserve 6/30/20, Projected</b>	<b><u>\$79,223,886</u></b>
General Reserve as a Percentage of Expenditures, Projected	16.29%
One-time impacts to the 2019-20 Budget:	
One-Time Revenues	(\$141,739)
<b>Total One-Time Items (2)</b>	<b><u>(\$141,739)</u></b>
Ongoing Operating Surplus (1+2)	<b><u>(\$4,218,226)</u></b>





The District's historical general fund reserve (balance) and the projected balance for 2018-19 and 2019-20 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 2019-20 fiscal year, Clovis Unified School District projects to receive \$658,431,619 and spend \$662,566,551 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







## 2019-20 Adopted Budget

	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Dollar Changes	% Change	Total %		2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Dollar Changes	% Change	Total %
<b>Funds</b>	<b>Revenues</b>						<b>Expenditures</b>				
01 - General Fund	\$480,595,371	\$482,346,747	\$1,751,376	0.36%	73.26%		\$479,031,858	\$486,423,234	\$7,391,376	1.54%	73.42%
<b>Special Revenue Funds</b>											
09 - Charter School Fund	\$4,535,929	\$4,578,097	\$42,168	0.93%	0.70%		\$3,386,593	\$3,735,707	\$349,114	10.31%	0.56%
11 - Adult Education Fund	\$6,326,780	\$6,428,880	\$102,100	1.61%	0.98%		\$6,770,686	\$7,032,546	\$261,860	3.87%	1.06%
12 - Child Development Fund	\$13,325,768	\$13,097,334	(\$228,434)	-1.71%	1.99%		\$13,095,881	\$12,867,447	(\$228,434)	-1.74%	1.94%
13 - Cafeteria Fund	\$16,014,290	\$16,436,517	\$422,227	2.64%	2.50%		\$15,805,298	\$16,783,573	\$978,275	6.19%	2.53%
14 - Deferred Maintenance Fund	\$4,114,469	\$4,101,000	(\$13,469)	-0.33%	0.62%		\$4,386,678	\$4,101,000	(285,678)	-6.51%	0.62%
<b>Capital Projects Funds</b>											
21 - Building Fund	\$4,942,456	\$1,741,100	(\$3,201,356)	-64.77%	0.26%		\$16,219,706	\$1,921,100	(14,298,606)	-88.16%	0.29%
25 - Capital Facilities Fund	\$11,220,000	\$11,340,000	\$120,000	1.07%	1.72%		\$18,288,537	\$11,340,000	(6,948,537)	-37.99%	1.71%
35 - County School Facilities Fund	\$28,211,739	\$5,000	(\$28,206,739)	-99.98%	0.00%		\$28,435,873	\$5,000	(28,430,873)	-99.98%	0.00%
40 - Special Reserve for Capital Projects	\$2,747,276	\$2,506,000	(\$241,276)	-8.78%	0.38%		\$4,848,805	\$2,506,000	(2,342,805)	-48.32%	0.38%
<b>Debt Service Funds</b>											
51 - Bond Interest and Redemption Fund	\$38,105,025	\$39,568,941	\$1,463,916	3.84%	6.01%		\$38,105,025	\$39,568,941	1,463,916	3.84%	5.97%
52 - Debt Service Fund for Blended Component	\$2,500	\$0	(\$2,500)	-100.00%	0.00%		\$0	\$0	\$0	0.00%	0.00%
<b>Proprietary Fund</b>											
67 - Self Insurance Fund	\$69,668,144	\$76,282,003	\$6,613,859	9.49%	11.59%		\$69,668,144	\$76,282,003	6,613,859	9.49%	11.51%
<b>Total</b>	<b>\$679,809,747</b>	<b>\$658,431,619</b>	<b>(\$21,378,128)</b>	<b>-3.14%</b>	<b>100.00%</b>		<b>\$698,043,084</b>	<b>\$662,566,551</b>	<b>(\$35,476,533)</b>	<b>-5.08%</b>	<b>100.00%</b>

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

<b>Combined Long-Term Obligations Repayment Schedule</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019-20	\$27,912,505	\$12,046,963	\$39,959,468
2020-21	\$21,775,191	\$18,597,633	\$40,372,824
2021-22	\$15,288,928	\$11,139,810	\$26,428,738
2022-23	\$14,056,017	\$19,177,783	\$33,233,800
2023-24	\$10,634,258	\$20,446,024	\$31,080,282
2024-25	\$9,832,673	\$20,951,802	\$30,784,475
2025-26	\$9,969,955	\$22,052,395	\$32,022,350
2026-27	\$12,633,970	\$26,285,255	\$38,919,225
Thereafter	\$189,537,593	\$187,356,719	\$376,894,313
<b>Total</b>	<b>\$311,641,089</b>	<b>\$338,054,385</b>	<b>\$649,695,474</b>





### 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 \$26,091,221,040 for the 2019-20 fiscal year. Multiplied by the 2.5% California legal debt limit, the District's maximum allowable debt limit is \$652,280,526. 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 and ultimately saving taxpayer dollars.

Following is a summary of the annual bonded debt payments:

Bond Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2019-20	\$27,795,615	\$11,773,326	\$39,568,940
2020-21	\$21,733,532	\$18,344,980	\$40,078,511
2021-22	\$15,543,928	\$10,900,540	\$26,444,468
2022-23	\$13,726,017	\$18,947,821	\$32,673,838
2023-24	\$10,289,258	\$20,233,780	\$30,523,038
2024-25	\$9,332,673	\$20,763,615	\$30,096,288
2025-26	\$9,469,955	\$21,894,208	\$31,364,163
2026-27	\$12,633,970	\$26,142,067	\$38,776,038
Thereafter	\$252,803,993	\$187,543,569	\$440,347,562
<b>Total</b>	<b>\$373,328,939</b>	<b>\$336,543,905</b>	<b>\$709,872,844</b>

### 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 2018-19. The portion of the District within the City of Clovis has a 2018-19 assessed valuation of approximately \$10.35 billion and represents 41.25% of the District's taxable assessed valuation. The portion of the District within the City of Fresno has a 2018-19 assessed valuation of approximately \$12.26 billion and represents 48.88% of the District's taxable assessed valuation. The portion of the District within Unincorporated Fresno County has a 2018-19 assessed valuation of approximately \$2.47 billion and represents 9.86% 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 2018-19.

**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
2003-04	\$1.213144	\$1.245582	\$1.213144	\$0.197500	\$166,212	\$328.27
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	\$1.647080	\$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	\$1.210754	\$1.178316	\$0.155350	\$282,376	\$438.67

\* 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 2019-20 Certificates of Participation lease payment obligation:

Issue	Outstanding Indebtedness July 1, 2019	2019-20 Payment*
2009-10	\$2,193,400	\$1,309,000
2010-11	3,134,431	417,100
<b>Total</b>	<b>\$5,327,831</b>	<b>\$1,726,100</b>

\*Represents the gross annual payment including principal and interest; does not take into consideration interest earned on the reserve account, if any.

Following is a summary of the annual Certificate of Participation payments for the next 8 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*
2019-20	1,726,100
2020-21	854,012
2021-22	856,888
2022-23	416,775
2023-24	414,056
2024-25	545,000
2025-26	515,000
<b>Total</b>	<b>\$5,327,831</b>

\*Includes Special Education transportation bus payment.

### Executive Summary

### Debt Obligations

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*
2019-20	1,471,890	51,497	1,523,387
2020-21	901,659	26,346	928,005
2021-22	400,000	11,569	411,569
<b>Total</b>	<b>\$2,773,549</b>	<b>\$89,412</b>	<b>\$2,862,961</b>

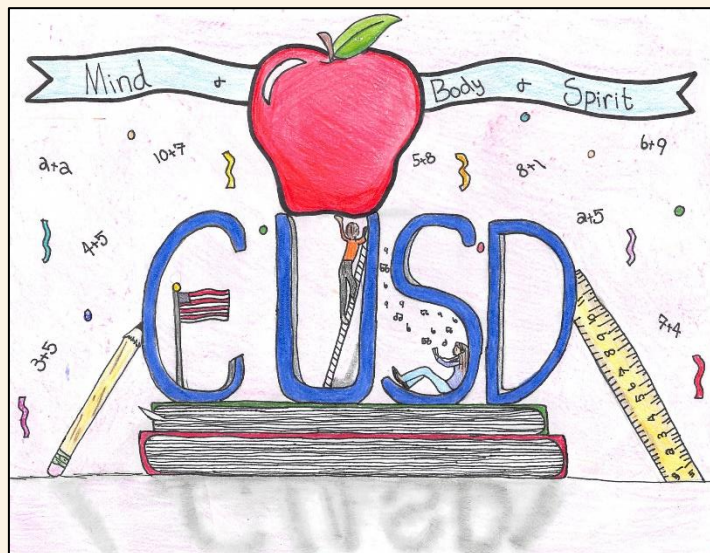
\*Payments include the proposed payment for the 2019-20 computer refresh lease.

**Executive Summary  
Debt Obligations**



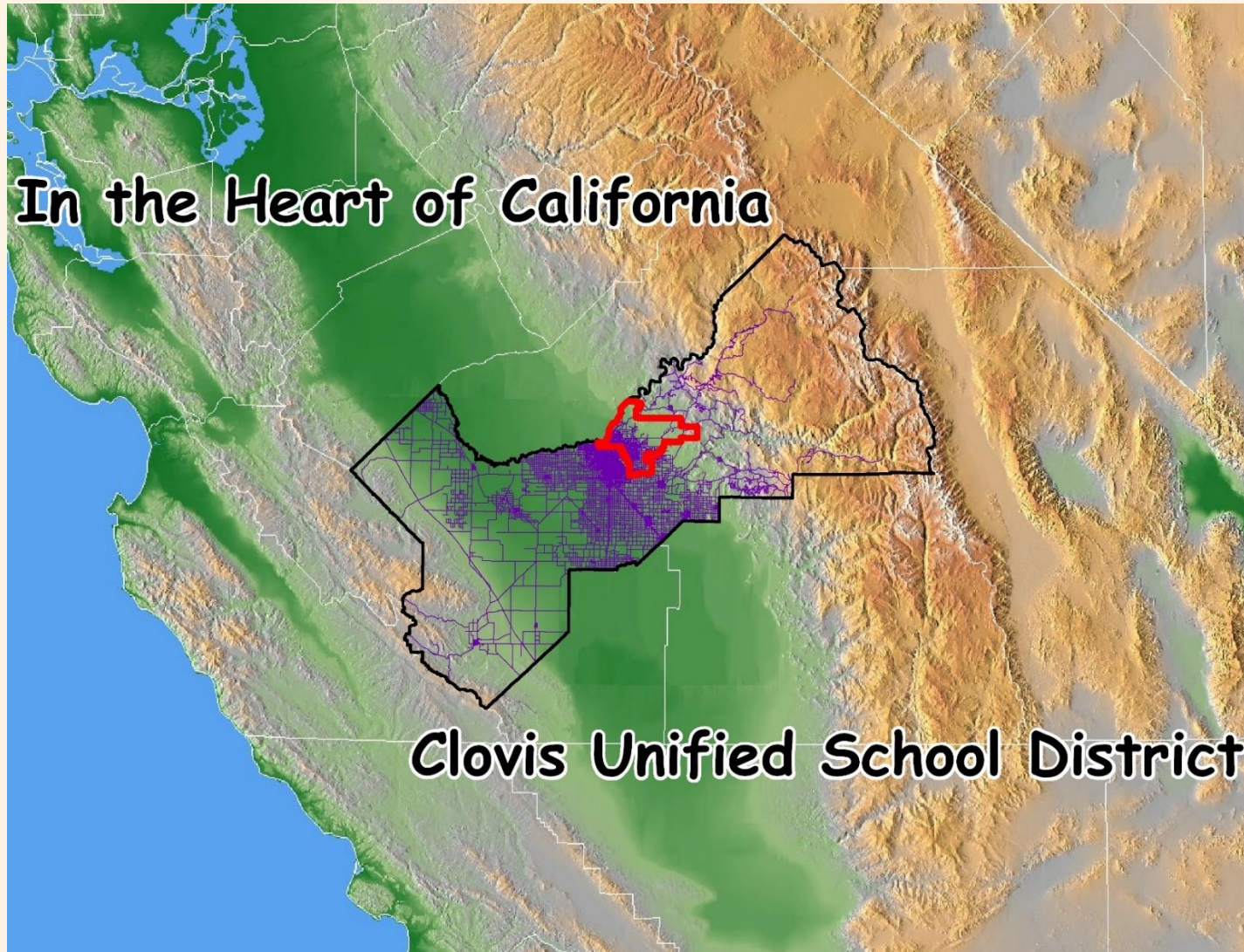
# Organizational Section

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Budget Cover Contest Runner-up:  
Morgan O'Neal - 6<sup>th</sup> Grade - Woods Elementary

In the Heart of California







## Organizational Chart

### Clovis Unified School District GOVERNING BOARD & SUPERINTENDENT 2019-20 Organizational Chart

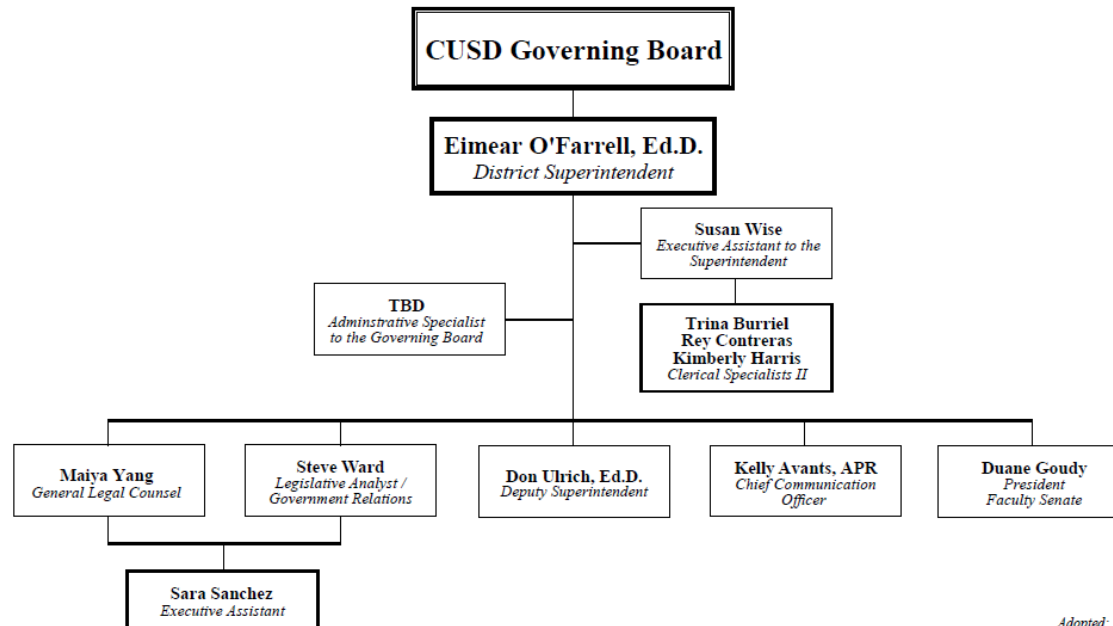


Exhibit No. 1201

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

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 2019-20, the District will support 33 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 43,569 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 \$482,346,747 in 2019-20. The assessed valuation has also grown from \$25,087,712,538 to a projected \$26,091,221,040 in the 2019-20 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 2,483 certificated and 2,984 classified employees for a total of 5,467 full and part time staff.

### **2019-20 Vision, Mission, and Motto**

The 2019-20 budget envelopes the District's vision, mission statement, and aims that reflect the core principles and philosophies of the District.

The 2019-20 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 2019-20 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 opportunity for ALL students to reach their potential in mind, body, and spirit.

#### **Values**

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

In Clovis Unified, we hold ourselves accountable to a set of core values that we consider non-negotiable. 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>"It's people, not programs that make the positive difference for students." - "Doc"</p> <p>Foster a climate of trust and respect through personal relationships and communication.</p> <p>Collaborate and empower all employees in the decision-making process at the site, area, and department level. Be accountable to high standards, both collectively and individually.</p> <p>Surround students with the very best role models and mentors.</p> <p>Support life-long learning by providing ongoing professional development for all employees.</p>	<p>"Education revolves around teamwork and trust." - "Doc"</p> <p>Good schools build great communities and good communities build great schools.</p> <p>Engage with parents and the community to support ALL students.</p> <p>Recognize the cultural perspectives of our community.</p> <p>Be accessible to parents and the community as we continue to grow.</p>	<p>"When you do something, only do it first class." - "Doc"</p> <p>Provide safe, student-centered, world-class schools.</p> <p>Build state of the art facilities that promote student success.</p> <p>Maintain quality campuses that create community pride.</p> <p>Design learning environments that serve ALL students, now and in the future.</p>





**General Fund - Number 01**

- General Fund

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

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

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

- Building Fund - 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

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*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*

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**District Organization  
Funds Operated by  
the District**

Elementary Sites	Principal	2019-20*
Boris Elementary	Erin Gage	771
Bud Rank Elementary	Ryan Gettman	867
Cedarwood Elementary	Matthew Lucas	757
Century Elementary	Brion Warren	640
Clovis Elementary	Donelle Kellom	724
Cole Elementary	Marshall Hamm	705
Copper Hills Elementary	Todd Deck	682
Cox Elementary	Cheryl Floth	648
Dry Creek Elementary	Aaron Cook	918
Fancher Creek Elementary	Erin Parker	755
Fort Washington Elementary	Melanie Hashimoto	592
Freedom Elementary	Kristen Belknap	722
Fugman Elementary	Michael Olson	834
Garfield Elementary	Jennifer Bump	693
Gettysburg Elementary	TBD	673
Jefferson Elementary	Andrew Bolls	644
Liberty Elementary	George Petersen	607
Lincoln Elementary	Matt Verhalen	660
Maple Creek Elementary	Gina Kismet	588
Miramonte Elementary	Laura Hart	628
Mountain View Elementary	Monica Everson	674
Nelson Elementary	Kendra Matson	486
Oraze Elementary	Robyn Pellouso-Snyder	969
Pinedale Elementary	Debbie Bolls	534
Reagan Elementary	Pamela Hoffhous	870
Red Bank Elementary	Pa Vue	801
Riverview Elementary	Marci Panoo	729
Sierra Vista Elementary	Cathy Dodd	574
Tarpey Elementary	Tachua Vue	729
Temperance-Kutner	Kathy Blackburn	707
Valley Oak Elementary	Julie Duwe	467
Weldon Elementary	Ray Lozano	657
Woods Elementary	Darrin Holtermann	719
Enrollment includes Special Education Special Day Class students		
*Projected		

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





Intermediate Sites	Principal	2019-20*
Alta Sierra Intermediate	Steve Pagani	1,416
Clark Intermediate	Teresa Barber	1,479
Granite Ridge Intermediate	Josh Shapiro, Ed.D.	1,313
Kastner Intermediate	Ryan Eisele	1,207
Reyburn Intermediate	Jennifer Thomas	1,519

High School Sites	Principal	2019-20*
Buchanan High School	Joe Aiello	2,677
Clovis East High School	Kevin Kerney	2,820
Clovis High School	Stephanie Hanks	2,636
Clovis North High School	Josh Shapiro, Ed.D.	2,616
Clovis West High School	Richard Sarkisian	1,999

Alternative Education	Principal	2019-20*
Enterprise	Rees Warne	61
Gateway	Rees Warne	210
Clovis Online School	Ben Clement	400

Community Day	Principal	2019-20*
Community Day Elementary	Tom Judd	4
Community Day Secondary	Tom Judd	43
Enrollment includes Special Education Special Day class students.		

Adult Education	Principal	2019-20*
Clovis Adult Education	Ed Schmalzel	8,500
Enrollment includes Adult Basic ED (ABE), 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 because of the Governor's May Revise projection of the 2019-20 State budget, as well as the assumptions used in the development of revenues and expenditures for the District's 2019-20 General Fund budget.

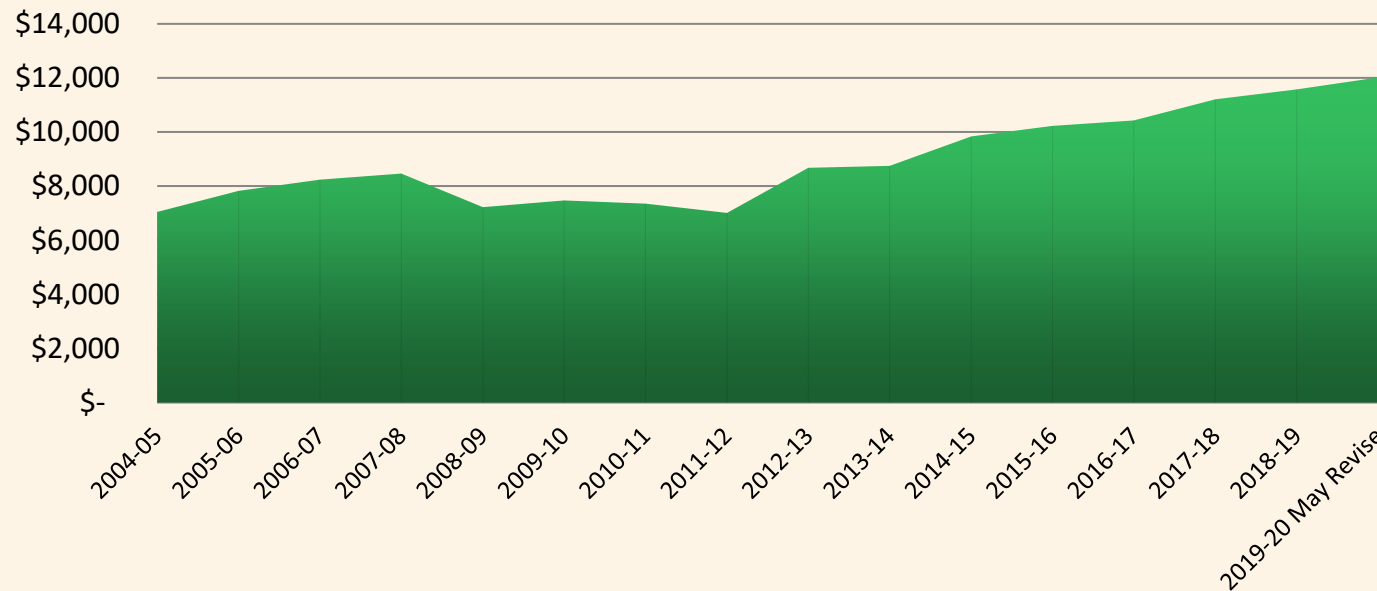
**Summary of 2019-20 State Education Budget**

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 \$81.1 billion during the 2019-20 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 2019-20  
State Education Budget**



**Prop 98**





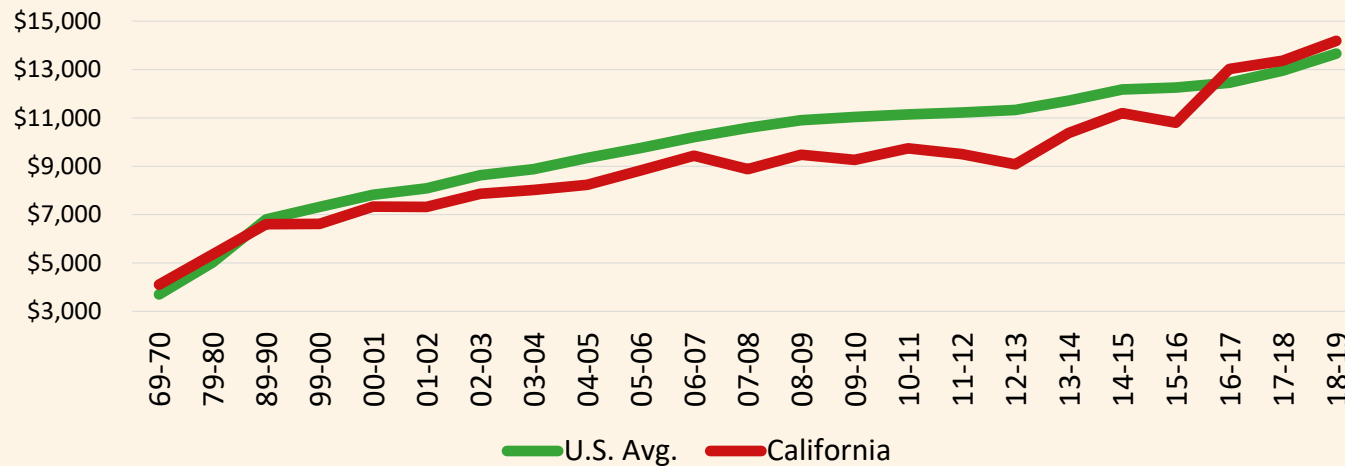


In the early 1990's, California saw itself drop from a position of providing a relatively high level of support to public education to a position of ranking close to the bottom when comparing per pupil expenditures in California with other states throughout the country. This graph displays what has occurred 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 24<sup>th</sup> over the previous five years.

**Summary of 2019-20  
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 increase of 7.1% based on estimated gap closure of 100% and a 3.26% COLA in 2019-20
- Student growth of 336 enrolled students yielding a minimum of 323 additional ADA

**Federal Revenue**

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

**Other State Revenue**

- Increase to Lottery and Mandate Block Grant due to increased ADA projection and COLA
- COLA applied to Special Education Apportionment
- 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 2019-20  
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
- Increase in Special Education staffing
- Increase in staffing related to LCAP supplemental programs

**Classified Salaries**

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

**Fringe Benefits**

- Adjustments to coincide with step and column and increased salaries
- 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
- Dollars moved between categories

**Contracted Services/Other Operating Expenditures**

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

**Capital Outlay**

- Decrease in planned equipment purchases and capital projects funded with *General Fund* dollars

**Summary of 2019-20  
State Education Budget  
CUSD General Fund  
Expenditures**

## Budget Calendar

In October 1991, Governor Wilson signed into law Assembly Bill 1200 which allowed school districts to choose one of two methods for the approval of their local budgets. For the last twenty-seven (27) fiscal years, as well as the 2019-20 fiscal year, the Governing Board has adopted the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget by July 1 of each year. The selection of the single budget adoption process further requires a district to make available for public review, within forty-five (45) days of the Governor's signing of the State Budget, "revisions in revenue and expenditures that reflect the funding made available" by the State Budget Act.

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

Although there are numerous deadlines used in the development of the 2019-20 budget, the calendar highlights the main steps, specifically those involving the Governing Board.

Following is the budget calendar for its use in the 2019-20 budget adoption process.

January 10, 2019	Governor's 2019-20 budget proposal released
January 28, 2019	LCAP Parent Night
February 6, 2019	Preliminary Budget presentation to Board
April 8, 2019	LCAP Parent Night
May 8, 2019	Final LCAP recommendations made to Governing Board
May 9, 2019	Governor's May Revise Proposal
May 17, 2019	Budget copy available for public review
May 22, 2019	School Services of California May Budget Revise Workshop
May 22, 2019	Governing Board Public Hearing for LCAP and Proposed Budget
June 12, 2019	Local Control Accountability Plan approved/2019-20 Budget adopted by Board
June 28, 2019	Governor signs the State Budget





The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and by the American Institute of Certified Public Accountants.

Due to construction projects often taking longer than one year, the District prepared multi-year budgets for projects accounted for in all Capital Project Funds. Anticipated revenues and expenditures for all projects were budgeted in fiscal year 2018-19. The available balances at year-end will become the revised budget for fiscal year 2019-20.

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**

### Local Control Accountability Plan

To involve numerous stakeholder groups in the development of the District's 2019-20 budget and Local Control Accountability Plan (LCAP), District leaders held several meetings to gather input from the community and conducted a district-wide online parent survey. Community members were invited to participate in these meetings and in the online survey through face-to-face contact, telephone calls and emails to parents in multiple languages. These meetings included parents, students, employees, and community members. The meetings focused on effective strategies to meet the needs of all students, specifically at-risk students, which includes English learners (EL), foster youth (FY), homeless, and low income (LI) students.

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

Feedback from these meetings focused on strategies to effectively meet the academic needs of all students (what we are doing well, and what can we do better). These strategies were then assembled, reviewed, and discussed by the 200 members of the District's LCAP Parent Advisory Committee (with attention paid to reaching out to and connecting with stakeholder groups identified in Ed Code 42238.01). These meetings were held on January 28, 2019 and April 8, 2019, and the meeting of the DAC and DELAC was held on May 2, 2019. Following these meetings, the District Leadership Team reviewed all comments, feedback and recommendations collected. They identified implications and actions needed to execute the recommendations gathered from the community. This information was then used by the Superintendent and District leaders to develop recommendations for expenditures to address the needs of the low income, foster youth, homeless and English Learners in the LCAP.

Budget Development  
Process

Local Control  
Accountability Plan







The District's LCAP revolves around three goals with a spectrum of action/services related to each goal. The goals of the District LCAP are aligned with the District's Strategic Plan. The Strategic Plan focuses on three aims.

- Goal I of the LCAP/Aim I of the Strategic Plan: Maximize Achievement for ALL students.
- Goal II of the LCAP/Aim II of the Strategic Plan: Operate with Increasing Efficiency and Effectiveness.
- Goal III of the LCAP/Aim III of the Strategic Plan: Hire, Develop, Sustain, and Value a High-Quality Diverse Workforce.

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

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

Following is a sampling of the District LCAP along with the LCFF Supplemental Grant funds allocated to each:

- A projected \$27,679,016 has been allocated to "Goal I" to support the following actions/services:
  - Reduce class sizes in Title I schools.
  - Provide at risk students with intervention support to increase graduation rates, avoid drop-outs, and chronic absenteeism.
  - Reduce caseloads for academic counselors.
  - Provision of services to students with Individual Education Plans (IEPs) or otherwise qualifying for special education programs/services.
  - Provide extensive career technical education courses at all high schools, including CART.
  - Provide students access to the District's performing arts program and VAPA.
  - A team to support the social-emotional wellness of our students.

**Budget Development  
Process**

**Local Control  
Accountability Plan**

- A projected \$2,261,815 has been allocated to "Goal II" to support the following actions/services:
  - Additional School Resource Officers.
  - Textbooks for our target students.
  - Parent Resource Centers/Academies
  - Translation Services
- A projected \$1,920,410 has been allocated to "Goal III" to support the following actions/services:
  - An additional Learning Director to support the transition (target) students.
  - Offer professional development for new State standards, culturally relevant training and more.

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. Governor Brown did not support this Proposition and sold very few bonds. However, Governor Newsom has budgeted \$1.5 billion to be sold in 2019-20. It is imperative for the District's CIP that the State begin selling these bonds. Currently Deferred Maintenance projects are self-funded with General Fund contributions and Developer Fees can only fund a portion of the district's new construction needs. 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.

**Budget Development  
Process**

**Local Control  
Accountability Plan**

**Facilities**





### **Area Administration**

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

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

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

The teacher position represents one (1) Allocated Personnel Unit (APU). All other school site positions, with the exception of Special Education, 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 1.39, a school secretary .609 (depending upon the length of the work year) and an elementary attendance clerk .563 (depending upon the length of the work year). Special Education positions are determined based on student need and are in addition to site staffing parameters.

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

### **Budget Development Process**

## **Establishing Budget Projections**

### **School Site Staffing**

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

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

Grade Level	APUs
Elementary K-6	24.06
Intermediate 7-8	23.29
High School 9-12	23.21
Alternative Education 4-12	10.34

The average District-wide cost of an APU is \$107,811.56 in 2019-20, which includes salary and benefits.

Enrollment projections for the upcoming school year are made during the winter to prepare the 2019-20 budget. Due to the teacher shortage in the State of California, early staffing preparations are a necessity to ensure we hire the best of the best. In February, principals reviewed projected enrollments and made necessary staffing modifications prior to the start of the school year. Lastly, in late September, a final review of actual enrollment and staffing levels are necessary to determine the final APU staffing levels for the year.

**Budget Development  
Process**

**Establishing Budget  
Projections**

**School Site Staffing**





The following is a summation, based upon projected enrollment, of authorized APUs for the 2019-20 school year by school site:

Elementary Schools	2019-20 Projected Enrollment*	APUs
Boris	760	30.53
Bud Rank	854	33.81
Cedarwood	741	30.53
Century	626	26.53
Clovis	705	28.53
Cole	681	28.53
Copper Hills	659	27.53
Cox	624	25.53
Dry Creek	899	35.81
Fancher Creek	748	31.53
Ft. Washington	580	24.53
Freedom	704	28.53
Fugman	826	32.67
Garfield	676	28.53
Gettysburg	648	27.53
Jefferson	626	26.53
Liberty	590	24.53
Lincoln	660	27.53
Maple Creek	568	24.53
Miramonte	611	25.53
Mt. View	648	27.53
Nelson	483	22.53
Oraze	957	37.81
Pinedale	512	22.53
Reagan	852	34.81
Red Bank	791	31.53
Riverview	709	28.53
Sierra Vista	552	23.53
Tarpey	728	29.53
Temperance-Kutner	686	27.53
Valley Oak	451	22.53
Weldon	649	27.53
Woods	702	28.53

Intermediate Schools	2019-20 Projected Enrollment*	APUs
Alta Sierra	1379	57.18
Clark	1461	61.99
Kastner	1184	52.17

High Schools	2019-20 Projected Enrollment*	APUs
Buchanan	2628	113.98
Clovis	2785	117.71
Clovis West	1962	89.51
Enterprise	61	4.46
Gateway	210	33.36

Educational Centers	2019-20 Projected Enrollment*	APUs
Regan	4058	172.94
Clovis North	3868	166.20

Community Day School	2019-20 Projected Enrollment*	APUs
Community Day-Elem.	4	3.78
Community Day-Sec.	43	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 2019-20:

Educational Level	Supply/Material Allocations per Enrolled Student
Elementary (K-6)	\$78
Intermediate (7-8)	\$80
High School (9-12)	\$88
Gateway High School	\$43,884*
Community Day School	\$29,475*
Enterprise High School	\$4,912*

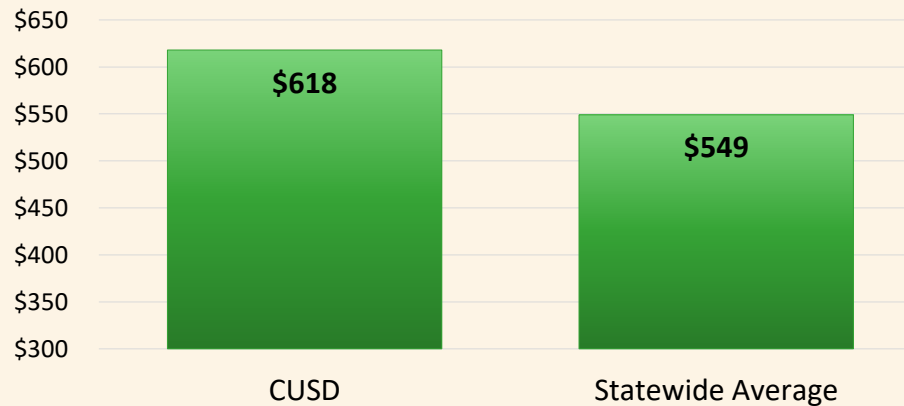
\*Flat allocation reviewed annually

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

In 2017-18, Clovis Unified spent \$69 more per student than the statewide average on books and supplies and \$633 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 2017-18 (the most recent data available):

**Expenditures for Books & Supplies per Student 2017-18**



Source: CADIE School Services of California 2017-18

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 2019-20:

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 2019-20, the District will operate 33 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.

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#### ***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:**

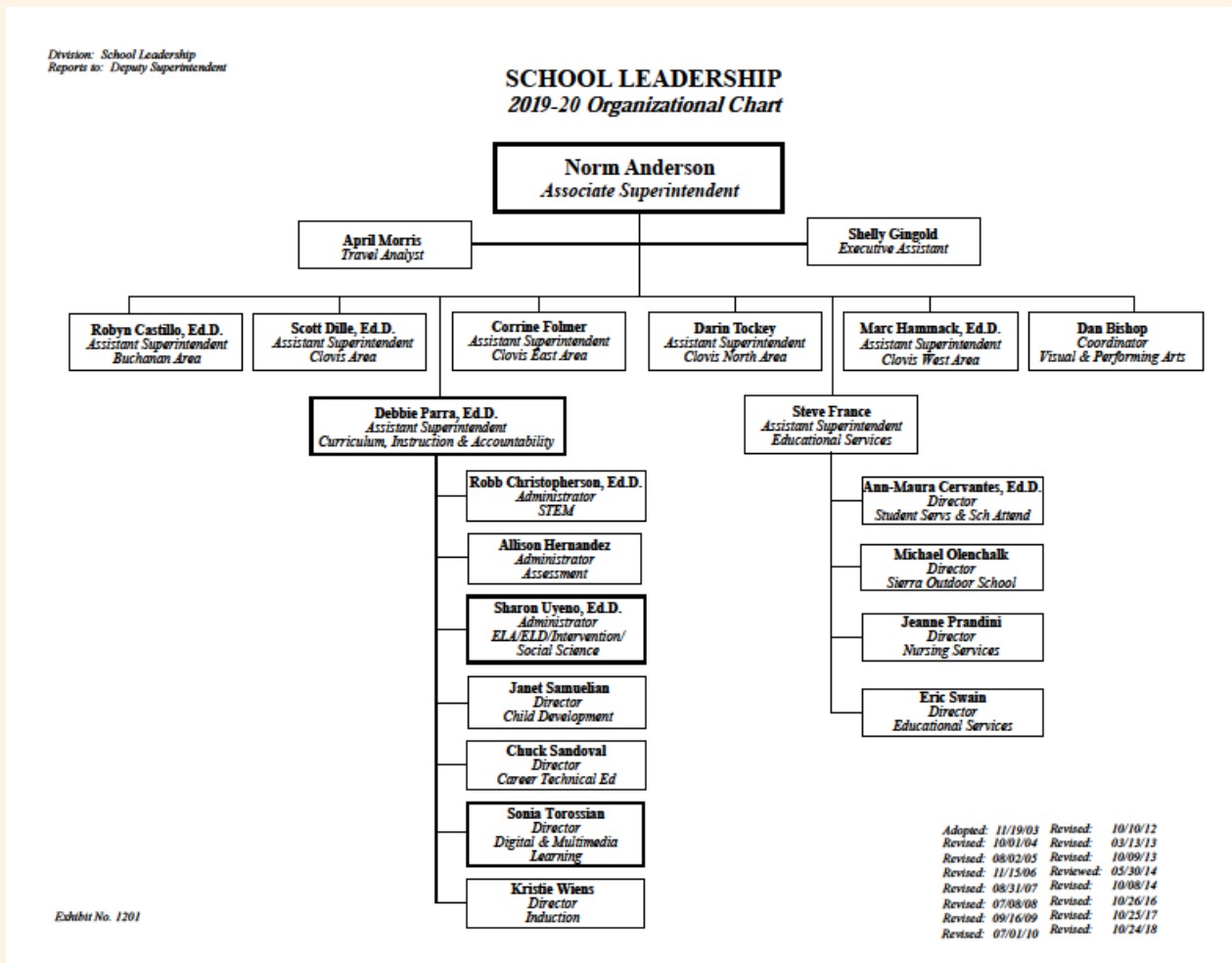
- Area Superintendents
- Educational Services
- Student Services and School Attendance
- Alternative Education
- Sierra Outdoor School
- Adult Education
- Community Day Schools
- Clovis Community Sport and Recreation
- Clovis Online School
- Nursing Services

**Division/Department  
Budgets**

**School Leadership  
Division**



Division/Department Budgets  
 School Leadership Division





## Administrative and Human Resources Division

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### *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**  
*2019-20 Organizational Chart*

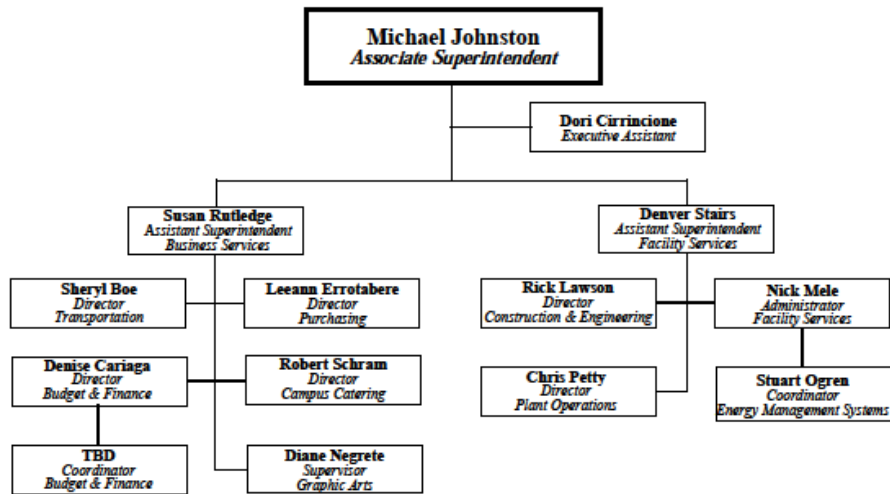


Exhibit No. 1201

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





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

**HUMAN RESOURCES &  
 EMPLOYEE RELATIONS**  
 2019-20 Organizational Chart

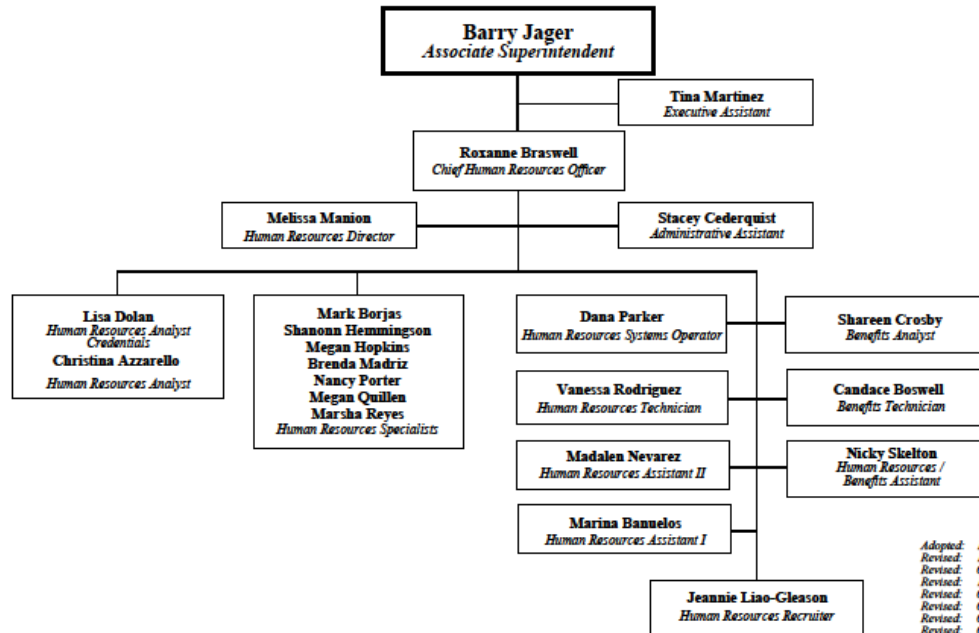


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 Revised: 10/10/12  
 Revised: 03/13/13  
 Revised: 10/09/13  
 Revised: 10/08/14  
 Revised: 10/26/16  
 Revised: 10/25/17  
 Revised: 10/24/18

Division/Department  
 Budgets  
 Human Resources  
 &  
 Employee Relations

**Budget Administration and Management**

During the 2019-20 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 2019-20 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 on-line, 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 on-line review of the transfer, Business Services will post it in the system. The budget change is immediate, so the site can then process its computer order. If there is an error on the transfer the site will be notified and asked to correct it before posting.

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



**Division/Department  
Budgets**

**Budget  
Administration and  
Management**

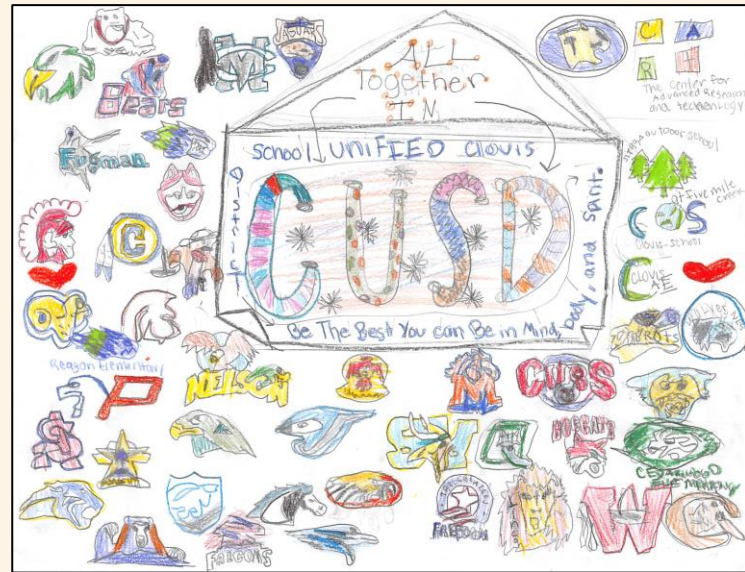




# Financial Section

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Budget Cover Contest Runner-up:  
Sophia Helsley - 3<sup>rd</sup> Grade – Liberty Elementary





## 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.

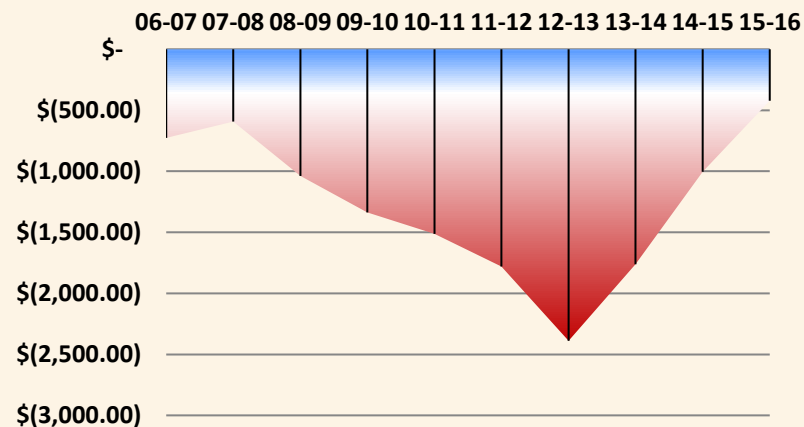
On May 10, 2006, a settlement over the prior year funding of the Proposition 98 guarantee provided for added Proposition 98 funding that was due for the 2004-05 and 2005-06 fiscal years. The State budget included \$2 billion, plus budget language that called for an additional \$3 billion paid in annual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

As of 2018-19, the State's LCFF has reached 100% LCFF implementation. Although the State is allocating more money towards K-12 Education, California continues to rank as one of the lowest states in per pupil expenditures.

### California vs. National Average per ADA

*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, 2015-16 (<http://nces.ed.gov>)

Summary of Financial Data  
LCFF Revenues

As shown on the following 2017-18 comparison of LCFF revenues, not all districts are funded equally. The average amount allocated to the following districts in Fresno County is \$10,272. Clovis Unified School District's funded LCFF is \$8,561, a difference of \$2,020 less per Average Daily Attendance (ADA). The estimated average LCFF for unified districts in the State of California was \$10,581 for 2017-18. This means Clovis Unified would be eligible for an additional \$82.5 million in LCFF revenues if the District received the countywide average; \$100.1 million in revenues if the District received the statewide average.

LCFF Revenue per Student for  
Fresno County Unified School Districts



Source: 2017-18 ED-Data, <http://www.ed.data.org>





Summary of Financial Data

**Summary of all  
Funds within District**

Revenues	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Difference
General Fund	\$480,595,371	\$482,346,747	\$1,751,376
Charter School Fund	\$4,535,929	\$4,578,097	\$42,168
Adult Education Fund	\$6,326,780	\$6,428,880	\$102,100
Child Development Fund	\$13,325,768	\$13,097,334	(\$228,434)
Cafeteria Fund	\$16,014,290	\$16,436,517	\$422,227
Deferred Maintenance Fund	\$4,114,469	\$4,101,000	(\$13,469)
Building Fund	\$4,942,456	\$1,741,100	(\$3,201,356)
Capital Facilities Fund	\$11,220,000	\$11,340,000	\$120,000
County School Facilities Fund	\$28,211,739	\$5,000	(\$28,206,739)
Special Reserve for Capital Projects Fund	\$2,747,276	\$2,506,000	(\$241,276)
Bond Interest and Redemption Fund	\$38,105,025	\$39,568,941	\$1,463,916
Debt Service Fund for Blended Component Unit	\$2,500	\$0	(\$2,500)
Self-Insurance Fund	\$69,668,144	\$76,282,003	\$6,613,859
<b>Total</b>	<b>\$679,809,747</b>	<b>\$658,431,619</b>	<b>(\$21,378,128)</b>

Expenditures	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Difference
General Fund	\$479,031,858	\$486,423,234	\$7,391,376
Charter School Fund	\$3,386,593	\$3,735,707	\$349,114
Adult Education Fund	\$6,770,686	\$7,032,546	\$261,860
Child Development Fund	\$13,095,881	\$12,867,447	(\$228,434)
Cafeteria Fund	\$15,805,298	\$16,783,573	\$978,275
Deferred Maintenance Fund	\$4,386,678	\$4,101,000	(\$285,678)
Building Fund	\$16,219,706	\$1,921,100	(\$14,298,606)
Capital Facilities Fund	\$18,288,537	\$11,340,000	(\$6,948,537)
County School Facilities Fund	\$28,435,873	\$5,000	(\$28,430,873)
Special Reserve for Capital Projects Fund	\$4,848,805	\$2,506,000	(\$2,342,805)
Bond Interest and Redemption Fund	\$38,105,025	\$39,568,941	\$1,463,916
Debt Service Fund for Blended Component Unit	\$0	\$0	\$0
Self-Insurance Fund	\$69,668,144	\$76,282,003	\$6,613,859
<b>Total</b>	<b>\$698,043,084</b>	<b>\$662,566,551</b>	<b>(\$35,476,533)</b>

**Revenue Sources**

The District categorizes its General Fund revenue into five sources:

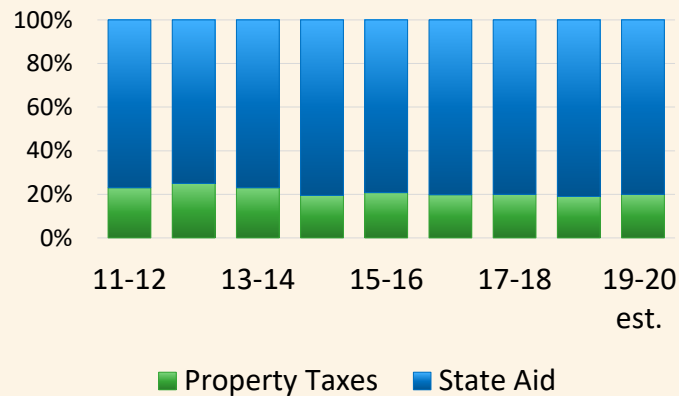
1. LCFF revenue
2. Federal revenue
3. Other State revenue
4. Other Local revenue
5. Other sources

**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 81.6% of General Fund revenues for 2019-20.

**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 4.1% of General Fund revenues in 2018-19 and are projected to be 3.5% in 2019-20.

**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 1.8% of General Fund revenue in 2019-20. State Special Education master plan funding and Lottery revenue make up the largest portions of this category. Other State revenues comprise approximately 13.7% of General Fund revenues in 2018-19 and are projected to be 11.9% in 2019-20.

**Other Local Revenue Sources:** In addition to property taxes, which are recorded as revenue under the LCFF Sources, the District receives additional local revenue from items such as interest earnings, fee-based programs, leases and rentals, and other local sources. Other local revenues comprised 3.5% of General Fund revenues in 2018-19 and is budgeted to equal approximately 2.7% of General Fund revenues in 2019-20.

**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 .43% of General Fund revenues in 2018-19 and are projected to be .25% of General Fund revenues in 2019-20.

## Assumptions & Effect of State Budget on District Revenues

### Revenue Sources

**Assumptions**

The revenue and expenditure projection for the 2019-20 budget is based on the following assumptions:

- ADA growth of 323 students.
- LCFF Supplemental revenue projection is based on the District's three-year average unduplicated pupil percentage of 44.67%. This assumes an unduplicated pupil percentage of 45.07% in 2019-20.
- Grant adjustments based on award letters or history of funding and no state reductions.
- Grant expenditures budgeted to match associated revenue.
- Local dollars budgeted conservatively.
- Step and column movement offset by projected attrition for both certificated and classified staff.
- Increased contribution to employee health benefit plan.
- STRS employer rate of 16.07% and PERS employer rate of 20.73%.
- 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**



### 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 2019-20 as compared to the District's 2018-19 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 2019-20. This source of revenue includes both unrestricted state aid and local property taxes.

It is currently anticipated that \$392,329,252 will be received from LCFF Sources in 2019-20. This represents an increase of \$15,983,170 as compared to the 2018-19 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 2019-20 is projected to be 44.66%, therefore the District is not eligible for the Concentration Grant. Of the additional \$15,983,170 allocated to the District in 2019-20 from LCFF sources, \$1,939,805 is in the form of Supplemental Grants. The Supplemental Grants are restricted and must be used on programs benefitting the students within the target population. Supplemental funds are allocated to programs outlined in the District's LCAP, resulting from parent outreach and community engagement.

## Summary of General Fund Financial Data Revenue



### Local Control Funding Formula

2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Increase/ (Decrease)	Percent Change
\$376,346,082	\$392,329,252	\$15,983,170	4.25



**Federal Revenue**

Federal Revenues, which represent approximately 3.5% of General Fund revenues in 2019-20 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 \$16,813,782 will be received from Federal Revenue sources in 2019-20. This represents a decrease of \$2,933,843 compared to the 2018-19 Estimated Actuals Third Quarter (Q3) budget.

Significant changes in Federal Revenue sources are noted on this page. The largest decreases are due to a reduction related to deferred revenue for Title I, Title II, and Title III funds. Additionally, due to recent Medi-Cal program audit results, the District will budget Medi-Cal reimbursement revenues as they are received as well.

**Summary of General Fund  
Financial Data Revenue**

**Federal Revenues**

Program	Increase/ (Decrease)
Title I	(\$1,284,317)
Title II - Teacher Quality	(\$835,169)
Medi-Cal Reimbursement	(\$523,684)
Medi-Cal Admin (MAA)	(\$194,023)
Title III - English Learner	(\$54,400)
Title III Immigrant Student Program	(\$21,432)
Perkins Career and Technical Education	(\$11,504)

2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Increase/ (Decrease)	Percent Change
\$19,747,625	\$16,813,782	(\$2,933,843)	(14.86)





## Other State Revenue

Other State Revenues represent approximately 12% of the total General Fund revenue in 2019-20.

It is currently anticipated that approximately \$57,094,914 will be realized from Other State Revenues in 2019-20. This represents a decrease of \$8,564,701 when compared to the 2018-19 Estimated Actuals Third Quarter (Q3) budget.

The District was approved for the Career Technical Incentive Grant to build CTE pathways at our high schools. The decrease in 2019-20 is due to carryover from the 2017-18 allocation being included in the 2019-20 third Quarter (Q3) budget. Any balances from these grants at the end of the 2018-19 fiscal year will again be posted as carryover during the 2019-20 fiscal year. The District was approved for a new CTE grant for 2019-20, the Strong Workforce Program.

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 COLA adjustments. It's important to note, the State and Federal Government do not adequately fund Special Education. Legislation is currently being considered to update this formula and provide additional resources to our neediest students.

Governor Brown has approved one-time revenues over the past several years to reimburse Districts for mandated costs. California's new Governor has not included one-time revenues in the proposed budget for the 2019-20 fiscal year.

Program	Increase/ (Decrease)
CALSTRS on Behalf	\$1,105,945
Strong Workforce Program	\$1,026,695
Special Education AB602	\$354,509
Lottery	(\$256,452)
CA Career Pathways Grant	(\$888,187)
CTE Incentive Grant	(\$1,524,375)
Mandated Cost Reimbursements	(\$6,810,319)

2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Increase/ (Decrease)	Percent Change
\$65,659,614	\$57,094,914	(\$8,564,700)	(13.04)

## 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 2019-20, 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 \$14,377,799 will be realized in 2019-20 from Other Local Revenues. This represents a decrease of \$567,726 when compared to the 2018-19 Estimated Actuals Third Quarter (Q3) budget.

The decrease in Local Revenue is due to reductions in anticipated interest revenue, one-time STRS Employer adjustments, E-Rate revenue, and the elimination of prior year carryover. These decreases were offset by an increase in anticipated revenues from Sports and Recreation programs.

**Summary of General Fund  
Financial Data Revenue**

**Other Local Revenue**

Program	Increase/ (Decrease)
Sports and Recreation	\$70,691
CNG	(\$11,000)
Special Ed Grants	(\$17,525)
Local Fees	(\$29,813)
ROP	(\$92,647)
Other Local Revenue	(\$175,226)
E-Rate	(\$312,207)

2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Increase/ (Decrease)	Percent Change
\$14,945,525	\$14,377,799	(\$567,726)	(3.80)





### Other Financing Sources

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

It is currently anticipated that \$1,731,000 will be realized from Other Financing Sources in 2019-20. This represents a decrease of \$2,165,526 when compared to the 2018-19 Estimated Actuals Third Quarter (Q3) budget.

Following is a summation of changes in Other Financing Sources:

Program	Increase/ (Decrease)
Proceeds from Capital Leases	(\$300,000)
Solar Rebates	(\$800,000)
Transfer from COP Fund	(\$1,065,526)

2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Increase/ (Decrease)	Percent Change
\$3,896,526	\$1,731,000	(\$2,165,526)	(55.58)

### Summary of General Fund Revenues

### Other Financing Sources

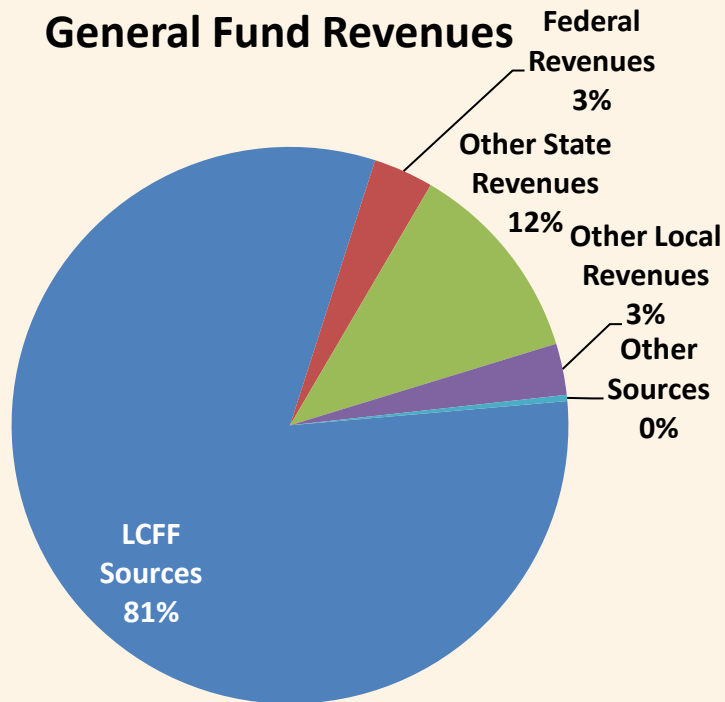
**Summary of Revenues**

Following is a summary of General Fund revenues for both 2018-19 and 2019-20:

Source	2018-19		2019-20 Adopted Budget	Increase/ (Decrease)
	Estimated	Actuals Q3		
LCFF	\$376,346,082		\$392,329,252	\$15,983,170
Federal Revenues	\$19,747,625		\$16,813,782	(\$2,933,843)
State Revenues	\$65,659,614		\$57,094,914	(\$8,564,700)
Local Revenues	\$14,945,525		\$14,377,799	(\$567,726)
Other Financing Sources	\$3,896,526		\$1,731,000	(\$2,165,526)
<b>Total</b>	<b>\$480,595,372</b>		<b>\$482,346,747</b>	<b>\$1,751,375</b>

Summary of General Fund Revenues

Summary of Revenues





### Expenditure Classifications

For reporting purposes, General Fund expenditures are divided into seven (7) major account classifications. The following is a summation of the major account classifications and anticipated expenditures for the 2019-20 Adopted Budget as compared to the 2018-19 Estimated Actuals Third Quarter (Q3) expenditures.

#### Certificated Salaries

Certificated salaries include teachers, administrators, counselors, librarians, supervisors, psychologists, and other employees who maintain a credential with the State of California. This expenditure category represents approximately 40% of total expenditures in 2019-20.

It is projected that \$196,796,699 will be expended on certificated salaries in 2019-20. This represents an increase of \$3,303,274 from 2018-19 Third Quarter (Q3) budget.

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

## Summary of General Fund Expenditures



### Certificated Salaries

Item	Increase/ (Decrease)
Special Education Growth	\$2,117,224
ADA Growth	\$858,184
Step/Column/Attrition	\$769,324
Local Control Accountability Plan Components	(\$441,457)

2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Increase/ (Decrease)	Percent Change
\$193,495,108	\$196,798,382	\$3,303,274	1.71

**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 17% of total expenditures in 2019-20.

It is projected that \$81,392,199 will be expended on classified salaries in 2019-20. This represents an increase of \$1,387,864 from 2018-19 Third Quarter (Q3) budget.

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

Following is a summation of the major changes affecting the 2019-20 classified salaries budget:

Summary of General Fund Expenditures

**Classified Salaries**

Item	Increase/ (Decrease)
Instructional Assistants	\$314,527
Other Classified salaries	\$273,443
Local Control Accountability Plan Components	\$465,137
Step/Column/Attrition	\$334,757

2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Increase/ (Decrease)	Percent Change
\$80,004,334	\$81,392,199	\$1,387,864	1.73





## 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 28% of the total expenditures in 2019-20.

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.

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

Employee Benefits	Certificated	Classified
STRS	16.70%	0.00%
PERS	0.00%	20.73%
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)	3.70%	3.70%
AB 1522 (5)	1.00%	1.00%

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

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

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

(4) For employees with health and welfare benefits only

(5) Sick leave accrual for subs and employees paid by timesheet

## Summary of General Fund Expenditures

### Employee Benefits



Costs associated with the District's health and welfare benefits are budgeted on a self-funded basis. The District has contracted directly with a primary health care provider. Expenditures in this portion of the budget are based on actual utilization of the program. This can vary greatly from year to year. The health benefits portion of the budget is monitored very closely by our finance team and the Employee Benefits Committee (EBC). EBC is comprised of 120 employees representing every job classification in the District. Due to the increasing costs of health benefits, the District is contributing an additional, ongoing \$2,500,000 towards the benefits plan beginning in the 2019-20 fiscal 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 set the new premiums for employees. 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	2018-19 Premiums	2019-20 Premiums
Employee Only	\$75 per month/\$750 annually	\$91 per month/\$910 annually
Employee Plus 1	\$140 per month/\$1,400 annually	\$222 per month/\$2,220 annually
Employee Plus 2 or More	\$205 per month/\$2,050 annually	\$260 per month/\$2,600 annually

It is currently anticipated that \$134,123,597 will be expended on employee benefits in 2019-20. This represents an increase of \$7,499,801 from the 2018-19 Third Quarter budget.

Following are the major adjustments reflected in the 2019-20 employee fringe benefit costs:

Item	Increase/ (Decrease)
Health & Welfare Employer Share	\$2,500,000
STRS Rate Increase	\$2,376,293
Benefits for Growth/Step/Column Adj	\$1,358,851
PERS Rate Increase	\$1,864,657
Workers' Compensation	(\$600,000)

2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Increase/ (Decrease)	Percent Change
\$126,623,796	\$134,123,597	\$7,499,801	5.92

Summary of General Fund Expenditures

Employee Benefits





### Books and Supplies

Books and Supplies include those items which are consumed and generally not capitalized, such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation areas. With the implementation of the State's Standardized Account Code Structure and GASB Statement No. 34, all equipment under \$25,000 per item is now reflected in this category. Books and supplies expenditures represent approximately 7% of total expenditures in 2019-20.

It is anticipated that approximately \$32,377,780 will be expended on books, supplies, and other materials during 2019-20. This represents an increase of \$1,383,423 from the 2018-19 Third Quarter (Q3) budget.

The site supply budgets are determined through a formula which applies a rate per grade-span to the site's enrollment projections. Additionally, the District allocates \$2,333,000 each year toward the student computer refresh.

The Curriculum and Instruction Department has prepared a multi-year textbook adoption plan. The funds for this plan are allocated within the supplies classification as well.

The primary reason for the decrease in books and supplies is due to the removal of prior year carryover.

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

Item	Increase/ (Decrease)
Employee Computer Refresh	(\$300,000)
Books & Supplies, other	\$2,915,327
Textbooks	\$2,278,985
Student Computer Refresh Carryover	(\$3,510,889)

2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Increase/ (Decrease)	Percent Change
\$30,994,357	\$32,377,780	\$1,383,423	4.46

### 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 7% of total expenditures in 2019-20.

The large decrease in Travel and Conferences is directly related to the expiration of grants received for professional development during 2018-19. The removal of carryover also contributed to this decrease.

It is anticipated that \$32,443,966 will be expended in this classification in 2019-20. This represents a decrease of \$3,184,996 from 2018-19 Third Quarter (Q3) budget.

Following are major changes included in the Contracted Services/Other Operating Expenditures classification for 2019-20:

Item	Increase/ (Decrease)
Utilities	\$267,480
Maintenance Agreements	\$215,420
Contracted Services, Other	(\$294,444)
Consulting Services	(\$1,206,178)
Travel and Conferences	(\$2,167,275)

2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Increase/ (Decrease)	Percent Change
\$35,628,962	\$32,443,966	(\$3,184,996)	(8.94)

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 \$371,668 will be expended in this classification for the fiscal year 2019-20. This represents a decrease of \$2,770,160 from the 2018-19 Third Quarter (Q3) report.

Capital Outlay decreased when compared to Third Quarter (Q3) 2018-19 due to a decreased amount of transit bus, white fleet vehicles, 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 decrease in Land Improvements is related to the grant approved during 2016-17 to update the Compressed Natural Gas (CNG) fueling station on District property. This project was completed during the 2018-19 fiscal year.

Following are major reasons for the decrease in Capital Outlay items in the 2019-20 budget:

Item	Increase/ (Decrease)
Routine Repair and Maintenance	(\$14,700)
CNG Fueling Station	(\$445,195)
CTE Grants	(\$970,000)
Equipment	(\$1,340,265)

2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Increase/ (Decrease)	Percent Change
\$3,141,828	\$371,668	(\$2,770,160)	(88.17)

### Summary of General Fund Expenditures

### Capital Outlay

**Other Outgo/Interfund Transfers Out**

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

These expenses represent approximately 2% of total expenditures in 2019-20. It is projected that in 2019-20, the District will expend \$9,143,471 in this classification. This represents a decrease of \$227,829 compared to 2018-19 Third Quarter (Q3) report.

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

Item	Increase/ (Decrease)
Indirect Costs	(\$154,912)
Transfers Out	(\$72,917)

2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Increase/ (Decrease)	Percent Change
\$9,143,471	\$8,915,642	(\$227,829)	(2.49)

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**

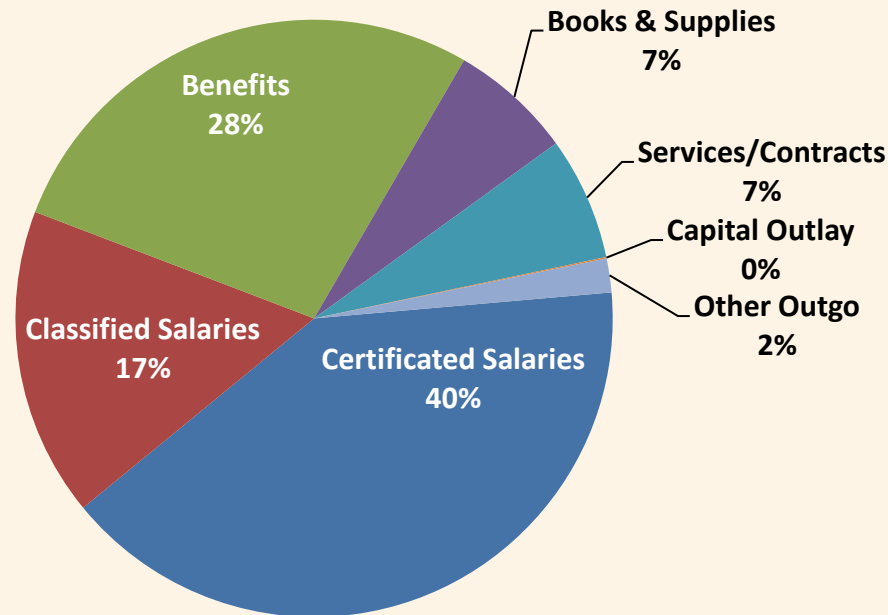
Following is a summary of General Fund expenditures for both 2018-19 and 2019-20:

Source	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	Increase/ (Decrease)
Certificated Salaries	\$193,495,108	\$196,798,382	\$3,303,274
Classified Salaries	\$80,004,334	\$81,392,199	\$1,387,865
Employee Benefits	\$126,623,796	\$134,123,597	\$7,499,801
Books & Supplies	\$30,994,357	\$32,377,780	\$1,383,423
Contracts & Services	\$35,628,962	\$32,443,966	(\$3,184,996)
Capital Outlay	\$3,141,828	\$371,668	(\$2,770,160)
Other Outgo	\$9,143,471	\$8,915,642	(\$227,829)
<b>Total</b>	<b>\$479,031,856</b>	<b>\$486,423,234</b>	<b>\$7,391,378</b>

Summary of General Fund Expenditures

**Budgeted General Fund Expenditures 2019-20**

**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 2018-19 fiscal year, the estimated ending fund balance is \$95,929,023. The following schedule is prepared based on the latest information for the 2018-19 fiscal year:

**Summary of General Fund  
Expenditures  
Projected Ending Fund  
Balance 2018-19**

<b>Fund Balance 2018-19, Projected</b>	
<b>Beginning Balance 7/1/18, Audited</b>	<b>\$94,365,510</b>
2017-18 Revenues	\$480,595,371
2017-18 Expenditures	479,031,858
Surplus (1)	\$1,563,513
<b>Ending Balance 6/30/19, Projected</b>	<b><u>\$95,929,023</u></b>
Components of Fund Balance:	
Non-Spendable:	
Revolving Cash Reserve	144,000
Stores Inventory Reserve	1,789,444
Prepaid Expenditures	155,000
Assigned:	
Student Computer Refresh	3,510,889
Proj. Textbook Carryover	3,000,000
LCAP Carryover	1,002,120
Proj Dept/Program Carryover	1,316,850
Mandate Audit REserve	938,367
Proj. Site Carryover	771,980
<b>Subtotal of Components</b>	<b><u>\$12,628,650</u></b>
<b>General Reserve 6/30/19, Projected</b>	<b><u>\$83,300,373</u></b>
General Reserve as a percentage of Expenditures, Projected	17.39%
<b>One-Time Items in 2018-19:</b>	
One-Time Revenues	(\$9,978,605)
Routine Restricted Maintenance carryover	91,771
Site/Department Carryover	570,841
Student Computer Refresh Carryover	217,072
<b>Total One-Time Items (2)</b>	<b><u>(\$9,098,921)</u></b>
<b>Ongoing Operating deficit (1+2)</b>	<b><u>(\$7,535,408)</u></b>



The projected ending fund balance for 2019-20 is \$91,852,536 with a general reserve of \$79,223,886 which is 16.29% of projected expenditures. For the 2019-20 school year, the State reserve minimum requirement of 2% is based on the District's projected 2019-20 Average Daily Attendance (ADA) of 41,489. 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 2019-20**

General Fund 2019-20 Adopted Budget Projected Fund Balance	
<b>Beginning Fund Balance 7/1/19, Projected</b>	\$95,929,023
2019-20 Revenues	\$482,346,747
2019-20 Expenditures	\$486,423,234
Deficit (1)	(\$4,076,487)
<b>2019-20 Ending Fund Balance 6/30/19, Projected</b>	<b><u>\$91,852,536</u></b>
Components of Fund Balance:	
Non-Spendable:	
Revolving Cash Reserve	\$144,000
Stores Inventory Reserve	\$1,789,444
Prepaid Expenses	\$155,000
Assigned:	
Student Computer Refresh	3,510,889
Proj. Textbook Carryover	3,000,000
LCAP Carryover	1,002,120
Proj Dept/Program Carryover	1,316,850
Mandate Audit REserve	938,367
Proj. Site Carryover	771,980
<b>Subtotal of Components</b>	<b><u>\$12,628,650</u></b>
<b>General Reserve 6/30/20, Projected</b>	<b><u>\$79,223,886</u></b>
General Reserve as a Percentage of Expenditures, Projected	16.29%
One-time impacts to the 2019-20 Budget:	
One-Time Revenues	(\$141,739)
<b>Total One-Time Items (2)</b>	<b>(\$141,739)</b>
Ongoing Operating Surplus (1+2)	<b>(\$4,218,226)</b>





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 2017-18 actual activity, 2018-19 Estimated Actuals Third Quarter (Q3) Budget and the 2019-20 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

	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$91,727,753</b>	<b>\$94,365,510</b>	<b>\$95,929,024</b>	
<b>Revenue</b>				
8010 - 8099 Revenue Limit Sources	\$349,769,504	\$376,346,082	\$392,329,252	\$15,983,170
8100 - 8299 Federal Revenue	16,742,715	19,747,625	16,813,782	(2,933,843)
8300 - 8599 Other State Revenue	61,391,193	65,659,614	57,094,914	(8,564,700)
8600 - 8799 Other Local Revenue	19,056,490	14,945,525	14,377,799	(567,726)
8900 - 8929 Interfund Transfers In	1,125,483	2,396,526	531,000	(1,865,526)
8930 - 8979 All Other Financing Sources	1,751,698	1,500,000	1,200,000	(300,000)
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenue</b>	<b>\$449,837,083</b>	<b>\$480,595,371</b>	<b>\$482,346,747</b>	<b>\$1,751,376</b>
<b>Expenses</b>				
1000 - 1999 Certificated Personnel Salaries	\$184,316,026	\$193,495,108	\$196,798,382	\$3,303,274
2000 - 2999 Classified Personnel Salaries	75,563,689	80,004,334	81,392,199	1,387,865
3000 - 3999 Employee Benefits	119,576,923	126,623,796	134,123,597	7,499,801
4000 - 4999 Books and Supplies	25,308,354	30,994,357	32,377,780	1,383,423
5000 - 5999 Services and Other Operating Expenditures	29,493,928	35,628,962	32,443,966	(3,184,996)
6000 - 6999 Capital Outlay	2,810,499	3,141,828	371,668	(2,770,160)
7000 - 7499 Other Outgo	1,392,372	1,289,135	1,067,662	(221,473)
7600 - 7629 Interfund Transfers Out	8,737,534	7,854,336	7,847,980	(6,356)
9620 - Due to Other Funds	0	0	0	0
<b>Total Expenses</b>	<b>\$447,199,326</b>	<b>\$479,031,858</b>	<b>\$486,423,234</b>	<b>\$7,391,376</b>
<b>Net Surplus/(Deficit)</b>	<b>\$2,637,757</b>	<b>\$1,563,514</b>	<b>(\$4,076,487)</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Ending Balance Fund 01 - GENERAL FUND</b>	<b>\$94,365,510</b>	<b>\$95,929,024</b>	<b>\$91,852,537</b>	<b>(\$4,076,487)</b>





**Clovis Unified School District Revenue and Expense Detail Report**

**General Fund**

	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$89,534,209</b>	<b>\$94,365,510</b>	<b>\$95,929,024</b>	<b>\$1,563,514</b>
<b>Revenue</b>				
<b>8010 - 8099 Revenue Limit Sources</b>				
801100 - REVENUE LIMIT STATE AID	\$216,986,686	\$240,556,679	\$256,861,833	\$16,305,154
801200 - EDUCATIONAL PROTECTION ACCT.	56,630,715	56,836,339	57,303,828	467,489
801900 - RL ST AID PRIOR YEAR	(168,344)	0	0	0
802100 - RL HOMEOWNERS	693,993	686,295	686,295	0
802900 - RL CTY OTH IN-LIEU TAXES	45,985	0	0	0
804100 - RL SECURED ROLL TAXES	71,401,429	75,816,256	75,816,256	0
804200 - RL UNSECURED ROLL TAXES	3,366,423	3,468,380	3,468,380	0
804300 - RL PRIOR YRS TAXES	347,299	187,912	187,912	0
804400 - RL SUPPLEMENTAL TAXES	1,017,540	907,223	907,223	0
804500 - RL ERAF	(2,082,468)	(3,608,969)	(2,082,468)	1,526,501
804700 - RL COMM REDEVL FUNDS	2,232,848	2,307,550	0	(2,307,550)
808200 - RL OTH IN-LIEU TAXES	19,558	0	0	0
808900 - RL LESS NON-RL 50% ADJUSTMENT	(9,779)	0	0	0
809600 - IN LIEU PROPERTY TAX TRANSFER	(712,381)	(811,583)	(820,007)	(8,424)
<b>8010 - 8099 Revenue Limit Sources</b>	<b>\$349,769,504</b>	<b>\$376,346,082</b>	<b>\$392,329,252</b>	<b>\$15,983,170</b>
<b>8100 - 8299 Federal Revenue</b>				
818100 - FED SP ED ENTITLEMENT	\$5,656,528	\$6,888,037	\$6,888,037	\$0
818200 - FED SP ED DISCRETIONARY GRANTS	1,637,020	693,628	693,658	30
818201 - FEDERAL DEF REVENUE	21,097	0	0	0
821000 - FED DEFERRED REVENUE	18,326	0	0	0
829000 - FED OTH REV	9,409,744	12,165,960	9,232,087	(2,933,873)
<b>8100 - 8299 Federal Revenue</b>	<b>\$16,742,715</b>	<b>\$19,747,625</b>	<b>\$16,813,782</b>	<b>(\$2,933,843)</b>
<b>8300 - 8599 Other State Revenue</b>				
831100 - ST OTH APPORTIONMENTS	\$22,852,854	\$23,618,265	\$23,972,774	\$354,509

	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
831900 - ST OTH APPORT PR YR	\$20,098	\$285,394	\$0	(\$285,394)
851000 - ST DEFERRED REVENUE	1,446,256	758,014	0	(758,014)
855000 - ST MANDATED REIMB	7,574,174	8,516,881	1,706,562	(6,810,319)
856000 - ST LOTTERY	8,964,429	8,705,371	8,768,481	63,110
856001 - ST LOTTERY PR YR	335,115	319,562	0	(319,562)
859000 - ST OTHER REVENUE	20,198,267	23,384,994	22,647,097	(737,897)
859001 - ST OTHER REVENUE PR YR	0	71,133	0	(71,133)
<b>8300 - 8599 Other State Revenue</b>	<b>\$61,391,193</b>	<b>\$65,659,614</b>	<b>\$57,094,914</b>	<b>(\$8,564,700)</b>
<b>8600 - 8799 Other Local Revenue</b>				
863100 - LOC SALE OF EQUIP	\$50,250	\$25,000	\$25,000	\$0
863900 - LOC ALL OTH SALES	108,085	109,135	104,544	(4,591)
863910 - LOC CONCESSION SALES	26,179	38,000	38,000	0
863911 - LOC GATE/TICKET SALES	1,392	108,560	108,560	0
863912 - LOC FUNDRAISING	7,051	0	0	0
865000 - LOC LEASES & RENTAL	22,000	36,000	36,000	0
866000 - LOC INTEREST INCOME/TREAS	2,501,625	925,000	925,000	0
867700 - LOC INTERAGENCY	132,532	157,742	82,620	(75,122)
868900 - LOC ALL OTH FEES	3,716,304	3,595,127	3,575,039	(20,088)
868901 - LOC SHOP CRD DIR#1	5,429	5,280	1,800	(3,480)
868902 - LOC SHOP CRD DIR#2	10,542	11,673	3,700	(7,973)
868903 - LOC SHOP CRD DIR#3	8,435	7,256	0	(7,256)
868904 - LOC SHOP CRD DIR#4	535	480	0	(480)
868905 - LOC SHOP CRD DIR#5	4,053	6,313	0	(6,313)
868914 - LOC SPONSORS	12,429	40,693	32,500	(8,193)
868940 - LOC SOS EXTERNAL FEES	1,866,985	1,894,970	1,894,970	0
868941 - LOC SOS CUSD FEES	655,288	566,030	590,000	23,970
869100 - NON-REV LIMIT 50% / IN-LIEU	9,779	700	700	0





	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
869900 - LOC OTHER REVENUE	5,855,030	3,251,930	3,078,749	(173,181)
869905 - PREPAYMENTS/DEPOSITS	13,073	1,000	1,000	0
869910 - LOC REBATE-CCARD	93,420	90,000	90,000	0
869915 - REIMB REVENUE	174,629	160,000	175,000	15,000
869917 - BENEFIT REBATES	0	137,519	0	(137,519)
869919 - E-RATE REVENUE	143,066	337,207	25,000	(312,207)
869930 - DONATION	80,516	27,863	0	(27,863)
869941 - CVRC/EARLY INTER SUPPL	1,975,104	1,692,000	1,945,632	253,632
869943 - SP ED SEMINARS	5,447	7,416	7,416	0
869944 - FAMILY RESOURCE CENTER	6,520	0	0	0
869945 - MISC SPED GRANTS	0	0	0	0
869946 - LOCAL MISC REVENUE	513	55,000	0	(55,000)
869990 - 21ST CENTURY	294,240	313,680	259,922	(53,758)
878300 - TRANSFER FROM JPA	1,276,038	1,343,952	1,376,647	32,695
<b>8600 - 8799 Other Local Revenue</b>	<b>\$19,056,490</b>	<b>\$14,945,525</b>	<b>\$14,377,799</b>	<b>(\$567,726)</b>
<b>8900 - 8929 Interfund Transfers In</b>				
891901 - OTH INTERFUND TRANSFER IN	\$1,125,483	\$2,396,526	\$531,000	(\$1,865,526)
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$1,125,483</b>	<b>\$2,396,526</b>	<b>\$531,000</b>	<b>(\$1,865,526)</b>
<b>8930 - 8979 All Other Financing Sources</b>				
897200 - PROCEEDS FROM CAPITAL LEASES	\$1,751,698	\$1,500,000	\$1,200,000	(\$300,000)
<b>8930 - 8979 All Other Financing Sources</b>	<b>\$1,751,698</b>	<b>\$1,500,000</b>	<b>\$1,200,000</b>	<b>(\$300,000)</b>
<b>8980 - 8999 Contributions</b>				
898000 - CONTRIB FR UNRESTRICTED REV	\$0	\$0	\$0	\$0
898002 - CONTRIB FOR LCAP	0	0	0	0
<b>8980 - 8999 Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue</b>	<b>\$449,837,083</b>	<b>\$480,595,371</b>	<b>\$482,346,747</b>	<b>\$1,751,375</b>
<b>Expenses</b>				

	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>1000 - 1999 Certificated Personnel Salaries</b>				
110001 - TEACHER SAL	\$135,243,310	\$141,171,364	\$144,552,260	\$3,380,896
110040 - TEACH SAL SUMMER/HOURLY	2,756,220	2,832,228	2,451,988	(380,240)
110050 - TEACH SAL SUB	1,950,536	2,296,903	2,222,601	(74,302)
110051 - TEACH SAL SCH BUS SUB	1,250,814	1,790,850	1,384,994	(405,856)
110060 - TEACH SAL STIPEND	6,461,827	6,794,341	6,654,739	(139,602)
110065 - CERT CLASS COVERAGE STIPEND	95,333	94,500	94,500	0
110070 - TEACH SAL XTRA PD	2,443,067	2,464,115	2,438,862	(25,253)
110099 - TEACHER REIMBURSABLE	42,179	0	0	0
120001 - LIBRARIAN SAL	285,435	293,625	303,935	10,310
120002 - GUIDANCE SAL GLS/GIS	7,697,484	8,428,086	8,365,285	(62,801)
120003 - PSYCHOLOGIST SAL	4,804,621	5,471,282	6,288,215	816,933
120004 - NURSE SAL	2,798,092	2,910,510	2,953,319	42,809
120040 - PUPIL SUPPORT HRLY	5,098	8,898	10,898	2,000
120050 - PUPIL SUPPORT SUB	229,665	172,000	197,000	25,000
120090 - PUPIL SUPPORT EXTRA TIME	0	437	500	63
130001 - PRINCIPAL SAL	4,965,411	5,129,192	5,102,228	(26,964)
130002 - COORDINATOR SAL	220,495	226,940	226,940	0
130003 - LEARNING DIRECTOR SAL	3,492,453	3,539,494	3,827,296	287,802
130005 - DEPUTY PRINCIPAL SAL	807,076	812,480	824,067	11,587
130007 - DIRECTORS ACTI/ATHL/ASST SAL	752,095	810,742	691,732	(119,010)
130008 - DIST ADM SAL	4,091,279	4,270,181	4,292,268	22,087
130050 - CERT ADMIN SUB	1,073	0	0	0
190001 - RESOURCE TEACH SAL	857,466	847,387	847,387	0
190003 - TRANSITION COORDINATORS	1,155,563	1,249,320	1,286,885	37,565
190005 - PROGRAM SPECIALIST	1,723,187	1,717,831	1,638,710	(79,121)
190040 - OTH CERT HOURLY	0	5,125	3,500	(1,625)





	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
190050 - OTH CERT SUB	0	34,000	15,000	(19,000)
190060 - OTHER CERTIFICATED STIPEND	78,938	93,280	93,280	0
190090 - CERT OTH SAL	42,689	29,994	29,994	0
190099 - CERT REIMB SAL	64,624	0	0	0
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$184,316,026</b>	<b>\$193,495,108</b>	<b>\$196,798,382</b>	<b>\$3,303,274</b>
<b>2000 - 2999 Classified Personnel Salaries</b>				
210001 - INSTR ASSIST/TUTOR	\$14,147,456	\$16,849,238	\$17,098,223	\$248,985
210002 - EDUCATIONAL INTERPRETER	545,039	707,572	736,304	28,732
210040 - INSTRUCTIONAL HOURLY	190,700	214,883	180,950	(33,933)
210050 - INSTR ASSIST SUB	1,225,452	768,899	839,642	70,743
210090 - OTHER INSTR CLASSIFIED	0	0	0	0
220001 - HEALTH AIDE/OCCUP THERAPIST	3,227,280	3,562,570	3,572,099	9,529
220002 - INSTR MEDIA/LIBRARY	1,303,016	1,381,346	1,380,042	(1,304)
220003 - CUSTODIAL SAL	6,669,527	6,902,200	6,915,101	12,901
220005 - GROUNDS SAL	2,482,378	2,697,690	2,743,850	46,160
220006 - WAREHOUSE SAL	303,321	239,304	243,347	4,043
220007 - MAINTENANCE SAL	3,203,860	3,310,796	3,318,484	7,688
220008 - MIGRANT ED LIAISON	79,641	74,646	86,355	11,709
220010 - ATTENDANCE OFFICER SAL	236,743	247,624	251,409	3,785
220020 - FOOD SERVICE SAL	237,337	296,315	296,315	0
220030 - TRANSPORTATION OTHER	919,504	904,459	880,755	(23,704)
220031 - BUS DRIVER SAL	3,071,070	3,358,306	3,577,082	218,776
220040 - CLASS SUPPORT HOURLY	175,093	178,688	199,533	20,845
220050 - CLASS SUPPORT SUB	1,693,042	1,589,118	1,568,258	(20,860)
220060 - FOOD SERVICE STIPEND	11,822	12,079	12,079	0
220070 - CLASS SUPPORT OT	810,665	734,238	726,867	(7,371)
220090 - CLASSIFIED SUPPORT OTHER	63,702	63,334	63,334	0



	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
220099 - M&O REIMB SAL	20,410	0	0	0
230001 - CLASS MANAGEMENT SA	8,927,095	9,673,723	9,668,194	(5,529)
230016 - BOARD MEMBER SAL	63,000	63,000	63,000	0
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0
230070 - OVERTIME CL MGMNT	5,630	17,579	7,500	(10,079)
240001 - CLASS BUSINESS SUPPORT	15,691,424	16,240,163	16,660,342	420,179
240040 - CLASS BUSINESS SUPPORT HRLY	6,964	8,204	7,000	(1,204)
240050 - CLASS BUSINESS SUPPORT SUB	296,962	336,764	339,566	2,802
240070 - CLASS BUSINESS SUPPORT OT	\$60,289	\$64,068	\$61,295	(\$2,773)
240090 - CLASS BUSINESS SUPPORT OTHER	\$40,671	\$40,216	\$43,757	\$3,541
290001 - RECREATION SAL	261,127	276,032	262,033	(13,999)
290002 - CAMPUS MONITOR SAL	699,396	717,556	772,116	54,560
290004 - MGMT-SCHL RES OFFCR	77,534	81,763	84,341	2,578
290005 - RESOURCE OFFICER SAL	635,972	715,436	736,214	20,778
290006 - STUDENT LIAISON	1,821,971	2,117,605	2,403,890	286,285
290011 - CLASSIFIED TEACHER/THEATRE	279,672	305,515	318,090	12,575
290040 - OTH CL HOURLY	769,361	696,022	692,508	(3,514)
290050 - OTHER CLASS SUB	142,231	97,633	124,023	26,390
290060 - CLASSIFIED STIPEND	4,313,808	4,226,868	4,234,981	8,113
290070 - OTH CLASSIFIED OT	61,757	32,598	22,349	(10,249)
290090 - OTHER CLASSIFIED SAL	161,673	200,285	200,974	689
290099 - CLASSIFIED REIMB	630,096	0	0	0
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$75,563,689</b>	<b>\$80,004,334</b>	<b>\$81,392,199</b>	<b>\$1,387,865</b>
<b>3000 - 3999 Employee Benefits</b>				
310100 - STRS CERT	\$40,853,398	\$45,535,193	\$47,258,838	\$1,723,645
310201 - STRS CLASSIFIED	551,056	615,836	1,268,485	652,649
320100 - PERS CERTIFICATED	194,772	274,026	277,816	3,790





	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
320200 - PERS CLASSIFIED	9,758,541	12,475,025	14,335,892	1,860,867
330100 - SOCIAL SECURITY CERT	95,927	98,731	100,797	2,066
330101 - MEDICARE CERT	2,516,218	2,702,438	2,837,092	134,654
330102 - SUPPLEMENTAL RETIREMENT CERT	27,651	24,232	20,467	(3,765)
330200 - SOCIAL SECURITY CLASS	3,919,836	4,531,281	4,676,080	144,799
330201 - MEDICARE CLASS	1,058,613	1,128,030	1,150,044	22,014
330202 - SUPPLEMENTAL RETIREMENT CLASS	258,794	199,498	173,467	(26,031)
340111 - HEALTH CERT	27,139,675	27,430,700	29,309,907	1,879,207
340112 - DENTAL CERT	2,412,316	2,495,821	2,278,586	(217,235)
340113 - VISION CERT	528,558	546,813	455,957	(90,856)
340114 - LIFE INS CERT	142,529	148,656	145,424	(3,232)
340211 - HEALTH CLASS	13,599,041	13,875,805	14,943,108	1,067,303
340212 - DENTAL CLASS	1,265,816	1,326,107	1,204,148	(121,959)
340213 - VISION CLASS	277,321	290,637	240,731	(49,906)
340214 - LIFE INS CLASS	68,526	70,968	64,576	(6,392)
340216 - DIS CLASS	244,180	259,627	285,491	25,864
350100 - SUI CERT	90,265	94,209	97,477	3,268
350200 - SUI CLASS	37,012	39,491	42,105	2,614
360100 - W/C CERT	3,937,826	1,244,125	1,462,497	218,372
360200 - W/C CLASS	1,553,529	1,638,470	1,659,969	21,499
370100 - RETIREE BENEFITS CERT	6,101,661	6,433,779	6,629,576	195,797
370200 - RETIREE BENEFIT CLASSIFIED	1,822,964	1,950,845	2,043,128	92,283
390103 - SELF INSUR CERT	737,289	766,599	779,478	12,879
390104 - AB 1522 ACCRUAL	47,076	47,803	20,729	(27,074)
390203 - SELF INSUR CLASS	302,576	315,303	324,592	9,289
390204 - AB 1522 ACCRUAL	33,954	63,748	37,141	(26,607)
<b>3000 - 3999 Employee Benefits</b>	<b>\$119,576,923</b>	<b>\$126,623,796</b>	<b>\$134,123,597</b>	<b>\$7,499,801</b>

	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>4000 - 4999 Books and Supplies</b>				
410000 - TEXTBOOKS	\$3,046,904	\$2,534,209	\$4,813,193	\$2,278,984
420000 - OTH BOOKS/LIBRARY	214,331	252,127	433,067	180,940
430000 - INSTRUCTIONAL SUPPLIES	5,133,156	6,436,902	6,296,353	(140,549)
430001 - SUPPLIES CARRYOVER	142,537	2,866,608	0	(2,866,608)
430002 - HOLDING INSTR SUPP	5,289	(797,487)	3,363,942	4,161,429
430004 - PRINTING/PUBLISHING	44,277	40,300	82,436	42,136
430005 - FOOD/IN-HOUSE MEETINGS	429,800	606,294	383,082	(223,212)
430006 - FOOD SUP SIERRA OUTDOOR	253,440	241,229	246,093	4,864
430007 - SUPPLIES/SOFTWARE	28,473	26,892	22,807	(4,085)
430008 - SUPPLIES NON-CLASSROOM	5,033,087	7,125,318	4,454,083	(2,671,235)
430012 - ERGONOMICS/PURCHASING	10,535	10,000	10,000	0
430023 - SALES/USE TAX	3,428	3,000	3,000	0
430026 - FACILITY USE SUPPLIES	21,414	32,699	31,500	(1,199)
430031 - VANDALISM	149,825	115,000	150,000	35,000
430038 - UNIFORMS	100,198	118,306	129,729	11,423
430051 - SMALL TOOLS M&O	84,639	74,274	0	(74,274)
430052 - ASBESTOS/CONCRETE M&O	5,255	10,000	10,000	0
430053 - LAMP REPLACEMENT M&O	64,001	47,169	0	(47,169)
430054 - SUPP M&O SAFETY	10,962	13,510	1,000	(12,510)
430055 - SUPPLIES POOL	300,615	266,008	300,000	33,992
430060 - SUPPLIES GROUNDS	266,505	292,273	434,812	142,539
430061 - SUPPLIES HAZARDOUS WASTE	114,155	48,000	50,000	2,000
430062 - SUPPLIES FIBAR M&O	39,898	45,500	55,000	9,500
430063 - SUPPLIES IRRIGATION	186,919	138,700	175,000	36,300
430064 - CHEMICAL PRE-EMERGENT	0	380	0	(380)
430065 - SUPP VARSITY FIELD	34,586	52,845	60,000	7,155





	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
430066 - SUPP BASEBALL FIELD ELEM	0	855	0	(855)
430070 - SUPPLIES/TRANSP	70,582	87,582	113,628	26,046
430071 - SHOP TOOLS	11,088	11,088	2,848	(8,240)
430072 - GAS	344,202	345,800	317,800	(28,000)
430073 - DIESEL	698,527	698,527	626,600	(71,927)
430074 - SUPP OIL & GR TRANSP	92,899	92,899	103,305	10,406
430075 - TIRES/OTH VEHICLES	186,914	269,626	264,670	(4,956)
430076 - REPAIR SUPP TRANSP	711,937	695,693	952,445	256,752
430082 - INVENTORY ADJUSTMENT	383	10,169	10,169	0
430091 - OFFSET FOR 5700 OBJECTS	0	358,776	0	(358,776)
430099 - REIMB SUPPLY	(35,495)	1,172	0	(1,172)
440000 - EQUIP \$500-\$24999	5,717,374	6,272,858	6,541,575	268,717
440005 - EQ REPL NON-CAP EQUIP	0	22,922	22,922	0
440099 - REIMB NON-CAP EQUIP \$500-24999	33,457	0	0	0
<b>4000 - 4999 Books and Supplies</b>	<b>\$25,308,354</b>	<b>\$30,994,357</b>	<b>\$32,377,780</b>	<b>\$1,383,423</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>				
510000 - SUBAGREEMENTS FOR SERVICES	\$3,053,525	\$3,390,145	\$2,990,551	(\$399,594)
520000 - CONF/TRAVEL	1,707,622	3,474,755	1,309,618	(2,165,137)
520010 - FIXED MILEAGE ALLOWANCE	331,351	319,546	317,408	(2,138)
520012 - FIXED MILEAGE/CLASSIFIED	47,157	49,000	49,000	0
520099 - CONF/TRAVEL REIM	81,070	0	0	0
530000 - DUES & MEMBERSHIP	51,576	59,980	53,550	(6,430)
545001 - PROPERTY INS	580,989	676,135	676,135	0
545002 - LIABILITY INS	1,878,104	2,118,466	2,169,392	50,926
545003 - OTHER INS	22,842	34,607	34,607	0
545004 - SELF INS CREDIT FR PROGRAMS	(1,112,482)	(1,087,931)	(1,181,550)	(93,619)
550030 - WATER/SEWER	1,560,164	1,685,567	1,685,567	0

	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
550040 - GARBAGE	348,349	533,288	545,900	12,612
550050 - PEST CONTROL	112,009	102,898	112,000	9,102
550060 - TOWEL SERVICE	1,273	4,840	540	(4,300)
550061 - DUST MOP SERVICE	23,594	25,700	27,000	1,300
550070 - FUEL OIL UTILITY	96,396	108,000	108,000	0
550080 - PG&E	6,639,185	6,460,492	6,715,360	254,868
550085 - SPURR	1,103,602	1,149,000	1,200,000	51,000
560001 - NONCAPITALIZED IMPROVEMENTS	745,535	937,675	809,660	(128,015)
560002 - MAINTENANCE AGREEMENTS	2,594,746	2,771,076	2,986,497	215,421
560003 - ALARM SYSTEM	282,163	286,863	320,567	33,704
560004 - ALARM ADDITIONAL CHARGES	1,958	11,156	7,880	(3,276)
560005 - RENTAL	119,136	177,882	215,453	37,571
560006 - REPAIR EQUIP	295,307	328,525	288,547	(39,978)
560007 - MUSIC REPAIR	107,482	111,078	111,543	465
560009 - FIRE EXT SERV	30,615	32,406	33,400	994
560010 - BLDG LEASE/RENTS	63,049	58,600	58,600	0
560050 - REPAIR EQ M&O	718,689	647,845	871,856	224,011
560051 - REPAIR EQ, POOL	27,778	89,000	25,000	(64,000)
560070 - OUT SERVICE TRANSP	89,168	86,813	74,500	(12,313)
560071 - OUT SERV MECHANICAL	264,234	339,895	314,799	(25,096)
560072 - EQ REPAIR/TRANSP	84,910	55,000	122,000	67,000
560085 - REP/EQ GAD DEPT	406	9,500	9,500	0
560099 - NON/CAPITAL/RENTAL REIMB	5,846	0	0	0
575000 - DIRECT COST/INTERFUND TRF	(\$101,626)	(\$104,042)	(\$105,272)	(\$1,230)
575003 - DIRECT COST/UTILITY INTERFUND	(175,000)	(175,000)	(175,000)	0
575010 - DIRECT COST/MTCE INTERFUND	(15,028)	(17,599)	(17,682)	(83)
575020 - DIRECT COST/TRANSP INTERFUND	(30,327)	(42,294)	(39,130)	3,164





	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	200	0	(200)
575040 - DIRECT COST/GAD/INTERF	(37,239)	(37,841)	(37,741)	100
575047 - DIRECT COST/SEMINARS INTERFUND	(179)	(200)	(200)	0
575050 - DIRECT COST/COPIER INTERFUND	(10,127)	(8,225)	(7,803)	422
575052 - DIRECT COST/SCANBACK INTERFUND	(722)	(2,150)	(1,350)	800
575060 - DIRECT COST/TECH INTERFUND	(25,690)	(28,565)	(28,565)	0
575070 - DIRECT COST/TCH CTR INTERFUND	(40,328)	(41,231)	(41,331)	(100)
575080 - INTER-FUND DIRECT COST FUEL	(13,489)	(15,300)	(15,300)	0
575081 - DIRECT COST/MET PAC INTERFUND	0	(3,050)	(3,250)	(200)
580001 - CONT FOR PER SERV/INDIVIDUAL	270,786	358,390	328,217	(30,173)
580002 - CONTRACT SERVICES	3,326,348	4,470,134	3,774,993	(695,141)
580003 - CHARTER BUS	857,673	700,468	785,019	84,551
580005 - LEGAL SERVICES	797,220	1,395,950	1,387,500	(8,450)
580006 - ADVERTISING	78,859	108,758	47,073	(61,685)
580007 - FEES/ADMINISTRATIVE	30,195	29,884	28,484	(1,400)
580008 - FEES/ADMISSION - STUDENTS	562,904	549,097	501,833	(47,264)
580009 - FEES / OTHER	230,433	660,870	209,333	(451,537)
580010 - SOFTWARE LICENSE	763,643	1,109,709	1,013,699	(96,010)
580011 - FCOE STRS PENATLIES	167	1,000	1,000	0
580021 - LEGAL SETTLEMENTS	171,019	150,000	100,000	(50,000)
580023 - CONS FEE TRANS/QZAB	0	1,000	1,000	0
580024 - CONS FEE TRUSTEE	0	1,500	1,500	0
580025 - CONS FEE/ CCELC	0	10,000	10,000	0
580036 - COST OF ISSUANCE MISC	3,438	3,790	3,790	0
580050 - ACTUARIAL ADJUST	0	0	0	0
580090 - BUDGET RESERVE	13,536	554,535	705,466	150,931
580099 - CONTRACT REIMB	7,713	0	0	0

	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
590001 - PHONE CERTIFICATED	475,586	492,946	488,491	(4,455)
590002 - PHONE CLASSIFIED	132,071	147,001	145,060	(1,941)
590005 - COMMUNICATION/POSTAGE	264,735	311,427	321,255	9,828
590009 - TELEPHONE/E-RATE/DAS	10	0	0	0
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$29,493,928</b>	<b>\$35,628,962</b>	<b>\$32,443,966</b>	<b>(\$3,184,996)</b>
<b>6000 - 6999 Capital Outlay</b>				
617000 - LAND IMPROVEMENTS	\$0	\$50,440	\$50,440	\$0
617006 - SITE IMPRV CONSTRUCTION	697,913	445,195	0	(445,195)
620000 - BLDG/IMPRV OF BLDG	122,447	970,000	0	(970,000)
620006 - CONSTRUCTION	104,700	14,700	0	(14,700)
640090 - EQUIPMENT \$25,000+	1,851,119	1,661,494	321,228	(1,340,266)
640099 - EQUIP REIMB \$25,000 +	34,320	0	0	0
<b>6000 - 6999 Capital Outlay</b>	<b>\$2,810,499</b>	<b>\$3,141,828</b>	<b>\$371,668</b>	<b>(\$2,770,160)</b>
<b>7000 - 7499 Other Outgo</b>				
713000 - STATE SP SCH	\$9,703	\$20,000	\$20,000	\$0
722300 - TRANSFER OUT TO JPA CART	907,951	953,443	1,000,487	47,044
735000 - TRF OF DIRECT COST-INTERFUND	(1,162,084)	(1,321,301)	(1,476,213)	(154,912)
743800 - DEBT SERVICE/INTEREST	25,924	25,890	51,498	25,608
743900 - DEBT SERVICE/PRINCIPAL	1,610,878	1,611,103	1,471,890	(139,213)
<b>7000 - 7499 Other Outgo</b>	<b>\$1,392,372</b>	<b>\$1,289,135</b>	<b>\$1,067,662</b>	<b>(\$221,473)</b>
<b>7600 - 7629 Interfund Transfers Out</b>				
761200 - TRANSFER GF TO SRF/RCA	\$267,355	\$275,000	\$275,000	\$0
761237 - TRANSFER GF TO SRCPF	2,192,099	2,200,000	2,200,000	0
761903 - TRANSFER TO ADULT FUND	846,880	846,880	846,880	0
761904 - TRANSFER TO COP	1,731,200	1,732,456	1,726,100	(6,356)
761914 - TRANSFER TO SPEC RES/CAP PROJ	900,000	0	0	0
761999 - TRANSFER TO ALL OTHR FUNDS	2,800,000	2,800,000	2,800,000	0





	2017-18 Actuals	2018-19 Estimated Actuals	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
7600 - 7629 Interfund Transfers Out	\$8,737,534	\$7,854,336	\$7,847,980	(\$6,356)
<b>9620 - Due to Other Funds</b>				
9620 - Due to Other Funds	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$447,199,326</b>	<b>\$479,031,858</b>	<b>\$486,423,234</b>	<b>\$7,391,376</b>





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 2018-19 activities and 2019-2020 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.

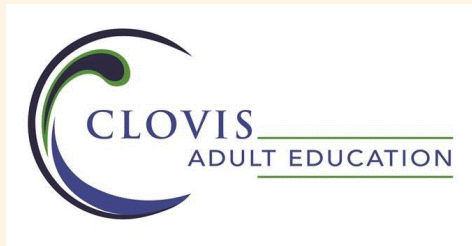
Clovis Online Charter School opened its virtual doors in August 2009 for students in grades 9-10 and now is serving students in grades 7-12. The October 2018 CBEDS report shows that there was a total of 398 students enrolled at COS while the Average Daily Attendance for the second reporting period of the 2018-19 school year (P-2, 04/15/19) was 435.14. 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 in the fifth year of direct funding to the institution, through the State Consortia as California Adult Education Program (CAEP) funds. Additional Federal funds from the Workforce Innovation and Opportunity Act (WIOA) grant support Adult Basic Education (ABE) and English as a Second Language (ESL) programs. Student achievement benchmarks are a high priority and are used by the State to measure

student success and generate revenue for Adult Education through the WIOA Grant. 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 (38 currently used by CAE/19 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 \$846,880 for the Adult Education budget.



## Other Funds

### Adult Education Fund





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

The Child Development program operates in 72 portables District wide. A new facility will be added at Reagan Elementary in the 2019-2020 school year.

Again, this school year the District will operate its Campus Club program with approximately 340 employees spread throughout the elementary campuses. The program operates not only during the school year, but also during spring, summer and winter breaks. Approximately 4,500 students are served in the Campus Club program annually.

The State Preschool Enrichment Program and its 144 employees provide school readiness to approximately 1,000 four-year-old District children of income eligible parents. The program operates at 26 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 390 employees have been very successful in serving approximately 5,500 students in year-round enrichment programs. The 2019-2020 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. Based on the data related to the student's application, 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 6,000 student breakfasts and 18,500 student lunches. In addition to meals, Campus Catering also sells a la carte foods. USDA Smart Snacks in Schools regulate the nutrient content of a la carte foods sold on school campuses during the school day.

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

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 exceed 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 will allow 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 no 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 companies we contract with are Producers Dairy, First Quality Produce and La Tapatia. Campus Catering strives to provide all Clovis Unified School District students, staff, and parents with nutritious choices, professional service, a safe and sanitary environment, and an enjoyable dining experience. 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 2019-20 will be as follows: \$3.79 per square foot for additions to existing residential development, \$.61 per square foot for commercial/industrial development, and \$5.15 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, as well as started construction on the new Janet L. Young Elementary School.

## Other Funds Deferred Maintenance Fund

## Capital Facilities Fund





The District will operate three building sub-funds during the 2019-20 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 \$450,000 of each health insurance claim. The District purchases commercial insurance for claims in excess of coverage provided.

### **Other Funds**

### **Debt Service Funds**

### **Self-Insurance Fund**

On the following pages the reader will find a one-page summary of revenue and expenditures by major classification for all other funds operated by the District. This summary includes the 2017-18 Actuals, 2018-19 Q3, and projected 2019-20 for the following funds:

**SACS Fund Number**

• Charter Schools Fund test	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	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$2,992,428</b>	<b>\$3,846,233</b>	<b>\$4,995,569</b>	<b>\$1,149,336</b>
<b>Revenue</b>				
8010 - 8099 Revenue Limit Sources	\$3,362,734	\$4,221,074	\$4,391,911	\$170,837
8300 - 8599 Other State Revenue	154,031	242,820	114,151	(128,669)
8600 - 8799 Other Local Revenue	10,869	72,035	72,035	0
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenue</b>	<b>\$3,527,634</b>	<b>\$4,535,929</b>	<b>\$4,578,097</b>	<b>\$42,168</b>
<b>Expenses</b>				
1000 - 1999 Certificated Personnel Salaries	\$1,516,194	\$1,797,300	\$1,951,601	\$154,301
2000 - 2999 Classified Personnel Salaries	214,623	261,539	297,246	35,707
3000 - 3999 Employee Benefits	685,442	864,252	982,748	118,496
4000 - 4999 Books and Supplies	45,021	133,649	54,846	(78,803)
5000 - 5999 Services and Other Operating Expenditures	167,981	221,415	348,450	127,035
7000 - 7499 Other Outgo	44,567	108,438	100,816	(7,622)
<b>Total Expenses</b>	<b>\$2,673,829</b>	<b>\$3,386,593</b>	<b>\$3,735,707</b>	<b>\$349,114</b>
<b>Net Surplus/(Deficit)</b>	<b>\$853,805</b>	<b>\$1,149,336</b>	<b>\$842,390</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 09 - CHARTER SCHOOLS</b>	<b>\$3,846,233</b>	<b>\$4,995,569</b>	<b>\$5,837,959</b>	<b>\$842,390</b>

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

Fund 11 - ADULT EDUCATION FUND	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$3,934,501</b>	<b>\$4,764,305</b>	<b>\$4,320,400</b>	<b>(\$443,906)</b>
<b>Revenue</b>				
8100 - 8299 Federal Revenue	\$1,145,080	\$1,109,395	\$1,105,000	(\$4,395)
8300 - 8599 Other State Revenue	2,470,387	2,554,621	2,590,000	35,379
8600 - 8799 Other Local Revenue	2,241,014	1,815,884	1,887,000	71,116
8900 - 8929 Interfund Transfers In	846,880	846,880	846,880	0
<b>Total Revenue</b>	<b>\$6,703,361</b>	<b>\$6,326,780</b>	<b>\$6,428,880</b>	<b>\$102,100</b>
<b>Expenses</b>				
1000 - 1999 Certificated Personnel Salaries	\$1,834,924	\$1,977,900	\$1,929,814	(\$48,085)
2000 - 2999 Classified Personnel Salaries	1,313,848	1,377,603	1,387,776	10,172
3000 - 3999 Employee Benefits	1,270,304	1,405,824	1,474,227	68,403
4000 - 4999 Books and Supplies	361,541	678,912	594,994	(83,918)
5000 - 5999 Services and Other Operating Expenditures	992,622	1,179,883	1,127,369	(52,514)
6000 - 6999 Capital Outlay	0	50,440	400,000	349,560
7000 - 7499 Other Outgo	100,318	100,124	118,366	18,242
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenses</b>	<b>\$5,873,557</b>	<b>\$6,770,686</b>	<b>\$7,032,546</b>	<b>\$261,860</b>
<b>Net Surplus/(Deficit)</b>	<b>\$829,804</b>	<b>(\$443,906)</b>	<b>(\$603,666)</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 11 - ADULT EDUCATION FUND</b>	<b>\$4,764,305</b>	<b>\$4,320,400</b>	<b>\$3,716,734</b>	<b>(\$603,666)</b>





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

Fund 12 - CHILD DEVELOPMENT FUND	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$1,546,963</b>	<b>\$2,419,117</b>	<b>\$2,649,004</b>	<b>\$229,887</b>
<b>Revenues</b>				
8300 - 8599 Other State Revenue	\$4,631,804	\$4,913,126	\$4,678,545	(\$234,581)
8600 - 8799 Other Local Revenue	\$7,875,568	\$8,412,642	\$8,412,642	\$0
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
<b>Total Revenues</b>	<b>\$12,507,372</b>	<b>\$13,325,768</b>	<b>\$13,091,187</b>	<b>\$8,412,642</b>
<b>Expenditures</b>				
1000 - 1999 Certificated Personnel Salaries	\$2,039,129	\$2,055,836	\$2,066,836	\$11,000
2000 - 2999 Classified Personnel Salaries	\$5,515,665	\$5,965,390	\$5,965,390	\$0
3000 - 3999 Employee Benefits	\$2,014,422	\$2,225,421	\$2,275,987	\$50,566
4000 - 4999 Books and Supplies	\$767,622	\$1,276,140	\$997,723	(\$278,417)
5000 - 5999 Services and Other Operating	\$726,259	\$877,498	\$865,868	(\$11,630)
6000 - 6999 Capital Outlay	\$0	\$55,000	\$55,000	\$0
7000 - 7499 Other Outgo	\$576,129	\$640,596	\$640,596	(\$0)
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$11,639,227</b>	<b>\$13,095,881</b>	<b>\$12,867,400</b>	<b>(\$228,481)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$868,145</b>	<b>\$229,887</b>	<b>\$223,787</b>	<b>\$0</b>
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance Fund 12 - CHILD DEVELOPMENT FUND</b>	<b>\$2,415,108</b>	<b>\$2,649,004</b>	<b>\$2,872,791</b>	<b>\$229,887</b>

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

Fund 13 - CAFETERIA FUND	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$7,605,809</b>	<b>\$7,659,274</b>	<b>\$7,868,267</b>	<b>\$208,992</b>
<b>Revenue</b>				
8100 - 8299 Federal Revenue	\$10,520,544	\$10,984,386	\$11,280,917	\$296,532
8300 - 8599 Other State Revenue	722,170	737,510	737,510	0
8600 - 8799 Other Local Revenue	4,157,457	4,292,394	4,418,090	125,695
<b>Total Revenue</b>	<b>\$15,400,170</b>	<b>\$16,014,290</b>	<b>\$16,436,517</b>	<b>\$422,227</b>
<b>Expenses</b>				
2000 - 2999 Classified Personnel Salaries	\$4,896,636	\$5,027,751	\$5,126,054	\$98,303
3000 - 3999 Employee Benefits	2,615,903	2,730,109	2,939,622	209,513
4000 - 4999 Books and Supplies	6,992,301	7,255,562	7,454,555	198,992
5000 - 5999 Services and Other Operating Expenditures	162,565	193,732	520,907	327,175
6000 - 6999 Capital Outlay	112,230	0	0	0
7000 - 7499 Other Outgo	567,070	598,143	742,435	144,292
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenses</b>	<b>\$15,346,705</b>	<b>\$15,805,298</b>	<b>\$16,783,573</b>	<b>\$978,276</b>
<b>Net Surplus/(Deficit)</b>	<b>\$53,465</b>	<b>\$208,992</b>	<b>(\$347,057)</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 13 - CAFETERIA FUND</b>	<b>\$7,659,274</b>	<b>\$7,868,267</b>	<b>\$7,521,210</b>	<b>(\$347,057)</b>





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

Fund 14 - DEFERRED MAINTENANCE FUND	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$1,320,899</b>	<b>\$260,507</b>	<b>\$377,569</b>	<b>\$117,062</b>
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$21,418	\$14,469	\$1,000	(\$13,469)
8900 - 8929 Interfund Transfers In	4,100,000	4,100,000	4,100,000	0
<b>Total Revenues</b>	<b>\$4,121,418</b>	<b>\$4,114,469</b>	<b>\$4,101,000</b>	<b>(\$13,469)</b>
<b>Expenses</b>				
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0
3000 - 3999 Employee Benefits	0	0	0	0
5000 - 5999 Services and Other Operating	1,412,215	1,644,086	2,601,000	956,914
6000 - 6999 Capital Outlay	587,595	653,321	1,500,000	846,679
7600 - 7629 Interfund Transfers Out	3,182,000	1,700,000	0	(1,700,000)
<b>Total Expenses</b>	<b>\$5,181,810</b>	<b>\$3,997,407</b>	<b>\$4,101,000</b>	<b>\$103,593</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$1,060,392)</b>	<b>\$117,062</b>	<b>\$0</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Ending Balance Fund 14 - DEFERRED MAINTENANCE</b>	<b>\$260,507</b>	<b>\$377,569</b>	<b>\$377,569</b>	<b>\$0</b>

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

Fund 21 - BUILDING FUND	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	\$20,793,392	\$12,090,471	\$813,221	(\$11,277,250)
<b>Revenue</b>				
8600 - 8799 Other Local Revenue	(\$106,895)	\$10,000	\$15,000	\$5,000
8900 - 8929 Interfund Transfers In	18,506,245	4,932,456	1,726,100	(3,206,356)
8930 - 8979 All Other Financing Sources	0	0	0	0
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenue</b>	<b>\$18,399,350</b>	<b>\$4,942,456</b>	<b>\$1,741,100</b>	<b>(\$3,201,356)</b>
<b>Expenses</b>				
2000 - 2999 Classified Personnel Salaries	\$208,620	\$223,992	\$0	(\$223,992)
3000 - 3999 Employee Benefits	84,781	88,006	0	(88,006)
4000 - 4999 Books and Supplies	299,037	145,420	0	(145,420)
5000 - 5999 Services and Other Operating Expenditures	12,471	1,157,489	0	(1,157,489)
6000 - 6999 Capital Outlay	24,525,601	11,591,817	0	(11,591,817)
7000 - 7499 Other Outgo	1,971,761	1,732,456	1,726,100	(6,356)
7600 - 7629 Interfund Transfers Out	0	1,280,526	195,000	(1,085,526)
<b>Total Expenses</b>	<b>\$27,102,270</b>	<b>\$16,219,706</b>	<b>\$1,921,100</b>	<b>(\$14,298,606)</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$8,702,920)</b>	<b>(\$11,277,250)</b>	<b>(\$180,000)</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 21 - BUILDING FUND</b>	<b>\$12,090,471</b>	<b>\$813,221</b>	<b>\$633,221</b>	<b>(\$180,000)</b>







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

Fund 25 - CAPITAL FACITILITES FUND	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$11,150,297</b>	<b>\$17,334,847</b>	<b>\$10,266,311</b>	<b>(\$7,068,536)</b>
<b>Revenues</b>				
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
<b>Total Revenues</b>	<b>\$17,904,549</b>	<b>\$11,220,000</b>	<b>\$11,220,000</b>	<b>\$0</b>
<b>Expenditures</b>				
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)
<b>Total Expenditures</b>	<b>\$11,719,999</b>	<b>\$18,288,536</b>	<b>\$11,220,000</b>	<b>(\$7,068,536)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$6,184,550</b>	<b>(\$7,068,536)</b>	<b>\$0</b>	
<b>Ending Balance Fund 25 - CAP FAC/DEV FEES FUND</b>	<b>\$17,334,847</b>	<b>\$10,266,311</b>	<b>\$10,266,311</b>	<b>\$0</b>

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

Fund 35 - COUNTY SCHOOL FACILITIES FUND	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$1,460,041</b>	<b>\$1,487,707</b>	<b>\$1,263,573</b>	<b>(\$224,134)</b>
<b>Revenue</b>				
8300 - 8599 Other State Revenue	\$792,881	\$16,833,786	\$0	(\$16,833,786)
8600 - 8799 Other Local Revenue	34,577	10,000	5,000	(5,000)
8900 - 8929 Interfund Transfers In	1,679,681	11,367,953	0	(11,367,953)
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenue</b>	<b>\$2,507,140</b>	<b>\$28,211,739</b>	<b>\$5,000</b>	<b>(\$28,206,739)</b>
<b>Expenses</b>				
4000 - 4999 Books and Supplies	\$0	\$0	\$0	\$0
5000 - 5999 Services and Other Operating Expenditures	0	0	0	0
6000 - 6999 Capital Outlay	1,686,593	26,935,873	5,000	(26,930,873)
7600 - 7629 Interfund Transfers Out	792,881	1,500,000	0	(1,500,000)
<b>Total Expenses</b>	<b>\$2,479,474</b>	<b>\$28,435,873</b>	<b>\$5,000</b>	<b>(\$28,430,873)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$27,665</b>	<b>(\$224,134)</b>	<b>\$0</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 35 - COUNTY SCHOOL FACILITIES</b>	<b>\$1,487,707</b>	<b>\$1,263,573</b>	<b>\$1,263,573</b>	<b>\$0</b>





**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	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$8,276,268</b>	<b>\$4,288,477</b>	<b>\$2,186,947</b>	<b>(\$2,101,530)</b>
<b>Revenues</b>				
8300 - 8599 Other State Revenue	\$5,881,295	\$212,963	\$0	(\$212,963)
8600 - 8799 Other Local Revenue	629,746	59,313	31,000	(28,313)
8900 - 8929 Interfund Transfers In	3,597,383	2,475,000	2,475,000	0
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenues</b>	<b>\$10,108,424</b>	<b>\$2,747,276</b>	<b>\$2,506,000</b>	<b>(\$241,276)</b>
<b>Expenditures</b>				
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0
3000 - 3999 Employee Benefits	0	0	0	0
4000 - 4999 Books and Supplies	1,881,377	965,990	500,000	(465,990)
5000 - 5999 Services and Other Operating Expenditures	1,020,593	456,427	706,000	249,573
6000 - 6999 Capital Outlay	3,294,081	1,326,389	0	(1,326,389)
7600 - 7629 Interfund Transfers Out	7,900,164	2,100,000	1,300,000	(800,000)
<b>Total Expenditures</b>	<b>\$14,096,215</b>	<b>\$4,848,806</b>	<b>\$2,506,000</b>	<b>(\$2,342,806)</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$3,987,791)</b>	<b>(\$2,101,530)</b>	<b>\$0</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Ending Balance Fund 40 - SPEC RES FUND FOR CAPITAL PROJ</b>	<b>\$4,288,477</b>	<b>\$2,186,947</b>	<b>\$2,186,947</b>	<b>\$0</b>

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

Fund 51 - BOND INT & REDEMPTION FUND	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$33,910,046</b>	<b>\$36,269,002</b>	<b>\$36,269,002</b>	<b>\$0</b>
<b>Revenue</b>				
8300 - 8599 Other State Revenue	\$348,962	\$177,000	\$177,000	\$0
8600 - 8799 Other Local Revenue	37,561,960	37,928,025	39,391,941	1,463,916
8930 - 8979 All Other Financing Sources	0	0	0	0
<b>Total Revenue</b>	<b>\$37,910,922</b>	<b>\$38,105,025</b>	<b>\$39,568,941</b>	<b>\$1,463,916</b>
<b>Expenses</b>				
7000 - 7499 Other Outgo	\$35,551,966	\$38,105,025	\$39,568,941	\$1,463,916
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenses</b>	<b>\$35,551,966</b>	<b>\$38,105,025</b>	<b>\$39,568,941</b>	<b>\$1,463,916</b>
<b>Net Surplus/(Deficit)</b>	<b>\$2,358,956</b>	<b>\$0</b>	<b>\$0</b>	
<b>Ending Balance Fund 51 - BOND INT &amp; REDEMPTION FUND</b>	<b>\$36,269,002</b>	<b>\$36,269,002</b>	<b>\$36,269,002</b>	<b>\$0</b>





**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	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	\$1,054,093	\$1,075,295	\$1,077,795	\$2,500
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$21,202	\$2,500	\$0	(\$2,500)
8900 - 8929 Interfund Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>\$21,202</b>	<b>\$2,500</b>	<b>\$0</b>	<b>(\$2,500)</b>
<b>Expenses</b>				
7000 - 7499 Other Outgo	\$0	\$0	\$0	\$0
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Surplus/(Deficit)</b>	<b>\$21,202</b>	<b>\$2,500</b>	<b>\$0</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Ending Balance Fund 52 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>\$1,075,295</b>	<b>\$1,077,795</b>	<b>\$1,077,795</b>	<b>\$0</b>

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

Fund 67 - SELF INSURANCE FUND	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$1,196,781</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$65,586,321	\$69,668,144	\$76,282,003	\$6,613,859
8900 - 8929 Interfund Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>\$65,586,321</b>	<b>\$69,668,144</b>	<b>\$76,282,003</b>	<b>\$6,613,859</b>
<b>Expenses</b>				
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0
2000 - 2999 Classified Personnel Salaries	189,611	202,086	206,764	4,678
3000 - 3999 Employee Benefits	98,550	107,391	116,598	9,207
4000 - 4999 Books and Supplies	119,089	582,850	548,304	(34,546)
5000 - 5999 Services and Other Operating Expenditures	65,237,923	68,775,816	75,410,337	6,634,521
7600 - 7629 Interfund Transfers Out	1,137,929	0	0	0
<b>Total Expenditures</b>	<b>\$66,783,102</b>	<b>\$69,668,144</b>	<b>\$76,282,003</b>	<b>\$6,613,859</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$1,196,781)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance Fund 67 - SELF INSURANCE FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





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

<b>Fund 09 - CHARTER SCHOOLS</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2018-19 vs 2019-20</b>
<b>Subfund 60009 - CHARTER SCHOOL</b>	<b>Actuals</b>	<b>Estimated Actuals Q3</b>	<b>Adopted Budget</b>	<b>Increase/(Decrease)</b>
1000 - Instruction	\$1,696,557	\$2,186,867	\$2,355,774	\$168,907
1120 - Special Education: Resource Specialist Instruction	105,451	109,030	110,299	1,269
2140 - In-house Instructional Staff Development	14,427	0	0	0
2420 - Instructional Library, Media, and Technology	68,735	70,766	72,568	1,802
2490 - Other Instructional Resources	2,157	1,896	1,935	39
2700 - School Administration	424,441	442,867	522,794	79,927
3110 - Guidance and Counseling Services	182,822	313,327	371,044	57,717
3120 - Psychological Services	102,232	105,602	121,559	15,957
7210 - General Administration Cost Transfers	44,567	108,438	100,816	(7,622)
7350 - Financial Accounting	0	0	28,718	28,718
8100 - Plant Maintenance and Operations	5,640	13,000	13,000	0
8300 - Security	0	0	0	0
8700 - Facilities Rents and Leases	26,800	34,800	37,200	2,400
<b>Total Subfund 60009 - CHARTER SCHOOL</b>	<b>\$2,673,829</b>	<b>\$3,386,593</b>	<b>\$3,735,707</b>	<b>\$349,114</b>
<b>Total Fund 09 - CHARTER SCHOOLS</b>	<b>\$2,673,829</b>	<b>\$3,386,593</b>	<b>\$3,735,707</b>	<b>\$349,114</b>

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

<b>Fund 11 - ADULT EDUCATION FUND</b>	<b>2017-18 Actuals</b>	<b>2018-19 Estimated</b>	<b>2019-20 Adopted</b>	<b>2018-19 vs 2019-20</b>
<b>Subfund 60007 - ADULT</b>		<b>Actuals Q3</b>	<b>Budget</b>	<b>Increase/Decrease</b>
1000 - Instruction	\$3,174,849	\$3,353,678	\$3,356,098	\$2,420
2110 - Instructional Supervision	0	0	0	0
2420 - Instructional Library, Media, and Technology	76,507	316,922	193,754	(123,168)
2490 - Other Instructional Resources	662,119	674,841	701,622	26,780
2700 - School Administration	1,319,113	1,580,756	1,639,614	58,858
3110 - Guidance and Counseling Services	311,994	346,263	324,929	(21,334)
7210 - General Administration Cost Transfers	100,318	100,124	118,366	18,242
8100 - Plant Maintenance and Operations	12,483	111,544	51,400	(60,144)
8200 - Operations	216,174	236,118	246,763	10,645
8500 - Facilities Acquisition and Construction	0	50,440	400,000	349,560
9300 - Interfund Transfers	0	0	0	0
<b>Total Subfund 60007 - ADULT</b>	<b>\$5,873,557</b>	<b>\$6,770,686</b>	<b>\$7,032,546</b>	<b>\$261,860</b>
<b>Total Fund 11 - ADULT EDUCATION FUND</b>	<b>\$5,873,557</b>	<b>\$6,770,686</b>	<b>\$7,032,546</b>	<b>\$261,860</b>







**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	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
1000 - Instruction	\$9,148,801	\$10,549,394	\$10,315,913	(\$233,481)
2490 - Other Instructional Resources	\$1,593,066	\$1,668,692	\$1,678,739	\$10,047
3140 - Health Services	\$129,924	\$135,741	\$135,741	\$0
7210 - General Administration Cost Transfers	\$450,129	\$514,596	\$514,596	(\$0)
8100 - Plant Maintenance and Operations	\$191,348	\$0	\$0	\$0
8500 - Facilities Acquisition and Construction	\$0	\$101,458	\$96,458	(\$5,000)
9100 - Debt Service	\$126,000	\$126,000	\$126,000	\$0
9300 - Interfund Transfers	\$0	\$0	\$0	\$0
<b>Total Subfund 60012 - CHILD DEVELOPMENT</b>	<b>\$11,639,267</b>	<b>\$13,095,881</b>	<b>\$12,867,447</b>	<b>(\$228,434)</b>
<b>Total Fund 12 - CHILD DEVELOPMENT FUND</b>	<b>\$11,639,267</b>	<b>\$13,095,881</b>	<b>\$12,867,447</b>	<b>(\$228,434)</b>

**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	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
3700 - Food Services	\$14,734,936	\$15,207,154	\$16,038,338	\$831,184
7210 - General Administration Cost Transfers	567,070	598,143	742,435	144,292
8500 - Facilities Acquisitions and Construction	44,699	0	0	0
<b>Total Subfund 60008 - CAFETERIA</b>	<b>\$15,346,705</b>	<b>\$15,805,297</b>	<b>\$16,780,773</b>	<b>\$975,476</b>
<b>Total Fund 13 - CAFETERIA FUND</b>	<b>\$15,346,705</b>	<b>\$15,805,297</b>	<b>\$16,780,773</b>	<b>\$975,476</b>





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

<b>Fund 14 - DEFERRED MAINTENANCE FUND Subfund 60005 - DEFERRED MAINTENANCE</b>	<b>2017-18 Actuals</b>	<b>2018-19 Estimated Actuals Q3</b>	<b>2019-20 Adopted Budget</b>	<b>2018-19 vs 2019-20 Increase/(Decrease)</b>
8100 - Plant Maintenance and Operations	\$1,412,215	\$1,644,086	\$1,000,000	(\$644,086)
8110 - Maintenance	0	0	571,380	571,380
8500 - Facilities Acquisition and Construction	587,595	653,321	2,529,620	1,876,299
9300 - Interfund Transfers	3,182,000	1,700,000	0	(1,700,000)
<b>Total Subfund 60005 - DEFERRED MAINTENANCE</b>	<b>\$5,181,810</b>	<b>\$3,997,407</b>	<b>\$4,101,000</b>	<b>\$103,593</b>
<b>Total Fund 14 - DEFERRED MAINTENANCE FUND</b>	<b>\$5,181,810</b>	<b>\$3,997,407</b>	<b>\$4,101,000</b>	<b>\$103,593</b>

**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	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Subfund 60018 - REDEVELOPMENT</b>				
8100 - Plant Maintenance and Operations	\$0	\$0	\$0	\$0
8500 - Facilities Acquisition and Construction	0	0	0	0
9300 - Interfund Transfers	\$0	\$0	\$0	\$0
<b>Total Subfund 60018 - REDEVELOPMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Subfund 60077 - 2004A BOND</b>				
7190 - External Financial Audit - Single Audit	0	0	0	0
8100 - Plant Maintenance and Operations	0	0	0	0
8500 - Facilities Acquisition and Construction	0	0	0	0
9100 - Debt Service	0	0	0	0
9300 - Interfund Transfers	0	0	0	0
<b>Total Subfund 60077 - 2004A BOND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Subfund 60081 - 2004B BOND</b>				
7390 - Other Fiscal Services	0	0	0	0
8100 - Plant Maintenance and Operations	0	0	0	0
8500 - Facilities Acquisition and Construction	0	0	0	0
9300 - Interfund Transfers	0	0	0	0
<b>Total Subfund 60081 - 2004B BOND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Subfund 61101 - COP</b>				
8100 - Plant Maintenance and Operations	0	0	0	0
8500 - Facilities Acquisition and Construction	0	0	0	0
9100 - Debt Service	1,587,295	1,732,456	1,726,100	(6,356)
9300 - Interfund Transfers	0	1,260,526	195,000	(1,065,526)
<b>Total Subfund 61101 - COP</b>	<b>\$1,587,295</b>	<b>\$2,992,982</b>	<b>\$1,921,100</b>	<b>(\$1,071,882)</b>
<b>Subfund 65205 - 2012A BOND</b>				
8100 - Plant Maintenance and Operations	302,647	1,469,487	0	(1,469,487)
8500 - Facilities Acquisition and Construction	24,824,638	11,737,237	0	(11,737,237)
9100 - Debt Service	387,691	0	0	0
9300 - Interfund Transfers	0	20,000	0	(20,000)
<b>Total Subfund 65205 - 2012A BOND</b>	<b>\$25,514,976</b>	<b>\$13,226,724</b>	<b>\$0</b>	<b>(\$13,226,724)</b>
<b>Total Fund 21 - BUILDING FUND</b>	<b>\$27,102,271</b>	<b>\$16,219,706</b>	<b>\$1,921,100</b>	<b>(\$14,298,606)</b>





**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	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Subfund 60006 - DEV FEES LEVEL I</b>				
8100 - Plant Maintenance and Operations	\$2,839	\$100,000	\$100,000	\$0
8500 - Facilities Acquisition and Construction	0	0	0	0
9300 - Interfund Transfers	5,713	6,000	6,000	0
<b>Total Subfund 60006 - DEV FEES LEVEL I</b>	<b>\$8,552</b>	<b>\$106,000</b>	<b>\$106,000</b>	<b>\$0</b>
<b>Subfund 61150 - DEV FEES LEVEL II</b>				
7200 - Other General Administration	\$0	\$0	\$0	\$0
8100 - Plant Maintenance and Operations	1,919,141	1,650,915	1,368,689	(282,226)
8500 - Facilities Acquisition and Construction	792,855	4,853,669	9,535,311	4,681,642
8700 - Facilities Rents and Leases	0	0	0	0
9300 - Interfund Transfers	8,999,451	11,677,953	330,000	(11,347,953)
<b>Total Subfund 61150 - DEV FEES LEVEL II</b>	<b>\$11,711,447</b>	<b>\$18,182,537</b>	<b>\$11,234,000</b>	<b>(\$6,948,537)</b>
<b>Total Fund 25 - CAPITAL FACILITIES FUND</b>	<b>\$11,719,999</b>	<b>\$18,288,537</b>	<b>\$11,340,000</b>	<b>(\$6,948,537)</b>

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

<b>Fund 35 - SCHOOL FACILITIES PROGRAM</b>	<b>2017-18</b>	<b>2018-19 Estimated</b>	<b>2019-20 Adopted</b>	<b>2018-19 vs 2019-20</b>
<b>SubFund 60035 - SCHOOL FACILITIES PROGRAM</b>	<b>Actuals</b>	<b>Actuals Q3</b>	<b>Budget</b>	<b>Increase/(Decrease)</b>
8100 - Plant Maintenance and Operations	\$0	\$0	\$0	\$0
8500 - Facilities Acquisition and Construction	1,686,593	26,935,873	5,000	(26,930,873)
9300 - Interfund Transfers	792,881	1,500,000	0	(1,500,000)
<b>Total Subfund 60035 - SCHOOL FACILITIES PROGRAM</b>	<b>\$2,479,474</b>	<b>\$28,435,873</b>	<b>\$5,000</b>	<b>(\$28,430,873)</b>
<b>Total Fund 35 - COUNTY SCHOOL FACILITIES FUND</b>	<b>\$2,479,474</b>	<b>\$28,435,873</b>	<b>\$5,000</b>	<b>(\$28,430,873)</b>





**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	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
<b>Subfund 60015 - RCA</b>				
8100 - Plant Maintenance and Operations	\$0	\$0	\$276,000	\$276,000
8500 - Facilities Acquisition and Construction	430,058	606,392	0	(606,392)
9300 - Interfund Transfers	0	0	0	0
<b>Total Subfund 60015 - RCA</b>	<b>\$430,058</b>	<b>\$606,392</b>	<b>\$276,000</b>	<b>(\$330,392)</b>
<b>Subfund 60037 - SPEC RES FOR CAPITAL PROJ</b>				
8100 - Plant Maintenance and Operations	2,225,804	1,418,025	930,000	(488,025)
8500 - Facilities Acquisition and Construction	3,540,190	724,389	0	(724,389)
9300 - Interfund Transfers	7,900,164	2,100,000	1,300,000	(800,000)
<b>Total Subfund 60037 - SPECIAL RESERVE FOR CAPITAL PROJ</b>	<b>\$13,666,158</b>	<b>\$4,242,414</b>	<b>\$2,230,000</b>	<b>(\$2,012,414)</b>
<b>Total Fund 40 - SPECIAL RESERVE FUND FOR CAPITAL PROJ</b>	<b>\$14,096,216</b>	<b>\$4,848,806</b>	<b>\$2,506,000</b>	<b>(\$2,342,806)</b>

**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	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
9100 - Debt Service	\$35,551,966	\$38,105,025	\$39,568,941	\$1,463,916
9300 - Interfund Transfers	0	0	0	0
<b>Total Subfund 60051 - BOND INTEREST &amp; REDEMPTION</b>	<b>\$35,551,966</b>	<b>\$38,105,025</b>	<b>\$39,568,941</b>	<b>\$1,463,916</b>
<b>Total Fund 51 - BOND INT &amp; REDEMPTION FUND</b>	<b>\$35,551,966</b>	<b>\$38,105,025</b>	<b>\$39,568,941</b>	<b>\$1,463,916</b>







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

<b>Fund 52 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>2017-18</b>	<b>2018-19 Estimated</b>	<b>2019-20 Adopted</b>	<b>2018-19 vs 2019-20</b>
<b>Subfund 61102 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>Actuals</b>	<b>Actuals Q3</b>	<b>Budget</b>	<b>Increase/(Decrease)</b>
9100 - Debt Service	\$0	\$0	\$0	\$0
<b>Total Subfund 61102 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Fund 52 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Fund 67 - SELF INSURANCE FUND	2017-18 Actuals	2018-19 Estimated Actuals Q3	2019-20 Adopted Budget	2018-19 vs 2019-20 Increase/(Decrease)
6000 - Enterprise	\$65,645,173	\$69,668,144	\$76,282,003	\$6,613,859
7390 - Other Fiscal Services	0	0	0	0
9300 - Interfund Transfers	1,137,929	0	0	0
<b>Total Subfund 61110 - SELF INSURANCE</b>	<b>\$66,783,102</b>	<b>\$69,668,144</b>	<b>\$76,282,003</b>	<b>\$6,613,859</b>
<b>Total Fund 67 - SELF INSURANCE FUND</b>	<b>\$66,783,102</b>	<b>\$69,668,144</b>	<b>\$76,282,003</b>	<b>\$6,613,859</b>





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

The District has continually recognized the need to maintain its facilities. During the 1995-96 fiscal year, the District's Budget Standards Committee and the Governing Board recognized that the lack of adequate funds for the Deferred Maintenance Program had an impact on all school sites throughout the District. The Budget Standards Committee established an on-going transfer to the Deferred Maintenance Fund from the General Fund equal to 1/2 of 1% of the General Fund and Adult Education expenditures effective with the 1996-97 fiscal year. This recommendation was unanimously approved by the Governing Board and was carried forward into 2011-12. Due to the uncertainty of the State budget, the Budget Standards Committee lowered the transfer to the Deferred Maintenance Fund in fiscal year 2012-13 and 2013-14 to \$900,000. The 2013-14 Budget Act included the passage of landmark legislation changing the California School Finance System to the Local Control Funding Formula (LCFF). Under the new funding system most state categorical programs were eliminated, including the Deferred Maintenance Program. Although the Deferred Maintenance Program has been eliminated and become part of the LCFF calculation, the District will continue to contribute annually to ensure all District facilities uphold the high standards Clovis Unified is known for. The District will contribute \$4,100,000 to the Deferred Maintenance Fund during fiscal year 2019-20.

The balance in this fund on June 30, 2019 is estimated to be \$377,569. The balance in this fund on June 30, 2020 is budgeted to be \$100,569 but miscellaneous projects will be added to spend that balance down.

Following is a list of deferred maintenance projects to be completed during fiscal year 2019-20. Several of these projects commenced construction during the 2018-19 fiscal year which is why the total exceeds the \$4.1 million allocated during the 2019-20 fiscal year.

## Capital Projects Funds



### Deferred Maintenance Fund

The following Deferred Maintenance projects are scheduled for completion during 2019-20:

School	Project	Budget
Bud Rank	Paving	\$36,000
Century	Paving	\$36,000
Clark	Painting	\$350,000
Clovis East	HVAC	\$70,000
Clovis High	Flooring	\$170,000
Clovis North	Paving	\$51,000
Clovis West	HVAC	\$600,000
Dance Academy	HVAC	\$50,000
District Wide	Flooring/Roofing/Bleachers	\$190,000
Dry Creek	Paving	\$140,000
Dry Creek	Roofing	\$300,000
Fort Washington	Painting	\$150,000
Fugman	Painting	\$150,000
Granite Ridge	Paving/Gym floor	\$130,000
Kastner	Paving	\$50,000
Kastner	Roofing	\$400,000
Liberty	Paving	\$50,000
Mercedes Edwards Theatre	Flooring/HVAC	\$260,000
Mountain View	Paving	\$150,000
Pinedale	Paving	\$150,000
Red Bank	Painting	\$150,000
Sierra Vista	Roofing	\$100,000
Valley Oak	Paving	\$200,000
	Contingency	\$249,000
	Testing/Inspection	\$195,000
<b>Total</b>		<b>\$4,377,000</b>

Capital Projects Funds  
Deferred  
Maintenance  
Projects





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

During the 2019-20 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.

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 State is proposing only \$1.5 billion in sales for 2019-20 and the district is in line to receive an estimated \$39 million in the next two years. Proceeds from the 2012 Bond will fund all eligible modernization projects until SFP funding becomes available. SFP funding received for these projects will be applied to SFP approved projects and the 2012 Bond will be reimbursed for any excess contributions. This will enable the District to move forward with the modernization of school sites. All site modernizations follow the State Facility Program eligibility guidelines; modernizing permanent buildings every 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, 2019, 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 2018-19 \$275,000 was transferred. In fiscal year 2019-20 \$275,000 will be transferred. The following projects will be completed with RCA reserve and funds received from the Mandate Block Grant:

- **Buchanan Educational Center**
  - Veteran's Memorial Stadium/Track Upgrades
  - 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, 2019 is estimated to be \$97,303. The balance in this fund on June 30, 2020 is anticipated to be approximately \$97,303.

#### 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, 2019 is estimated to be \$10,266,313. The balance in this fund on June 30, 2020 is anticipated to be approximately \$3,266,313. 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
<b>Total</b>	<b>\$7,820,000</b>	

## Capital Projects Funds Certificates of Participation Sub-Fund

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

The District continues to 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
<b>Total</b>	<b>\$9,365,000</b>	

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

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

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

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





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

<b>Issuances</b>	<b>Status</b>
1984-1999	Fully Retired
2004	Fully Retired
2006	Fully Retired
2010	Tenth Payment Due in 2019-20
2011	Ninth Payment Due in 2019-20

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

<b>Fiscal Year</b>	<b>Principal/Interest Payment</b>
2019-20	\$1,726,100
2020-21	\$854,013
2021-22	\$856,888
Thereafter	\$1,890,831
<b>Total</b>	<b>\$5,327,832</b>

The Certificates of Participation Fund balance on June 30, 2019 is estimated to be \$363,266. The balance in this fund on June 30, 2020 is anticipated to be \$183,266.

## 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, 2019 is estimated to be \$449,955 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, 2019, plus projected activity for the Capital Projects Funds through 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
<b>Total Revenue</b>	<b>\$1,435,657,307</b>

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







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

<b>Expenditures:</b>	
Completed Projects:	
Adult School Relocatables	1,331,195
Baseball/Softball Stadium Improvements (all high schools)	11,365,512
Buchanan Educational Center - Stadium Improvements	9,585,409
Buchanan High Telecomm/Network	3,774,996
Clark Athletic Improvements	219,805
Clovis East Athletic Improvements	152,511
Clovis East - Soccer Stadium Phase I	1,890,081
Clovis High Athletic Facility Improvements	2,962,659
Clovis North High	731,148
Clovis 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
<b>V. Total Expenditures (Non Bond Funds)</b>	<b>\$136,575,925</b>
<b>VI. Total Cost of Capital Facility Program (III, VI)</b>	<b>\$1,419,216,322</b>
<b>VII. Estimated Available Funds (I less VII)</b>	<b>\$16,440,985</b>





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

As mentioned in the Introductory Section/Executive Summary under the sub-heading of "Long-Term Obligations", the state debt limit for school districts in California is 2.5% of the total assessed valuation of the district. Current estimates have our District's total assessed valuation for the 2019-20 fiscal year at approximately \$25.08 billion. The District's projected maximum allowable debt limit for the 2019-20 fiscal year is \$627 million. As of June 30, 2019, the total bond debt of the District is \$373,328,939 which is 59% 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 5.57% increase in the official assessed valuation of the entire District from the 2017-18 fiscal year to the 2018-19 fiscal year. Current conservative estimates of, at least, a 4% increase in District assessed valuation for the 2019-20 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, 2019 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
2019-20	\$27,795,615	\$11,773,326	\$39,568,940
2020-21	\$21,733,532	\$18,344,980	\$40,078,511
2021-22	\$15,543,928	\$10,900,540	\$26,444,468
2022-23	\$13,726,017	\$18,947,821	\$32,673,838
2023-24	\$10,289,258	\$20,233,780	\$30,523,038
2024-25	\$9,332,673	\$20,763,615	\$30,096,288
2025-26	\$9,469,955	\$21,894,208	\$31,364,163
2026-27	\$12,633,970	\$26,142,067	\$38,776,038
Thereafter	\$252,803,993	\$187,543,569	\$440,347,562
<b>Total</b>	<b>\$373,328,939</b>	<b>\$336,543,905</b>	<b>\$709,872,844</b>

## Long Term Obligations



### Bond Interest and Redemption Fund

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

Taking into consideration existing cash reserves, it is projected that the current add on annual tax rate of \$0.1554 per \$100 of assessed valuation will be sufficient to cover all bond principal and interest payments in 2019-20 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 2019-20 are estimated to be \$39,568,940.

The balance in this fund on June 30, 2019 is projected to be \$36,269,003 and is anticipated to be approximately \$36,269,003 on June 30, 2020, as funds expected to be received will be the same amount as the payments due.

## Long Term Obligations Bond Interest and Redemption Fund





## Certificates of Participation

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

Following is a summary of outstanding indebtedness, as well as the District's 2019-20 Certificates of Participation total lease payments.

Fiscal Year of Issue	Principal	Interest	Outstanding Indebtedness July 1, 2019*	2019-20 Payment**
2009-10	\$2,100,000	\$93,400	\$2,193,400	\$1,309,000
2010-11	\$2,565,000	\$569,431	\$3,134,431	\$417,100
<b>Total</b>	<b>\$4,665,000</b>	<b>\$662,831</b>	<b>\$5,327,831</b>	<b>\$1,726,100</b>

\* 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*
2019-20	\$1,726,100
2020-21	\$854,012
2021-22	\$856,888
2022-23	\$416,775
2023-24	\$414,056
2024-25	\$545,000
2025-26	\$515,000
<b>Total</b>	<b>\$5,327,831</b>

\* Includes Special Education Transportation Bus Payment.

Long Term Obligations  
**Certificates of Participation**





### Municipal Lease Purchase Agreements

As part of the District's Computer Refresh Program, new computers are being financed through a series of Master Lease Agreements. On November 17, 2004, the Board approved entering into a Master Lease Agreement with Municipal Asset Management for the purchase of computers related to the 2004-05 District Computer Refresh Program. The purpose of the program was to place the District on a regular three-year cycle for the replacement of selected computers district wide. In 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
2019-20	\$1,471,890	\$51,497	\$1,523,387
2020-21	\$901,659	\$26,346	\$928,005
2021-22	\$400,000	\$11,569	\$411,569
<b>Total</b>	<b>\$2,773,549</b>	<b>\$89,412</b>	<b>\$2,862,961</b>

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

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

The accumulated future liability for the District at June 30, 2019 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 \$526,454.

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

In fiscal year 2008-09, the District entered into an agreement with the California Department of Education in the amount of \$630,000 to be repaid annually from the Child Development Fund through fiscal year 2019-20.

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 will begin 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 27 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
2020-2021	\$63,000
<b>Total</b>	<b>\$378,000</b>





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

	2018-19 3RD QUARTER BUDGET	2019-20 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$94,365,510	\$95,929,024	\$1,563,514	1.66
Revenues	\$480,595,371	\$482,237,279	\$1,641,908	0.34
Expenditures	\$479,031,858	\$486,715,518	\$7,683,660	1.60
Projected Ending Balance	\$95,929,023	\$91,450,785	(\$4,478,238)	(4.67)

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

	2018-19 3RD QUARTER BUDGET	2019-20 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$3,846,233	\$4,995,569	\$1,149,336	29.88
Revenues	\$4,535,929	\$4,578,097	\$42,168	0.93
Expenditures	\$3,386,593	\$3,735,707	\$349,114	10.31
Projected Ending Balance	\$4,995,569	\$5,837,959	\$842,390	16.86

**Summary Fund  
Balances**



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

Summary Fund Balances

	2018-19 3RD QUARTER BUDGET	2019-20 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$4,767,305	\$4,320,400	(\$446,905)	(9.37)
Revenues	\$6,326,780	\$6,428,880	\$102,100	1.61
Expenditures	\$6,770,686	\$7,032,546	\$261,860	3.87
Projected. Ending Balance	\$4,323,399	\$3,716,734	(\$606,665)	(14.03)

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

	2018-19 3RD QUARTER BUDGET	2019-20 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$2,419,117	\$2,649,004	\$229,887	9.50
Revenues	\$13,325,768	\$13,097,334	(\$228,434)	(1.71)
Expenditures	\$13,695,881	\$12,867,447	(\$828,434)	(6.05)
Projected. Ending Balance	\$2,049,004	\$2,878,891	\$829,887	40.50





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

Summary Fund Balances

	2018-19 3RD QUARTER BUDGET	2019-20 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$7,659,274	\$7,868,267	\$208,993	2.73
Revenues	\$16,014,290	\$16,436,517	\$422,227	2.64
Expenditures	\$15,805,298	\$16,783,573	\$978,275	6.19
Projected. Ending Balance	\$7,868,266	\$7,521,211	(\$347,055)	(4.41)

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

	2018-19 3RD QUARTER BUDGET	2019-20 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$260,507	\$377,570	\$117,063	44.94
Revenues	\$4,114,469	\$4,101,000	(\$13,469)	(0.33)
Expenditures	\$3,997,406	\$4,101,000	\$103,594	2.59
Projected. Ending Balance	\$377,570	\$377,570	\$0	0.00

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

Summary Fund Balances

	2018-19 3RD QUARTER BUDGET	2019-20 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$12,090,471	\$813,221	(\$11,277,250)	(93.27)
Revenues	\$4,942,456	\$1,741,100	(\$3,201,356)	(64.77)
Expenditures	\$16,219,706	\$195,000	(\$16,024,706)	(98.80)
Projected. Ending Balance	\$813,221	\$2,359,321	\$1,546,100	190.12

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

	2018-19 3RD QUARTER BUDGET	2019-20 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$17,334,847	\$10,266,311	(\$7,068,536)	(40.78)
Revenues	\$11,220,000	\$11,340,000	\$120,000	1.07
Expenditures	\$18,288,537	\$11,340,000	(\$6,948,537)	(37.99)
Projected. Ending Balance	\$10,266,310	\$10,266,311	\$1	0.00





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

Summary Fund Balances

	2018-19 3RD QUARTER BUDGET	2019-20 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$1,487,707	\$1,263,573	(\$224,134)	(15.07)
Revenues	\$28,211,739	\$5,000	(\$28,206,739)	(99.98)
Expenditures	\$28,435,873	\$5,000	(\$28,430,873)	(99.98)
Projected, Ending Balance	\$1,263,573	\$1,263,573	\$0	0.00

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

	2018-19 3RD QUARTER BUDGET	2019-20 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$4,288,474	\$2,186,945	(\$2,101,529)	(49.00)
Revenues	\$2,747,276	\$2,506,000	(\$241,276)	(8.78)
Expenditures	\$4,848,805	\$2,506,000	(\$2,342,805)	(48.32)
Projected, Ending Balance	\$2,186,945	\$2,186,945	\$0	0.00

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

Summary Fund Balances

	2018-19 3RD QUARTER BUDGET	2019-20 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$36,269,002	\$36,269,002	\$0	0.00
Revenues	\$38,105,025	\$39,568,941	\$1,463,916	3.84
Expenditures	\$38,105,025	\$39,568,941	\$1,463,916	3.84
Projected. Ending Balance	\$36,269,002	\$36,269,002	\$0	0.00

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

	2018-19 3RD QUARTER BUDGET	2019-20 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$1,075,295	\$1,077,795	\$2,500	0.23
Revenues	\$2,500	\$0	(\$2,500)	(100.00)
Expenditures	\$0	\$0	\$0	0.00
Projected. Ending Balance	\$1,077,795	\$1,077,795	\$0	0.00





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

Summary Fund Balances

	2018-19 3RD QUARTER BUDGET	2019-20 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$0	\$0	\$0	0.00
Revenues	\$69,668,144	\$76,282,003	\$6,613,859	9.49
Expenditures	\$69,668,144	\$76,282,003	\$6,613,859	9.49
Projected, Ending Balance	\$0	\$0	\$0	0.00





## Multi-Year Projections



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 2018-19 is projected to decrease by \$4,076,487. Although a surplus is projected for the upcoming fiscal year, the District is projecting an operating (ongoing) deficit of \$4,076,487. The projected operating deficit is primarily the result of increased employer CalSTRS and CalPERS contributions and lack of funding to cover special education growth. It is also important to note that the General Fund's multi-year projection does not include salary schedule increases. The cost of a 1% salary schedule increase is approximately \$2.6 million.
- The Adult Education Fund ending fund balance for 2018-19 is projected to decrease by \$443,906. The Charter School Fund ending fund balance for 2018-19 is projected to increase by \$1,149,336. The District continues to develop the District Facilities Master Plan. 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 2019-20 is projected to increase by \$208,993. The implementation of the State mandated minimum wage increases, increased CalPERS employer contributions, facility rental costs and increasing food costs have contributed to this deficit.
- The Special Reserve for Capital Facilities Fund (SRCPF) ending fund balance for 2018-19 is projected to decrease by \$1,774,158. The District received five years of solar rebates from the first phase of the District's Photo Voltaic solar arrays installed at district facilities. The funds were held in SRCPF and transferred to the General Fund as needed to support ongoing operating costs. This deficit is primarily due to a planned transfer from SRCPF to the General Fund of \$800,000 during the 2018-19 fiscal year.



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

	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
<b>LCFF Sources</b>	\$317,072,678	\$339,166,659	\$349,769,504	\$376,346,082	\$392,329,252	\$406,193,871	\$420,027,354	\$435,051,050
<b>Federal Revenues</b>	26,764,515	28,579,541	28,408,339	31,841,406	29,199,699	28,574,852	28,945,974	29,305,012
<b>State Revenues</b>	80,757,239	68,417,914	75,919,716	90,577,111	65,392,120	64,195,995	64,310,880	64,363,547
<b>Other Local Revenues</b>	138,335,692	154,995,184	153,960,948	147,467,832	155,102,655	155,755,040	156,609,827	157,463,787
<b>Other Sources</b>	27,831,498	16,312,760	15,732,325	24,418,815	10,878,980	10,047,362	10,050,236	9,625,123
<b>Total Revenues</b>	<b>\$590,761,622</b>	<b>\$607,472,058</b>	<b>\$623,790,832</b>	<b>\$670,651,245</b>	<b>\$652,902,706</b>	<b>\$664,767,120</b>	<b>\$679,944,270</b>	<b>\$695,808,519</b>
<b>\$ Increase/(Decrease)</b>	70,535,488	16,710,436	16,318,774	46,860,413	(17,748,539)	11,864,414	15,177,150	15,864,248
<b>% Increase/Decrease</b>	21.95%	2.83%	2.69%	7.51%	-2.65%	1.82%	2.28%	2.33%
<b>Expenditures</b>								
<b>Certificated Salaries</b>	\$172,998,308	\$183,610,900	\$189,648,736	\$199,334,825	\$202,769,812	\$206,939,077	\$210,125,335	\$214,309,791
<b>Classified Salaries</b>	78,806,454	83,859,082	87,958,430	92,761,564	94,772,053	96,623,752	98,509,396	100,430,148
<b>Employee Benefits</b>	100,250,203	114,046,401	126,323,429	133,730,955	141,754,635	146,248,850	149,464,422	153,887,623
<b>Books and Supplies</b>	19,515,914	27,731,657	25,308,354	30,994,357	32,377,780	32,712,285	32,722,441	32,722,894
<b>Services &amp; Other Operating</b>	93,478,804	102,896,898	100,383,911	109,615,219	114,192,967	118,717,332	119,945,389	121,195,276
<b>Capital Outlay</b>	19,973,700	15,785,310	9,283,853	36,961,520	12,087,479	9,072,574	8,347,218	8,347,218
<b>Other Outgo/Debt Service</b>	78,273,453	59,877,263	70,717,888	68,765,649	59,319,884	51,459,042	51,558,819	48,015,404
<b>Total Expenditures</b>	<b>\$563,296,836</b>	<b>\$587,807,511</b>	<b>\$609,624,601</b>	<b>\$672,164,090</b>	<b>\$657,274,610</b>	<b>\$661,772,911</b>	<b>\$670,673,020</b>	<b>\$678,908,354</b>
<b>\$ Increase/(Decrease)</b>	54,086,711	24,510,675	21,817,090	62,539,489	(14,889,479)	4,498,301	8,900,109	8,235,334
<b>% Increase/(Decrease)</b>	16.64%	4.35%	3.71%	10.26%	-2.22%	0.68%	1.34%	1.23%
<b>Beginning Fund Balance</b>	\$131,040,012	\$158,504,798	\$178,169,345	\$192,335,576	\$190,822,731	\$186,450,827	\$189,445,036	\$198,716,286
<b>Fiscal Year Transactions</b>	27,464,786	19,664,547	14,166,231	(1,512,845)	(4,371,904)	2,994,209	9,271,250	16,900,164
<b>Audit Adjustments</b>	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$158,504,798</b>	<b>\$178,169,345</b>	<b>\$192,335,576</b>	<b>\$190,822,731</b>	<b>\$186,450,827</b>	<b>\$189,445,036</b>	<b>\$198,716,286</b>	<b>\$215,616,450</b>





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

	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
<b>LCFF Sources</b>	\$317,072,678	\$339,166,659	\$349,769,504	\$376,346,082	\$392,329,252	\$406,193,871	\$420,027,354	\$435,051,050
<b>Federal Revenues</b>	16,772,180	17,666,181	16,742,715	19,747,625	16,813,782	15,828,407	15,828,407	15,828,407
<b>State Revenues</b>	70,168,137	60,947,482	61,391,193	65,659,614	57,094,914	55,845,514	55,906,085	55,957,271
<b>Other Local Revenues</b>	17,016,912	18,630,214	19,056,490	14,945,525	14,377,799	14,187,457	14,187,457	14,187,457
<b>Other Sources</b>	3,627,455	3,301,979	2,877,181	3,896,526	1,731,000	1,771,469	1,771,468	1,771,468
<b>Total Revenues</b>	<b>\$424,657,362</b>	<b>\$439,712,515</b>	<b>\$449,837,083</b>	<b>\$480,595,371</b>	<b>\$482,346,747</b>	<b>\$493,826,718</b>	<b>\$507,720,771</b>	<b>\$522,795,653</b>
<b>\$ Increase/(Decrease)</b>	103,336,252	15,055,153	10,124,568	30,758,288	1,751,376	11,479,971	13,894,053	15,074,882
<b>% Increase/Decrease</b>	32.16%	3.55%	2.30%	6.84%	0.36%	2.38%	2.81%	2.97%
<b>Expenditures</b>								
<b>Certificated Salaries</b>	\$168,449,147	\$178,638,160	\$184,316,026	\$193,495,108	\$196,798,382	\$200,732,633	\$203,803,842	\$207,879,919
<b>Classified Salaries</b>	67,574,966	71,667,683	75,563,689	80,004,334	81,392,199	83,018,047	84,678,408	86,371,976
<b>Employee Benefits</b>	94,715,212	107,620,816	119,576,923	126,632,796	134,123,597	138,257,281	141,265,334	145,503,294
<b>Books and Supplies</b>	19,515,914	27,731,657	25,308,354	30,994,357	32,377,780	32,712,285	32,722,441	32,722,894
<b>Services &amp; Other Operating</b>	26,570,812	29,432,341	29,493,928	35,628,962	32,443,966	33,092,545	33,754,396	34,429,483
<b>Capital Outlay</b>	1,521,547	4,287,860	2,810,499	3,141,828	371,668	371,668	371,668	371,668
<b>Other Outgo/Debt Service</b>	16,926,769	10,248,188	10,129,907	9,134,473	8,915,642	9,024,143	9,086,645	5,948,350
<b>Total Expenditures</b>	<b>\$395,274,367</b>	<b>\$429,626,705</b>	<b>\$447,199,326</b>	<b>\$479,031,858</b>	<b>\$486,423,234</b>	<b>\$497,208,601</b>	<b>\$505,682,734</b>	<b>\$513,227,584</b>
<b>\$ Increase/(Decrease)</b>	70,323,061	34,352,338	17,572,621	31,832,532	7,391,376	10,785,367	8,474,133	7,544,850
<b>% Increase/(Decrease)</b>	21.64%	8.69%	4.09%	7.12%	1.54%	2.22%	1.70%	1.49%
<b>Beginning Fund Balance</b>	\$52,258,948	\$81,641,943	\$91,727,753	\$94,365,510	\$95,929,023	\$91,852,536	\$88,470,653	\$90,508,690
<b>Fiscal Year Transactions</b>	29,382,995	10,085,810	2,637,757	1,563,513	(4,076,487)	(3,381,883)	2,038,037	9,568,069
<b>Audit Adjustments</b>	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$81,641,943</b>	<b>\$91,727,753</b>	<b>\$94,365,510</b>	<b>\$95,929,023</b>	<b>\$91,852,536</b>	<b>\$88,470,653</b>	<b>\$90,508,690</b>	<b>\$100,076,758</b>

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

	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
*The Charter School Fund did not exist during the 2011-12 fiscal year.								
<b>Revenues</b>								
Revenue Limit Sources	\$2,642,792	\$3,326,070	\$3,362,734	\$4,221,074	\$4,391,911	\$4,525,252	\$4,657,618	\$4,792,330
Other State Revenue	269,030	218,521	154,031	242,820	114,151	114,151	114,151	114,151
Local Revenue	24,334	38,462	10,869	72,035	72,035	73,235	74,459	75,707
<b>Total Revenues</b>	<b>\$2,936,156</b>	<b>\$3,583,053</b>	<b>\$3,527,634</b>	<b>\$4,535,929</b>	<b>\$4,578,097</b>	<b>\$4,712,638</b>	<b>\$4,846,228</b>	<b>\$4,982,188</b>
\$ Increase/(Decrease)	398,292	646,897	-55,419	1,008,295	42,168	134,541	133,590	135,960
% Increase/Decrease	15.69%	22.03%	-1.54%	28.59%	0.93%	2.94%	2.84%	2.81%
<b>Expenditures</b>								
Certificated Salaries	\$1,203,455	\$1,330,956	\$1,516,195	\$1,797,300	\$1,951,601	\$2,106,219	\$2,139,264	\$2,163,998
Classified Salaries	230,204	229,886	214,623	261,539	297,246	306,792	311,782	314,599
Employee Benefits	501,035	605,015	685,442	864,252	982,748	1,103,176	1,131,527	1,154,442
Books and Supplies	36,513	101,212	45,021	133,649	54,846	55,046	55,250	105,458
Services & Other Operating	114,845	107,947	167,981	221,415	348,450	354,359	358,029	361,709
Other Outgo	46,096	48,356	44,567	108,438	100,816	108,879	110,827	113,722
<b>Total Expenditures</b>	<b>\$2,132,148</b>	<b>\$2,423,372</b>	<b>\$2,673,829</b>	<b>\$3,386,593</b>	<b>\$3,735,707</b>	<b>\$4,034,471</b>	<b>\$4,106,679</b>	<b>\$4,213,928</b>
\$ Increase/(Decrease)	(\$205,722)	\$291,224	\$250,457	\$712,764	\$349,114	\$298,764	\$72,208	\$107,249
% Increase/(Decrease)	-8.80%	13.66%	10.34%	26.66%	10.31%	8.00%	1.79%	2.62%
Beginning Fund Balance	\$1,028,738	\$1,832,746	\$2,992,427	\$3,846,233	\$4,995,569	\$5,837,959	\$6,516,126	\$7,255,675
Fiscal Year Transactions	804,008	1,159,681	853,805	1,149,336	842,390	678,167	739,549	768,260
Adjustments to Fund Balance	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$1,832,746</b>	<b>\$2,992,427</b>	<b>\$3,846,233</b>	<b>\$4,995,569</b>	<b>\$5,837,959</b>	<b>\$6,516,126</b>	<b>\$7,255,675</b>	<b>\$8,023,935</b>





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

	15-16 Actual	16-17 Actual	17-18 Actuals	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	1,034,009	1,184,912	1,145,080	1,109,395	1,105,000	1,127,100	1,149,642	1,149,642
State Revenues	1,952,658	2,539,996	2,470,387	2,554,621	2,590,000	2,641,800	2,694,636	2,694,636
Other Local Revenues	2,681,209	2,082,947	2,241,014	1,815,884	1,887,000	1,924,740	1,963,235	1,963,235
Other Sources	846,880	846,880	846,880	846,880	846,880	846,880	846,880	846,880
<b>Total Revenues</b>	<b>\$6,514,756</b>	<b>\$6,654,735</b>	<b>\$6,703,361</b>	<b>\$6,326,780</b>	<b>\$6,428,880</b>	<b>\$6,540,520</b>	<b>\$6,654,393</b>	<b>\$6,654,393</b>
\$ Increase/(Decrease)	983,787	139,979	48,626	(376,581)	102,100	111,640	113,873	0
% Increase/(Decrease)	26.11%	2.15%	0.73%	-5.62%	1.61%	1.74%	1.74%	0.00%
<b>Expenditures</b>								
Certificated Salaries	\$1,510,048	\$1,723,528	\$1,834,924	\$1,977,900	\$1,929,814	\$1,968,410	\$2,007,778	\$2,047,934
Classified Salaries	1,187,593	1,240,570	1,313,848	1,377,603	1,387,776	1,415,532	1,443,842	1,472,719
Employee Benefits	932,893	1,132,209	1,270,304	1,405,824	1,474,227	1,503,712	1,533,786	1,564,461
Books and Supplies	599,869	624,241	361,541	678,912	594,994	606,894	619,032	631,412
Services & Other Operating	797,381	976,484	992,622	1,179,883	1,127,369	1,149,916	1,172,915	1,172,915
Capital Outlay	0	30,562	0	50,440	400,000	0	0	0
Other Outgo	105,388	116,835	100,318	100,124	118,366	118,366	118,366	118,366
<b>Total Expenditures</b>	<b>\$5,133,172</b>	<b>\$5,844,429</b>	<b>\$5,873,557</b>	<b>\$6,770,686</b>	<b>\$7,032,546</b>	<b>\$6,762,830</b>	<b>\$6,895,719</b>	<b>\$7,007,807</b>
\$ Increase/(Decrease)	334,590	711,257	29,128	897,129	261,860	(269,716)	132,889	112,088
% Increase/(Decrease)	7.08%	13.86%	0.50%	15.27%	3.87%	-3.84%	1.96%	1.63%
Beginning Fund Balance	\$1,742,613	\$3,124,197	\$3,934,503	\$4,764,307	\$4,320,401	\$3,716,735	\$3,494,425	\$3,253,099
Fiscal Year Transactions	1,381,584	810,306	829,804	(443,906)	(603,666)	(222,310)	(241,326)	(353,414)
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$3,124,197</b>	<b>\$3,934,503</b>	<b>\$4,764,307</b>	<b>\$4,320,401</b>	<b>\$3,716,735</b>	<b>\$3,494,425</b>	<b>\$3,253,099</b>	<b>\$2,899,685</b>

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

	15-16 Actual	16-17 Actuals	17-18 Actuals	18-19 Esimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Revenues	3,615,267	3,709,774	4,158,797	4,158,797	4,678,545	4,678,545	4,678,545	4,678,545
Other Local Revenues	6,487,489	7,612,624	7,376,406	7,429,542	8,746,203	8,921,127	9,099,550	9,281,541
Other Funding Sources	252,000	252,000	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$10,354,756</b>	<b>\$11,574,398</b>	<b>\$11,535,203</b>	<b>\$11,588,339</b>	<b>\$13,424,748</b>	<b>\$13,599,672</b>	<b>\$13,778,095</b>	<b>\$13,960,086</b>
\$ Increase/(Decrease)	1,213,670	1,219,642	(39,195)	53,136	1,836,409	174,924	178,423	181,991
% Increase/(Decrease)	13.28%	11.78%	-0.34%	0.46%	15.85%	1.30%	1.31%	1.32%
<b>Expenditures</b>								
Certificated Salaries	\$1,824,161	\$1,918,256	\$1,981,591	\$2,064,517	\$2,090,015	\$2,131,815	\$2,174,451	\$2,217,940
Classified Salaries	4,503,711	5,129,178	5,251,892	5,313,282	5,770,796	5,886,212	6,003,936	6,124,015
Employee Benefits	1,533,039	1,805,959	1,843,927	1,727,304	1,845,232	1,882,136	1,919,779	1,958,174
Books and Supplies	807,275	859,602	945,102	955,593	1,541,079	1,571,901	1,603,339	1,635,406
Services & Other Operating	732,716	717,888	790,840	785,132	877,378	894,926	912,825	931,081
Capital Outlay	-	447,464	0	0	0	700,000	0	0
Other Outgo	581,306	1,731,387	721,852	742,511	780,500	796,110	812,032	828,273
<b>Total Expenditures</b>	<b>\$9,982,208</b>	<b>\$12,609,734</b>	<b>\$11,535,204</b>	<b>\$11,588,339</b>	<b>\$12,905,000</b>	<b>\$13,863,100</b>	<b>\$13,426,362</b>	<b>\$13,694,889</b>
\$ Increase/(Decrease)	990,762	2,627,526	(1,074,530)	53,135	1,316,661	958,100	(436,738)	268,527
% Increase/(Decrease)	11.02%	26.32%	-8.52%	0.46%	11.36%	7.42%	-3.15%	2.00%
Beginning Fund Balance	\$2,213,800	\$2,586,348	\$1,551,012	\$1,551,011	\$1,551,011	\$2,070,759	\$1,807,331	\$2,159,064
Fiscal Year Transactions	372,548	(1,035,336)	(1)	0	519,748	(263,428)	351,733	265,196
Audit Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$2,586,348</b>	<b>\$1,551,012</b>	<b>\$1,551,011</b>	<b>\$1,551,011</b>	<b>\$2,070,759</b>	<b>\$1,807,331</b>	<b>\$2,159,064</b>	<b>\$2,424,260</b>





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

	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
Federal Revenues	\$8,958,326	\$9,728,448	\$10,520,544	\$10,984,386	\$11,280,917	\$11,619,345	\$11,967,925	\$12,326,963
State Revenues	712,549	672,588	722,170	737,510	737,510	738,985	740,463	741,944
Other Local Revenues	3,963,946	4,137,479	4,157,457	4,292,394	4,418,090	4,550,633	4,687,152	4,827,767
<b>Total Revenues</b>	<b>\$13,634,821</b>	<b>\$14,538,515</b>	<b>\$15,400,171</b>	<b>\$16,014,290</b>	<b>\$16,436,517</b>	<b>\$16,908,963</b>	<b>\$17,395,540</b>	<b>\$17,896,674</b>
\$ Increase/(Decrease)	504,076	903,694	861,656	614,119	422,227	472,446	486,577	501,134
% Increase/(Decrease)	2.59%	6.63%	5.93%	3.99%	2.64%	2.87%	2.88%	2.88%
<b>Expenditures</b>								
Classified Salaries	\$4,657,179	\$4,826,305	\$4,896,636	\$5,027,751	\$5,126,054	\$5,177,315	\$5,229,088	\$5,281,379
Employee Benefits	2,292,272	2,552,506	2,615,903	2,730,109	2,939,622	3,103,716	3,205,272	3,288,351
Books and Supplies	5,358,630	6,466,648	6,992,301	7,255,562	7,454,555	7,603,646	7,755,719	7,910,833
Services & Other Operating	120,497	122,341	162,565	193,732	518,107	544,012	571,213	599,774
Capital Outlay	3,050	42,382	112,230	0	0	0	0	0
Other Outgo	948,143	1,604,977	567,070	598,143	742,435	816,506	833,036	848,893
<b>Total Expenditures</b>	<b>\$13,379,771</b>	<b>\$15,615,159</b>	<b>\$15,346,705</b>	<b>\$15,805,297</b>	<b>\$16,780,773</b>	<b>\$17,245,195</b>	<b>\$17,594,328</b>	<b>\$17,929,230</b>
\$ Increase/(Decrease)	(272,730)	2,235,388	(268,454)	458,592	975,476	464,422	349,133	334,902
% Increase/(Decrease)	17.84%	16.71%	-1.72%	2.99%	6.17%	2.77%	2.02%	1.90%
Beginning Fund Balance	\$8,427,403	\$8,682,453	\$7,605,809	\$7,659,275	\$7,868,268	\$7,524,012	\$7,187,780	\$6,988,992
Fiscal Year Transactions	255,050	(1,076,644)	53,466	208,993	(344,256)	(336,232)	(198,788)	(32,556)
<b>Ending Fund Balance</b>	<b>\$8,682,453</b>	<b>\$7,605,809</b>	<b>\$7,659,275</b>	<b>\$7,868,268</b>	<b>\$7,524,012</b>	<b>\$7,187,780</b>	<b>\$6,988,992</b>	<b>\$6,956,436</b>

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

	15-16 Actuals	16-17 Actuals	17-18 Actuals	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	11,539	19,589	21,418	14,469	1,000	1,000	1,000	1,000
Other Sources	4,500,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000
<b>Total Revenues</b>	<b>\$4,511,539</b>	<b>\$4,119,589</b>	<b>\$4,121,418</b>	<b>\$4,114,469</b>	<b>\$4,101,000</b>	<b>\$4,101,000</b>	<b>\$4,101,000</b>	<b>\$4,101,000</b>
\$ Increase/(Decrease)	2,001,548	(391,950)	1,829	(6,949)	(13,469)	0	0	0
% Increase/(Decrease)	79.74%	-8.69%	0.04%	-0.17%	-0.33%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Services & Other Operating	\$1,020,511	\$2,064,266	\$1,412,215	\$1,644,086	\$2,601,000	\$4,101,000	\$4,101,000	\$4,101,000
Capital Outlay	1,683,302	1,247,686	587,595	653,321	1,500,000	0	0	0
Other Outgo	125,000	1,420,700	3,182,000	1,700,000	0	0	0	0
<b>Total Expenditures</b>	<b>\$2,828,813</b>	<b>\$4,732,652</b>	<b>\$5,181,810</b>	<b>\$3,997,407</b>	<b>\$4,101,000</b>	<b>\$4,101,000</b>	<b>\$4,101,000</b>	<b>\$4,101,000</b>
\$ Increase/(Decrease)	463,853	1,903,839	449,158	(1,184,403)	103,593	0	0	0
% Increase/(Decrease)	19.61%	67.30%	9.49%	-22.86%	2.59%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$251,236	\$1,933,962	\$1,320,899	\$260,507	\$377,569	\$377,569	\$377,569	\$377,569
Fiscal Year Transactions	1,682,726	(613,063)	(1,060,392)	117,062	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$1,933,962</u></b>	<b><u>\$1,320,899</u></b>	<b><u>\$260,507</u></b>	<b><u>\$377,569</u></b>	<b><u>\$377,569</u></b>	<b><u>\$377,569</u></b>	<b><u>\$377,569</u></b>	<b><u>\$377,569</u></b>
<b>Ending Fund Balance Components:</b>								
Assigned:								
Deferred Maintenance Projects	\$1,933,962	\$1,320,899	\$260,507	\$377,569	\$377,569	\$377,569	\$377,569	\$377,569
Unassigned/Unallocated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0







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

	15-16 Actuals	16-17 Actuals	17-18 Actuals	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
Other Local Revenues	\$32,810	\$15,527	\$25,581	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000
Other Sources	2,199,638	2,123,995	1,731,200	1,732,456	1,726,100	854,013	856,888	416,775
<b>Total Revenues</b>	<b>\$2,232,448</b>	<b>\$2,139,522</b>	<b>\$1,756,781</b>	<b>\$1,742,456</b>	<b>\$1,741,100</b>	<b>\$869,013</b>	<b>\$871,888</b>	<b>\$431,775</b>
\$ Increase/(Decrease)	4,011	(92,926)	(382,741)	(14,325)	(1,356)	(872,087)	2,875	(440,113)
% Increase/(Decrease)	0.18%	-4.16%	-17.89%	-0.82%	-0.08%	-50.09%	0.33%	-50.48%
<b>Expenditures</b>								
Services & Other Operating	\$3,520	\$0	\$3,225	\$0	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	0	0	0	0	0
Other Outgo	2,129,676	2,129,825	1,584,070	2,992,982	1,921,100	854,013	856,888	416,775
<b>Total Expenditures</b>	<b>\$2,133,196</b>	<b>\$2,129,825</b>	<b>\$1,587,295</b>	<b>\$2,992,982</b>	<b>\$1,921,100</b>	<b>\$854,013</b>	<b>\$856,888</b>	<b>\$416,775</b>
\$ Increase/(Decrease)	24,160	(3,371)	(542,530)	1,405,687	(1,071,882)	(1,067,087)	2,875	(440,113)
% Increase/(Decrease)	1.15%	-0.16%	-25.47%	88.56%	-35.81%	-55.55%	0.34%	-51.36%
Beginning Fund Balance	\$1,335,356	\$1,434,608	\$1,444,305	\$1,613,791	\$363,265	\$183,265	\$198,265	\$213,265
Fiscal Year Transactions	99,252	9,697	169,486	(1,250,526)	(180,000)	15,000	15,000	15,000
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$1,434,608</u></b>	<b><u>\$1,444,305</u></b>	<b><u>\$1,613,791</u></b>	<b><u>\$363,265</u></b>	<b><u>\$183,265</u></b>	<b><u>\$198,265</u></b>	<b><u>\$213,265</u></b>	<b><u>\$228,265</u></b>

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

	15-16 Actuals	16-17 Actuals	17-18 Actuals	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
Other Local Revenues	\$23,766	\$229,260	\$233,358	\$0	\$0	\$0	\$0	\$0
Other Sources	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$23,766</b>	<b>\$229,260</b>	<b>\$233,358</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	(185,712)	205,494	4,098	(233,358)	0	0	0	0
% Increase/(Decrease)	-88.65%	864.66%	1.79%	-100.00%	0.00%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Services & Other Operating	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Other Outgo	0	763,261	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$763,261</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	0	763,261	(763,261)	0	0	0	0	0
% Increase/(Decrease)	0.00%	0.00%	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$726,832	\$750,598	\$216,597	\$449,955	\$449,955	\$449,955	\$449,955	\$449,955
Fiscal Year Transactions	23,766	(534,001)	233,358	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$750,598</u></b>	<b><u>\$216,597</u></b>	<b><u>\$449,955</u></b>	<b><u>\$449,955</u></b>	<b><u>\$449,955</u></b>	<b><u>\$449,955</u></b>	<b><u>\$449,955</u></b>	<b><u>\$449,955</u></b>





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

	15-16 Actuals	16-17 Actuals	17-18 Actuals	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
Other Local Revenues	\$0	\$262,901	(\$365,835)	\$0	\$0	\$0	\$0	\$0
Other Sources	122,769,535	4,468,204	16,775,045	3200000	0	0	0	0
<b>Total Revenues</b>	<b>\$122,769,535</b>	<b>\$4,731,105</b>	<b>\$16,409,210</b>	<b>\$3,200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	52,170,337	(118,038,430)	11,678,105	(13,209,210)	(3,200,000)	0	0	0
% Increase/(Decrease)	73.90%	-96.15%	246.84%	-80.50%	-100.00%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Classified Salaries	\$189,093	\$214,007	\$208,620	\$223,992	\$0	\$0	\$0	\$0
Benefits	61,468	74,847	84,781	88,006	0	0	0	0
Supplies	872,775	1,087,821	299,037	145,420	0	0	0	0
Services & Other Operating	59,399	14,811	9,246	1,157,489	0	0	0	0
Capital Outlay	78,208,002	37,054,474	24,525,601	11,591,817	0	0	0	0
Other Outgo	1,965,511	1,147,297	387,691	20,000	0	0	0	0
<b>Total Expenditures</b>	<b>\$81,356,248</b>	<b>\$39,593,257</b>	<b>\$25,514,976</b>	<b>\$13,226,724</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	(12,354,793)	(41,762,991)	(14,078,281)	(12,288,252)	(13,226,724)	0	0	0
% Increase/(Decrease)	-13.18%	-51.33%	-35.56%	-48.16%	-100.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$12,581,355	\$53,994,642	\$19,132,490	\$10,026,724	\$0	\$0	\$0	\$0
Fiscal Year Transactions	41,413,287	(34,862,152)	(9,105,766)	(10,026,724)	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$53,994,642</b>	<b>\$19,132,490</b>	<b>\$10,026,724</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	15-16 Actual	16-17 Actuals	17-18 Actuals	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
Local	\$10,632,146	\$16,324,504	\$17,004,549	\$11,220,000	\$11,340,000	\$11,040,000	\$11,040,000	\$11,040,000
Other Sources	5,000	5,000	900,000	0	0	0	0	15,000
<b>Total Revenues</b>	<b>\$10,637,146</b>	<b>\$16,329,504</b>	<b>\$17,904,549</b>	<b>\$11,220,000</b>	<b>\$11,340,000</b>	<b>\$11,040,000</b>	<b>\$11,040,000</b>	<b>\$11,055,000</b>
\$ Increase/(Decrease)	698,674	5,692,358	1,575,045	(6,684,549)	120,000	(300,000)	0	15,000
% Increase/(Decrease)	7.03%	53.51%	9.65%	-37.33%	1.07%	-2.65%	0.00%	0.14%
<b>Expenditures</b>								
Certificated Salaries	\$11,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	474,575	541,043	528,131	574,969	591,218	608,955	627,223	646,040
Employee Benefits	192,111	234,173	232,380	263,279	272,611	280,789	289,213	297,889
Supplies	138,490	121,732	59,450	182,900	168,500	203,900	203,900	203,900
Services & Other Operating	1,094,507	1,188,678	1,102,019	729,766	436,360	1,944,494	1,944,494	1,944,494
Capital Outlay	5,377,773	5,998,312	792,855	4,853,669	9,535,311	7,725,406	7,700,050	7,700,050
Other Outgo	11,787,146	837,089	9,005,164	11,683,953	7,336,000	336,000	336,000	336,000
<b>Total Expenditures</b>	<b>\$19,075,784</b>	<b>\$8,921,027</b>	<b>\$11,719,999</b>	<b>\$18,288,536</b>	<b>\$18,340,000</b>	<b>\$11,099,544</b>	<b>\$11,100,880</b>	<b>\$11,128,373</b>
\$ Increase/(Decrease)	11,421,134	(10,154,757)	2,798,972	6,568,537	51,464	(7,240,456)	1,336	27,493
% Increase/(Decrease)	149.21%	-53.23%	31.37%	56.05%	0.28%	-39.48%	0.01%	0.25%
Beginning Fund Balance	\$12,180,460	\$3,741,822	\$11,150,299	\$17,334,849	\$10,266,313	\$3,266,313	\$3,206,769	\$3,145,889
Fiscal Year Transactions	(8,438,638)	7,408,477	6,184,550	(7,068,536)	(7,000,000)	(59,544)	(60,880)	(73,373)
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$3,741,822</b>	<b>\$11,150,299</b>	<b>\$17,334,849</b>	<b>\$10,266,313</b>	<b>\$3,266,313</b>	<b>\$3,206,769</b>	<b>\$3,145,889</b>	<b>\$3,072,516</b>
<b>Ending Fund Balance Components:</b>								
<b>Assigned:</b>								
New School Construction	\$3,741,822	\$11,150,299	\$17,334,849	\$10,266,313	\$3,266,313	\$3,206,769	\$3,145,889	\$3,072,516
Unassigned/Unallocated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0





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

	15-16 Actuals	16-17 Actuals	17-18 Actuals	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
State Revenues	\$3,722,624	\$0	\$792,881	\$16,833,786	\$0	\$0	\$0	\$0
Other Local Revenues	135,058	0	34,577	10,000	5,000	0	0	0
Other Sources	1,500,282	682,068	1,679,681	11,367,953	0	0	0	0
<b>Total Revenues</b>	<b>\$5,357,964</b>	<b>\$682,068</b>	<b>\$2,507,139</b>	<b>\$28,211,739</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	(26,641,361)	(4,675,896)	1,825,071	25,704,600	(28,206,739)	(5,000)	(5,000)	0
% Increase/(Decrease)	-83.26%	-87.27%	267.58%	1025.26%	-99.98%	-100.00%	-100.00%	0.00%
<b>Expenditures</b>								
Supplies	\$174,609	\$450,318	\$0	\$0	\$0	\$0	\$0	\$0
Services & Other Operating	25,255.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	2,805,278	231,750	1,686,593	26,935,873	5,000	0	0	0
Other Outgo	2,037,674	0	792,881	1,500,000	0	0	0	0
<b>Total Expenditures</b>	<b>\$5,042,816</b>	<b>\$682,068</b>	<b>\$2,479,474</b>	<b>\$28,435,873</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	(25,925,378)	(4,360,748)	1,797,406	25,956,399	(28,430,873)	(5,000)	(5,000)	0
% Increase/(Decrease)	-83.72%	-86.47%	263.52%	1046.85%	-99.98%	-100.00%	-100.00%	0.00%
Beginning Fund Balance	\$1,144,893	\$1,460,041	\$1,460,041	\$1,487,706	\$1,263,572	\$1,263,572	\$1,263,572	\$1,263,572
Fiscal Year Transactions	315,148	0	27,665	(224,134)	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$1,460,041</u></b>	<b><u>\$1,460,041</u></b>	<b><u>\$1,487,706</u></b>	<b><u>\$1,263,572</u></b>	<b><u>\$1,263,572</u></b>	<b><u>\$1,263,572</u></b>	<b><u>\$1,263,572</u></b>	<b><u>\$1,263,572</u></b>

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

	15-16 Actuals	16-17 Actuals	17-18 Actuals	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
Other Local Revenues	\$21,352	\$50,033	(\$61,231)	\$4,021	\$500	\$500	\$500	\$500
Other Sources	5,057,355	267,355	267,355	275,000	275,000	275,000	275,000	275,000
<b>Total Revenues</b>	<b>\$5,078,707</b>	<b>\$317,388</b>	<b>\$206,124</b>	<b>\$279,021</b>	<b>\$275,500</b>	<b>\$275,500</b>	<b>\$275,500</b>	<b>\$275,500</b>
\$ Increase/(Decrease)	4,525,184	(4,761,319)	(111,264)	72,897	(3,521)	0	0	0
% Increase/(Decrease)	817.52%	-93.75%	-35.06%	35.37%	-1.26%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Classified Salaries	\$1,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	113	0	0	0	0	0	0	0
Supplies	4,113	0	0	0	0	0	0	0
Services & Other Operating	0	0	3,766	4,392	0	0	0	0
Capital Outlay	6,033,227	2,755,325	426,292	602,000	275,500	275,500	275,500	275,500
Other Outgo	386,988	393,663	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$6,425,600</b>	<b>\$3,148,988</b>	<b>\$430,058</b>	<b>\$606,392</b>	<b>\$275,500</b>	<b>\$275,500</b>	<b>\$275,500</b>	<b>\$275,500</b>
\$ Increase/(Decrease)	4,351,598	(3,276,612)	(2,718,930)	176,334	(330,892)	0	0	0
% Increase/(Decrease)	209.82%	-50.99%	-86.34%	41.00%	-54.57%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$4,827,101	\$3,480,208	\$648,608	\$424,674	\$97,303	\$97,303	\$97,303	\$97,303
Fiscal Year Transactions	(1,346,893)	(2,831,600)	(223,934)	(327,371)	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$3,480,208</b>	<b>\$648,608</b>	<b>\$424,674</b>	<b>\$97,303</b>	<b>\$97,303</b>	<b>\$97,303</b>	<b>\$97,303</b>	<b>\$97,303</b>





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

	15-16 Actuals	16-17 Actuals	17-18 Actuals	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
State Revenue	\$0	\$0	\$5,881,295	\$212,963	\$0	\$0	\$0	\$0
Other Local Revenues	3,304,710	4,391,060	690,977	55,293	30,000	30,000	30,000	30,000
Other Sources	6,335,034	4,339,820	3,330,028	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
<b>Total Revenues</b>	<b>\$9,639,744</b>	<b>\$8,730,880</b>	<b>\$9,902,300</b>	<b>\$2,468,256</b>	<b>\$2,230,000</b>	<b>\$2,230,000</b>	<b>\$2,230,000</b>	<b>\$2,230,000</b>
\$ Increase/(Decrease)	6,916,418	(908,864)	1,171,420	(7,434,044)	(238,256)	0	0	0
% Increase/(Decrease)	253.97%	-9.43%	13.42%	-75.07%	-9.65%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Classified Salaries	\$2,137	\$42,875	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	128	2,564	0	0	0	0	0	0
Supplies	506,398	45,755	1,881,377	965,990	500,000	500,000	500,000	500,000
Services & Other Operating	1,421,570	729,121	1,016,827	452,035	430,000	430,000	430,000	430,000
Capital Outlay	2,549,523	743,969	2,867,789	724,389	0	0	0	0
Other Outgo	5,501,292	3,353,926	7,900,164	2,100,000	1,300,000	1,300,000	1,300,000	1,300,000
<b>Total Expenditures</b>	<b>\$9,981,048</b>	<b>\$4,918,210</b>	<b>\$13,666,157</b>	<b>\$4,242,414</b>	<b>\$2,230,000</b>	<b>\$2,230,000</b>	<b>\$2,230,000</b>	<b>\$2,230,000</b>
\$ Increase/(Decrease)	7,200,582	(5,062,838)	8,747,947	(9,423,743)	(2,012,414)	0	0	0
% Increase/(Decrease)	258.97%	-50.72%	177.87%	-68.96%	-47.44%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$4,156,292	\$3,814,988	\$7,627,658	\$3,863,801	\$2,089,643	\$2,089,643	\$2,089,643	\$2,089,643
Fiscal Year Transactions	(341,304)	3,812,670	(3,763,857)	(1,774,158)	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$3,814,988</u></b>	<b><u>\$7,627,658</u></b>	<b><u>\$3,863,801</u></b>	<b><u>\$2,089,643</u></b>	<b><u>\$2,089,643</u></b>	<b><u>\$2,089,643</u></b>	<b><u>\$2,089,643</u></b>	<b><u>\$2,089,643</u></b>

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

	15-16 Actuals	16-17 Actuals	17-18 Actuals	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
State Revenues	\$316,974	\$329,553	\$348,962	\$177,000	\$177,000	\$177,000	\$177,000	\$177,000
Local Revenues	34,501,059	36,082,956	37,561,960	37,928,025	37,928,025	37,928,025	37,928,025	37,928,025
Other Sources	3,120,866	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$37,938,899</b>	<b>\$36,412,509</b>	<b>\$37,910,922</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>
\$ Increase/(Decrease)	4,600,402	(1,526,390)	1,498,413	194,103	0	0	0	0
% Increase/(Decrease)	13.80%	-4.02%	4.12%	0.51%	0.00%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Other Outgo	\$37,310,988	\$36,835,393	\$35,551,966	\$38,105,025	\$38,105,025	\$38,105,025	\$38,105,025	\$38,105,025
<b>Total Expenditures</b>	<b>\$37,310,988</b>	<b>\$36,835,393</b>	<b>\$35,551,966</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>
\$ Increase/(Decrease)	6,226,248	(475,595)	(1,283,427)	2,553,059	0	0	0	0
% Increase/(Decrease)	-309.09%	-7.64%	269.86%	-198.93%	0.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$33,705,020	\$34,332,931	\$33,910,047	\$36,269,003	\$36,269,003	\$36,269,003	\$36,269,003	\$36,269,003
Fiscal Year Transactions	627,911	(422,884)	2,358,956	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$34,332,931</u></b>	<b><u>\$33,910,047</u></b>	<b><u>\$36,269,003</u></b>	<b><u>\$36,269,003</u></b>	<b><u>\$36,269,003</u></b>	<b><u>\$36,269,003</u></b>	<b><u>\$36,269,003</u></b>	<b><u>\$36,269,003</u></b>







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

	15-16 Actuals	16-17 Actuals	17-18 Actuals	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Revenues	11,815	18,598	21,202	2,500	0	0	0	0
Other Sources	386,988	393,663	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$398,803</b>	<b>\$412,261</b>	<b>\$21,202</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	(6,079)	13,458	(391,059)	(18,702)	(2,500)	0	0	0
% Increase/(Decrease)	-1.50%	3.37%	-94.86%	-88.21%	-100.00%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Other Outgo	\$386,987	\$393,663	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$386,987</b>	<b>\$393,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	(9,976)	6,676	(393,663)	0	0	0	0	0
% Increase/(Decrease)	-2.51%	1.73%	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Fiscal Year Transactions</b>								
Beginning Fund Balance	\$1,023,679	\$1,035,495	\$1,054,093	\$1,075,295	\$1,077,795	\$1,077,795	\$1,077,795	\$1,077,795
Fiscal Year Transactions	11,816	18,598	21,202	2,500	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$1,035,495</b>	<b>\$1,054,093</b>	<b>\$1,075,295</b>	<b>\$1,077,795</b>	<b>\$1,077,795</b>	<b>\$1,077,795</b>	<b>\$1,077,795</b>	<b>\$1,077,795</b>

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

	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Estimated Actuals	19-20 Adopted	20-21 Projected	21-22 Projected	22-23 Projected
<b>Revenues</b>								
Local Revenues	\$59,487,547	\$65,361,931	\$65,586,321	\$69,668,144	\$76,282,003	\$77,083,323	\$77,583,449	\$78,113,555
<b>Total Revenues</b>	<b>\$59,487,547</b>	<b>\$65,361,931</b>	<b>\$65,586,321</b>	<b>\$69,668,144</b>	<b>\$76,282,003</b>	<b>\$77,083,323</b>	<b>\$77,583,449</b>	<b>\$78,113,555</b>
\$ Increase/(Decrease)	5,051,595	5,874,384	224,390	4,081,823	6,613,859	801,320	500,126	530,106
% Increase/(Decrease)	9.28%	9.87%	0.34%	6.22%	9.49%	1.05%	0.65%	0.68%
<b>Expenditures</b>								
Certificated Salaries	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	174,930	181,542	189,611	202,086	206,764	210,899	215,117	219,420
Benefits	83,400	93,159	98,550	107,391	116,598	118,040	119,511	121,011
Supplies	0	1,970	119,089	582,850	548,304	548,304	548,304	548,304
Others Services & Operating	61,577,190	67,557,832	65,237,923	68,775,816	75,410,337	76,206,080	76,700,517	77,224,820
Other Outgo	0	0	1,137,929	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$61,835,835</b>	<b>\$67,834,503</b>	<b>\$66,783,102</b>	<b>\$69,668,144</b>	<b>\$76,282,003</b>	<b>\$77,083,323</b>	<b>\$77,583,449</b>	<b>\$78,113,555</b>
\$ Increase/(Decrease)	13,399,882	5,998,668	(1,051,401)	2,885,042	6,613,859	801,320	500,126	530,106
% Increase/(Decrease)	27.67%	9.70%	-1.55%	4.32%	9.49%	1.05%	0.65%	0.68%
Beginning Fund Balance	\$6,017,641	\$3,669,353	\$1,196,781	\$0	\$0	\$0	\$0	\$0
Fiscal Year Transactions	(2,348,288)	(2,472,572)	(1,196,781)	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$3,669,353</u></b>	<b><u>\$1,196,781</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>





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



Fiscal Year 2019- 2020								
Fund 01 - GENERAL FUND			UNRESTRICT	Prior Year RESTRICT	Total	UNRESTRICT	Current Year RESTRICT	Total
<b>A. Revenues</b>								
1) LCFF Sources	8010-8099		\$376,346,082	\$0	\$376,346,082	\$392,219,784	\$0	\$392,219,784
2) Federal Revenue	8100-8299		\$194,023	\$19,553,602	\$19,747,625	\$0	\$16,813,782	\$16,813,782
3) Other State Revenue	8300-8599		\$15,573,248	\$50,086,366	\$65,659,614	\$8,587,957	\$48,506,957	\$57,094,914
4) Other Local Revenue	8600-8799		\$14,767,995	\$177,530	\$14,945,525	\$14,275,391	\$102,408	\$14,377,799
5) TOTAL, REVENUES			\$406,881,348	\$69,817,497	\$476,698,845	\$415,083,132	\$65,423,147	\$480,506,279
<b>B. Expenditures</b>								
1) Certificated Personnel Salaries	1000-1999		\$160,052,576	\$33,442,532	\$193,495,108	\$161,108,756	\$35,689,626	\$196,798,382
2) Classified Personnel Salaries	2000-2999		\$55,982,504	\$24,021,830	\$80,004,334	\$57,397,651	\$23,602,005	\$80,999,657
3) Employee Benefits	3000-3999		\$88,548,028	\$38,075,769	\$126,623,796	\$93,170,916	\$41,345,223	\$134,516,139
4) Books and Supplies	4000-4999		\$23,056,864	\$7,937,492	\$30,994,357	\$25,248,536	\$7,449,159	\$32,697,694
5) Services and Other Operating Expenditures	5000-5999		\$25,757,365	\$9,871,597	\$35,628,962	\$25,041,345	\$7,374,991	\$32,416,336
6) Capital Outlay	6000-6999		\$1,930,973	\$1,210,856	\$3,141,828	\$305,060	\$66,609	\$371,668
7) Other Outgo (excluding Transfers of Indirect)	7100-7299		\$2,590,436	\$20,000	\$2,610,436	\$2,523,875	\$20,000	\$2,543,875
	7400-7499							
8) Transfers of Indirect Costs	7300-7399		(\$1,972,716)	\$651,415	(\$1,321,301)	(\$1,998,364)	\$522,151	(\$1,476,213)
9) TOTAL, EXPENDITURES			\$355,946,031	\$115,231,491	\$471,177,522	\$362,797,775	\$116,069,764	\$478,867,538
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			\$50,935,317	(\$45,413,994)	\$5,521,323	\$52,285,357	(\$50,646,617)	\$1,638,740
<b>D. Other Financing Sources/Uses</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929		\$2,396,526	\$0	\$2,396,526	\$531,000	\$0	\$531,000
b) Transfers Out	7600-7629		(\$5,054,336)	(\$2,800,000)	(\$7,854,336)	(\$5,047,980)	(\$2,800,000)	(\$7,847,980)
2) Other Sources/Uses								
a) Sources	8930-8979		\$1,500,000	\$0	\$1,500,000	\$1,200,000	\$0	\$1,200,000
b) Uses	7630-7699		\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999		(\$47,953,295)	\$47,953,295	\$0	(\$53,446,617)	\$53,446,617	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES			(\$49,111,105)	\$45,153,295	(\$3,957,810)	(\$56,763,597)	\$50,646,617	(\$6,116,980)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			\$1,824,212	(\$260,698)	\$1,563,514	(\$4,478,240)	\$0	(\$4,478,240)
<b>F. Fund Balance, Reserves</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		\$94,104,812	\$260,698	\$94,365,510	\$95,929,024	\$0	\$95,929,024
b) Audit Adjustments	9793		\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited			\$94,104,812	\$260,698	\$94,365,510	\$95,929,024	\$0	\$95,929,024
d) Other Restatements	9795		\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance			\$94,104,812	\$260,698	\$94,365,510	\$95,929,024	\$0	\$95,929,024
2) Ending Balance, June 30			\$95,929,024	\$0	\$95,929,024	\$91,450,784	\$0	\$91,450,784
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 2019- 2020

Fund 09 - CHARTER SCHOOLS		UNRESTRICT	Prior Year RESTRICT	Total	UNRESTRICT	Current Year RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$4,221,074	\$0	\$4,221,074	\$4,391,911	\$0	\$4,391,911
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$162,552	\$80,269	\$242,820	\$89,355	\$24,796	\$114,151
4) Other Local Revenue	8600-8799	\$72,035	\$0	\$72,035	\$72,035	\$0	\$72,035
5) TOTAL, REVENUES		\$4,455,661	\$80,269	\$4,535,929	\$4,553,301	\$24,796	\$4,578,097
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$1,771,185	\$26,115	\$1,797,300	\$1,951,601	\$0	\$1,951,601
2) Classified Personnel Salaries	2000-2999	\$261,539	\$0	\$261,539	\$297,246	\$0	\$297,246
3) Employee Benefits	3000-3999	\$855,259	\$8,993	\$864,252	\$982,748	\$0	\$982,748
4) Books and Supplies	4000-4999	\$85,038	\$48,611	\$133,649	\$30,050	\$24,796	\$54,846
5) Services and Other Operating Expenditures	5000-5999	\$221,415	\$0	\$221,415	\$348,450	\$0	\$348,450
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$108,438	\$0	\$108,438	\$100,816	\$0	\$100,816
9) TOTAL, EXPENDITURES		\$3,302,874	\$83,719	\$3,386,593	\$3,710,911	\$24,796	\$3,735,707
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>\$1,152,787</b>	<b>(\$3,450)</b>	<b>\$1,149,336</b>	<b>\$842,390</b>	<b>\$0</b>	<b>\$842,390</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$0	\$0	\$0	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>\$1,152,787</b>	<b>(\$3,450)</b>	<b>\$1,149,336</b>	<b>\$842,390</b>	<b>\$0</b>	<b>\$842,390</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$3,790,515	\$55,718	\$3,846,233	\$5,311,050	\$52,268	\$5,363,318
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$3,790,515	\$55,718	\$3,846,233	\$5,311,050	\$52,268	\$5,363,318
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$3,790,515	\$55,718	\$3,846,233	\$5,311,050	\$52,268	\$5,363,318
2) Ending Balance, June 30		\$4,943,301	\$52,268	\$4,995,569	\$6,153,440	\$52,268	\$6,205,708
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 2019- 2020							
Fund 11 - ADULT EDUCATION FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$1,109,395	\$1,109,395	\$0	\$1,105,000	\$1,105,000
3) Other State Revenue	8300-8599	\$93,073	\$2,461,548	\$2,554,621	\$90,000	\$2,500,000	\$2,590,000
4) Other Local Revenue	8600-8799	\$1,815,884	\$0	\$1,815,884	\$1,887,000	\$0	\$1,887,000
5) TOTAL, REVENUES		\$1,908,957	\$3,570,943	\$5,479,900	\$1,977,000	\$3,605,000	\$5,582,000
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$527,521	\$1,450,379	\$1,977,900	\$541,319	\$1,388,495	\$1,929,814
2) Classified Personnel Salaries	2000-2999	\$1,171,879	\$205,724	\$1,377,603	\$1,239,660	\$148,116	\$1,387,776
3) Employee Benefits	3000-3999	\$694,564	\$711,260	\$1,405,824	\$805,249	\$668,978	\$1,474,227
4) Books and Supplies	4000-4999	\$367,593	\$311,319	\$678,912	\$312,286	\$282,708	\$594,994
5) Services and Other Operating Expenditures	5000-5999	\$387,746	\$792,137	\$1,179,883	\$329,032	\$798,337	\$1,127,369
6) Capital Outlay	6000-6999	\$50,440	\$0	\$50,440	\$200,000	\$200,000	\$400,000
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$100,124	\$100,124	\$0	\$118,366	\$118,366
9) TOTAL, EXPENDITURES		\$3,199,743	\$3,570,943	\$6,770,686	\$3,427,546	\$3,605,000	\$7,032,546
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$1,290,786)</b>	<b>\$0</b>	<b>(\$1,290,786)</b>	<b>(\$1,450,546)</b>	<b>\$0</b>	<b>(\$1,450,546)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$846,880	\$0	\$846,880	\$846,880	\$0	\$846,880
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$846,880	\$0	\$846,880	\$846,880	\$0	\$846,880
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$443,906)</b>	<b>\$0</b>	<b>(\$443,906)</b>	<b>(\$603,666)</b>	<b>\$0</b>	<b>(\$603,666)</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$4,764,305	\$0	\$4,764,305	\$4,320,400	\$0	\$4,320,400
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$4,764,305	\$0	\$4,764,305	\$4,320,400	\$0	\$4,320,400
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$4,764,305	\$0	\$4,764,305	\$4,320,400	\$0	\$4,320,400
2) Ending Balance, June 30		\$4,320,400	\$0	\$4,320,400	\$3,716,734	\$0	\$3,716,734
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 2019- 2020

Fund 12 - CHILD DEVELOPMENT FUND	Prior Year			Current Year		
	UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>						
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$4,913,126	\$0	\$4,684,692	\$4,684,692
4) Other Local Revenue	8600-8799	\$8,412,642	\$0	\$8,412,642	\$0	\$8,412,642
5) TOTAL, REVENUES		\$8,412,642	\$4,913,126	\$13,325,768	\$8,412,642	\$4,684,692
<b>B. Expenditures</b>						
1) Certificated Personnel Salaries	1000-1999	\$274,383	\$1,781,453	\$2,055,836	\$274,383	\$1,792,453
2) Classified Personnel Salaries	2000-2999	\$5,080,532	\$884,858	\$5,965,390	\$5,080,532	\$884,858
3) Employee Benefits	3000-3999	\$1,511,301	\$714,119	\$2,225,421	\$1,536,301	\$739,733
4) Books and Supplies	4000-4999	\$606,256	\$669,885	\$1,276,140	\$586,256	\$411,467
5) Services and Other Operating Expenditures	5000-5999	\$377,447	\$500,051	\$877,498	\$372,447	\$493,421
6) Capital Outlay	6000-6999	\$0	\$55,000	\$55,000	\$0	\$55,000
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$0	\$126,000	\$126,000	\$0	\$126,000
	7400-7499					
8) Transfers of Indirect Costs	7300-7399	\$332,836	\$181,760	\$514,596	\$332,836	\$181,760
9) TOTAL, EXPENDITURES		\$8,182,755	\$4,913,126	\$13,095,881	\$8,182,755	\$4,684,692
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>\$229,887</b>	<b>\$0</b>	<b>\$229,887</b>	<b>\$229,887</b>	<b>\$0</b>
<b>D. Other Financing Sources/Uses</b>						
1) Interfund Transfers						
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses						
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$0	\$0	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>\$229,887</b>	<b>\$0</b>	<b>\$229,887</b>	<b>\$229,887</b>	<b>\$0</b>
<b>F. Fund Balance, Reserves</b>						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited	9791	\$1,994,726	\$424,391	\$2,419,117	\$2,224,613	\$424,391
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,994,726	\$424,391	\$2,419,117	\$2,224,613	\$424,391
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,994,726	\$424,391	\$2,419,117	\$2,224,613	\$424,391
2) Ending Balance, June 30		\$2,224,613	\$424,391	\$2,649,004	\$2,454,499	\$424,391
3) Components of Ending Fund Balance						
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0

Fiscal Year 2019- 2020							
Fund 13 - CAFETERIA FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$10,984,386	\$10,984,386	\$0	\$11,280,917	\$11,280,917
3) Other State Revenue	8300-8599	\$0	\$737,510	\$737,510	\$0	\$737,510	\$737,510
4) Other Local Revenue	8600-8799	\$0	\$4,292,394	\$4,292,394	\$0	\$4,418,090	\$4,418,090
5) TOTAL, REVENUES		\$0	\$16,014,290	\$16,014,290	\$0	\$16,436,517	\$16,436,517
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$5,027,751	\$5,027,751	\$0	\$5,126,054	\$5,126,054
3) Employee Benefits	3000-3999	\$0	\$2,730,109	\$2,730,109	\$0	\$2,939,622	\$2,939,622
4) Books and Supplies	4000-4999	\$0	\$7,255,562	\$7,255,562	\$0	\$7,454,555	\$7,454,555
5) Services and Other Operating Expenditures	5000-5999	\$0	\$193,732	\$193,732	\$0	\$520,907	\$520,907
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	\$598,143	\$598,143	\$0	\$742,435	\$742,435
9) TOTAL, EXPENDITURES		\$0	\$15,805,298	\$15,805,298	\$0	\$16,783,573	\$16,783,573
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>\$0</b>	<b>\$208,992</b>	<b>\$208,992</b>	<b>\$0</b>	<b>(\$347,057)</b>	<b>(\$347,057)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$0	\$0	\$0	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>\$0</b>	<b>\$208,992</b>	<b>\$208,992</b>	<b>\$0</b>	<b>(\$347,057)</b>	<b>(\$347,057)</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$0	\$7,659,274	\$7,659,274	\$0	\$7,868,267	\$7,868,267
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$0	\$7,659,274	\$7,659,274	\$0	\$7,868,267	\$7,868,267
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$0	\$7,659,274	\$7,659,274	\$0	\$7,868,267	\$7,868,267
2) Ending Balance, June 30		\$0	\$7,868,267	\$7,868,267	\$0	\$7,521,210	\$7,521,210
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 2019- 2020

Fund 14 - DEFERRED MAINTENANCE FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$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	\$14,469	\$0	\$14,469	(\$10,000)	\$0	(\$10,000)
5) TOTAL, REVENUES		\$14,469	\$0	\$14,469	(\$10,000)	\$0	(\$10,000)
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$0	\$0	\$0	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$1,644,086	\$0	\$1,644,086	\$2,590,000	\$0	\$2,590,000
6) Capital Outlay	6000-6999	\$653,321	\$0	\$653,321	\$1,500,000	\$0	\$1,500,000
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	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$2,297,406	\$0	\$2,297,406	\$4,090,000	\$0	\$4,090,000
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$2,282,938)</b>	<b>\$0</b>	<b>(\$2,282,938)</b>	<b>(\$4,100,000)</b>	<b>\$0</b>	<b>(\$4,100,000)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$4,100,000	\$0	\$4,100,000	\$4,100,000	\$0	\$4,100,000
b) Transfers Out	7600-7629	(\$1,700,000)	\$0	(\$1,700,000)	\$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	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$2,400,000	\$0	\$2,400,000	\$4,100,000	\$0	\$4,100,000
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>\$117,062</b>	<b>\$0</b>	<b>\$117,062</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$260,507	\$0	\$260,507	\$377,570	\$0	\$377,570
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$260,507	\$0	\$260,507	\$377,570	\$0	\$377,570
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$260,507	\$0	\$260,507	\$377,570	\$0	\$377,570
2) Ending Balance, June 30		\$377,570	\$0	\$377,570	\$377,570	\$0	\$377,570
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 2019- 2020							
		Prior Year			Current Year		
Fund 21 - BUILDING FUND		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$10,000	\$0	\$10,000	(\$236,150)	\$0	(\$236,150)
5) TOTAL, REVENUES		\$10,000	\$0	\$10,000	(\$236,150)	\$0	(\$236,150)
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$223,992	\$0	\$223,992	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$88,006	\$0	\$88,006	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$145,420	\$0	\$145,420	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$1,157,489	\$0	\$1,157,489	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$11,591,817	\$0	\$11,591,817	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$1,732,456	\$0	\$1,732,456	\$0	\$0	\$0
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$14,939,180	\$0	\$14,939,180	\$0	\$0	\$0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$14,929,180)</b>	<b>\$0</b>	<b>(\$14,929,180)</b>	<b>(\$236,150)</b>	<b>\$0</b>	<b>(\$236,150)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$4,932,456	\$0	\$4,932,456	\$1,726,100	\$0	\$1,726,100
b) Transfers Out	7600-7629	(\$1,280,526)	\$0	(\$1,280,526)	(\$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		\$3,651,930	\$0	\$3,651,930	\$1,531,100	\$0	\$1,531,100
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$11,277,250)</b>	<b>\$0</b>	<b>(\$11,277,250)</b>	<b>\$1,294,950</b>	<b>\$0</b>	<b>\$1,294,950</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$12,090,471	\$0	\$12,090,471	\$813,221	\$0	\$813,221
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$12,090,471	\$0	\$12,090,471	\$813,221	\$0	\$813,221
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$12,090,471	\$0	\$12,090,471	\$813,221	\$0	\$813,221
2) Ending Balance, June 30		\$813,221	\$0	\$813,221	\$2,108,171	\$0	\$2,108,171
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 2019- 2020

Fund 25 - CAPITAL FACILITIES FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$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	\$11,220,000	\$0	\$11,220,000	\$11,340,000	\$0	\$11,340,000
5) TOTAL, REVENUES		\$11,220,000	\$0	\$11,220,000	\$11,340,000	\$0	\$11,340,000
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$574,969	\$0	\$574,969	\$591,218	\$0	\$591,218
3) Employee Benefits	3000-3999	\$263,279	\$0	\$263,279	\$272,611	\$0	\$272,611
4) Books and Supplies	4000-4999	\$182,900	\$0	\$182,900	\$168,500	\$0	\$168,500
5) Services and Other Operating Expenditures	5000-5999	\$729,766	\$0	\$729,766	\$436,360	\$0	\$436,360
6) Capital Outlay	6000-6999	\$4,853,669	\$0	\$4,853,669	\$9,535,311	\$0	\$9,535,311
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		\$6,604,584	\$0	\$6,604,584	\$11,004,000	\$0	\$11,004,000
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>\$4,615,416</b>	<b>\$0</b>	<b>\$4,615,416</b>	<b>\$336,000</b>	<b>\$0</b>	<b>\$336,000</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	(\$11,683,953)	\$0	(\$11,683,953)	(\$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		(\$11,683,953)	\$0	(\$11,683,953)	(\$336,000)	\$0	(\$336,000)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$7,068,537)</b>	<b>\$0</b>	<b>(\$7,068,537)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$17,334,847	\$0	\$17,334,847	\$10,266,311	\$0	\$10,266,311
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$17,334,847	\$0	\$17,334,847	\$10,266,311	\$0	\$10,266,311
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$17,334,847	\$0	\$17,334,847	\$10,266,311	\$0	\$10,266,311
2) Ending Balance, June 30		\$10,266,311	\$0	\$10,266,311	\$10,266,311	\$0	\$10,266,311
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 2019- 2020							
Fund 35 - COUNTY SCHOOL FACILITIES FUND		UNRESTRICT	Prior Year RESTRICT	Total	UNRESTRICT	Current Year RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$16,833,786	\$0	\$16,833,786	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$10,000	\$0	\$10,000	\$5,000	\$0	\$5,000
5) TOTAL, REVENUES		\$16,843,786	\$0	\$16,843,786	\$5,000	\$0	\$5,000
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$0	\$0	\$0	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$0	\$0	\$0	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$26,935,873	\$0	\$26,935,873	\$5,000	\$0	\$5,000
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$26,935,873	\$0	\$26,935,873	\$5,000	\$0	\$5,000
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$10,092,087)</b>	<b>\$0</b>	<b>(\$10,092,087)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$11,367,953	\$0	\$11,367,953	\$0	\$0	\$0
b) Transfers Out	7600-7629	(\$1,500,000)	\$0	(\$1,500,000)	\$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	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$9,867,953	\$0	\$9,867,953	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$224,134)</b>	<b>\$0</b>	<b>(\$224,134)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$1,487,707	\$0	\$1,487,707	\$1,263,573	\$0	\$1,263,573
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,487,707	\$0	\$1,487,707	\$1,263,573	\$0	\$1,263,573
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,487,707	\$0	\$1,487,707	\$1,263,573	\$0	\$1,263,573
2) Ending Balance, June 30		\$1,263,573	\$0	\$1,263,573	\$1,263,573	\$0	\$1,263,573
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 2019- 2020

Fund 40 - SPECIAL RESERVE - CAPITAL PROJ		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$212,963	\$212,963	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$59,313	\$0	\$59,313	\$31,000	\$0	\$31,000
5) TOTAL, REVENUES		\$59,313	\$212,963	\$272,276	\$31,000	\$0	\$31,000
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$930,990	\$35,000	\$965,990	\$500,000	\$0	\$500,000
5) Services and Other Operating Expenditures	5000-5999	\$456,427	\$0	\$456,427	\$706,000	\$0	\$706,000
6) Capital Outlay	6000-6999	\$1,148,426	\$177,963	\$1,326,389	\$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		\$2,535,842	\$212,963	\$2,748,805	\$1,206,000	\$0	\$1,206,000
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$2,476,529)</b>	<b>\$0</b>	<b>(\$2,476,529)</b>	<b>(\$1,175,000)</b>	<b>\$0</b>	<b>(\$1,175,000)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$2,475,000	\$0	\$2,475,000	\$2,475,000	\$0	\$2,475,000
b) Transfers Out	7600-7629	(\$2,100,000)	\$0	(\$2,100,000)	(\$1,300,000)	\$0	(\$1,300,000)
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		\$375,000	\$0	\$375,000	\$1,175,000	\$0	\$1,175,000
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$2,101,529)</b>	<b>\$0</b>	<b>(\$2,101,529)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$4,030,385	\$258,089	\$4,288,474	\$1,928,856	\$258,089	\$2,186,945
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$4,030,385	\$258,089	\$4,288,474	\$1,928,856	\$258,089	\$2,186,945
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$4,030,385	\$258,089	\$4,288,474	\$1,928,856	\$258,089	\$2,186,945
2) Ending Balance, June 30		\$1,928,856	\$258,089	\$2,186,945	\$1,928,856	\$258,089	\$2,186,945
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 2019- 2020							
Fund 51 - BOND INT & REDEMPTION FUND		Prior Year		Total	Current Year		Total
		UNRESTRICT	RESTRICT		UNRESTRICT	RESTRICT	
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$177,000	\$0	\$177,000	\$177,000	\$0	\$177,000
4) Other Local Revenue	8600-8799	\$37,928,025	\$0	\$37,928,025	\$39,391,941	\$0	\$39,391,941
5) TOTAL, REVENUES		\$38,105,025	\$0	\$38,105,025	\$39,568,941	\$0	\$39,568,941
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$0	\$0	\$0	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$0	\$0	\$0	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$38,105,025	\$0	\$38,105,025	\$39,568,941	\$0	\$39,568,941
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$38,105,025	\$0	\$38,105,025	\$39,568,941	\$0	\$39,568,941
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$0	\$0	\$0	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$36,269,002	\$0	\$36,269,002	\$36,269,002	\$0	\$36,269,002
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$36,269,002	\$0	\$36,269,002	\$36,269,002	\$0	\$36,269,002
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$36,269,002	\$0	\$36,269,002	\$36,269,002	\$0	\$36,269,002
2) Ending Balance, June 30		\$36,269,002	\$0	\$36,269,002	\$36,269,002	\$0	\$36,269,002
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 2019- 2020

Fund 52 - DEBT SERVICE-BLENDED COMP UNIT		Prior Year		Total	Current Year		Total
		UNRESTRICT	RESTRICT		UNRESTRICT	RESTRICT	
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$2,500	\$0	\$2,500	\$0	\$0	\$0
5) TOTAL, REVENUES		\$2,500	\$0	\$2,500	\$0	\$0	\$0
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$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
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>\$2,500</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$0	\$0	\$0	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>\$2,500</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$1,075,295	\$0	\$1,075,295	\$1,077,795	\$0	\$1,077,795
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,075,295	\$0	\$1,075,295	\$1,077,795	\$0	\$1,077,795
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,075,295	\$0	\$1,075,295	\$1,077,795	\$0	\$1,077,795
2) Ending Balance, June 30		\$1,077,795	\$0	\$1,077,795	\$1,077,795	\$0	\$1,077,795
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 2019- 2020					
Fund 67 - SELF INSURANCE FUND		UNRESTRICT	Prior Year RESTRICT	Total	UNRESTRICT	Current Year RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$69,668,144	\$0	\$69,668,144	\$76,282,003	\$0	\$76,282,003
5) TOTAL, REVENUES		\$69,668,144	\$0	\$69,668,144	\$76,282,003	\$0	\$76,282,003
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$202,086	\$0	\$202,086	\$206,764	\$0	\$206,764
3) Employee Benefits	3000-3999	\$107,391	\$0	\$107,391	\$116,598	\$0	\$116,598
4) Books and Supplies	4000-4999	\$582,850	\$0	\$582,850	\$548,304	\$0	\$548,304
5) Services and Other Operating Expenditures	5000-5999	\$68,775,816	\$0	\$68,775,816	\$75,410,337	\$0	\$75,410,337
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		\$69,668,144	\$0	\$69,668,144	\$76,282,003	\$0	\$76,282,003
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$0	\$0	\$0	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$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





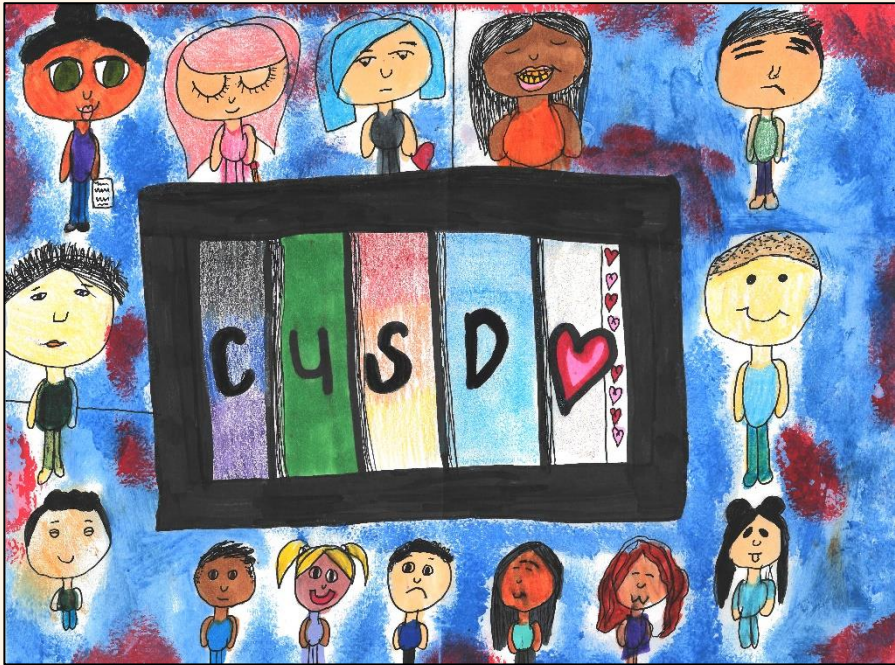
# Information Section

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Budget Cover Contest Runner-up:

Sinclair Gomez – 3<sup>rd</sup> Grade – Freedom Elementary

Budget Forecasts beyond the Proposed Budget Year

Revenues	2019-20	2020-21	2021-22
General Fund	\$482,346,747	\$493,826,718	\$507,720,771
Charter School Fund	\$4,578,097	\$4,041,535	\$4,142,658
Adult Education Fund	\$6,428,880	\$6,540,520	\$6,654,393
Child Development Fund	\$13,424,748	\$13,599,672	\$13,778,095
Cafeteria Fund	\$16,436,517	\$16,908,963	\$17,395,540
Deferred Maintenance Fund	\$4,101,000	\$4,101,000	\$4,101,000
Building Fund	\$1,741,100	\$869,013	\$871,888
Capital Facilities Fund	\$11,340,000	\$11,040,000	\$11,040,000
County School Facilities Fund	\$5,000	\$0	\$0
Special Reserve for Capital Projects	\$2,505,500	\$2,505,500	\$2,505,500
Bond Interest and Redemption Fund	\$38,105,025	\$38,105,025	\$38,105,025
Debt Service Fund for Blended Component Unit	\$0	\$0	\$0
Self-Insurance Fund	\$76,282,003	\$77,083,323	\$77,583,449
<b>Total</b>	<b>\$657,294,617</b>	<b>\$668,621,269</b>	<b>\$683,898,319</b>
Expenditures	2019-20	2020-21	2021-22
General Fund	\$486,423,234	\$497,208,601	\$505,682,734
Charter School Fund	\$3,735,707	\$3,338,021	\$3,482,411
Adult Education Fund	\$7,032,546	\$6,762,830	\$6,895,719
Child Development Fund	\$12,905,000	\$13,863,100	\$13,426,362
Cafeteria Fund	\$16,780,773	\$17,245,195	\$17,594,328
Deferred Maintenance Fund	\$4,478,569	\$4,101,000	\$4,101,000
Building Fund	\$1,921,100	\$854,013	\$856,888
Capital Facilities Fund	\$18,340,000	\$11,099,544	\$11,100,880
County School Facilities Fund	\$5,000	\$0	\$0
Special Reserve for Capital Projects	\$2,505,500	\$2,505,500	\$2,505,500
Bond Interest and Redemption Fund	\$38,105,025	\$38,105,025	\$38,105,025
Debt Service Fund for Blended Component Unit	\$0	\$0	\$0
Self-Insurance Fund	\$77,083,323	\$77,583,449	\$78,113,555
<b>Total</b>	<b>\$669,315,777</b>	<b>\$672,666,278</b>	<b>\$681,864,402</b>

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

Budget Forecasts





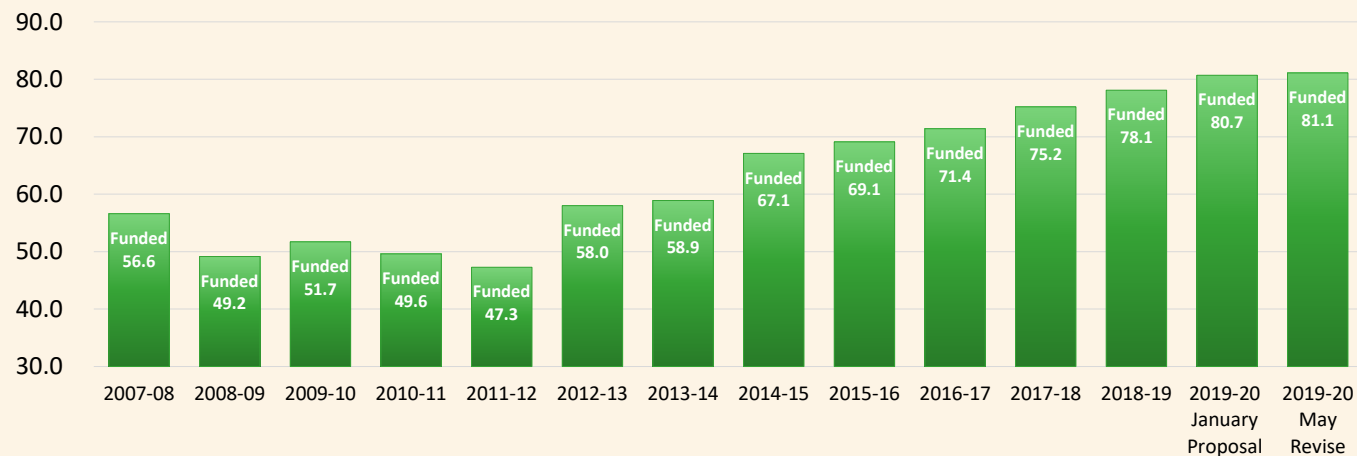
## Effect of State Budget on District Revenues

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 82% of total General Fund revenues in 2019-20.

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. In 2019-20, Proposition 98 guaranteed funding will have increased by \$3 billion, bringing its total to \$81.1 billion under the Governor's May Revision.

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

### Proposition 98 (In Billions)



## Summary of California School Finance

### State Budget

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

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

Prior to fiscal year 1999-00, annual State apportionments of basic and equalization aid to school districts for general purposes were computed based on a revenue limit per unit of average daily attendance. This calculation included funding for students who were absent from school for an excused absence, such as illness. Effective in fiscal year 1999-00, with the passage of SB 727, the basis of State funding was changed from average daily attendance to actual Average Daily Attendance (ADA). In 1999-2000, 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 2009-10 to 2019-20.

**CUSD LCFF/Revenue Limit Rate**

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 Projected
Revenue Limit/Funded Average LCFF per Student	\$6,134	\$6,395	\$6,370	\$6,726	\$6,449	\$7,080	\$7,910	\$8,314	\$8,545	\$9,146	\$9,456

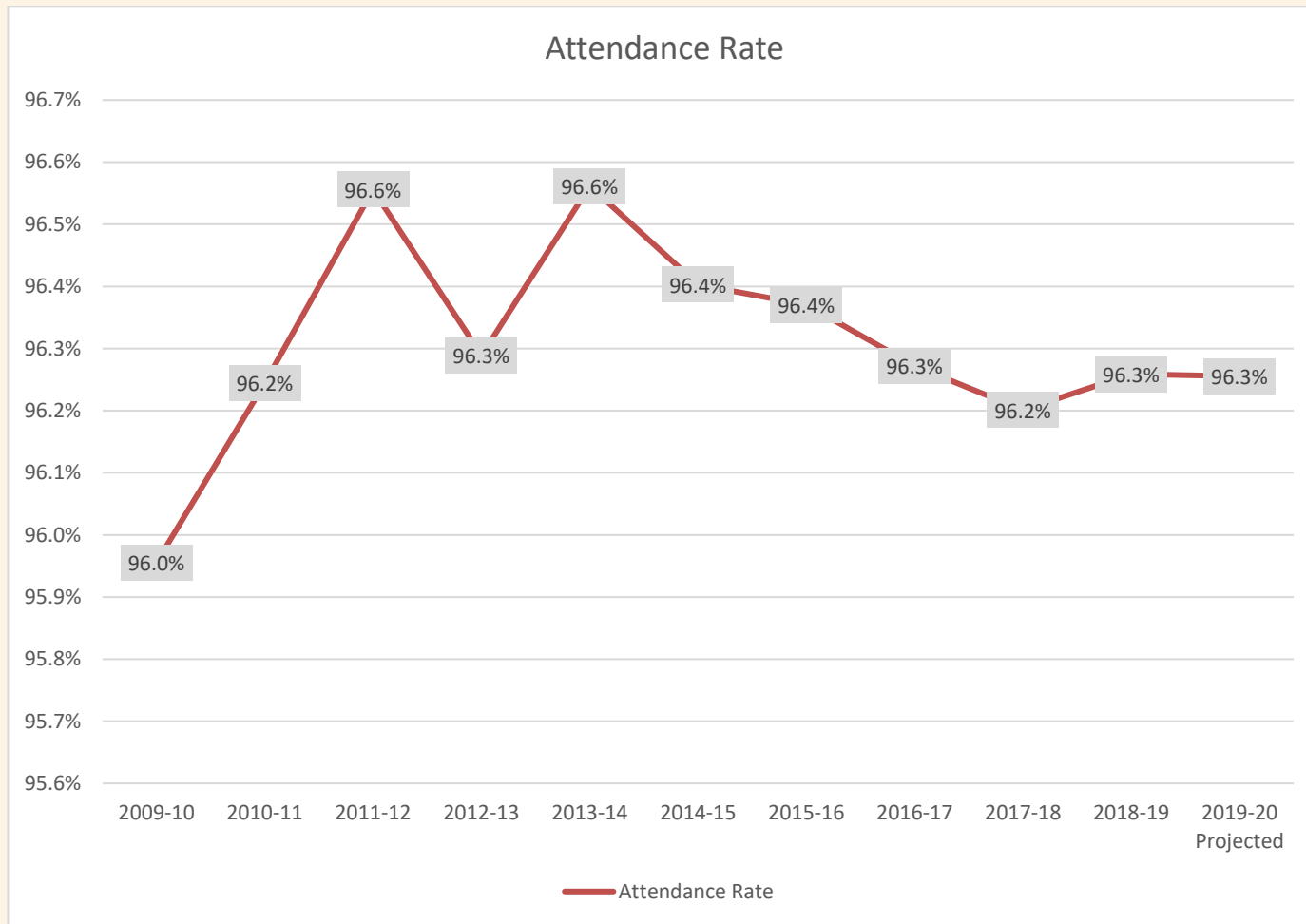
Summary of California School Finance

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





The following are the District's attendance rates since 2009-10:



**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.

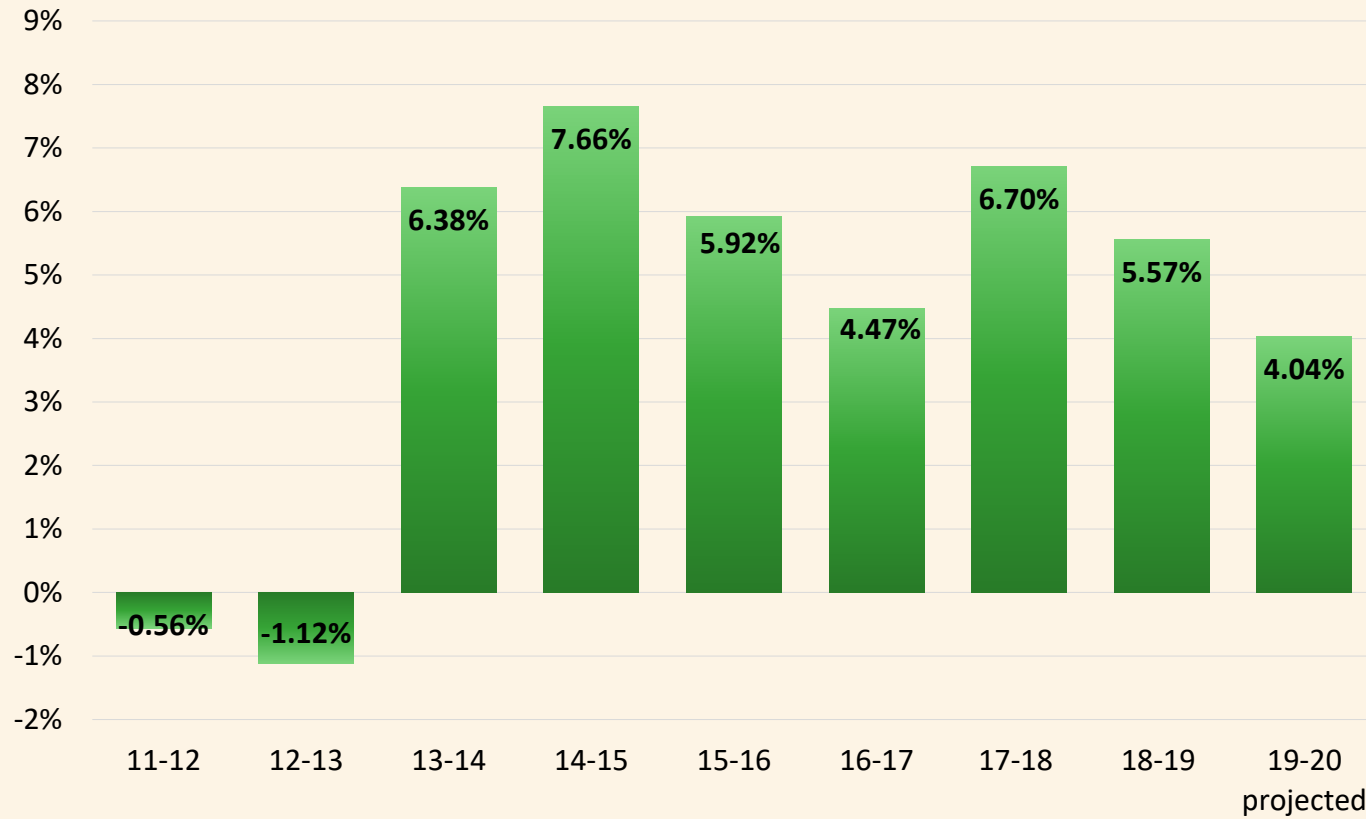
The Teeter Plan is to remain in effect unless the Board of Supervisors of Fresno County orders its discontinuance or unless, prior to the commencement of any fiscal year of the County (which commences on July 1st), the Board of Supervisors receives a petition for its discontinuance joined by resolutions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

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

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

### Change in Total Assessed Valuation



Summary of California School Finance

### Change in Total Assessed Valuation







This section of the 2019-20 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**

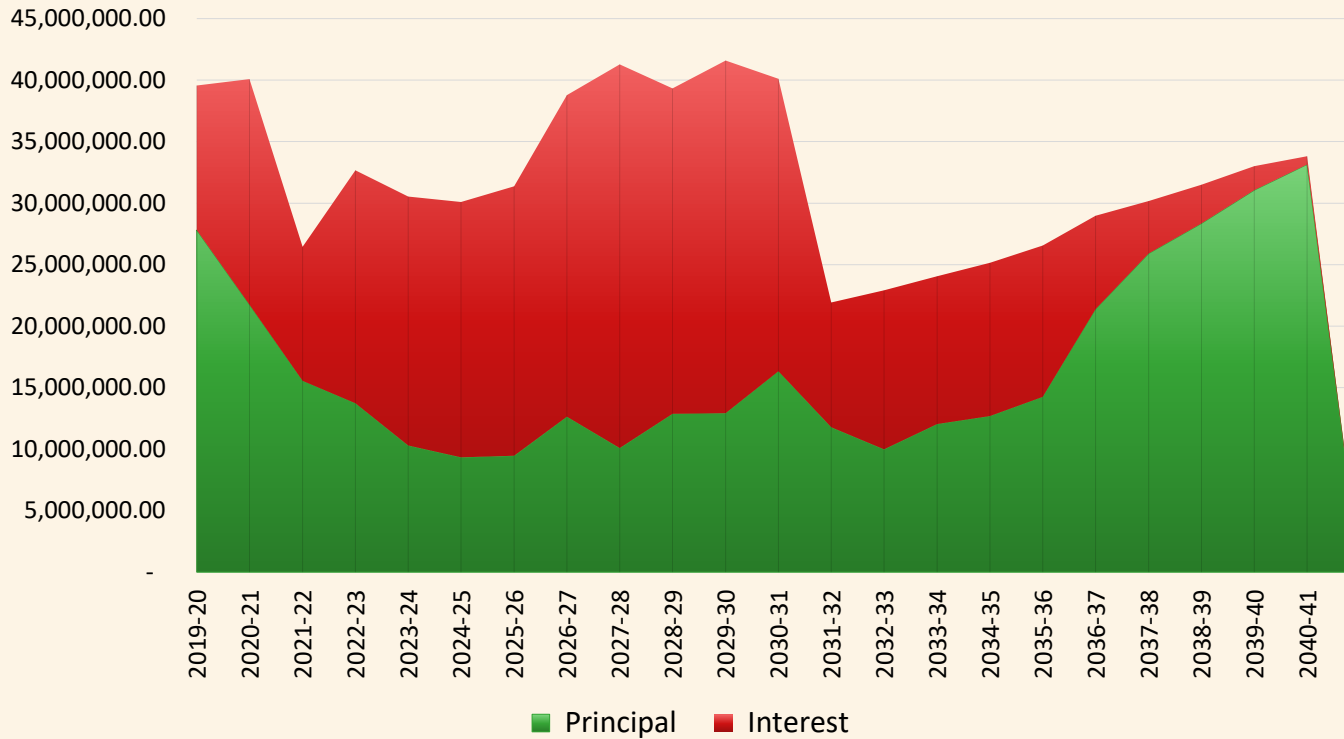
**Bond Repayment Schedule**

As of July 1, 2019, the District has eleven outstanding general obligation bond issues. The following is the Bond Retirement Schedule, reflecting both principal and interest payments, for the fiscal years 2019-20 through 2040-41.

**Bond Repayment Schedule**

Summary of California School Finance

**Bond Retirement**





## 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 2018-19. The portion of the District within the City of Clovis has a 2018-19 assessed valuation of approximately \$10.35 billion and represents 41.25% of the District's taxable assessed valuation. The portion of the District within the City of Fresno has a 2018-19 assessed valuation of approximately \$12.26 billion and represents 48.88% of the District's taxable assessed valuation. The portion of the District within Unincorporated Fresno County has a 2018-19 assessed valuation of approximately \$2.47 billion and represents 9.86% 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 2018-19.

### 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
2003-04	\$1.213144	\$1.245582	\$1.213144	\$0.197500	\$166,212	\$328.27
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	\$1.647080	\$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	\$1.210754	\$1.178316	\$0.155350	\$282,376	\$438.67

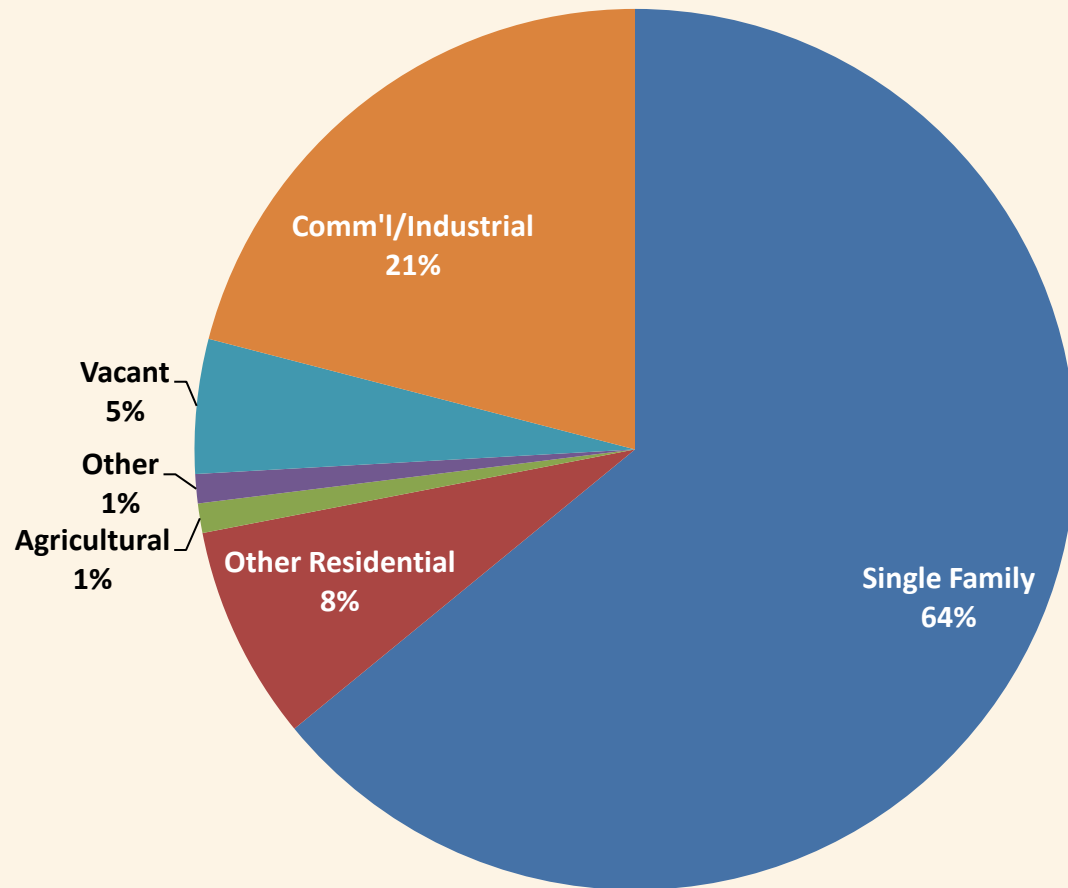
\* Comprised of General Countywide, CUSD Bond and State Center Community College District Bond tax rates

\*\* 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

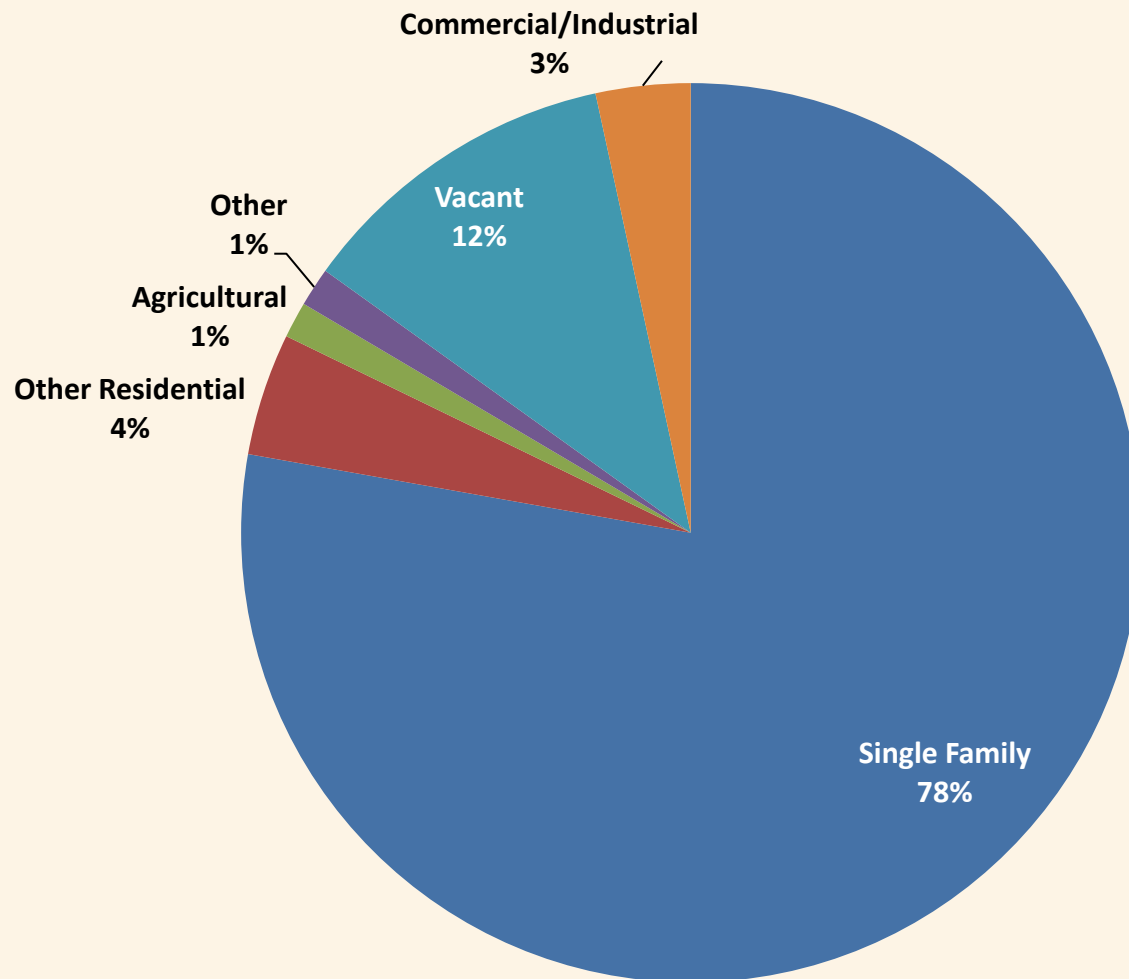


Summary of California School Finance  
Long-Term Obligations





## Land Use Distribution by Parcel



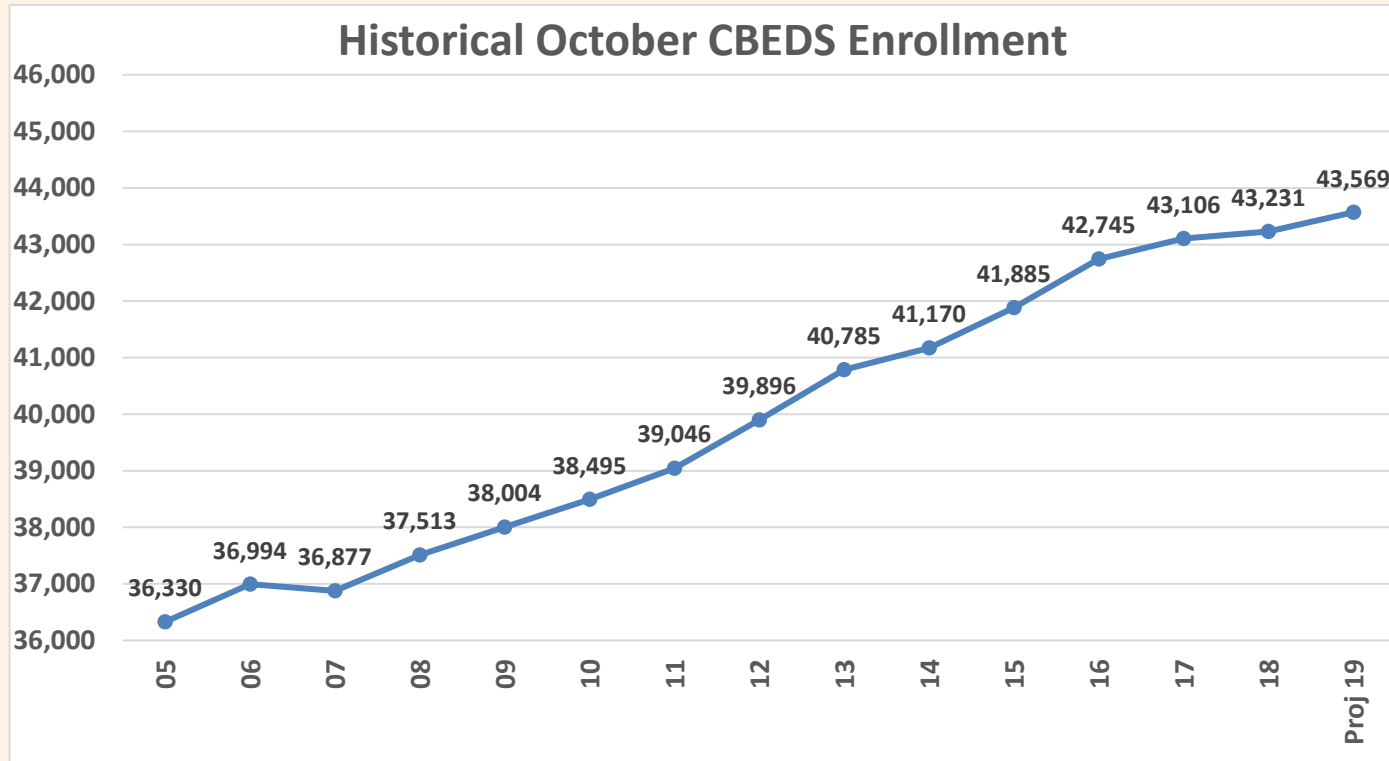
## Summary of California School Finance Long-Term Obligations

**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 7,239 students, or 20% from 36,330 students in October 2005 to 43,231 in October 2018. Due to the increase in the housing market, the growth for 2019-20 is projected to be 338 students.*

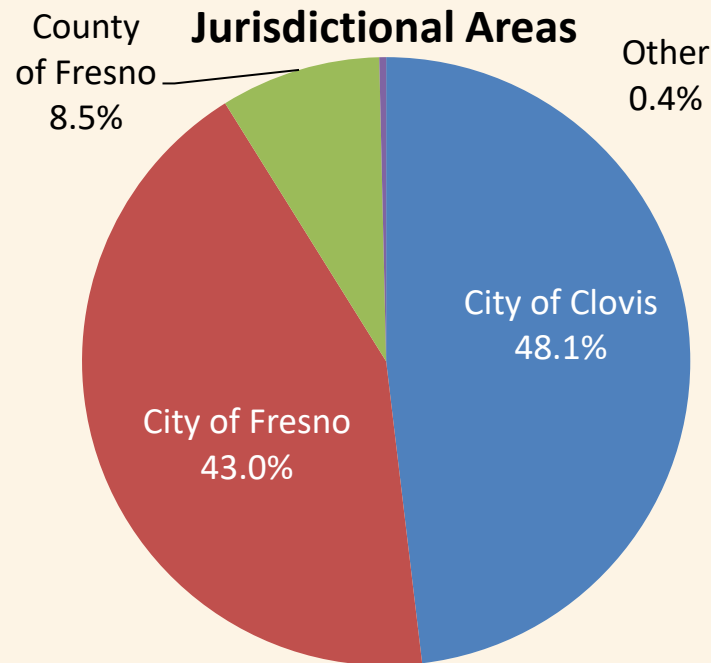
**Summary of California  
School Finance  
Enrollment Trends**





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 2018-19:

## Student Enrollment Projections Enrollment Trends



Jurisdictional Areas	Number of Students	Percentage
City of Clovis	20,800	48.11%
City of Fresno	18,592	43.01%
County of Fresno	3,682	8.52%
Other	157	0.36%
<b>Total</b>	<b>43,231</b>	<b>100%</b>

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

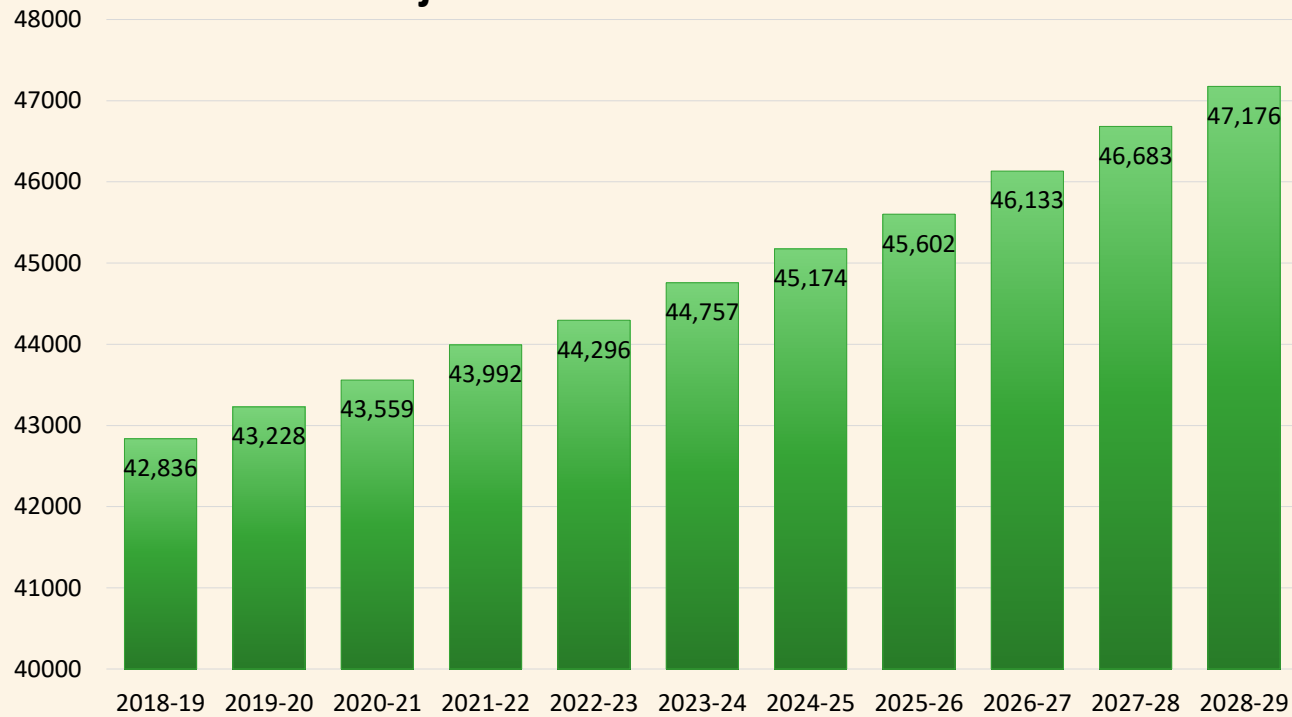
## Enrollment Projections







## 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 42,836 in 2018-19 to 47,176 in 2028-29, an increase of 4,340 students over the ten-year period. This is an average increase of 434 students per year and an average growth rate of 0.98% per year.

Enrollment in grades K-6 is predicted to increase by 2,076 students (from 22,463 to 24,539) during the ten-year projection period. This is an average increase of 208 students per year or an average growth rate of 0.89% per year.

The grades 7-8 enrollment is projected to increase from 6,753 in 2018-19 to 7,351 in 2028-29 an increase of 598 students. This is an average increase of 60 students per year and an average growth rate of 0.86% 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 1,400 students (from 12,380 to 13,780) during the ten-year projection period. This is an average increase of 140 students per year or an average growth rate of 1.08% per year.

Compared to 2017-18 the district has already recognized an increase of 125 pupils in 2018-19. The District has decided to base the 2019-20 budget on enrollment growth of 338 students compared to 2018-19. The projections were calculated as follows:

- For the projection on the subsequent page, the District's October 2018 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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Projected 2019-20
Boris Elementary	N/A	N/A	N/A	574	685	704	771
Bud Rank Elementary	775	849	924	904	852	869	867
Cedarwood Elementary	684	744	771	757	738	724	757
Century Elementary	696	674	658	625	603	624	640
Clovis Elementary	568	619	616	646	707	696	724
Cole Elementary	746	756	738	744	755	734	705
Copper Hills Elementary	477	501	493	508	609	658	682
Cox Elementary	564	562	574	587	631	637	648
Dry Creek Elementary	791	790	804	783	873	912	918
Fancher Creek Elementary	722	819	843	876	837	790	755
Fort Washington Elementary	583	613	653	624	643	600	592
Freedom Elementary	718	710	693	704	740	708	722
Fugman Elementary	751	834	810	798	839	837	834
Garfield Elementary	721	727	696	642	706	702	693
Gettysburg Elementary	605	639	656	640	672	676	673
Jefferson Elementary	592	552	583	586	642	638	644
Liberty Elementary	563	590	598	627	594	587	607
Lincoln Elementary	725	697	709	728	687	692	660
Maple Creek Elementary	699	698	679	635	636	623	588
Miramonte Elementary	605	598	595	601	607	620	628
Mountain View Elementary	727	706	716	707	720	685	674
Nelson Elementary	547	534	539	531	552	515	486
Oraze Elementary	683	786	858	823	851	923	969
Pinedale Elementary	436	453	497	514	574	548	534
Reagan Elementary	533	682	751	494	672	800	870
Red Bank Elementary	754	751	783	777	789	781	801
Riverview Elementary	749	738	741	721	749	742	729
Sierra Vista Elementary	502	482	519	527	527	551	574
Tarpey Elementary	717	733	727	725	728	730	729
Temperance-Kutner Elementary	667	726	763	712	718	704	707
Valley Oak Elementary	525	548	554	524	492	496	467
Weldon Elementary	665	640	630	635	662	662	657
Woods Elementary	780	756	739	714	740	747	719

**Student Enrollment  
Projections  
Enrollment  
Information by Site**

Intermediate Sites	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Projected 2019-20
Alta Sierra Intermediate	1,362	1,390	1,318	1,347	1,428	1,376	1,416
Clark Intermediate	1,439	1,376	1,433	1,520	1,554	1,552	1,479
Granite Ridge Intermediate	1,150	1,275	1,339	1,295	1,361	1,284	1,313
Kastner Intermediate	1,078	1,046	1,022	1,082	1,123	1,161	1,207
Reyburn Intermediate	1,156	1,235	1,278	1,306	1,430	1,491	1,519
<b>High School Sites</b>							
High School Sites	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Projected 2019-20
Buchanan High School	2,560	2,560	2,670	2,619	2,700	2,726	2,677
Clovis East High School	2,008	2,008	2,166	2,365	2,492	2,738	2,820
Clovis High School	2,760	2,760	2,801	2,789	2,794	2,567	2,636
Clovis North High School	2,208	2,208	2,417	2,487	2,498	2,549	2,616
Clovis West High School	2,168	2,168	2,069	2,109	2,006	2,018	1,999
<b>Alternative Education</b>							
Alternative Education	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Projected 2019-20
Enterprise	111	62	66	66	79	60	61
Gateway	253	224	209	213	235	208	210
<b>Community Day</b>							
Community Day	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Projected 2019-20
Community Day Elementary	13	10	3	3	9	4	4
Community Day Secondary	65	66	66	66	61	43	43
<b>Charter Schools</b>							
Charter Schools	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Projected 2019-20
Clovis Online School	370	316	299	344	365	398	400
<b>Other</b>							
Other	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Projected 2019-20
Adult Transition Program	95	107	106	118	110	110	111
Non-Public Schools	1	6	14	19	21	17	19
Therapeutic Intervention Program	12	12	13	12	10	14	15
<b>District Totals*</b>	<b>39,679</b>	<b>40,476</b>	<b>41,499</b>	<b>42,057</b>	<b>43,106</b>	<b>43,231</b>	<b>43,569</b>

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.*

Function	2015-16	2016-17	2017-18	2018-19	2019-20*
Instruction	1,836	1,908	1,963	1,988	1,982
Special Ed Other Spec Instruction Services	626	687	732	775	841
Instructional Supervision & Administration	57	58	54	55	56
Instructional Library/Media/Technology/Other	203	215	224	223	225
School Administration	285	289	291	291	289
Pupil Services	274	305	311	314	330
Pupil Transportation	101	111	113	119	116
Food Services	139	145	142	142	139
Ancillary Services	28	30	30	31	32
Enterprise	3	3	3	3	3
Board & Superintendent	12	13	14	14	14
General Administration	22	22	25	26	26
Fiscal Services	21	23	24	25	24
Personnel/Human Resources Services	18	18	18	19	19
Central Support	17	17	19	20	22
Centralized Data Processing	23	24	25	25	25
Plant Maintenance & Operations	358	370	382	384	384
Security	14	14	16	17	17
<b>Total</b>	<b>4,037</b>	<b>4,252</b>	<b>4,386</b>	<b>4,471</b>	<b>4,543</b>
*Projected					

Student Enrollment  
Projections  
  
District Staffing





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.

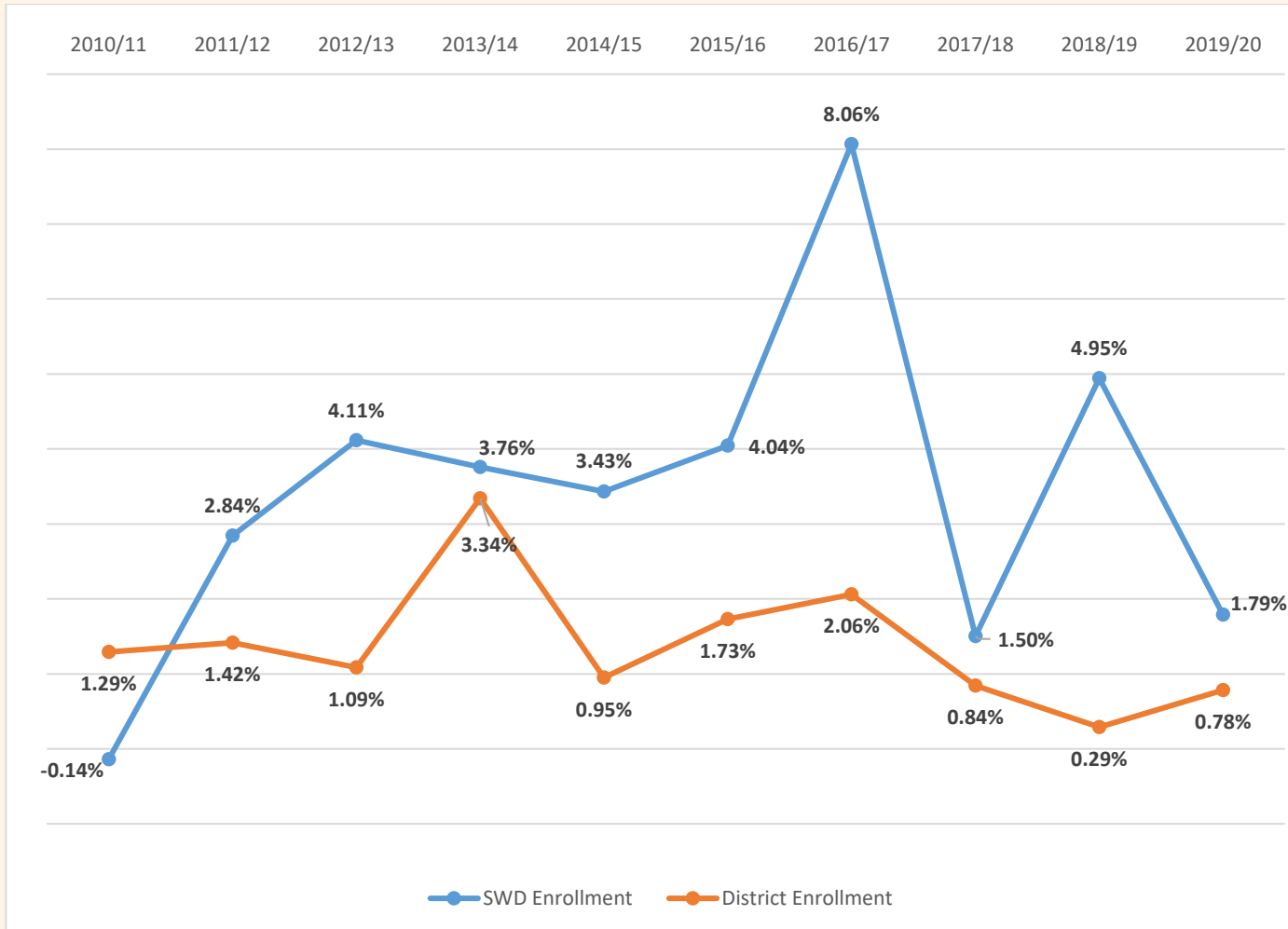


## Special Education



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

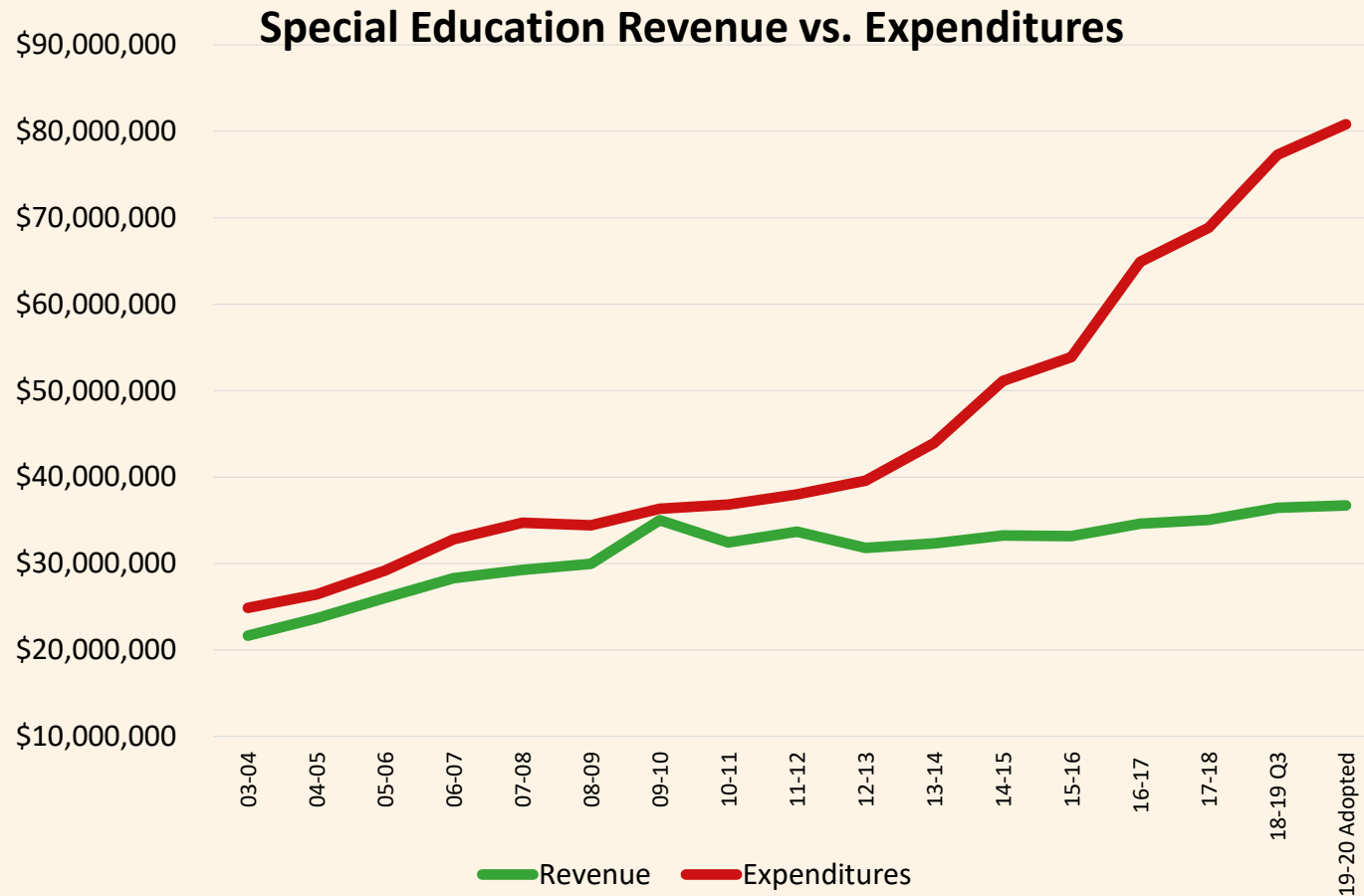
Special Education





Special Education Program expenditures for 2019-20 are projected to be \$81,140,151. Projected revenues are: \$23,972,774 (Special Education Master Plan), \$7,738,303 (Federal Revenue), \$2,703,148 (Other State Revenue), and \$1,984,986 (Local Revenue), for a total of \$36,399,211. The difference is covered by a contribution from the unrestricted General Fund.

### Special Education



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	2018-19	2019-20 Growth
Resource Specialist Program	105	4.5
SDC Adult	9	0
SDC Autism/PALS	33	4
SDC Early Start	8	0
SDC Functional Life Skills	46	2
SDC Intervention	22	1
SDC PS	10	0
SDC Severely Disabled	15	1
Other	16	0
<b>Total</b>	<b>264</b>	<b>12.5</b>

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 2018-19 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 2018-19 and 2019-20 FTE (full time equivalent) staffing comparisons:

	2018-19 FTE	2019-20 FTE	FTE Changes
Administrator	4.00	4.00	0.00
Psychologist	63.60	66.35	2.75
Program Specialist	18.00	17.00	(1.00)
Nurse	3.50	3.80	0.30
Occupational Therapist	6.00	6.20	0.20
Speech Therapy	63.10	67.10	4.00
Teacher	263.30	275.80	12.50
Educational Interpreter	15.06	15.06	0.00
Audiologist	1.00	1.00	0.00
Orientation & Mobility Specialist	2.00	2.00	0.00
Brailist	1.00	1.00	0.00
Classified Administrators/Clerical	20.81	20.81	0.00
Special Ed Aide	574.28	599.69	25.41
Physical Therapist	2.00	2.00	0.00
Learning Director Special Ed	0.00	2.00	2.00
<b>Total</b>	<b>1037.65</b>	<b>1083.81</b>	<b>46.16</b>

## Special Education Staffing

The 2019-20 Adopted Budget for Special Education is based on \$36,399,211 in revenues for all programs, \$46,842,344 in General Fund contributions to Special Education and \$83,241,555 in expenditures, including indirect costs.

Following is a comparison of the major revenue categories for 2018-19 and 2019-20:

Revenue	2018-19		2019-20 Adopted Budget	Difference
	Estimated	Actuals Q3		
Increase in contribution due to increase in staffing.				
Federal Revenues	\$7,738,273		\$7,738,303	\$30
State Revenues	\$26,677,940		\$26,675,922	(\$2,018)
Local Revenues	\$1,733,159		\$1,984,986	\$251,827
General Fund Contribution	\$43,342,174		\$46,842,344	\$3,500,170
<b>Total Revenues</b>	<b>\$79,491,546</b>		<b>\$83,241,555</b>	<b>\$3,750,009</b>

Following is a comparison of the major expenditure categories for 2018-19 and 2019-20.

Expenditures	2018-19		2019-20 Adopted Budget	Difference
	Estimated	Actuals Q3		
Certificated Salaries	\$29,783,188		\$32,370,677	\$2,587,490
Classified Salaries	\$20,262,981		\$20,348,056	\$85,074
Employee Benefits	\$22,391,723		\$24,559,461	\$2,167,738
Books & Supplies	\$2,718,061		\$1,514,309	(\$1,203,752)
Services & Other	\$3,573,689		\$3,652,025	\$78,336
Capital Outlay	\$249,412		\$250,000	\$588
Other Outgo & Indirect	\$512,492		\$547,027	\$34,535
<b>Total Expenditures</b>	<b>\$79,491,546</b>		<b>\$83,241,555</b>	<b>\$3,750,009</b>

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 is a reflection of the distribution of lottery proceeds to local school districts, including estimates for 2019-20.

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

A total of \$8,377,046 is available for lottery distribution for 2019-20. This is based on the Clovis Unified adopted lottery budget of \$204 per ADA.



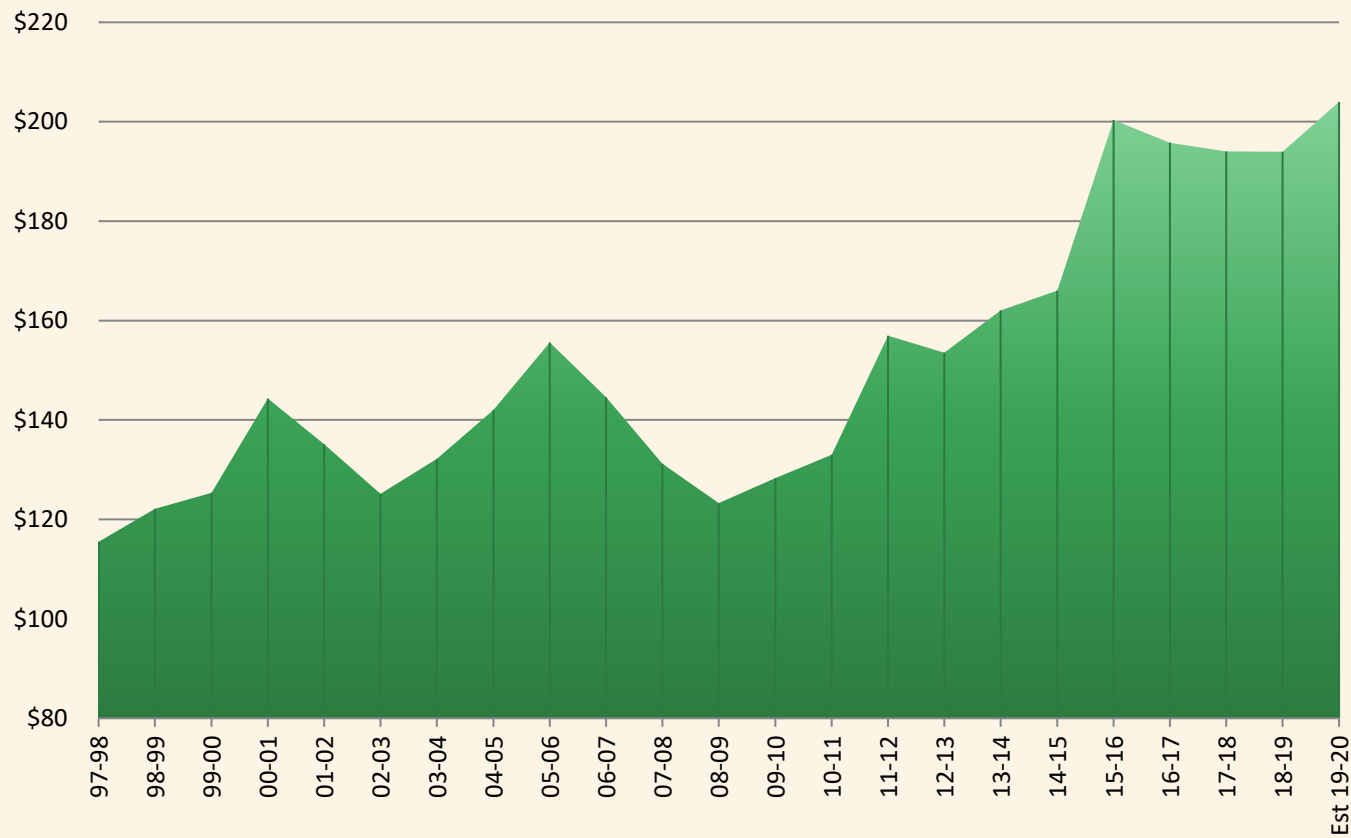
## Other Programs

### 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 2019-20:

### State Lottery Allocation per ADA



Other Programs  
Lottery





## LCFF Supplemental/Concentration Grant

The LCFF is comprised of three major grants.

- 1) A Base Grant based on ADA, with different rates for each grade span (K-3, 4-6, 7-8, 9-12)
- 2) A Supplemental Grant equal to 20% of the base grant multiplied by the District's Unduplicated Pupil Percentage (UPP). This is the percentage of students who are targeted as disadvantaged. 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.
- 3) A Concentration Grant equal to 50% of the base grant multiplied by the portion of the District's UPP over 55%

Clovis Unified's UPP is less than 55% and therefore is not eligible to receive the Concentration Grant. For 2019-20 the Supplemental Grant is estimated to be \$31,861,241

The dollars from the supplemental and concentration grants are to be used to increase and improve services to the targeted groups. The State created the Local Control Accountability Plan (LCAP) process to provide a transparent dialogue between districts and stakeholders as both parties contemplate the most effective ways to achieve this result.

The District's LCAP revolves around three goals with a spectrum of action/services related to each goal. The goals of the District LCAP are aligned with the District's Strategic Plan. The Strategic Plan focuses on three aims.

- Goal I of the LCAP/Aim I of the Strategic Plan: Maximize Achievement for ALL students.
- Goal II of the LCAP/Aim II of the Strategic Plan: Operate with Increasing Efficiency and Effectiveness.
- Goal III of the LCAP/Aim III of the Strategic Plan: Hire, Develop, Sustain, and Value a High-Quality Diverse Workforce



Other Programs: Lottery and  
LCFF Supplemental

## LCFF Supplemental

The following tables breakdown the LCFF Supplemental funding allocated to each Goal in the District's 2019-20 LCAP. The first column of each table notes the Action/Service from the LCAP. The District's LCAP can be found on the Clovis Unified website ([www.cusd.com](http://www.cusd.com)). It is important to note that the LCAP includes expenditures from all General Fund funding sources, the tables below are strictly LCFF Supplemental funds.

**Other Programs: Lottery and  
LCFF Supplemental  
LCFF Supplemental**

Goal I		
Action/Service	Description	Allocation
2	Reduce class sizes in elementary sites with 50% or higher UPP.	\$ 1,478,564
3	Purchase instruments and repair instruments to provide opportunities for more students to become involved with the Visual and Performing Arts Program	329,500
5	Provision of services to students with Individual Education Plans (IEPs) or otherwise qualifying for special education programs/services	1,720,661
6	Provide extensive career technical education courses at all high schools	2,864,507
8,9,10	Provide at risk students with intervention support to increase graduation rates and avoid dropouts and chronic absenteeism.	4,214,835
13	Distributed to school sites to assist with site specific needs for that specific site's target student population	2,588,865
14	After School Intervention Programs	568,655
15	Provide a Summer School intervention program.	1,046,410
16	Push-In Teachers to assist with intervention at elementary sites.	890,241
17,18,20,24	English and Math Intervention for Intermediate and Secondary Sites	5,653,872
29	Reduce caseloads for academic counselors.	1,022,760
31	Comprehensive Youth Services	450,000
36,37,38	A team to support the social-emotional wellness of our students.	1,728,592
Other	Nursing Services, LCAP Administration, Career Planning, College Readiness, etc.	3,121,554
<b>Total</b>		<b>\$ 27,679,016</b>





Goal II		
Action/Service	Description	Allocation
3	School Resource Officers.	\$ 1,533,135
5	Textbooks for our target students	523,680
7	Parent Resource Centers/Academies	180,000
6	Translation Services	25,000
<b>Total</b>		<b>\$ 2,261,815</b>

Goal III		
Action/Service	Description	Allocation
2	Additional Learning Director per area to support the transition (target) students	\$ 1,533,135
3	Offer professional development for new State standards, culturally relevant training and more	523,680
<b>Total</b>		<b>\$ 1,920,410</b>



Other Programs: Lottery and  
LCFF Supplemental

**LCFF Supplemental**



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 fifth year of this new testing program. Like last year, students in grades 3-8 and 11 will 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.

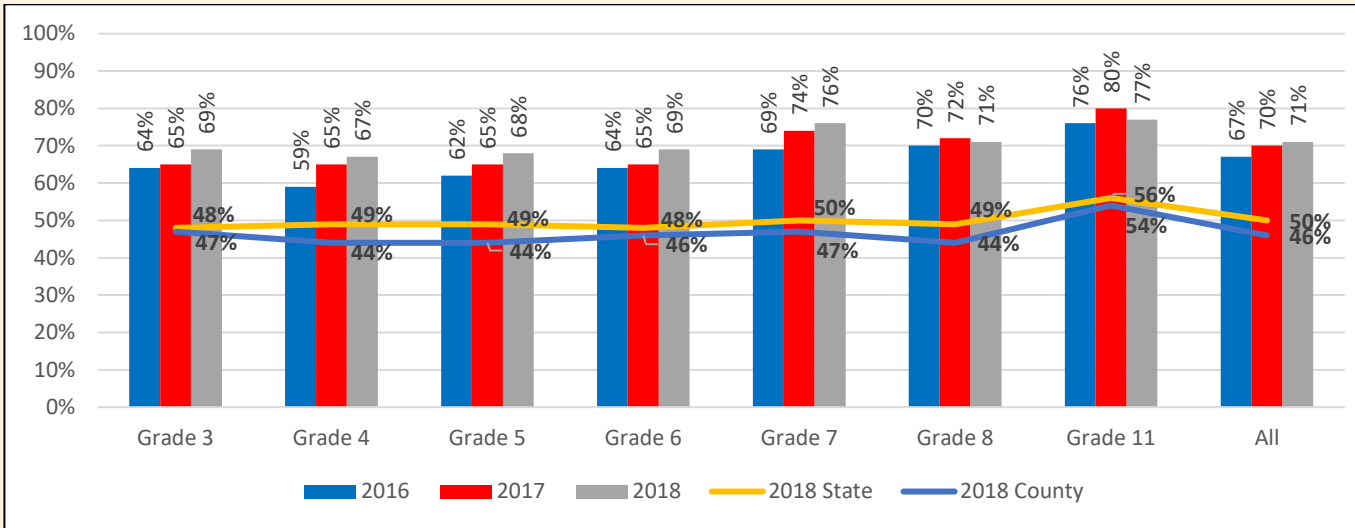
State-wide average for 2017-18, 50% of students met or exceeded the English language arts/literacy standard and 39% met or exceeded the mathematics standards. As noted in the following charts, Clovis Unified students exceeded the state-wide average with 71% of students meeting or exceeding standards in the English language arts/literacy standard and 58% in mathematics standard.

## **Student Achievement**



### **CAASPP Program**

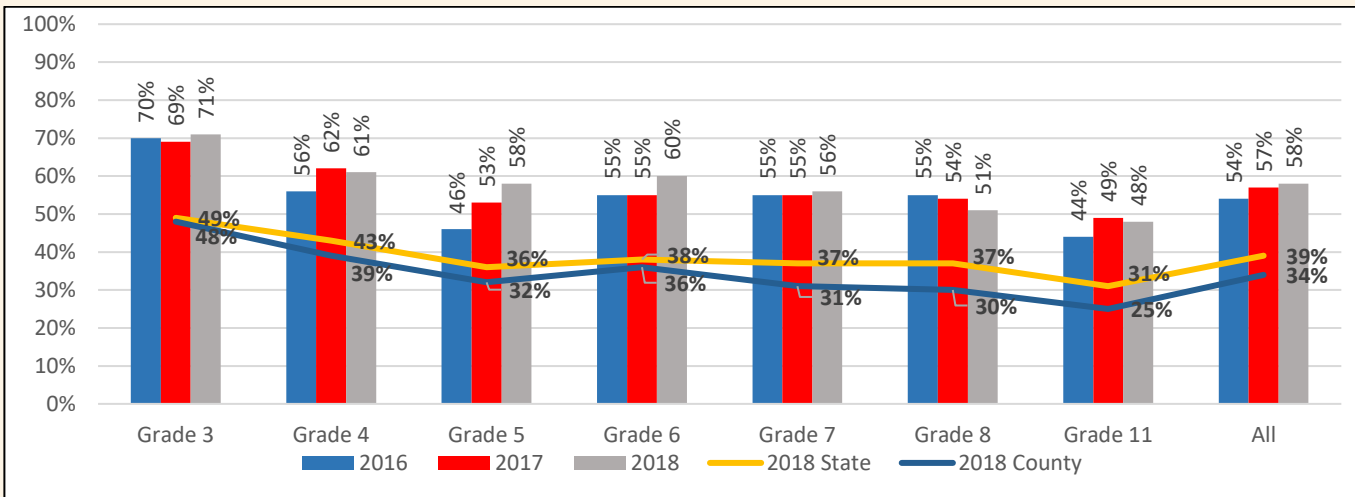
English Language Arts



Student Achievement  
CAASPP Program

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

Mathematics

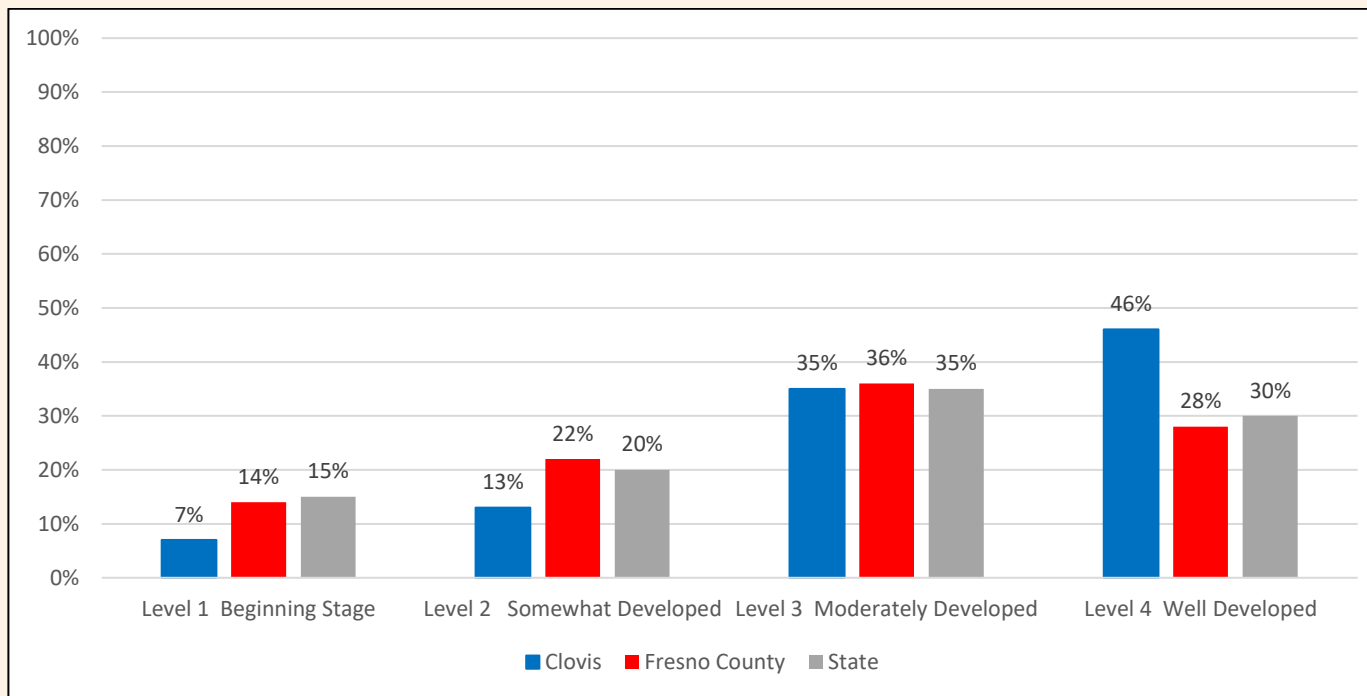




### English Language Proficiency Assessment for California (ELPAC)

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%	96%
Mathematics	96%	95%	95%	96%	92%	73%	73%

**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).

2017-18	Average Composite Score
Clovis Unified School District	23.9
State	22.7
Nation	20.8

**Scholastic Aptitude Test (SAT)**

2017-18	Reading/Writing	Math
Clovis Unified School District	559	552
State	540	536
Nation	536	531

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

	2012	2013	2014	2015	2016	2017	2018
Total AP Students	2,189	2,234	2,241	2,194	2,823	2,905	2,905
Number of Exams	4,184	4,267	4,420	4,351	4,749	4,780	4,598
Exams with Scores 3+	2,636	2,730	2,994	2,984	3,115	3,107	2,769
% of Total Exams with Scores 3+	63%	64%	68%	70%	66%	65%	60%

**Four-Year Adjusted Cohort Graduation Rate**

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

- 2017-18: 93.3%
- 2016-17: 94.3

Source: Dataquest

Student Achievement  
**College Entrance Tests**





### **Clovis Assessment System**

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



### **Student Achievement Clovis Assessment System**

## Awards

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

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

### ELEMENTARY SCHOOLS

#### **Boris Elementary School**

CLASSI Award	2016-2017, 2017-2018
CSUF Virtues & Character Education Award	2017-2018
CUSD PBIS Model School	2017-2018

#### **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
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
CSUF Virtues & Character Education Award	2011-2012, 2013-2014, 2017-2018

## 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  
2015-2016, 2017-2018

Civic Learning Award

**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

**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  
2017-2018

Civic Learning 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

**Student Achievement**

**Awards**

**Dry Creek Elementary School**

National Blue Ribbon

State Distinguished/California Gold Ribbon

CLASSI Award

1993-1994

1992-1993, 2007-2008, 2008-2009, 2013-2014, 2015-2016

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

**Fancher Creek Elementary School**

State Distinguished/California Gold Ribbon

CA Title I Academic Achievement Award

Governor's Reading Award

CSUF Virtues & Character Education Award

CLASSI Award

CA PBIS Coalition Award

1996-1997, 2005-2006, 2011-2012, 2015-2016, 2017-2018

2006-2007, 2009-2010, 2015-2016

1999-2000

1997-1998, 2005-2006

2004-2005, 2008-2009, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2016-2017, 2017-2018

**Fort Washington Elementary School**

National Blue Ribbon

National Exemplary

State Distinguished/California Gold Ribbon

CSUF Virtues & Character Education Award

CLASSI Award

1991-1992, 1998-1999

1985-1986

1986-1987, 1996-1997, 2003-2004

1995-1996, 1999-2000, 2001-2002

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

**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

Civic Learning Award

2017-2018

Student Achievement

**Awards**





### **Fugman Elementary School**

National Blue Ribbon

2012-2013

State Distinguished/California Gold Ribbon

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, 201-2017,  
2017-2018

CA PBIS Coalition Award

2017-2018

### **Garfield Elementary School**

National Blue Ribbon

1998-1999

State Distinguished/California Gold Ribbon

1996-1997, 2005-2006

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

CUSD PBIS Model School

2017-2018

### **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

CSUF Virtues & Character Education Award

2017-2018

CA PBIS Coalition Award

2017-2018

### **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

## **Student Achievement**

### **Awards**



**Liberty Elementary School**

National Blue Ribbon

State Distinguished/California Gold Ribbon

CLASSI Award

CSUF Virtues & Character Education Award

**Lincoln Elementary School**

National Exemplary

State Distinguished/California Gold Ribbon

California Title I Academic Achievement Award

CSUF Virtues & Character Education Award

CLASSI Award

**Maple Creek Elementary School**

State Distinguished/California Gold Ribbon

CLASSI Award

CSUF Virtues & Character Education Award

Civic Learning Award

CA PBIS Coalition Award

1996-1997

1994-1995, 1999-2000, 2003-2004, 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, 2016-2017, 2017-2018

2017-2018

1989-1990

1996-1997, 2003-2004, 2007-2008, 2008-2009, 2011-2012, 2017-2018

2012-2013, 2013-2014

1995-1996, 1997-1998

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

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

2017-2018

2017-2018

2017-2018

Student Achievement

**Awards**





### **Mickey Cox Elementary School**

National Blue Ribbon

1998-1999

State Distinguished/California Gold Ribbon

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

CA Title One Academic Achievement Award

2015-2016

CLASSI Award

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

### **Miramonte Elementary School**

National Blue Ribbon

2010-2011, 2012-2013

State Distinguished/California Gold Ribbon

1999-2000, 2005-2006, 2011-2012, 2015-2016

California Title I Academic Achievement Award

2004-2005, 2005-2006, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2015-2016

Governor's Reading Award

1999-2000

CSUF Virtues & Character Education Award

1997-1998

CLASSI Award

2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2015-2016, 2017-2018

### **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

## **Student Achievement**

### **Awards**

**Nelson Elementary School**

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

**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  
 CA PBIS Coalition Award 2017-2018

**Pinedale Elementary School**

State Distinguished/California Gold Ribbon 1996-1997, 2013-2014, 2015-2016  
 California Title 1 Academic Achievement Award 2015-2016  
 CSUF Virtues & Character Education Award 2017-2018

**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  
 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

Student Achievement

**Awards**



**Riverview Elementary School**

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

2005-2006, 2009-2010, 2013-2014  
2003-2004, 2016-2017  
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

**Sierra Vista Elementary School**

California Title I Academic Achievement Award  
  
State Distinguished/California Gold Ribbon  
CLASSI Award

2005-2006, 2006-2007, 2009-2010, 2010-2011, 2015-  
2016  
2015-2016  
2008-2009, 2009-2010, 2015-2016

**Tarpey Elementary School**

CLASSI Award  
Civic Learning Award

2015-2016  
2017-2018

**Temperance-Kutner Elementary School**

National Drug Free School  
State Distinguished/California Gold Ribbon  
California Title I Academic Achievement Award  
CLASSI Award

1994-1995  
2007-2008, 2011-2012, 2015-2016  
2007-2008  
2003-2004, 2005-2006, 2006-2007, 2008-2009, 2009-  
2010, 2010-2011, 2011-2012, 2014-2015  
2017-2018

CA PBIS Coalition Award

**Valley Oak Elementary School**

National Blue Ribbon  
State Distinguished/California Gold Ribbon  
CLASSI Award

1993-1994, 2000-2001  
1992-1993, 1999-2000, 2003-2004, 2009-2010  
2004-2005, 2006-2007, 2007-2008, 2008-2009, 2009-  
2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014,  
2014-2015, 2015-2016, 2016-2017, 2017-2018  
2017-2018

CSUF Virtues & Character Education Award

**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  
 CA PBIS Coalition Award 2017-2018

**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

**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  
 CSUF Virtues & Character Education Award 2016-2017

**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

**Granite Ridge Intermediate School**

CLASSI Award 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017  
 State Distinguished/California Gold Ribbon 2016-2017  
 CSUF Virtues & Character Education Award 2016-2017

Student Achievement

**Awards**





### **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

### **Reyburn Intermediate School**

CSUF Virtues & Character Education Award	2004-2005
CLASSI	2014-2015, 2015-2016, 2016-2017, 2017-2018

### **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
CSUF Virtues & Character Education Award	2016-2017

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

National Blue Ribbon	2008-2009
State Distinguished/California Gold Ribbon	2006-2007

#### **Clovis High School**

National Blue Ribbon	1992-1993
National Exemplary	1986-1987
State Distinguished/California Gold Ribbon	1985-1986, 1998-1999, 2002-2003, 2014-2015
CLASSI Award	2003-2004, 2006-2007, 2011-2012, 2013-2014, 2014-2015, 2015-2016, 2016-2017
CSUF Virtues & Character Education Award	2016-2017

### **Student Achievement**

### **Awards**

**Clovis North High School**

State Distinguished/California Gold Ribbon  
 CLASSI Award

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

CSUF Virtues & Character Education Award

**Clovis West High School**

National Blue Ribbon  
 State Distinguished/California Gold Ribbon

1988-1989, 1999-2000  
 1987-1988, 1993-1994, 1998-1999, 2002-2003, 2014-  
 2015  
 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

CLASSI Award

**Alternative Education- Gateway/Enterprise High Schools**

National Drug Free School  
 State Model Continuation School

1994-1995  
 2017-2018

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

Student Achievement

**Awards**





### SART Results - Parent Surveys

Clovis Unified strives to include parents and the community in supporting student and school excellence. At Clovis Unified, parents and community members are active participants in the decision-making process and in evaluating the quality of programs serving their children. Apart from the traditional school site council and parent club, a body called the School Assessment and Review Team (SART) exists to provide a forum to learn about a school and to influence the leadership regarding the operation of the school. Each Clovis Unified school has a SART committee, which serves as a vehicle of communication and as an advisory body to the principal.

The SART committee includes broad representation, including the principal, selected staff members, interested parents and community members, students and even citizens who do not have children at the school. Within the District, there are three area SART committees. Members of the area SART committees include area assistant superintendents, area principals and area SART chairpersons. There is also a district SART committee whose members include the district superintendent, administrators, principals and SART committee chairpersons. Each year, a survey of parents is conducted to obtain parental evaluation information regarding school and district programs and policies.

Note: For the 2015-16 school year the scale changed from excellent, good, satisfactory, poor, fail to: strongly agree, agree, disagree, strongly disagree, and do not know.

#### General

Clovis parents continue to give their schools high grades in all areas of the survey. Overall, this year's results are consistent from results of the past years. Below are the percentage of parents who indicated "strongly agree" to "agree" on "This school provides a quality education that promotes academic success for my child."

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
99%	99%	99%	99%	97%	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.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
96%	95%	97%	97%	92%	91%	83%	90%

### 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.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
96%	96%	95%	96%	87%	84%	85%	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.

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Dress code more strict or left as is, K-8	70%	68%	71%	68%	66%	71%	70%	69%
Dress code more strict or left as is, 9-12	55%	55%	52%	53%	70%	76%	74%	72%

**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.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
96%	96%	96%	97%	93%	92%	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.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-2018	2018-19
89%	88%	89%	90%	85%	88%	86%	86%

### 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.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
97%	97%	97%	96%	92%	88%	88%	88%



### 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?

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
92%	94%	92%	93%	93%	93%	88%	89%

**Racial and Cultural Groups**

Below is the percent of seniors who indicated "excellent", "good" or "satisfactory" in how the District promotes understanding and appreciation of various racial and cultural groups.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
88%	89%	87%	84%	84%	83%	81%	86%

**Safe School Environment**

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

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
92%	91%	92%	93%	92%	90%	88%	89%

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.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
91%	91%	89%	88%	89%	86%	83%	83%

Below is the percent of seniors who indicated "very well prepared", "well prepared", or "somewhat prepared" in the area of English regarding how well their high school experience prepared them for what they will be doing after graduation.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
93%	94%	94%	94%	95%	94%	93%	93%

Below is the percent of seniors who indicated "very well prepared", "well prepared", or "somewhat prepared" in the area of social sciences regarding how well their high school experience prepared them for what they will be doing after graduation.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
94%	92%	93%	93%	93%	93%	93%	93%

Below is the percent of seniors who indicated "very well prepared", "well prepared", or "somewhat prepared" in the area of science regarding how well their high school experience prepared them for what they will be doing after graduation.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
88%	90%	90%	88%	87%	89%	83%	87%

### Technology Skills

Below is the percent of seniors who indicated "a great deal" or "a fair amount" regarding the degree to which they developed skills in the use of technology in school.

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
53%	48%	52%	51%	56%	63%	49%	50%

### Student Achievement

### SART Results

### Student Surveys



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.

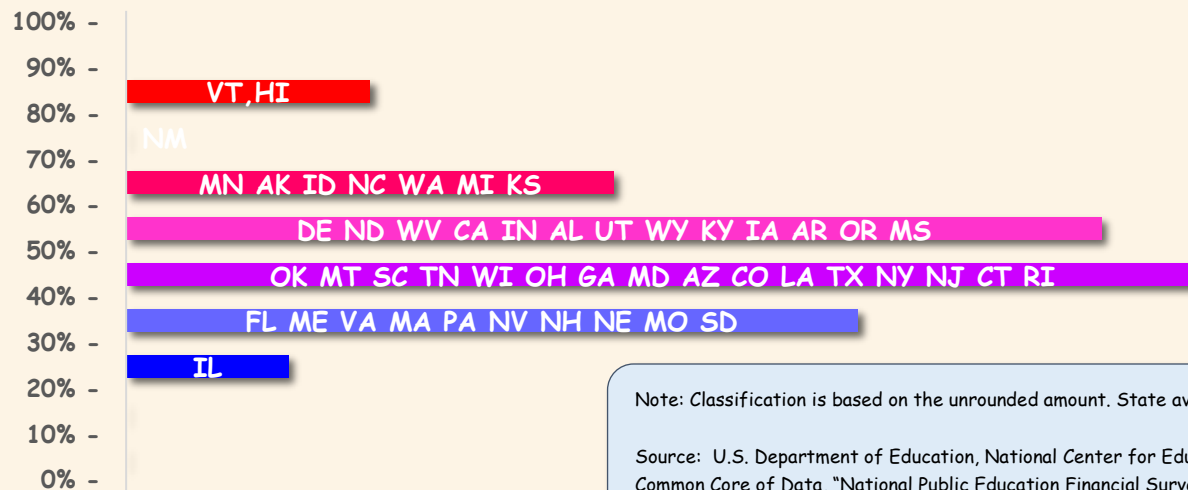
California, the nation's biggest state by most measures, has the most students and therefore spends the most money on education. Unfortunately, from 1980 to the mid-1990's California decreased its financial commitment to K-12 education quite drastically, particularly when compared to what other states 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 59.4% of its Total Revenues to be spent on its public elementary and secondary public schools in the 2015-16 fiscal year. Please note from the graph that Ten (10) states in our nation, of varying size and affluence, contributed a greater percentage of state revenue to public education than California.

## Comparative Analysis



**State Revenue as a Percentage of Total Revenue for  
Public Elementary and Secondary Schools**  
School Year 2015-16



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

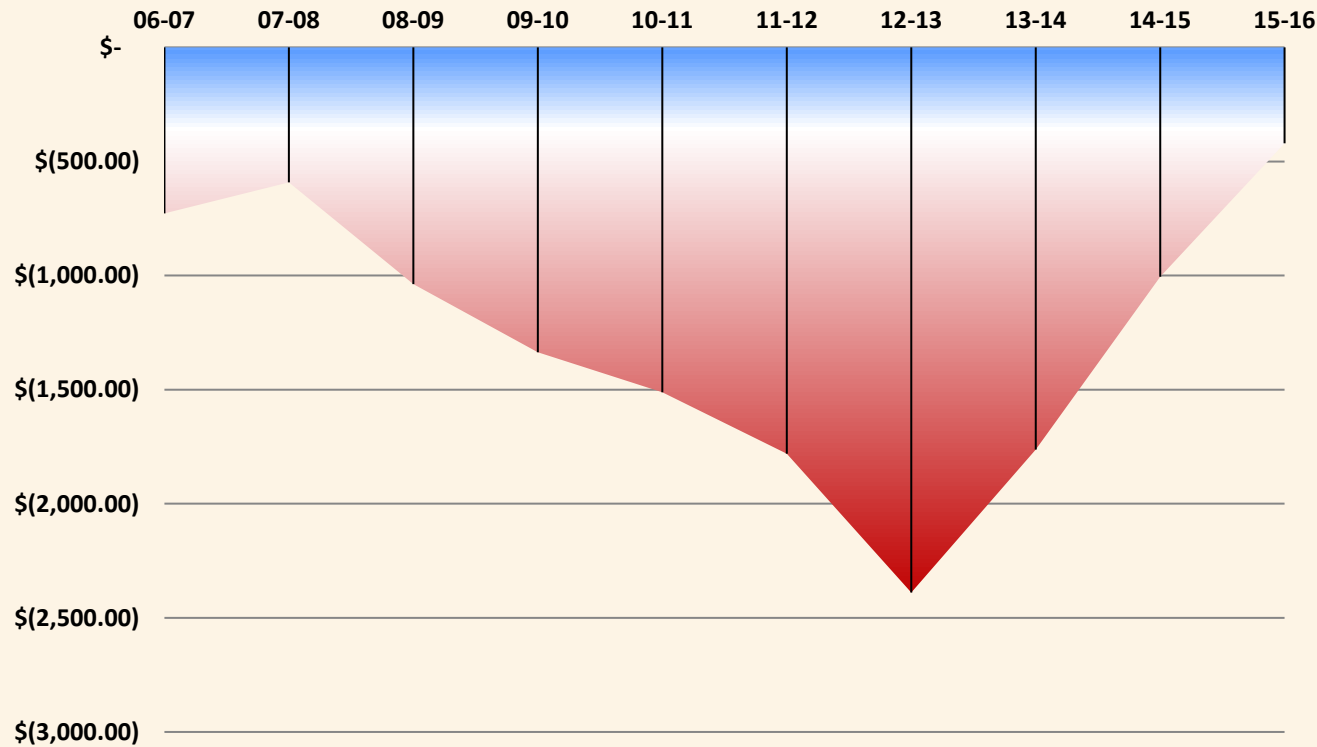
Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey"

**Educational Funding**

In 2015-16, California spent an average of \$11,420 per student on their education which is \$421 less than the U.S. average of \$11,841. Comparative data is not yet available for the 2016-17 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**

**California vs. National Average per ADA**



Source: National Center for Educational Statistics, 2015-16  
(<http://nces.ed.gov>)



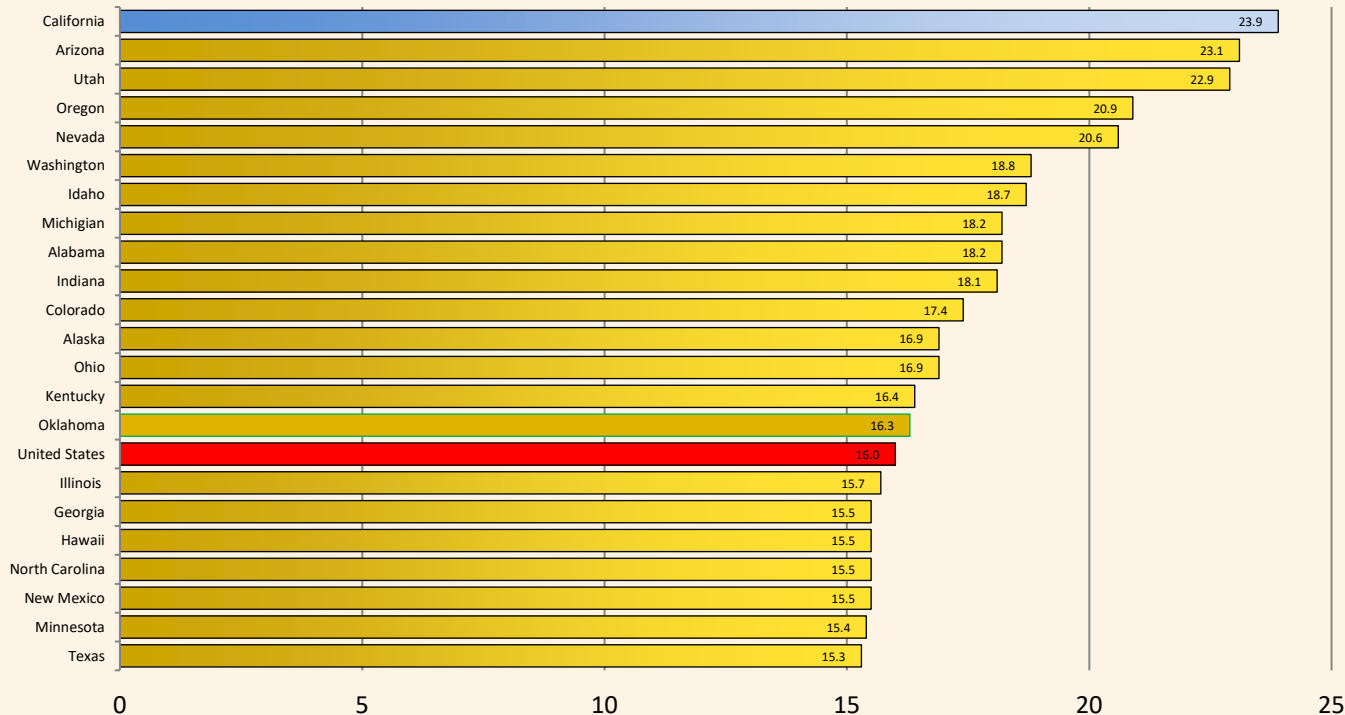


## Student-Teacher Ratio

The number of California students per teacher had decreased from 24:1 in 1995-96 to 21:1 up until 2009-10. This decrease was mainly due to the statewide implementation of the Class Size Reduction (CSR) Program. In 2013-14, CSR was eliminated and became a component of the LCFF model. The LCFF requires districts to make progress towards a 24:1 ratio within the K-3 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 2015, California is one of fifteen (15) states whose ratio is above the U.S. average of 16:1 with California having the largest Student-Teacher Ratio in the nation at almost 24:1.

## National Comparative Analysis Student-Teacher Ratio

### California Student/Teacher Ratio is Highest in Nation



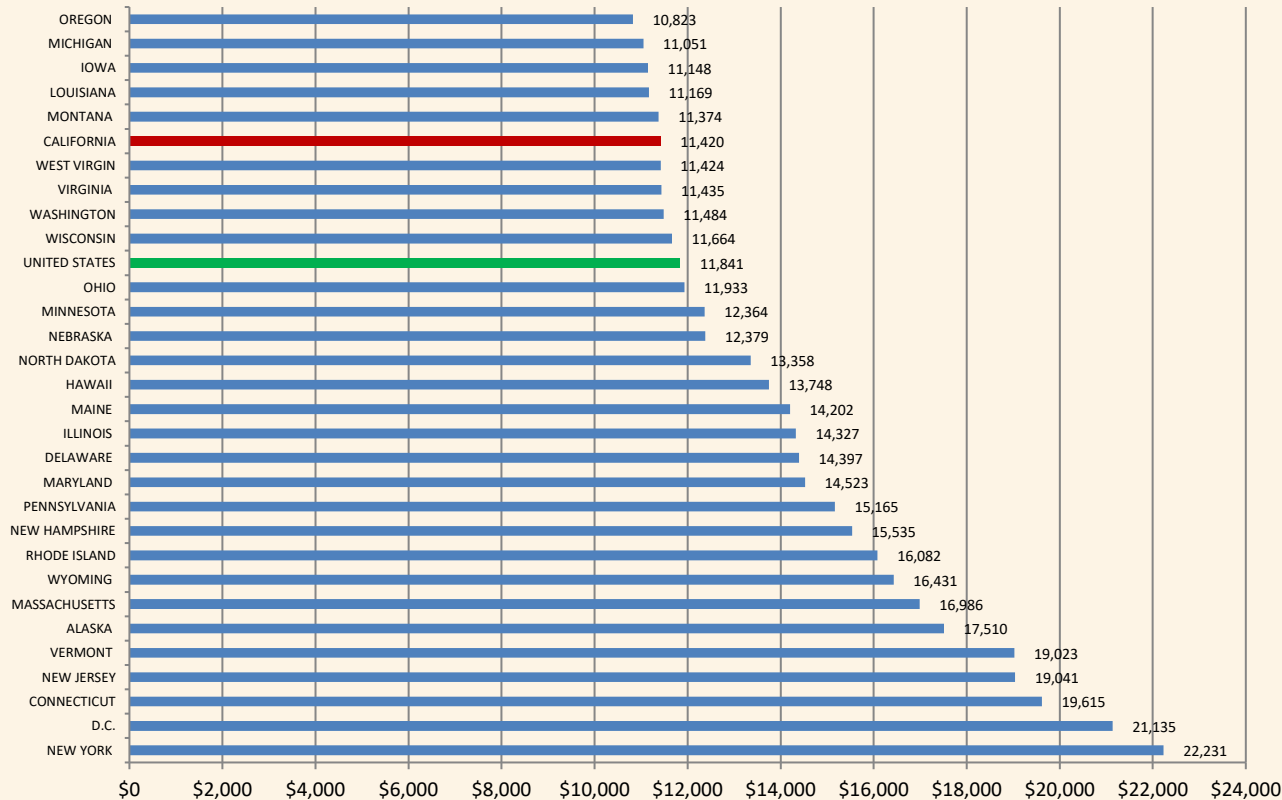
Source: National Center for Educational Statistics. Fall 2015

**Expenditures Per Pupil**

California per pupil expenditures fell short by \$421 when compared to the national average of \$11,841 per pupil according to the most recent comparative data available (2015-16 school year). Therefore, the State of California ranked 25<sup>th</sup> 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**

**2015-16 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 \$59,796 for 2017, 15.8% higher than the U.S. average of \$51,640. The following is a comparison of per capita personal income over the last 18 years for Fresno County, the State of California, and the United States.

### National Comparative Analysis

## California's per Capita Personal Income

Per Capita Personal Income 1999-2017			
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

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

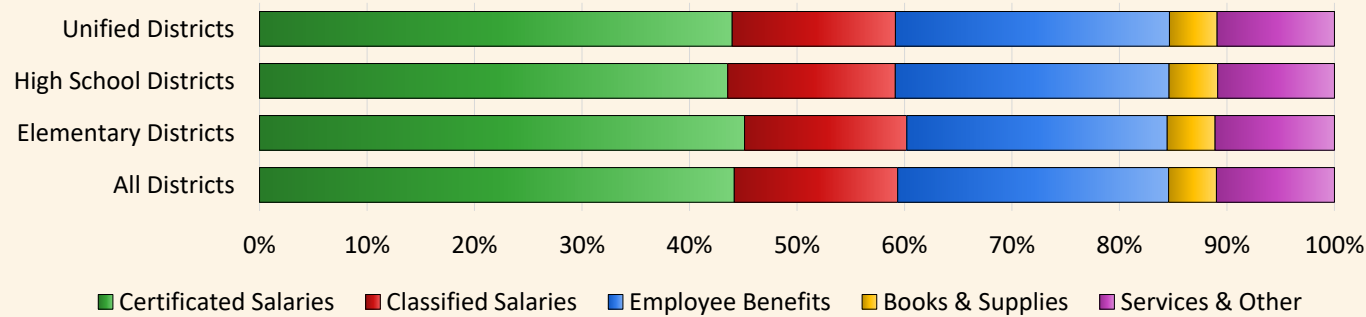
**How California's Education Dollars Are Spent**

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.

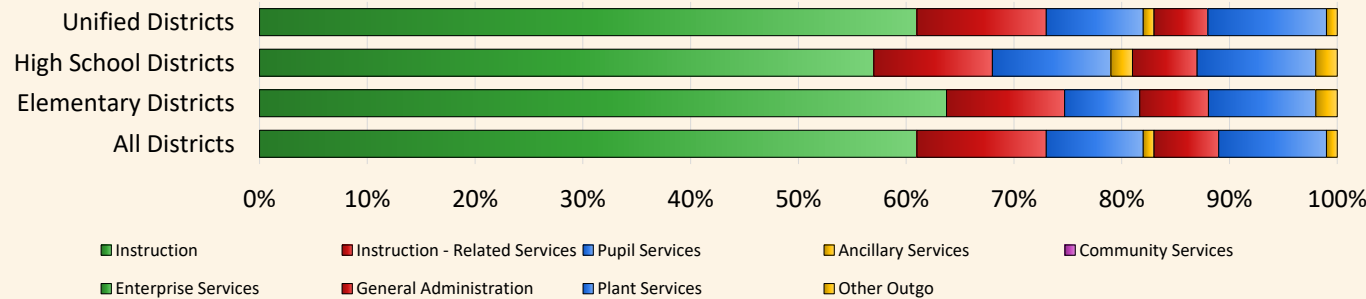
**Statewide Comparative Analysis**

**How California's Education Dollars Are Spent**

**Expenditures by Category**



**Expenditures by Activity**



Data: <http://www.ed-data.org>, 2017-18 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 2017-18 comparative analysis is based upon information gathered from the 2017 California Basic Educational Data System (CBEDS) or actual revenues and expenditures for fiscal year 2017-18 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 2017-18 fiscal year:

California School Districts		2017-18 Total ADA
1	FRESNO UNIFIED	66,711
2	ELK GROVE UNIFIED	59,925
3	CORONA-NORCO UNIFIED	51,179
4	CAPISTRANO UNIFIED	45,922
5	CLOVIS UNIFIED	40,983
6	RIVERSIDE UNIFIED	39,210
7	SAN JUAN UNIFIED	37,665
8	POWAY UNIFIED	35,196
9	FREMONT UNIFIED	34,821
10	IRVINE UNIFIED	33,629
11	MT. DIABLO UNIFIED	29,916
12	SAN JOSE UNIFIED	29,116
13	VISALIA UNIFIED	27,826
14	CHINO VALLEY UNIFIED	27,266
15	LODI UNIFIED	27,130
16	SADDLEBACK VALLEY UNIFIED	26,253
17	GLENDALE UNIFIED	25,152
18	ORANGE UNIFIED	24,725
19	PLACENTIA-YORBA LINDA UNIFIED	24,568
20	POMONA UNIFIED	22,250
21	PALO ALTO UNIFIED	11,721
<b>Comparative Districts Average</b>		<b>34,341</b>
Data: Statewide: CADIE; School Services of California Inc. 2017-18		

**Statewide Comparative Analysis**

**Average Daily Attendance Of Comparative Districts**



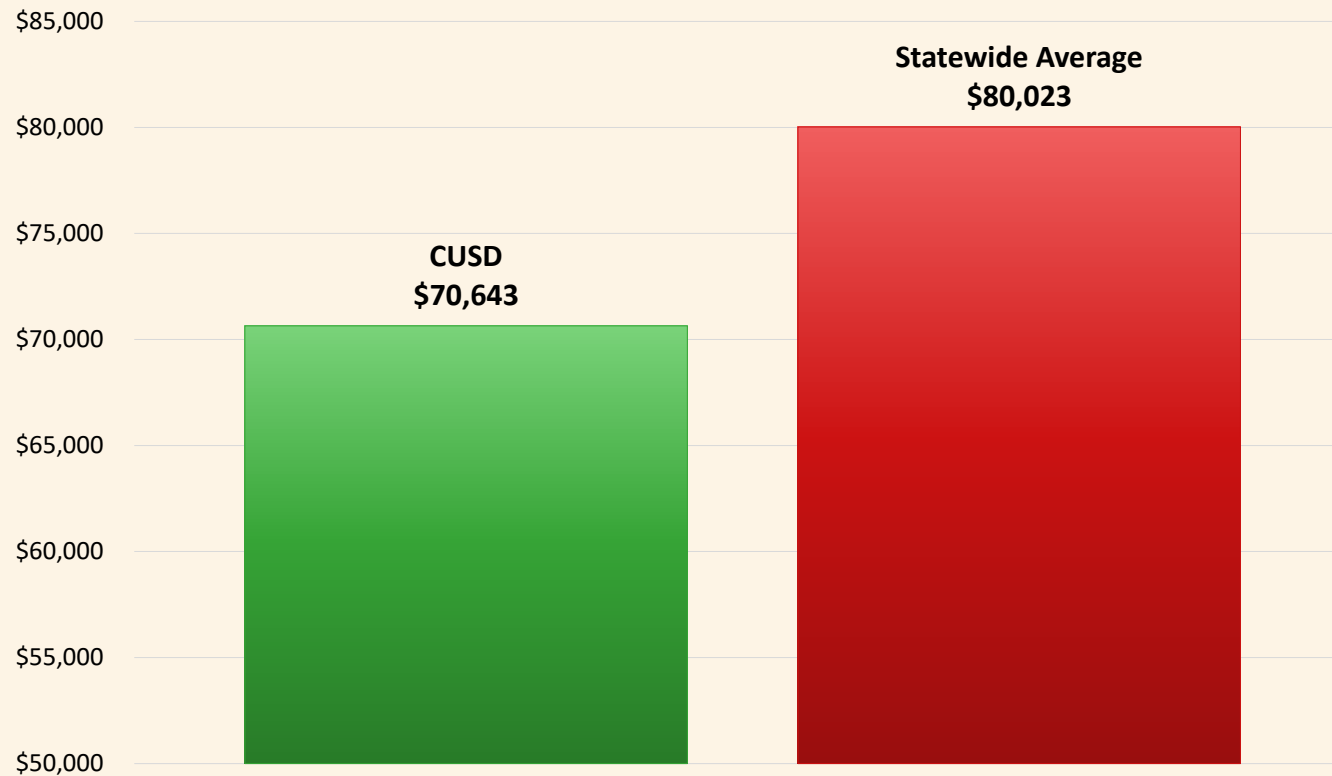


### Average Teacher Salary

The District's average teacher salary in 2017-18 was \$9,380 less than the California statewide average of \$80,023 and is also ranked 21<sup>st</sup> out of the 21 statewide comparative school districts. The following graph illustrates the average teacher salary of Clovis Unified as compared to the statewide average:

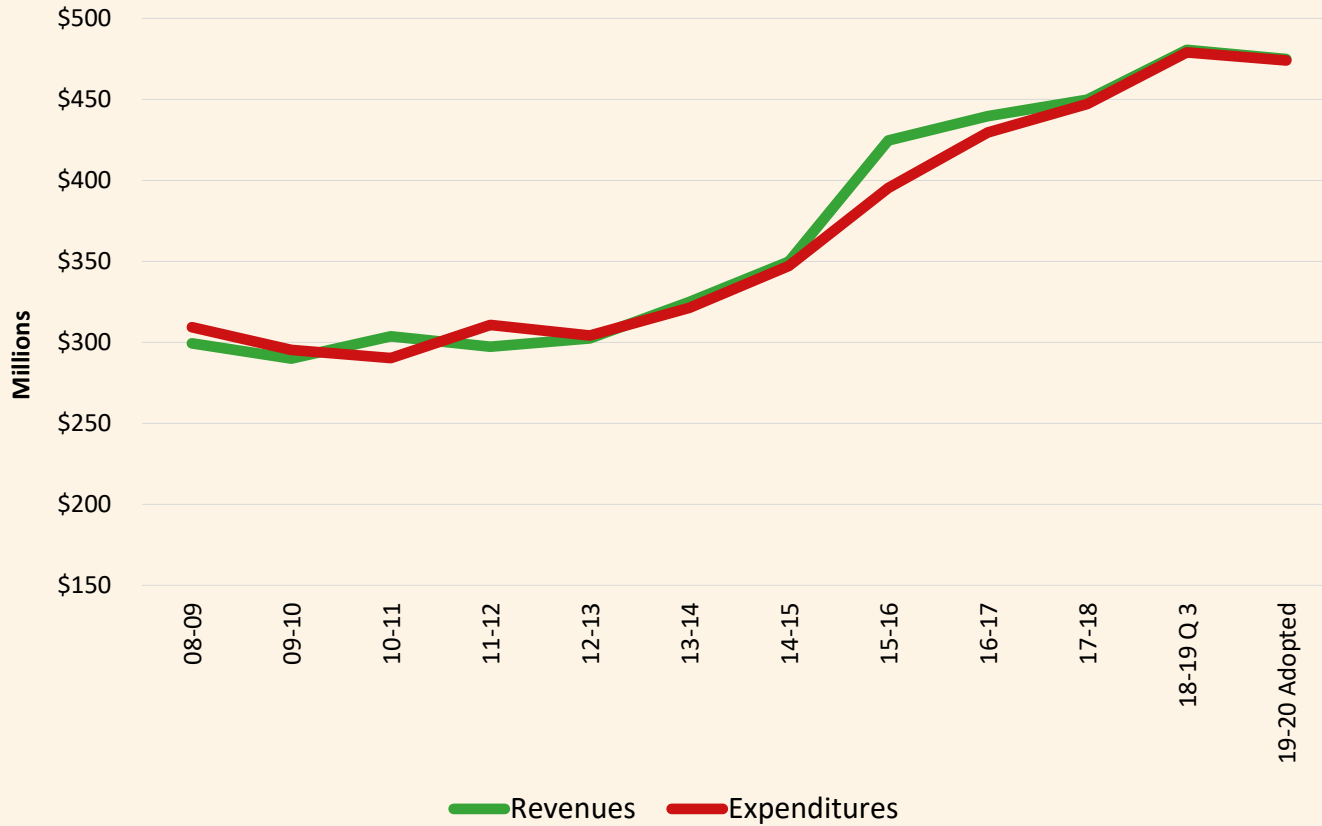
### Statewide Comparative Analysis Average Teacher Salary

## Average Teacher Salary



Data: School Services SABRE Report 2017-18

### Revenues vs Expenditures by Year



Statewide Comparative Analysis

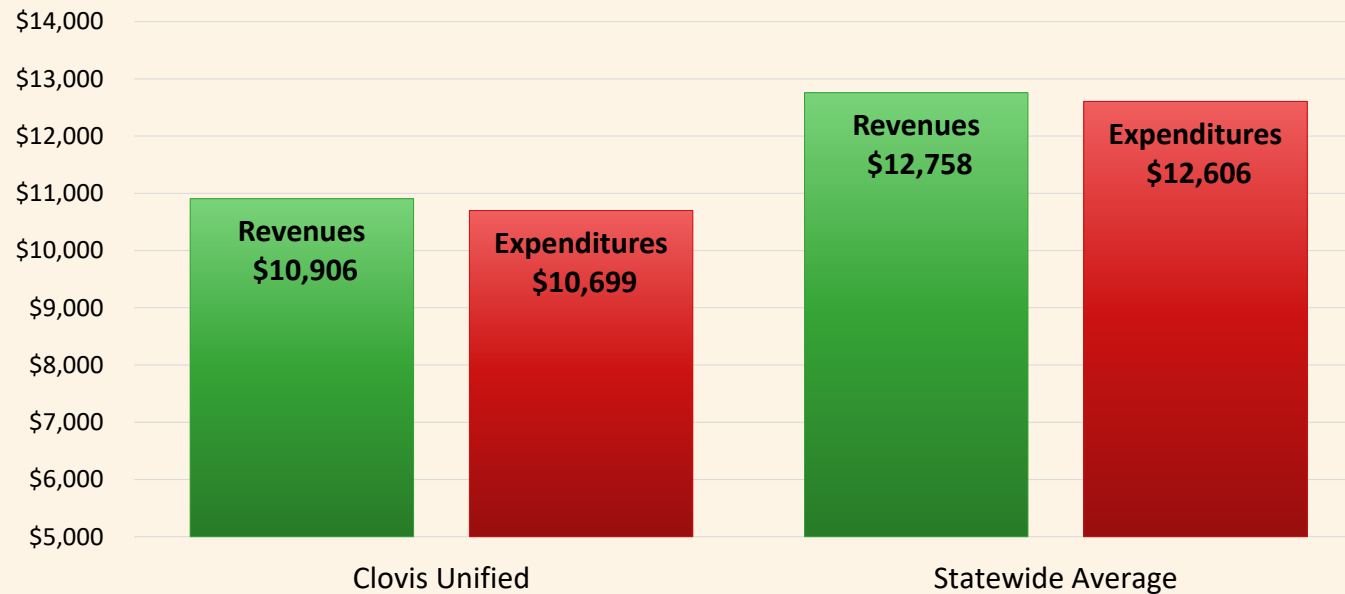
**Revenues vs. Expenditures**

- 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



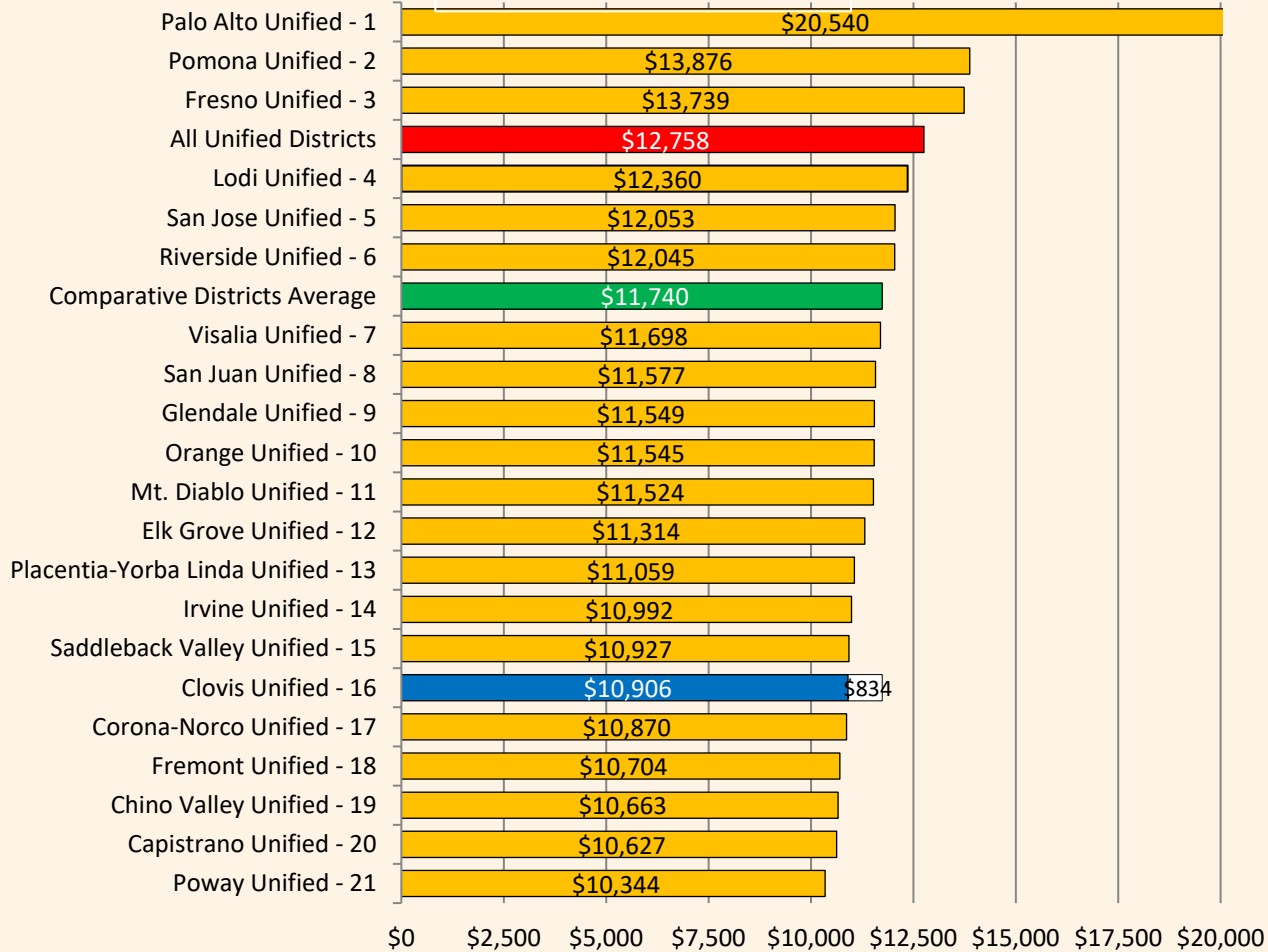
Data: Comparative Analysis of District Income and Expenditures (CADIE) by School Services of California' Inc. 2017-18

- During the 2017-18 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

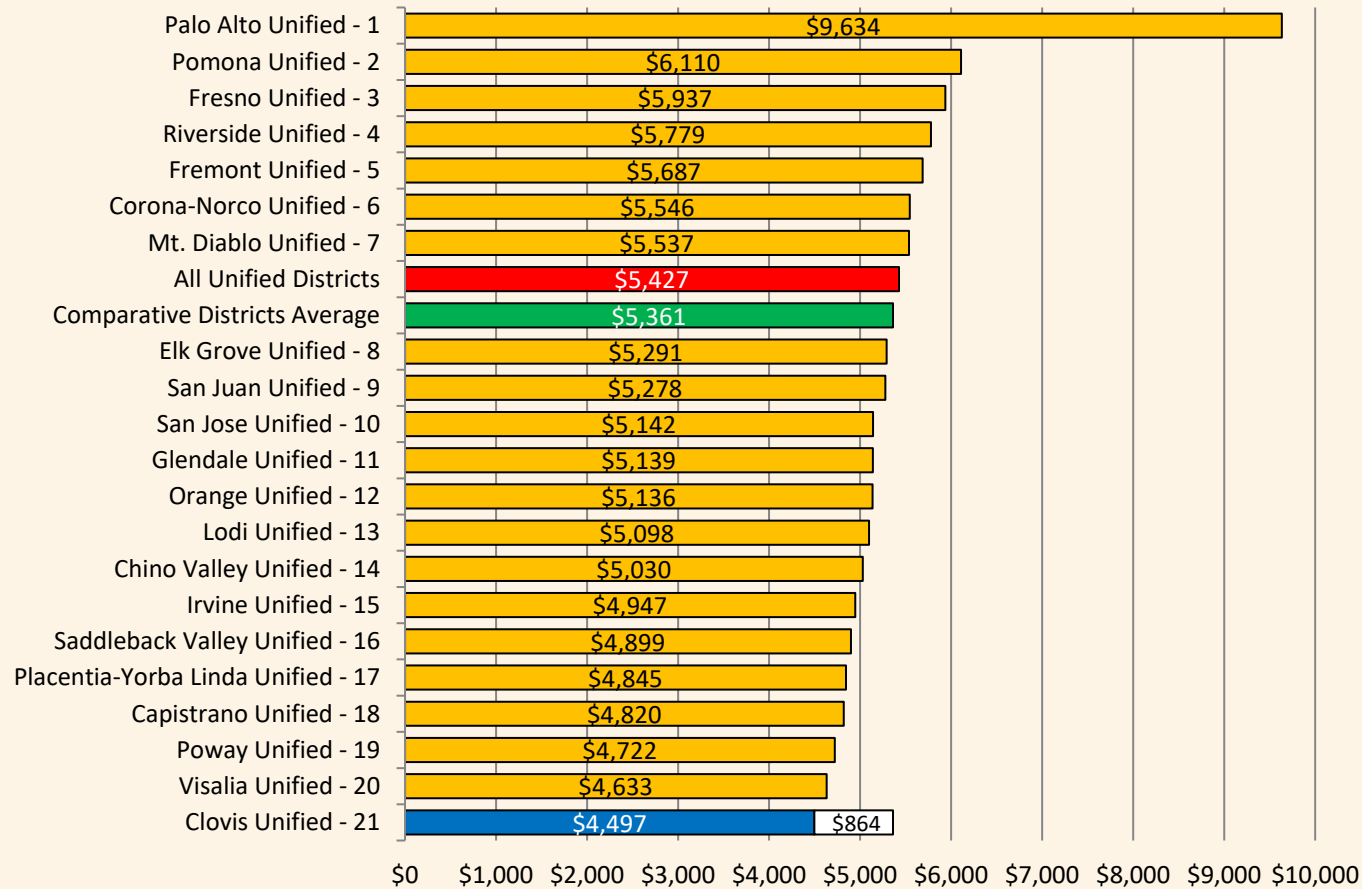
Revenue Per ADA  
Data: Statewide CADIE 2017-18, School Services of California







## Statewide Comparison Certificated Salaries

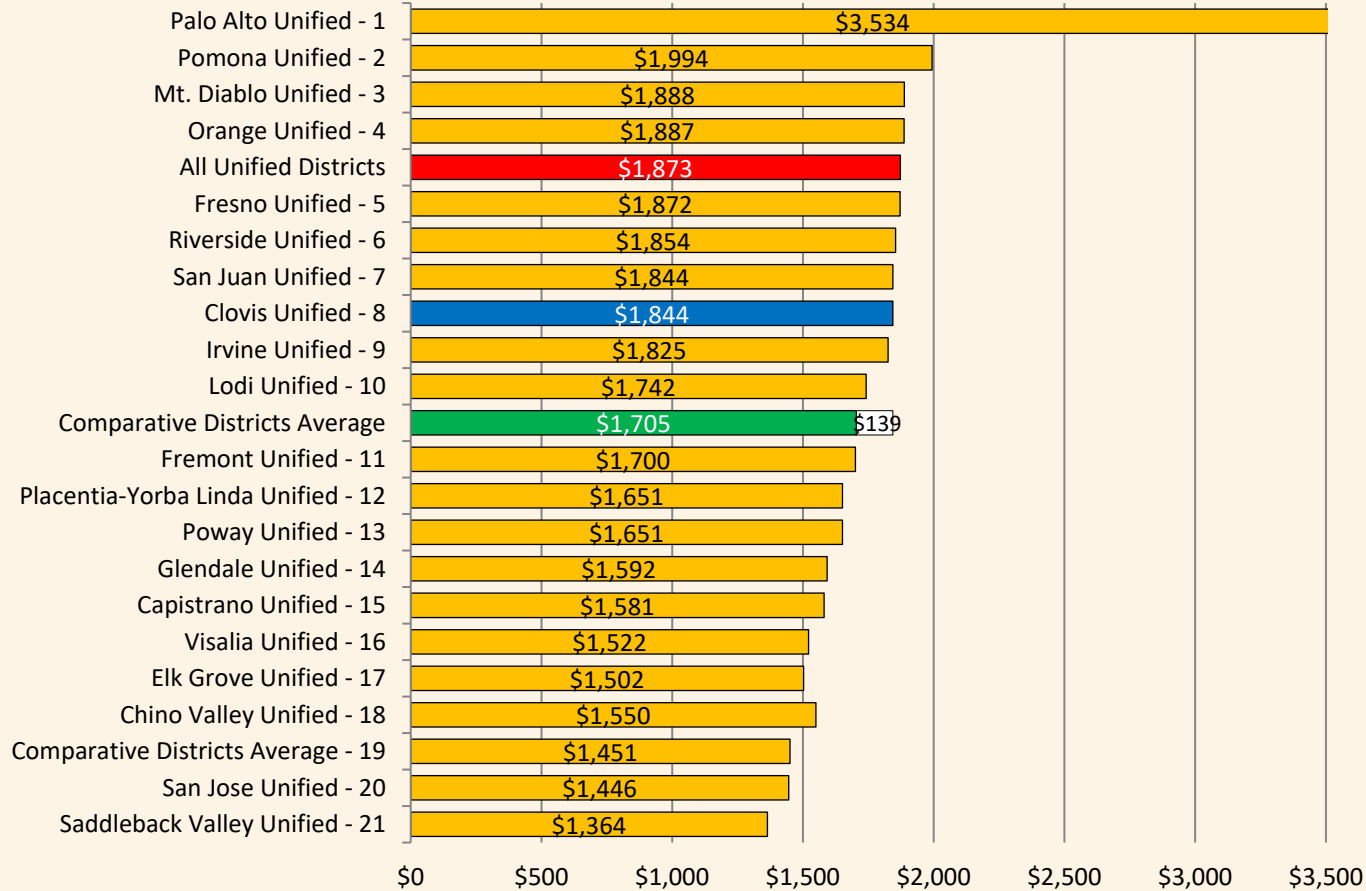


Expenditures Per ADA

Data: Statewide CADIE 2017-18, School Services of California

## Statewide Comparative Analysis Certificated Salaries

### Statewide Comparison Classified Salaries



Expenditures Per ADA

Data: Statewide CADIE 2017-18, School Services of California

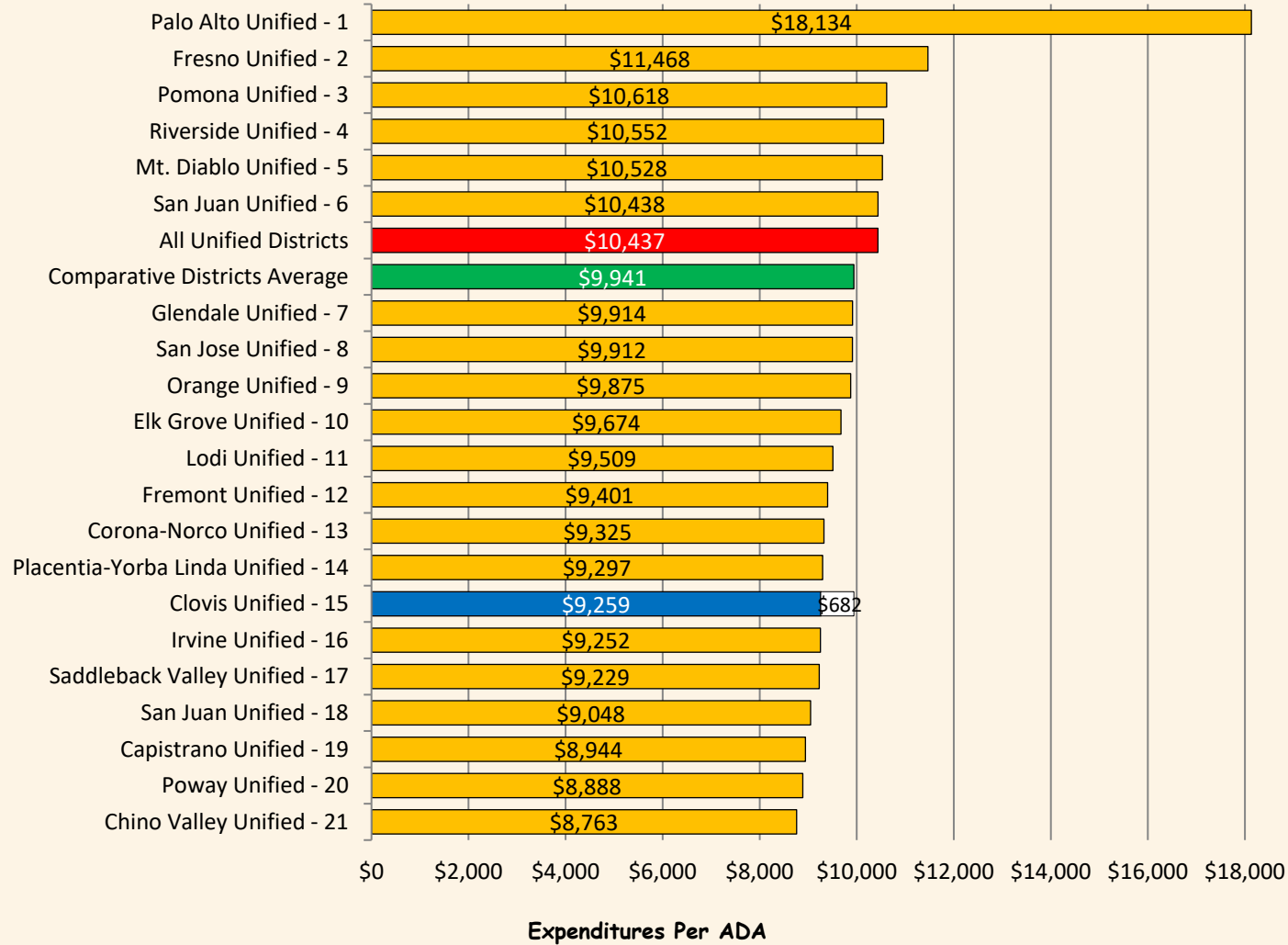
### Statewide Comparative Analysis

### Classified Salaries





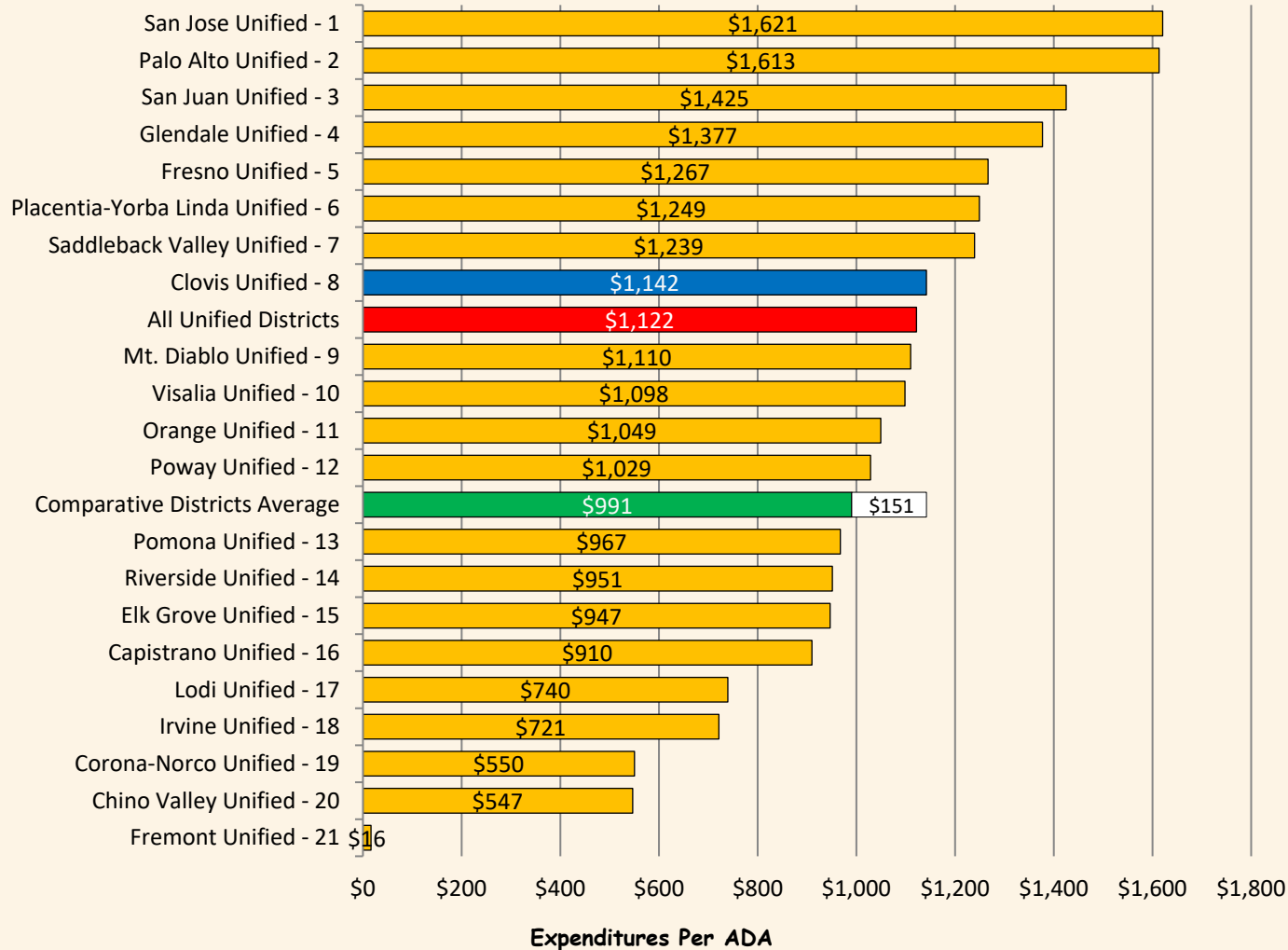
## Statewide Comparison Total Compensation



Data: Statewide CADIE 2017-18, School Services of California

## Statewide Comparative Analysis Total Compensation

### Statewide Comparison Health & Welfare Benefits



Data: Statewide CADIE 2017-18, School Services of California

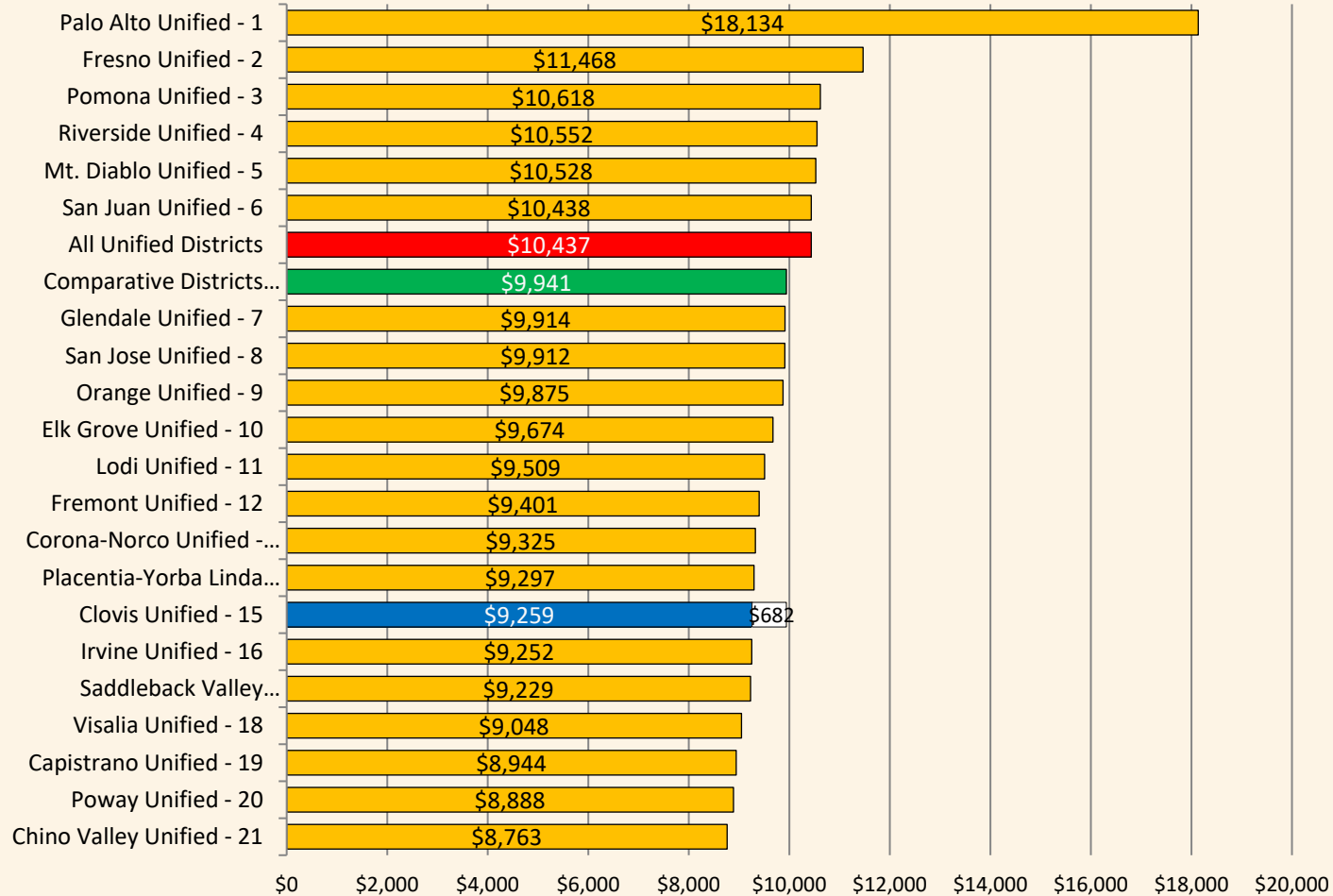
Statewide Comparative  
Analysis

### Health & Welfare Benefits





## Statewide Comparison Salaries & Benefits



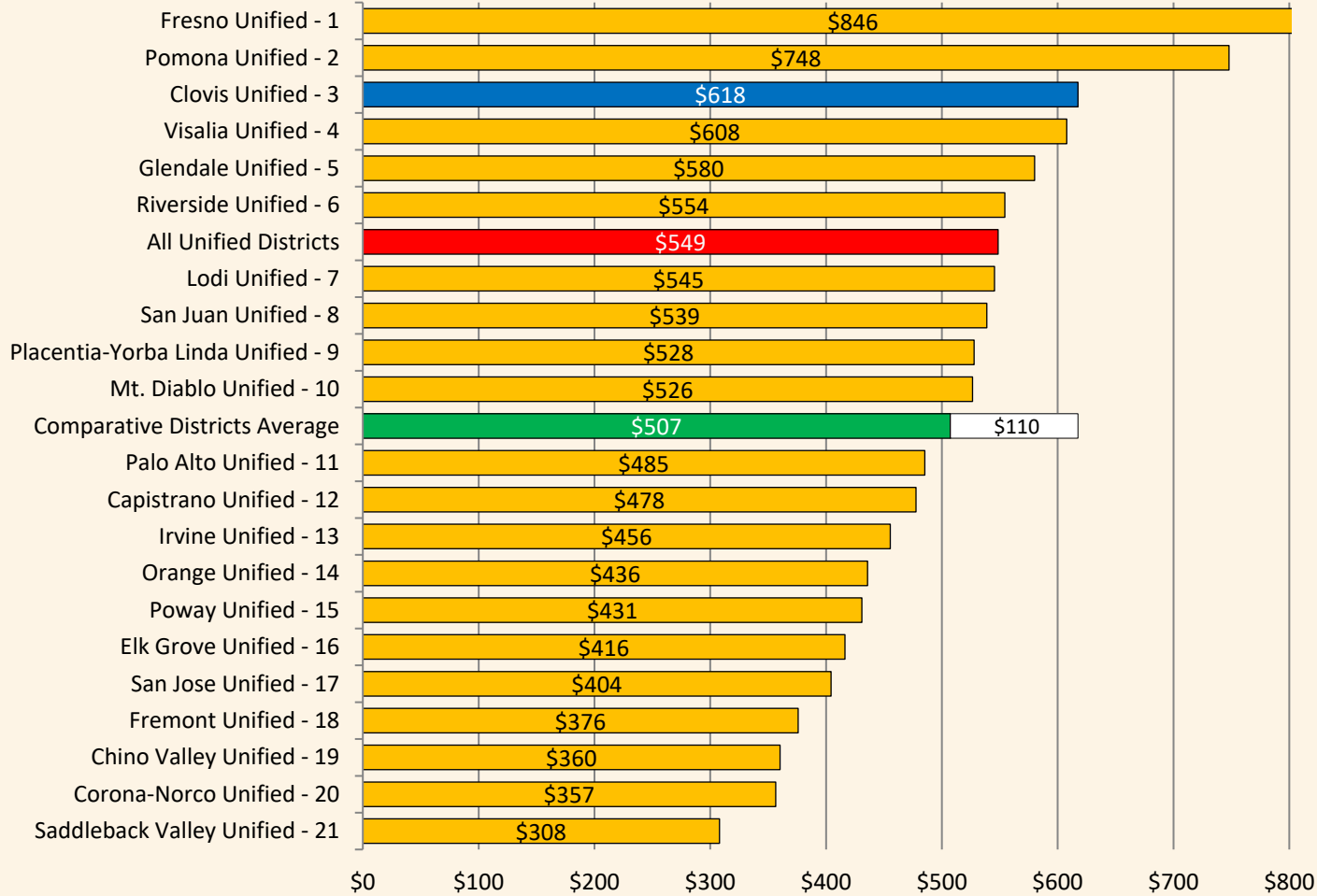
Expenditures Per ADA

Data: Statewide CADIE 2017-18, School Services of California

Statewide Comparative  
Analysis

## Salaries & Benefits

### Statewide Comparison Books & Supplies



Expenditures Per ADA

Data: Statewide CADIE 2017-18, School Services of California

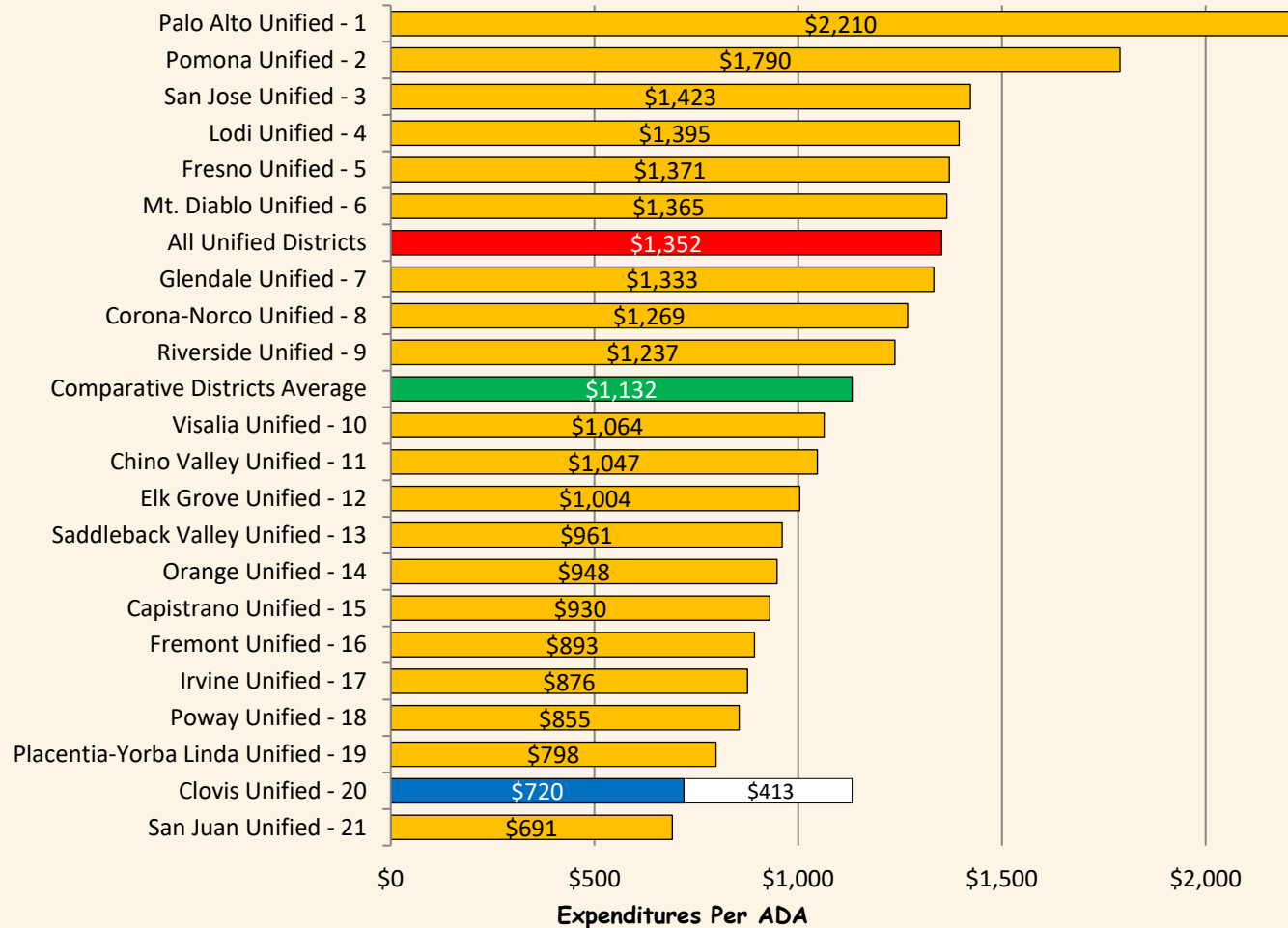
Statewide Comparative  
Analysis

### Books & Supplies





## Statewide Comparison Services & Other Operating Expenses

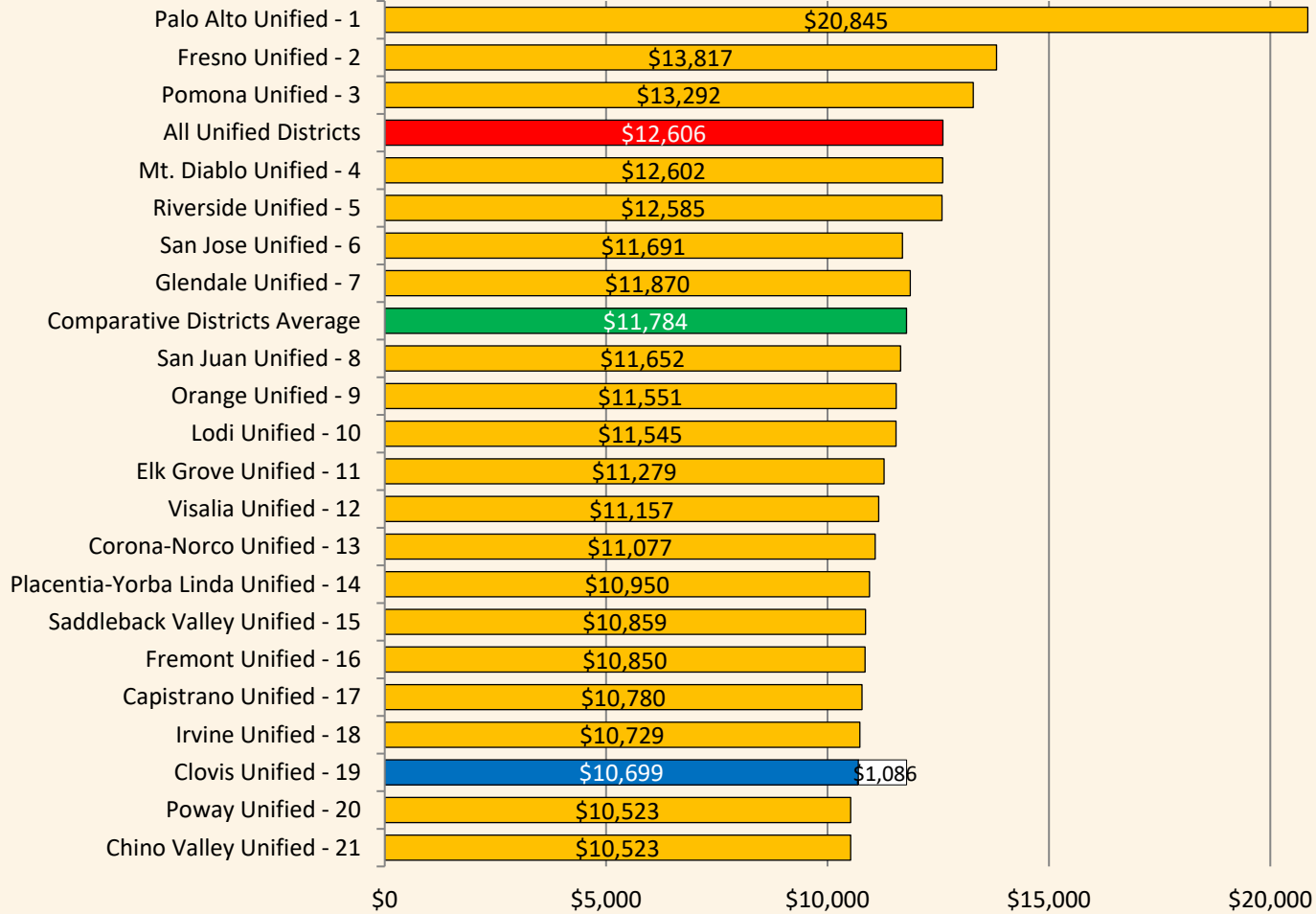


Data: Statewide CADIE 2017-18, School Services of California

Statewide Comparative  
Analysis

Services & Other  
Operating Expenses

### Statewide Comparison Total Expenditures



### Statewide Comparative Analysis Total Expenditures

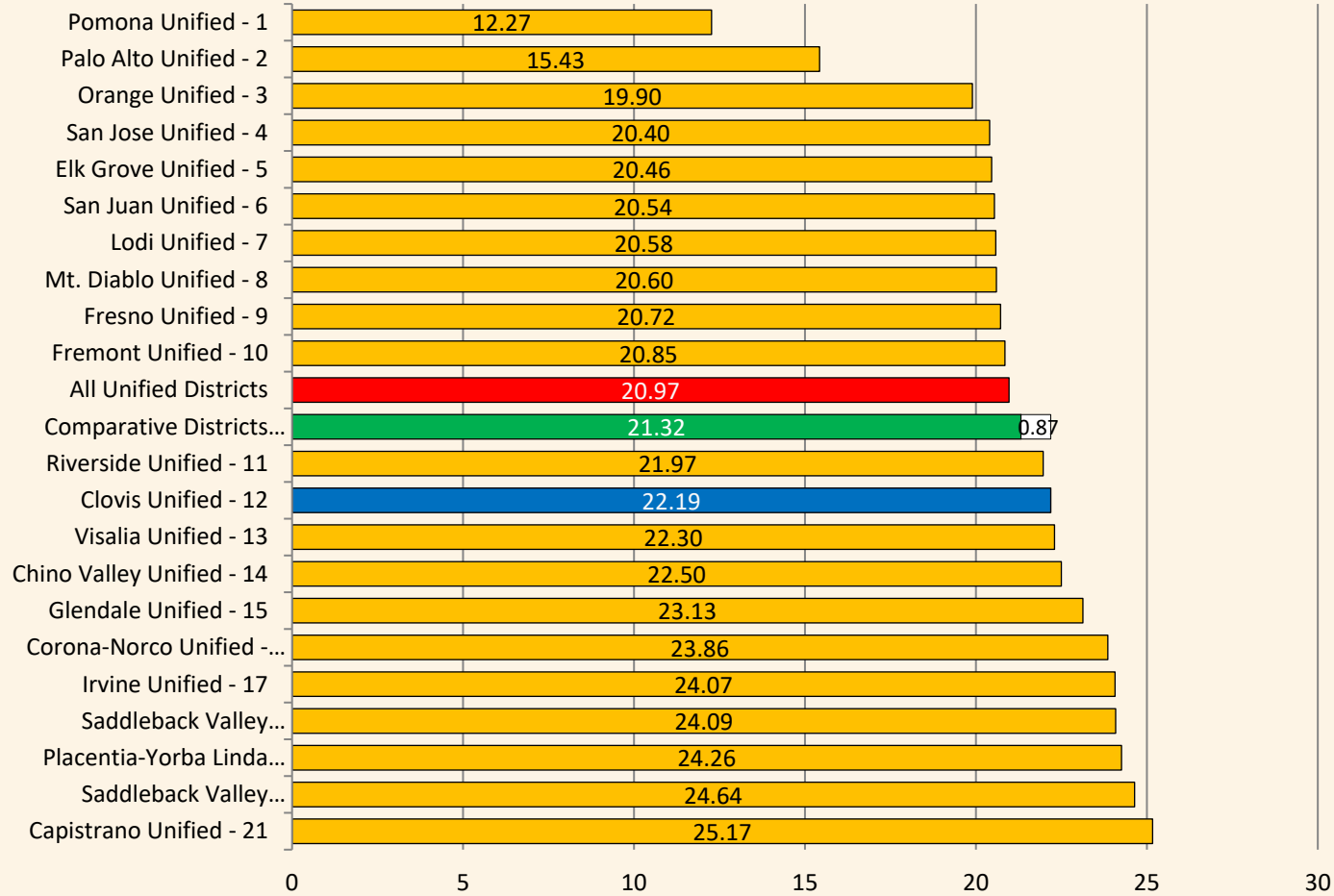
**Expenditures Per ADA**  
Data: Statewide CADIE 2017-18, School Services of California







## Statewide Comparison Student Enrollment per Teacher



Enrollment Per Teacher

Data: Statewide CADIE 2017-18, School Services of California

Statewide Comparative  
Analysis

Student Enrollment  
per Teacher

Fresno County Unified Districts

2017-18 Total ADA		
1	FRESNO UNIFIED	66,711
2	CLOVIS UNIFIED	40,983
3	CENTRAL UNIFIED	15,163
4	SANGER UNIFIED	10,191
5	KINGS CANYON JOINT UNIFIED	9,262
6	SELMA UNIFIED	6,196
7	KERMAN UNIFIED	4,999
8	COALINGA/HURON JOINT UNIFIED	4,203
9	PARLIER UNIFIED	3,247
10	MENDOTA UNIFIED	3,239
11	FOWLER UNIFIED	2,505
12	FIREBAUGH UNIFIED	2,189
13	GOLDEN PLAINS UNIFIED	1,595
14	RIVERDALE JOINT UNIFIED	1,550
15	CARUTHERS UNIFIED	1,399
16	SIERRA UNIFIED	1,213
17	LATON JOINT UNIFIED	666
<b>Comparative Districts Average ADA</b>		<b>10,312</b>
Data: Fresno County CADIE 2017-18, School Services of California		

Fresno County Comparative Analysis

**Average Daily Attendance of Comparative Districts**





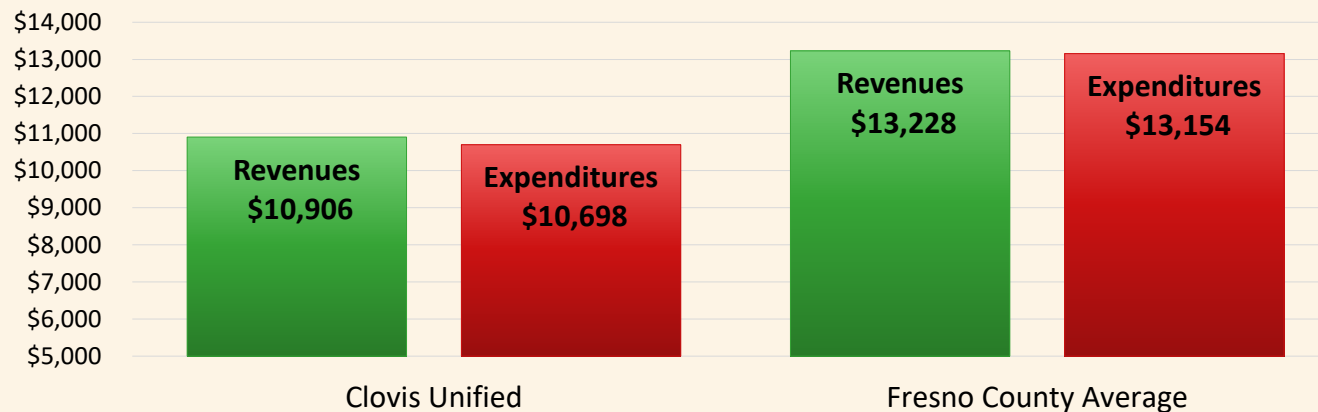
In 2017-18, Clovis Unified received less funding per student than 16 other unified school districts in Fresno County. In fact, if Clovis Unified School District had received the county school districts' average General Fund revenues per student of \$12,758 or \$1,852 more per student, then close to \$95 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	2012	2013	2014	2015	2016	2017	2018
Total Students	15,223	17,115	15,002	14,911	17,759	17,147	18,045
Percentage of Total Population	38.16%	41.97%	36.44%	36.50%	42.50%	40.44%	42.22%

In 2017-18, Clovis Unified expended less per student than all the unified school districts in the County. The District's expenditures per student of \$10,698 was \$2,456 less than the average of other County unified school districts.

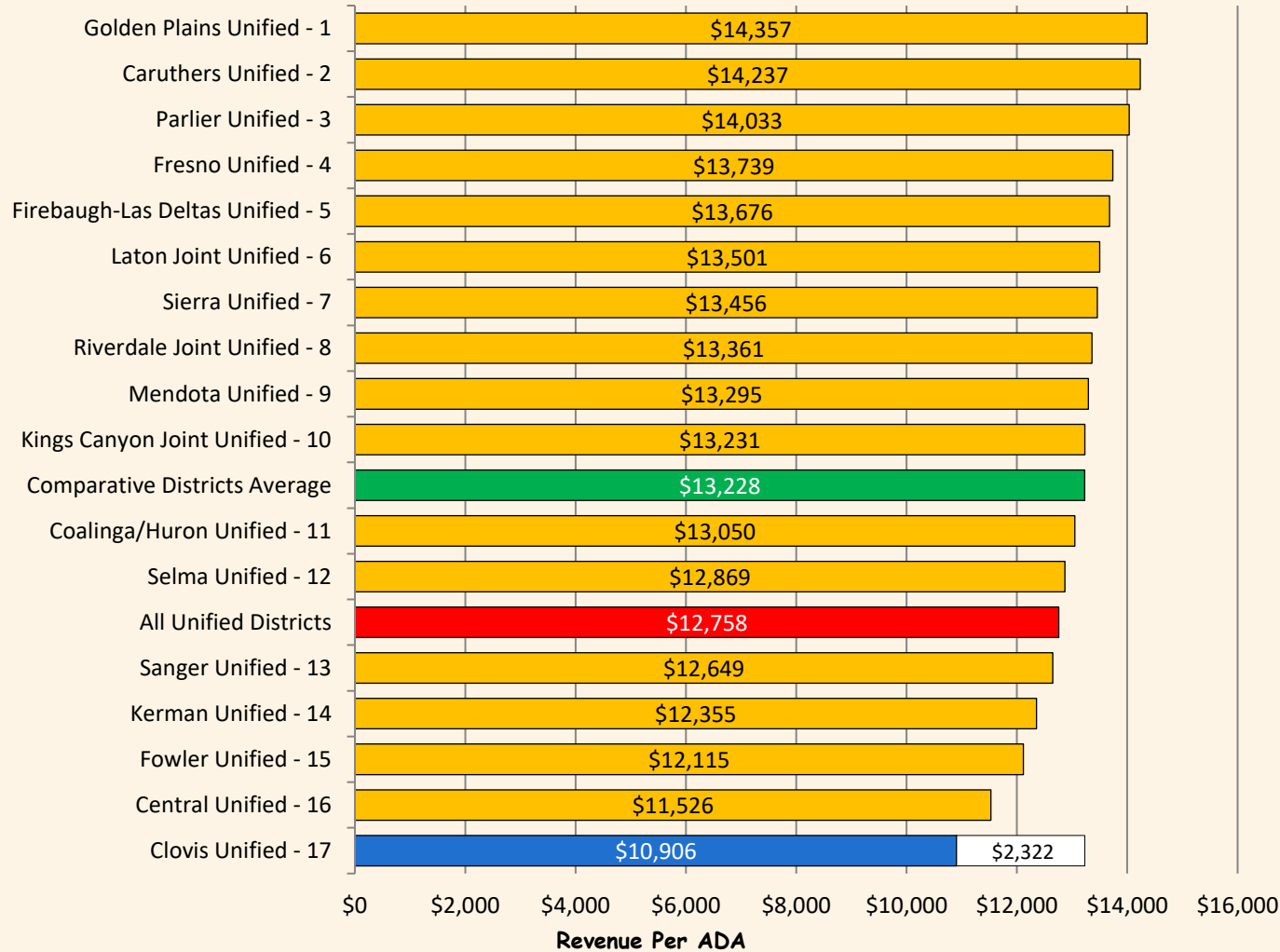
### Revenues and Expenditures per Student



### Fresno County Comparative Analysis

### Revenues and Expenditures per Student

### Countywide Comparison General Fund Revenue



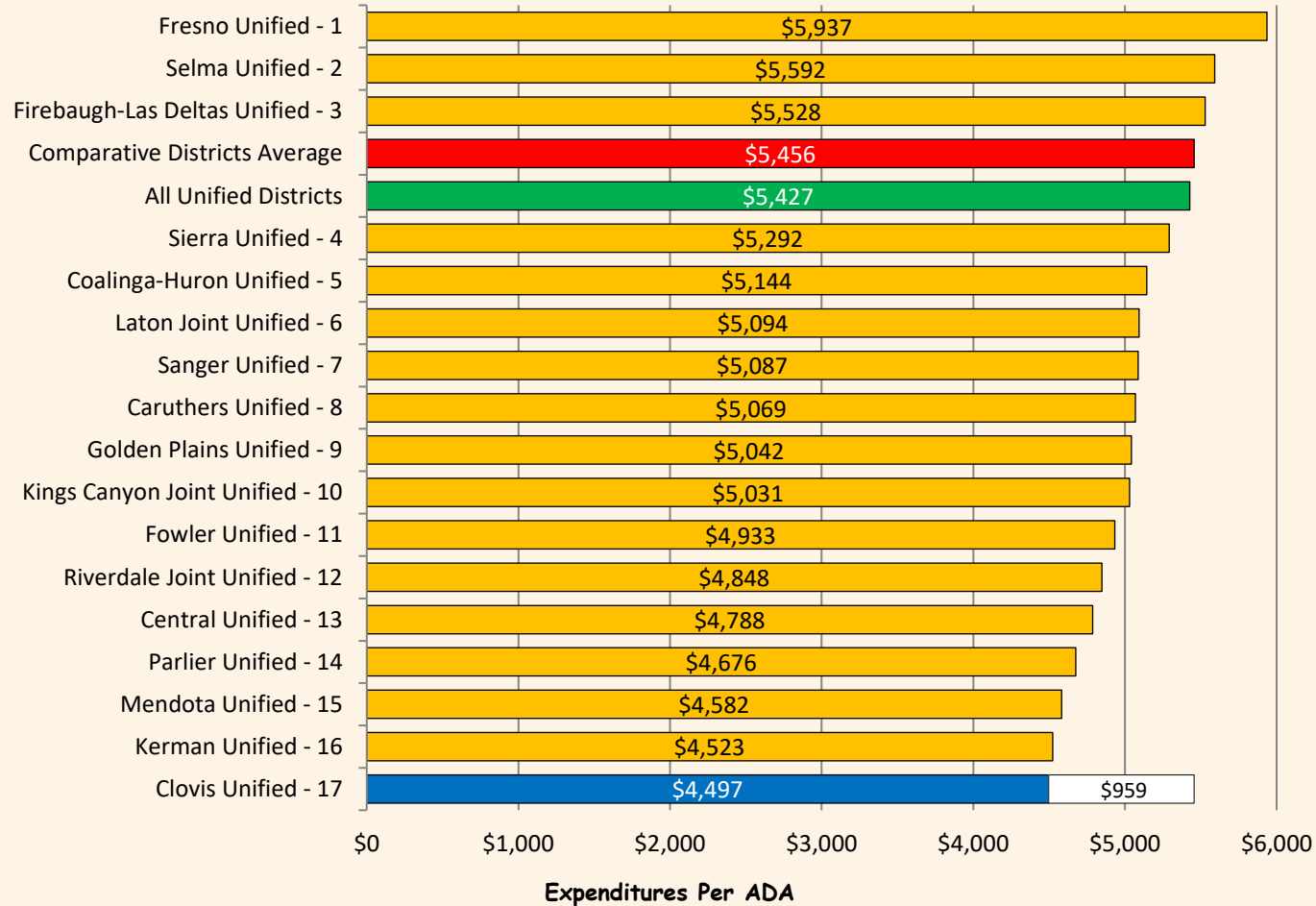
Data: Fresno County CADIE 2017-18 School Services of California

### Countywide Comparative Analysis General Fund Revenue





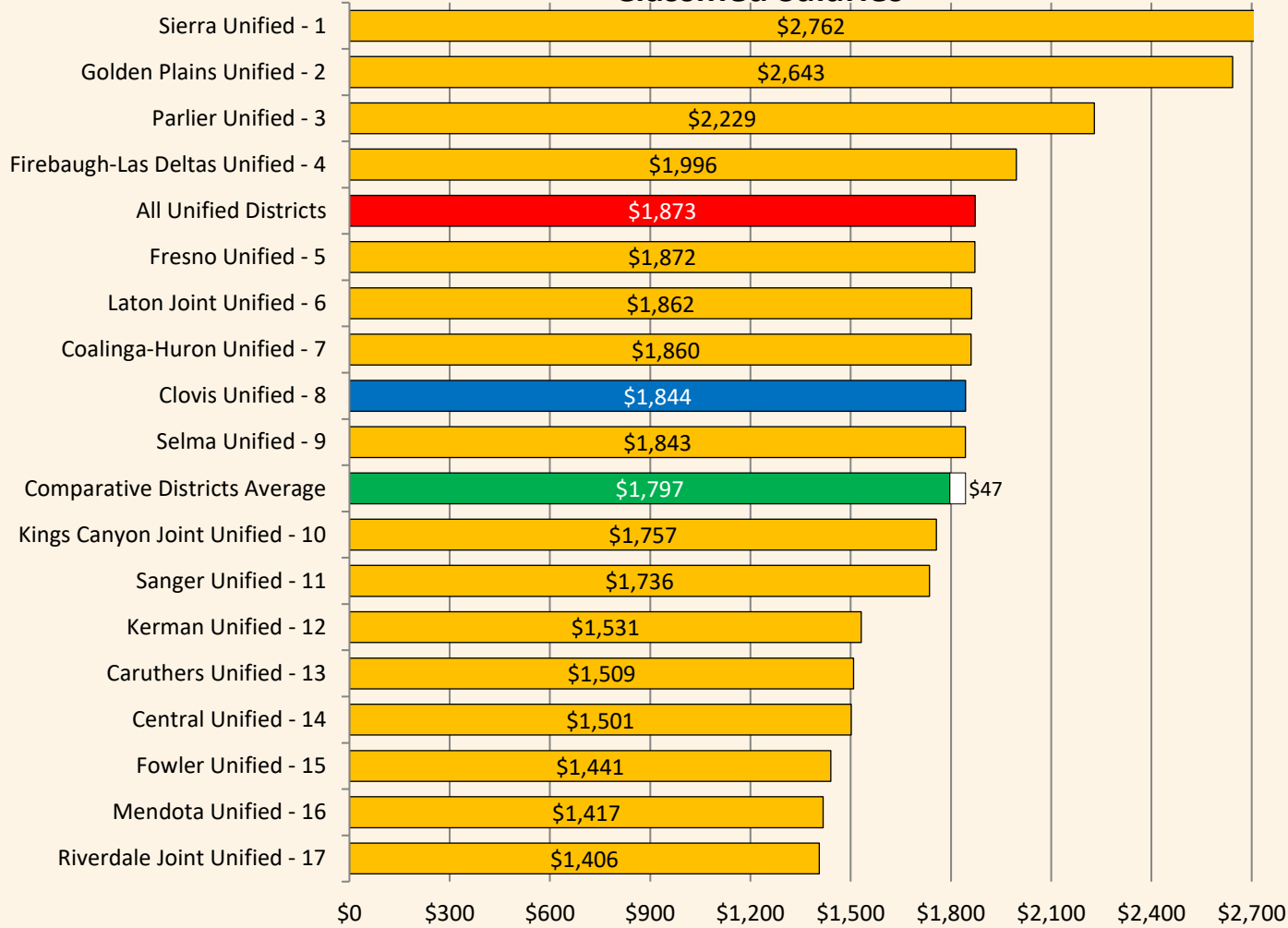
## Countywide Comparison Certificated Salaries



Data: Fresno County CADIE 2017-18, School Services of California

## Countywide Comparative Analysis Certificated Salaries

### Countywide Comparison Classified Salaries



**Expenditures Per ADA**  
Data: Fresno County CADIE 2017-18, School Services of California

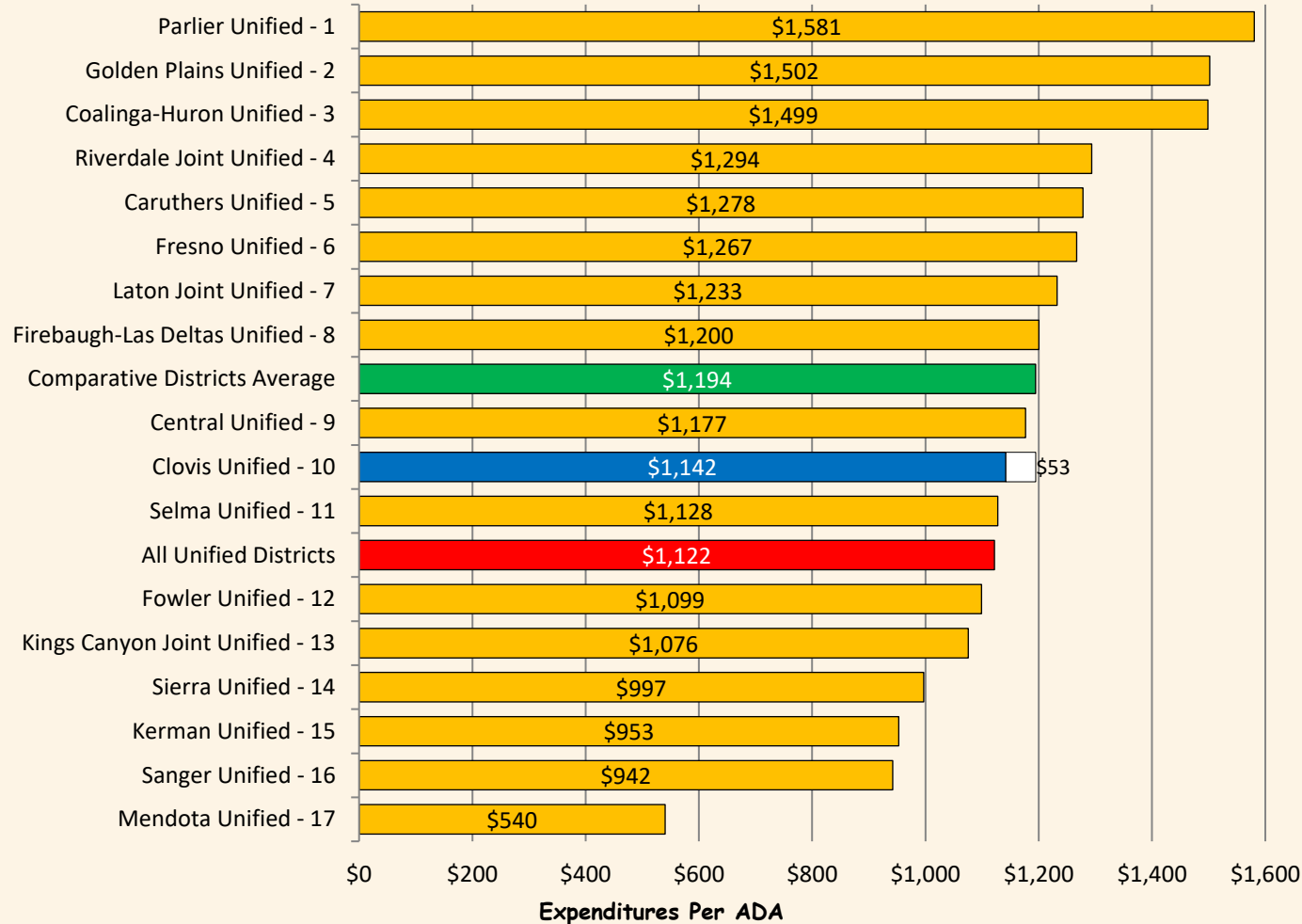
Countywide Comparative  
Analysis

### Classified Salaries





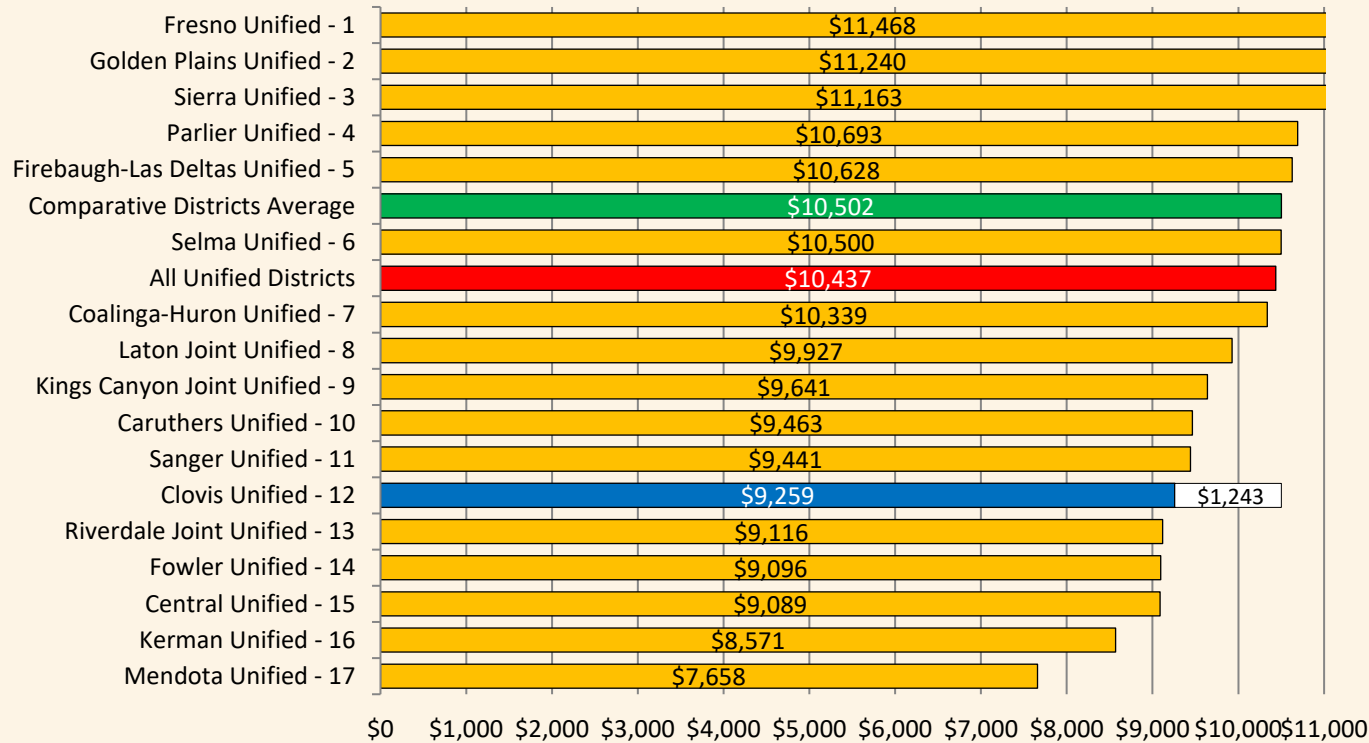
## Countywide Comparison Health and Welfare Benefits



Data: Fresno County CADIE 2017-18, School Services of California

### Countywide Comparative Analysis Health and Welfare Benefits

## Countywide Comparison Total Compensation



## Countywide Comparative Analysis Total Compensation

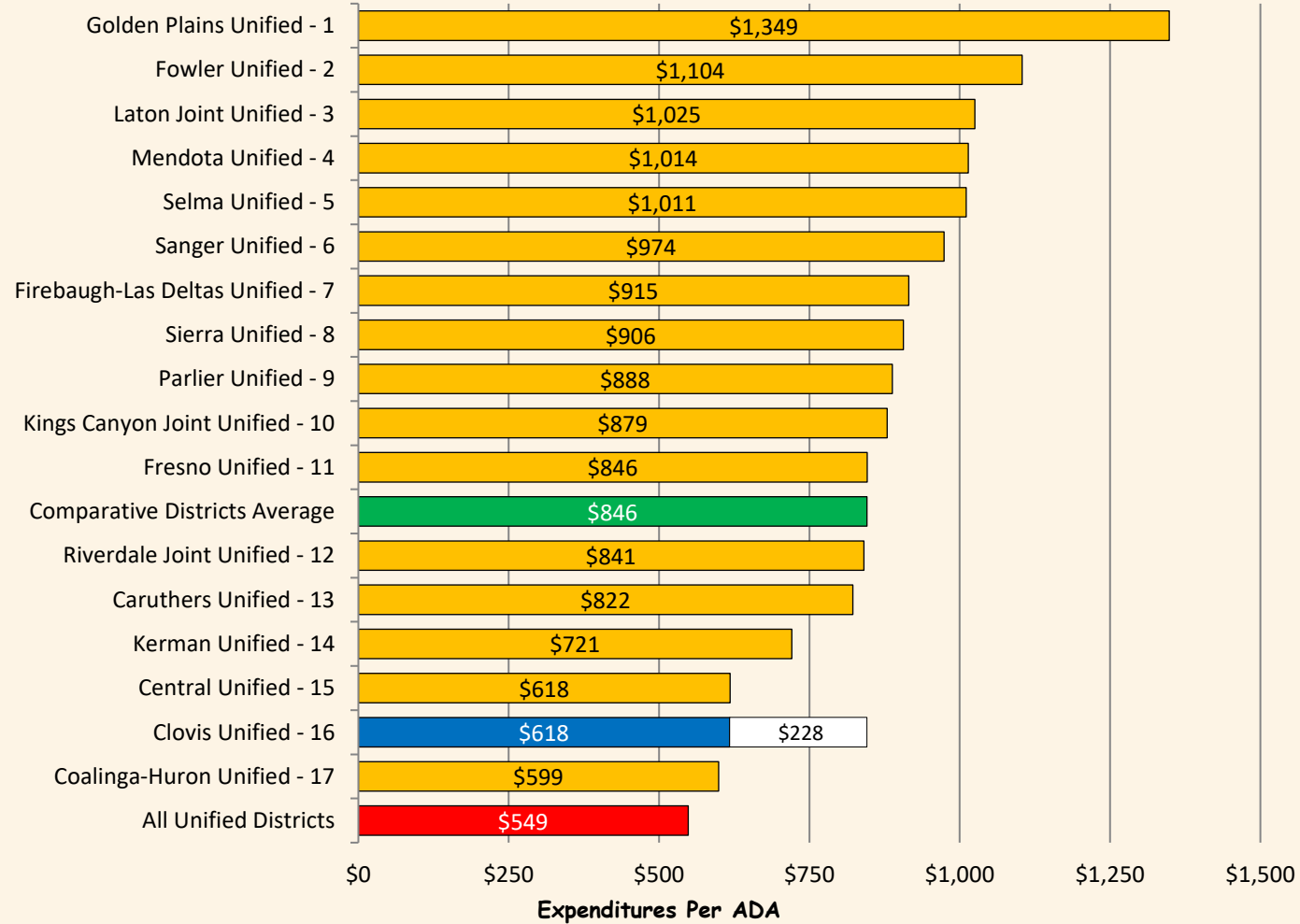
**Expenditures Per ADA**  
Data: Fresno County CADIE 2017-18, School Services of California







## Countywide Comparison Books & Supplies

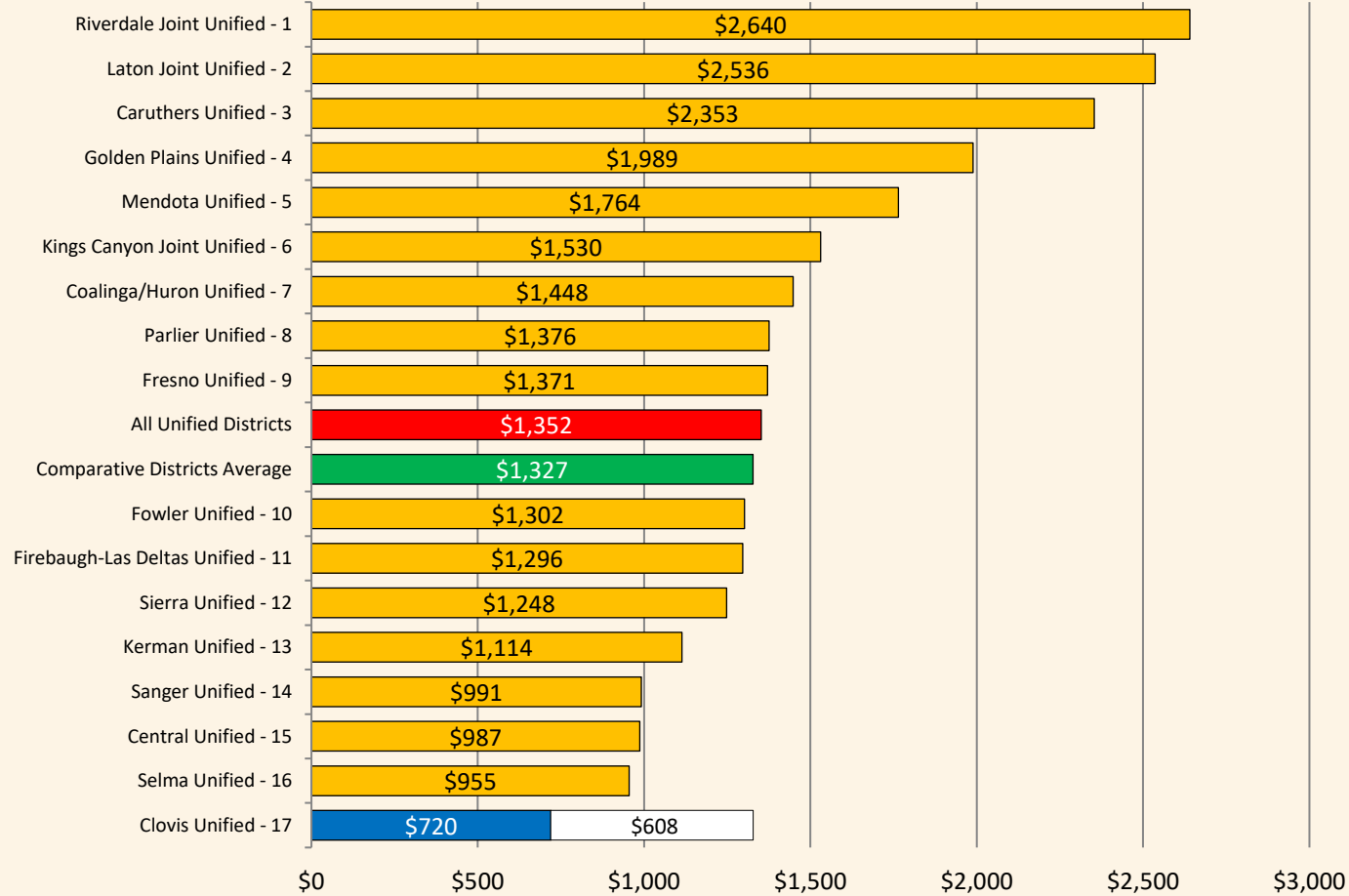


Data: Fresno County CADIE 2017-18, School Services of California

### Countywide Comparative Analysis

### Books & Supplies

### Countywide Comparison Services & Other Operating Expenses



Expenditures Per ADA

Data: Fresno County CADIE 2017-18, School Services of California

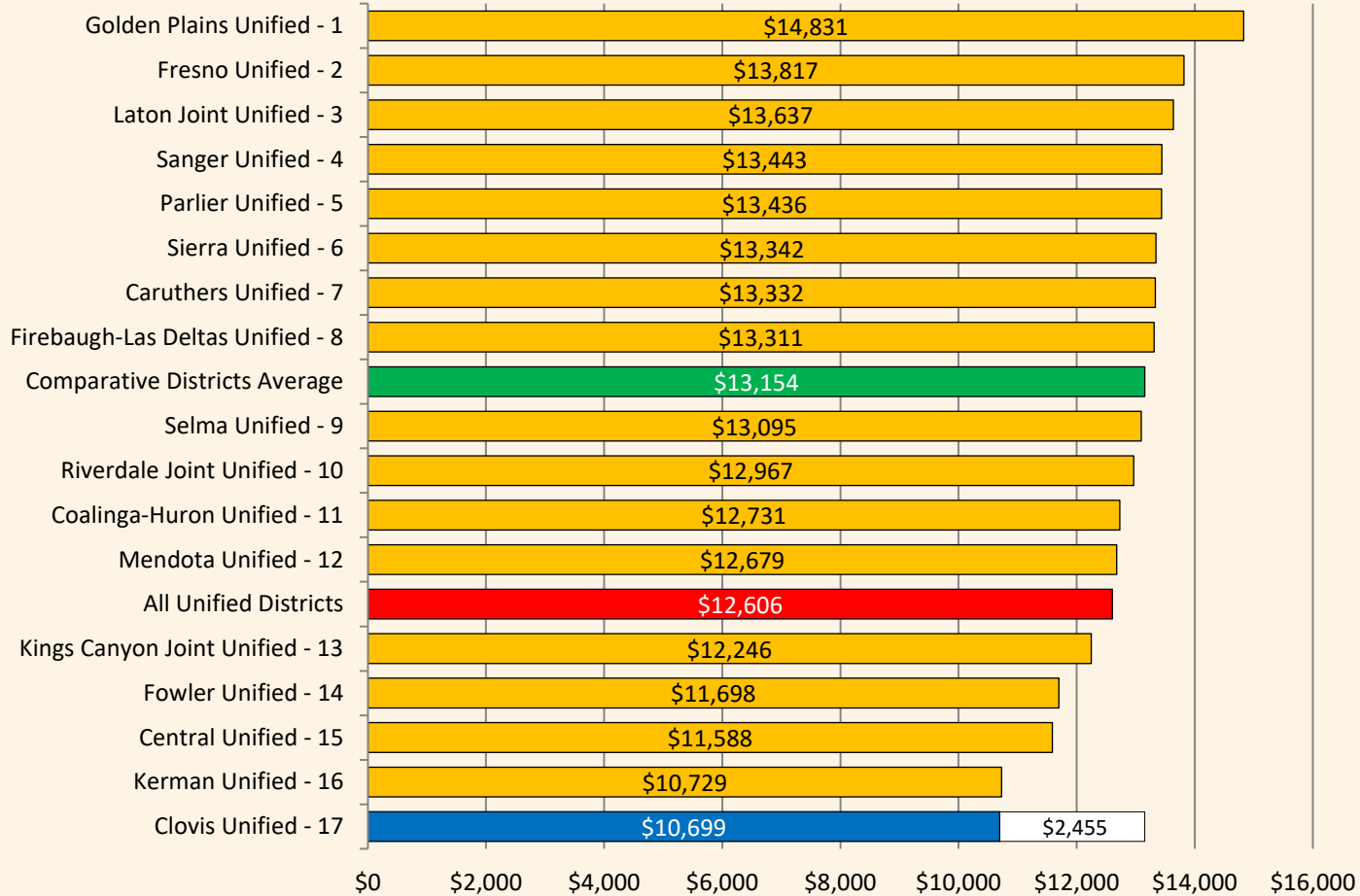
Countywide Comparative  
Analysis

Services & Other  
Operating Expenses





## Countywide Comparison Total Expenditures

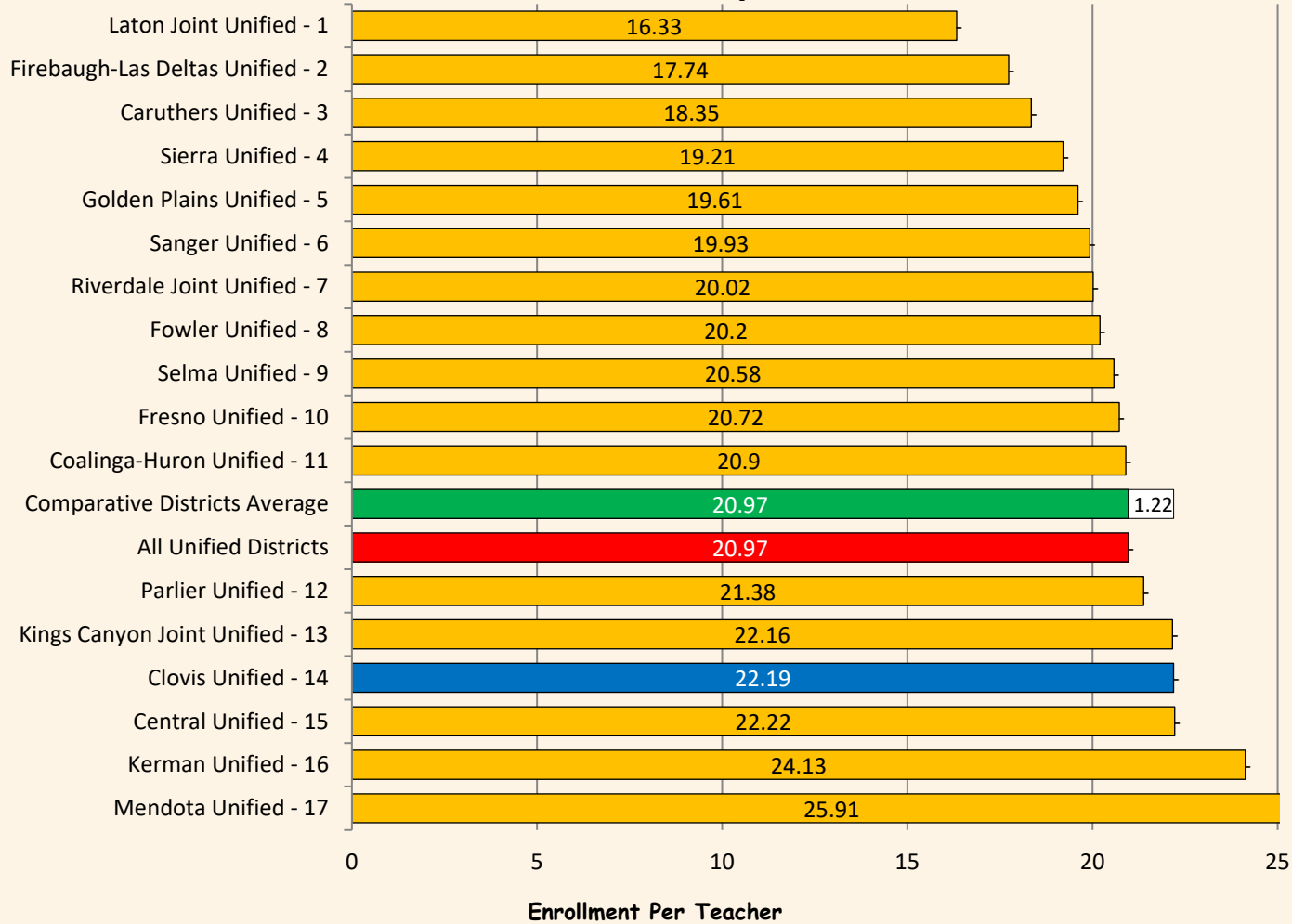


### Expenditures Per ADA

Data: Fresno County CADIE 2017-18, School Services of California

## Countywide Comparative Analysis Expenditures per ADA

### Countywide Comparison Student Enrollment per Teacher



Data: Fresno County CADIE 2017-18, 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 in to 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



**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.

**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.

**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.

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## School Finance Glossary of Terms

### **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. Examples include programs such as Special Education. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF revenues.

### **Center for Advanced Research & Technology (CART)**

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

### **Certificated/Credentialed Employees**

Teachers and most administrators must meet California's requirements for a teaching credential. These requirements include having a bachelor's degree, completing additional required coursework, and passing the California Basic Educational Skills Test (CBEST). However, teachers who have not yet acquired a credential but have an emergency permit can teach in the classroom and are counted in this category.

### **Certificates of Participation (COP)**

A financing technique, which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement). The primary difference between a COP and a General Obligation Bond is that a General Obligation Bond is voter approved debt as opposed to a COP which is not voter approved.

### **Classified Personnel**

Employees who hold positions that do not require credentials including aides, custodians, clerical personnel, transportation, food services, and other non-teaching personnel.

### **Class Size Reduction (CSR)**

Initiated in the 1996-97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade. The existing CSR program was replaced in the 2013-14 fiscal year with the passage of the LCFF, which has mandates as to the allowable sizes of classes in grades K-3. The funding is now a grade span adjustment to the LCFF in grades K-3.

**Clovis Assessment System for Sustained Improvement (CLASSI)**

A three-component process for evaluating the performance of the schools in our District. Results of CLASSI are used to set goals and plan for the following year.

**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.

**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 or life insurance payments; (2) contributions to employee retirement (STRS - State Teachers' Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.





## 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 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. This represented a significant step forward for education improvement. In 2015, Congress reauthorized ESEA with ESSA to create a better law that focused on preparing all students for success in college and careers. In 2017-18, California was in a transition period from NCLB to ESSA. The state is reviewing Federal requirements in the new law and is updating its assessments and benchmarks to conform to its requirements.

**Expenditures**

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

**Expenditures:**

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

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### **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**

Twelve calendar months, in California, is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30.

### **Fixed Assets**

Property of a permanent nature having continuing value; e.g., land, buildings, and equipment.

### **Free/Reduced Price Meals**

A federal program to provide food, typically lunch and/or breakfast, for students from low-income families. The number of students participating in the National School Lunch Program is increasingly being used 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.

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### **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.

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## 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.

**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.

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**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.

**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 classified 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 sites and improvement of buildings, books and media for new school libraries, or major expansion of school libraries, and new equipment.
- **Other Outgo 7000**  
Expenditures for the retirement of debt, outgoing tuition, interfund transfers, other transfers, and appropriations for contingencies.

**Organized Associated Student Body (ASB)**

ASB organizations are either organized (secondary) or unorganized (elementary). Student organizations in intermediate schools and high schools are called Organized Student Body Associations because the students organize their activities around student clubs and a student council. 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.

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- **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.)





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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 program.

### **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.

## **School Finance Glossary of Terms**

**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**

Moveable property such as boats and airplanes. This property is taxed at the previous year's secured property tax rate.

**Unsecured Roll**

That portion of assessed property that is movable, such as boats and airplanes.

**Waivers**

Permission from the State Board of Education or in some cases, from the Superintendent of Public Instruction to set aside the requirements of an Education Code provision upon the request of a school district. (See Education Code Section 33050.)

**Warrant**

A written order approved by the Board drawn to pay a specified amount to a designated payee.

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CLOVIS

UNIFIED

SCHOOL DISTRICT