





# Table of Contents

**Executive Summary**

Superintendent’s Message ..... 1  
 Trustee Areas ..... 2  
 Governing Board and Administrative Staff ..... 4  
 ASBO Meritorious Budget ..... 5  
 Executive Summary ..... 7

**Organizational Section**

In the Heart of California ..... 37  
 Organizational Chart ..... 38  
 District Organization ..... 39  
 Summary of 2017-18 State Education Budget ..... 45  
 Budget Calendar ..... 49  
 Budget Development Process ..... 50  
 Division/Department Budgets ..... 61

**Financial Section**

Summary of Financial Data ..... 71  
 Summary of General Fund Financial Data Revenue ..... 78  
 Summary of General Fund Expenditures ..... 84  
 Capital Projects Funds ..... 142  
 Long Term Obligations ..... 158  
 Summary Fund Balances ..... 164  
 Multi-Year Projections ..... 172  
 State of California Standardized Account Code Structure ..... 190

**Information Section**

Budget Forecasts ..... 205  
 Student Achievement ..... 241  
 National Comparative Analysis ..... 265  
 School Finance Glossary of Terms ..... 297

---

*Budget Cover Created By:  
 Ivreese Tong – 9<sup>th</sup> Grade  
 Clovis North High School*

---

# Executive Summary

Superintendent’s Message ..... 1

Trustee Areas ..... 2

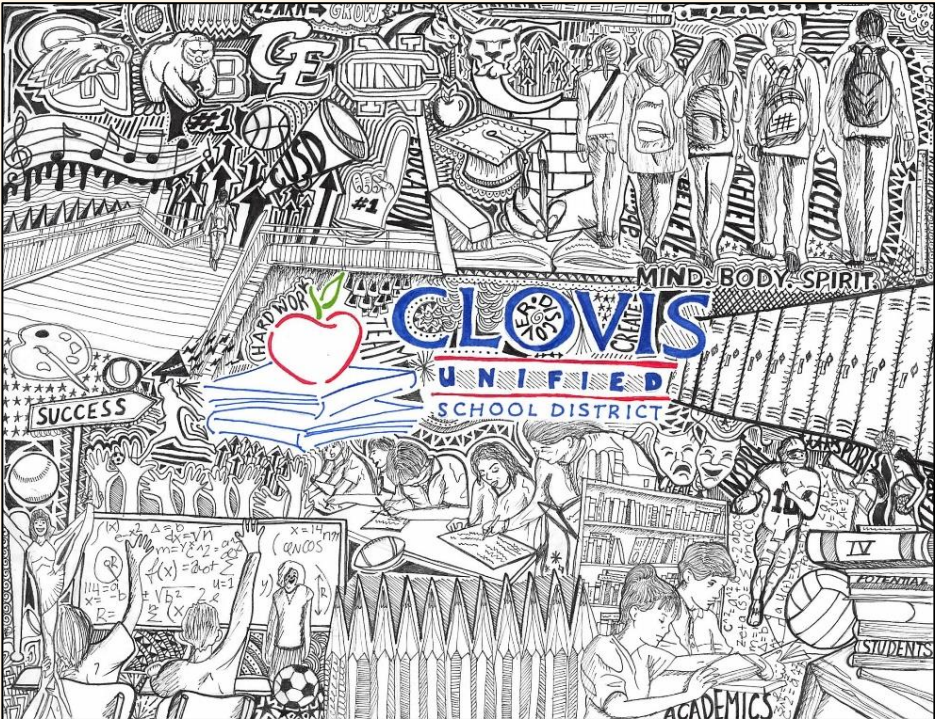
CUSD Municipal Map ..... 3

Governing Board and Administrative Staff ..... 4

ASBO Meritorious Budget Award..... 5

Executive Summary..... 7

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



## Superintendent's Message

July 1, 2018

Dear Community Member:

Students come first in Clovis Unified, and we believe that readers of our 2018-19 Annual District Budget will find that our financial decisions reflect that fact.

As we have worked to develop our 2018-19 Annual District Budget, we have continued to measure each financial decision against what are the best and most effective ways we can support student achievement. Our Local Control Accountability Plan (LCAP), and its accompanying services and programs, has been developed with the best interest of our students in mind, and we believe that a close look at our entire budget shows that helping our students be the best they can be in mind, body, and spirit is our highest priority.

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

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

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

Sincerely,



Eimear O'Farrell, Ed. D.

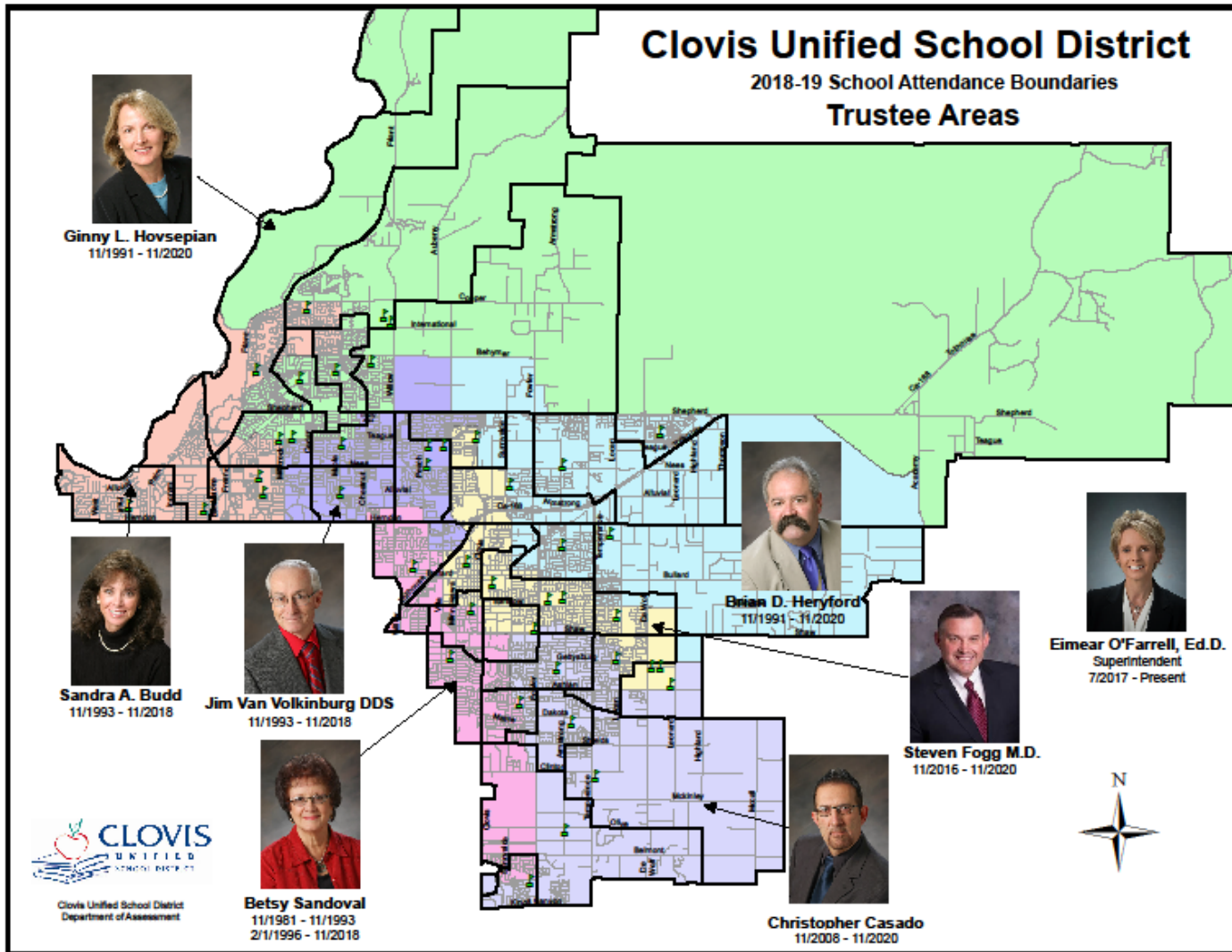
Superintendent

Superintendent's  
Message





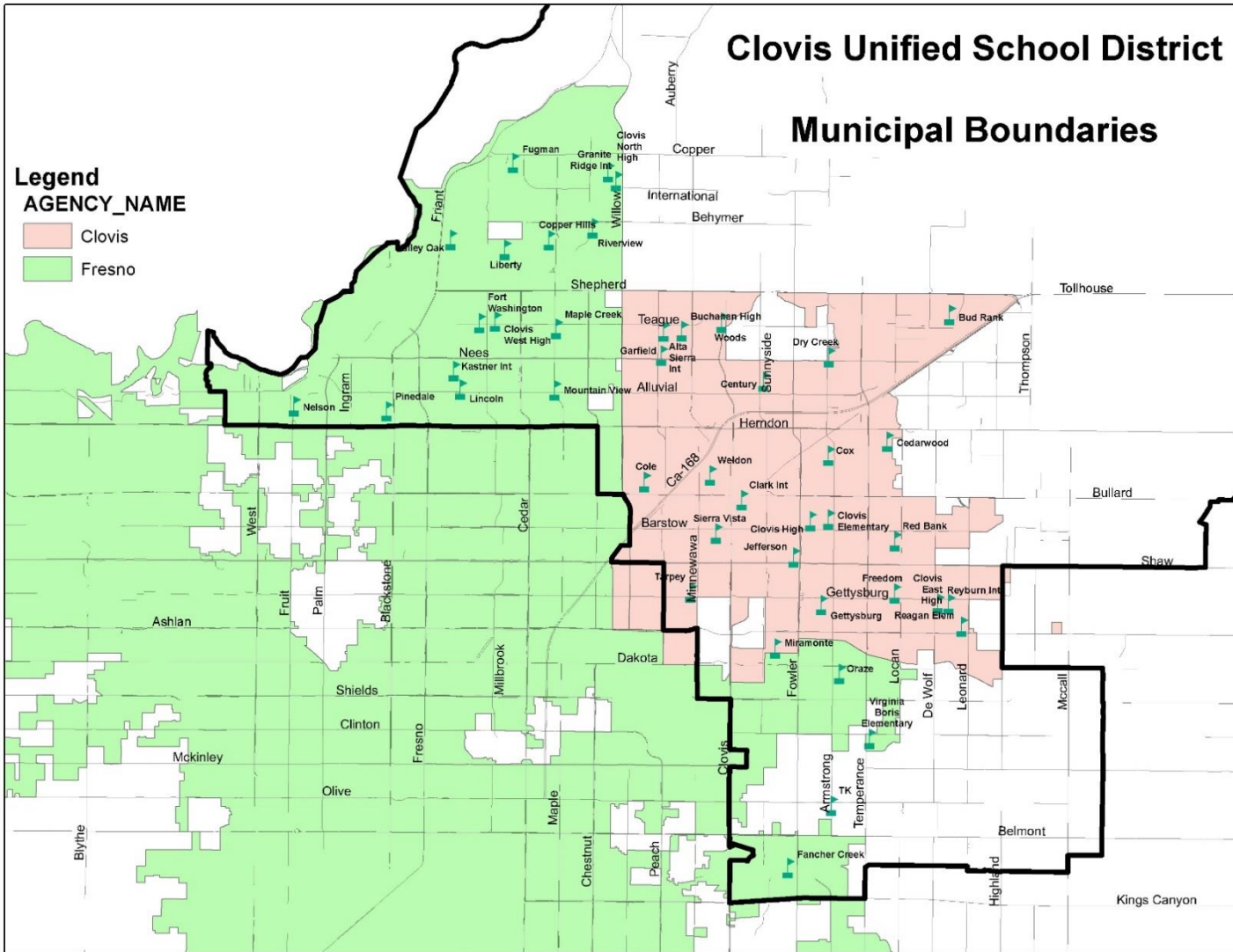
# Trustee Areas



# Clovis Unified School District Municipal Boundaries

**Legend**  
**AGENCY\_NAME**

- Clovis
- Fresno



## CUSD Municipal Map







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

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

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

## Governing Board and Administrative Staff



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

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

Clovis Unified School District first submitted its budget for review in 1998-99. The District was very proud to be an award recipient that first year. The District's budget has consistently received the award for fiscal years 1999-00 through 2017-18; twenty consecutive years. The District will again submit this document for review for the 2018-19 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 2017–2018.

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



Anthony N. Dragona, Ed.D., RSBA  
President

John D. Musso, CAE, RSBA  
Executive Director

Clovis Unified School District serves the residents of the City of Clovis, City of Fresno, and the unincorporated areas of the County of Fresno adjacent to Clovis and Fresno. A total population of approximately 201,100 citizens results in a projected student K-12 enrollment of 43,475 as of the 2018-19 school year. The 2018-19 Adopted Budget is presented for the District's 33 elementary schools, 5 intermediate schools, 5 high schools, 2 alternative high schools, 2 community day schools, Clovis Online School and Adult School. In addition, the budget summarizes the cost to provide the necessary services to support the District's school sites.

The 2018-19 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 79% 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 2017-18 was 43.88%. The District is projecting 43.88% again for the 2018-19 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



## 2018-2021 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







## Stakeholder Engagement



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



3

SURVEYS CONDUCTED



100+

WORKSHOPS



40,000+

COMMENTS RECEIVED



1,000+

STAKEHOLDERS ENGAGED



1

PUBLIC HEARING



9

GROUPS INVOLVED

### 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, phone calls, 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



2. Academic Standards



3. Parent Involvement



4. Student Achievement



5. Student Engagement



6. School Climate



7. Course Access



8. Other Outcomes

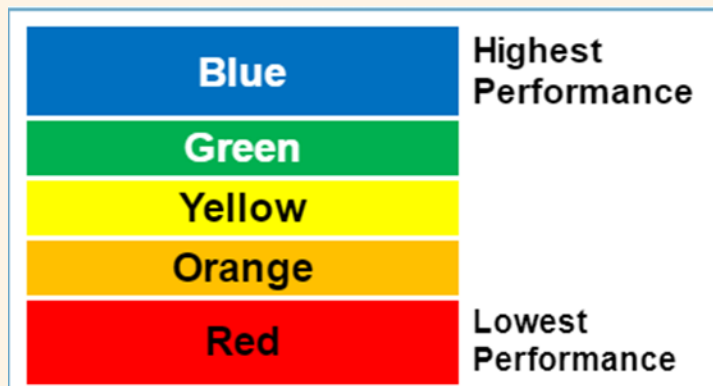
## Executive Summary Local Control Accountability Plan

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:

- Chronic Absenteeism (not available yet)
- Suspension Rate (K-12)
- English Learner Progress (K-12)
- Graduation Rate (9-12)
- College and Career (not available yet)
- Academic Indicators
- English Language Arts (3-8)
- Mathematics (3-8)

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



## Executive Summary California Dashboard





Each District receives 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 Equity Report for the Fall of 2017:

State Indicators	All Students Performance	Total Student Groups	Student Groups in Red/Orange
<a href="#">Chronic Absenteeism</a>	N/A	N/A	N/A
<a href="#">Suspension Rate (K-12)</a>		13	8
<a href="#">English Learner Progress (1-12)</a>		1	0
<a href="#">Graduation Rate (9-12)</a>		10	1
<a href="#">College/Career (9-12)</a> <small>Select for one year of available data</small>	N/A	N/A	N/A
<a href="#">English Language Arts (3-8)</a>		13	2
<a href="#">Mathematics (3-8)</a>		13	3

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.

## Executive Summary California Dashboard



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

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

State-wide average for 2016-17, 49% of students met or exceeded the English language arts/literacy standard and 38% met or exceeded the mathematics standards. As noted in the following charts, Clovis Unified students exceeded the state-wide average with 70% of students meeting or exceeding standards in the English language arts/literacy standard and 57% in mathematics standard.

### Executive Summary

## Student Achievement



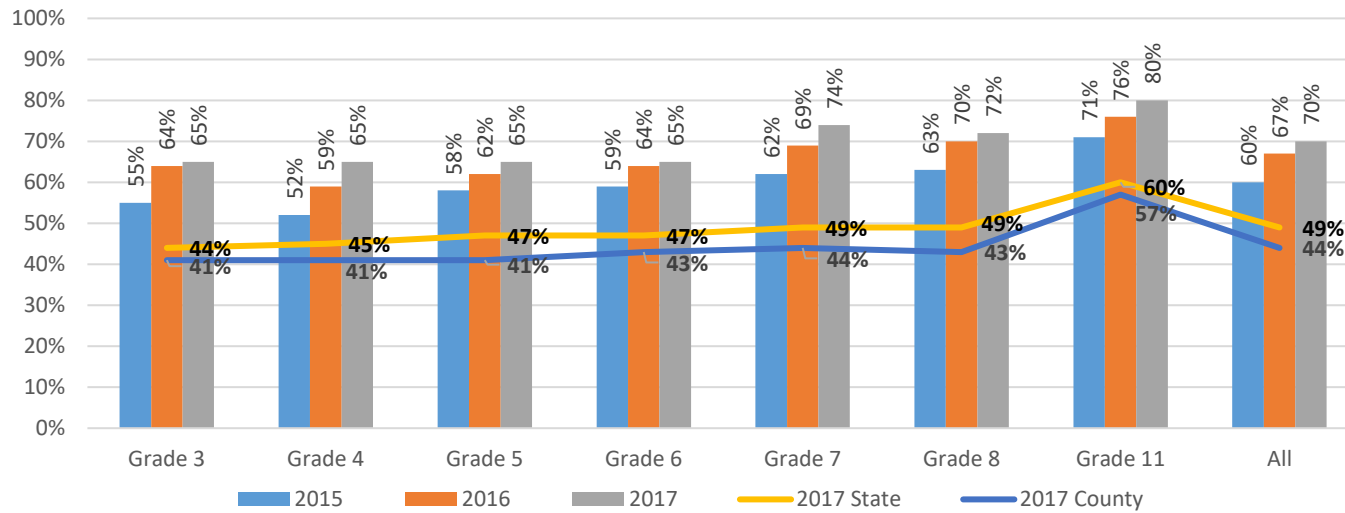


## Executive Summary

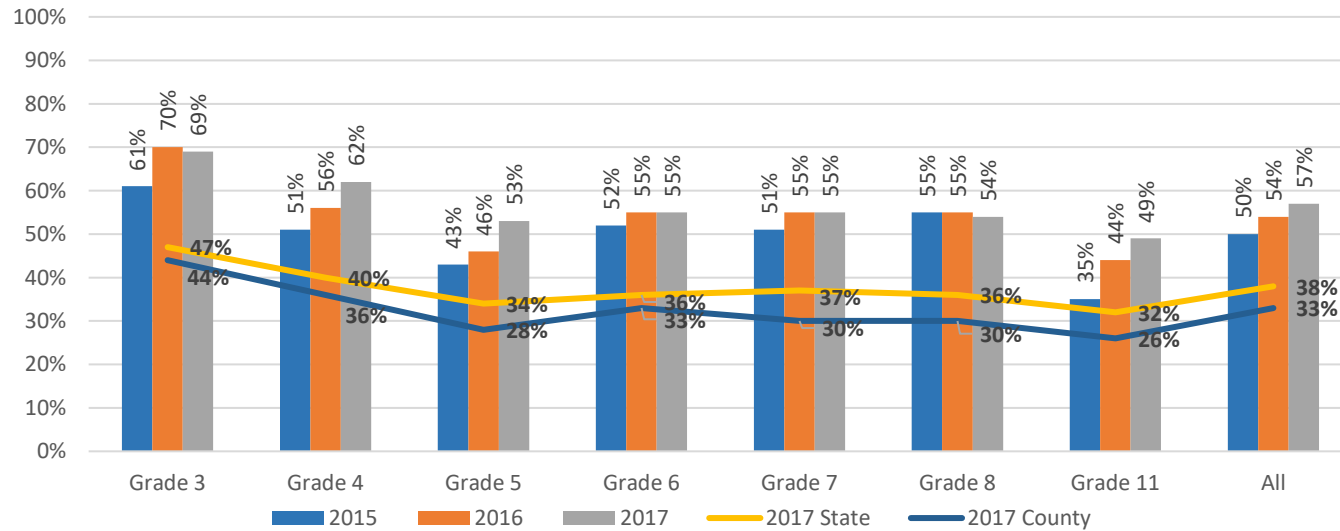
### Student Achievement

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

#### English Language Arts



#### Mathematics



### Keeping the System Going

The Governor's May Revise includes a statutory COLA of 2.71% COLA. The Governor intends to fully fund the LCFF in the 2018-19 fiscal year. This is three years earlier than originally anticipated. Additionally, the Governor has proposed an additional .29% COLA for the LCFF only; resulting in a 3% COLA for the LCFF. This results in increased LCFF revenues of \$22.6 million. The projected enrollment increase (excluding the Charter School) is 366, resulting in a projected increase to ADA of 304. The increased ADA will generate \$2.4 million in the LCFF and \$670,570 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 2017-18 year was 43.88% and the District is projecting a 43.88% for the 2018-19 fiscal year. The three-year average UPP is used to calculate the LCFF for a District. Clovis Unified's three-year average as of 2018-19 is projected to be 43.26% 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 \$94.5 million more in ongoing LCFF revenues.

### Special Revenue Funds

The Special Revenue Funds include Charter School, Adult Education, Child Development, Food Service, and Deferred Maintenance and will continue programs for 2018-19. 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, Child Nutrition, Child Development, and Adult Education Fund will receive COLA for 2018-19. 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 2018-19







## 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.

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

All Funds Revenues	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Difference
General Fund	\$446,020,300	\$475,453,139	\$29,432,839
Charter School	\$3,701,078	\$3,924,904	\$223,826
Adult Education	\$6,643,695	\$6,532,343	(\$111,352)
Child Development	\$11,535,203	\$11,588,339	\$53,136
Cafeteria	\$15,486,641	\$16,054,057	\$567,416
Deferred Maintenance	\$4,107,714	\$4,101,000	(\$6,714)
Building	\$17,441,991	\$1,742,456	(\$15,699,535)
Capital Facilities (Developer Fees)	\$11,220,000	\$11,220,000	\$0
County School Facilities	\$0	\$10,000	\$10,000
Special Reserve Fund for Capital Projects	\$9,392,221	\$2,505,500	(\$6,886,721)
Bond Interest & Redemption	\$35,628,313	\$38,105,025	\$2,476,712
Debt Service for Blended Component Units	\$2,500	\$2,500	\$0
Self-Insurance	\$66,197,263	\$69,918,069	\$3,720,806
<b>Total</b>	<b>\$627,376,919</b>	<b>\$641,157,332</b>	<b>\$13,780,413</b>

## Executive Summary

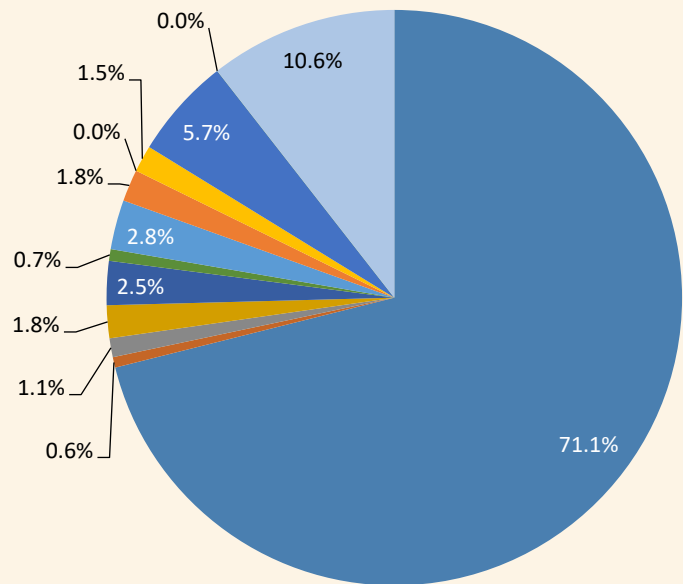
### Total District Budgeted Revenues 2018-19

The District's total budgeted revenue for 2018-19 is \$641,157,332. This is an increase of \$13,780,413 from the 2017-18 3rd quarter revenue of \$627,376,919. The General Fund makes up the largest portion of the District's total budget accounting for 74.4%. The Self Insurance Fund for 10.9%; Bond Interest and Redemption for 5.6%; Cafeteria Fund for 2.5%; and the remaining funds account for 6.6% of the District's budgeted revenues.

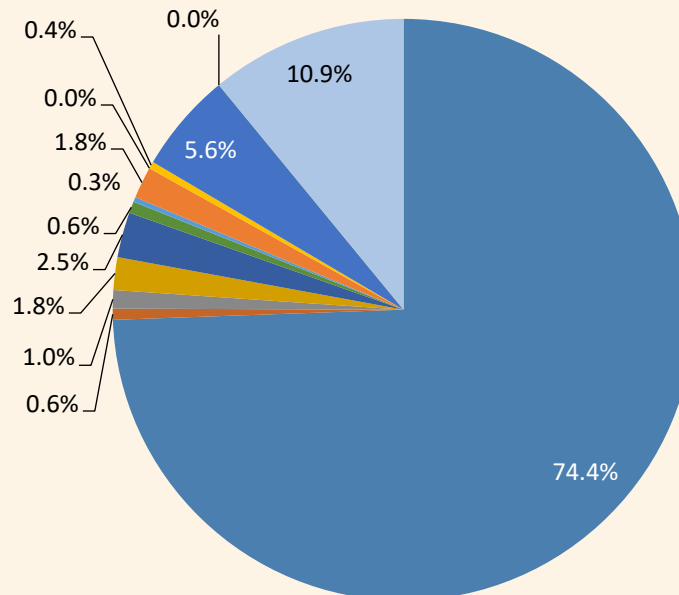
Executive Summary  
**Total District Budgeted Revenues 2018-19**

**Budgeted Revenues**

**Prior Year**



**Budget Year**



- |   |                              |  |
|---|------------------------------|--|
| ■ 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                            |                              |  |





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

All Funds Expenditures	2017-18		2018-19 Adopted Budget	Difference
	Estimated	Actuals Q3		
General Fund	\$450,282,160		\$461,387,721	\$11,105,561
Charter School	\$2,919,157		\$3,095,927	\$176,770
Adult Education	\$6,073,797		\$6,348,232	\$274,435
Child Development	\$11,535,203		\$11,588,339	\$53,136
Cafeteria	\$15,774,445		\$16,176,662	\$402,217
Deferred Maintenance	\$4,386,678		\$4,101,000	(\$285,678)
Building	\$36,921,622		\$1,902,456	(\$35,019,166)
Capital Facilities (Developer Fees)	\$11,004,077		\$11,220,000	\$215,923
County School Facilities	\$1,094,451		\$0	(\$1,094,451)
Special Reserve Fund for Capital Projects	\$15,575,922		\$3,275,000	(\$12,300,922)
Bond Interest & Redemption	\$35,628,313		\$38,105,025	\$2,476,712
Debt Service for Blended Component Units	\$0		\$0	\$0
Self-Insurance	\$67,394,044		\$69,918,069	\$2,524,025
<b>Total</b>	<b>\$658,589,869</b>		<b>\$627,118,431</b>	<b>(\$31,471,438)</b>

## Executive Summary

### Total District Budgeted Expenditures 2018-19



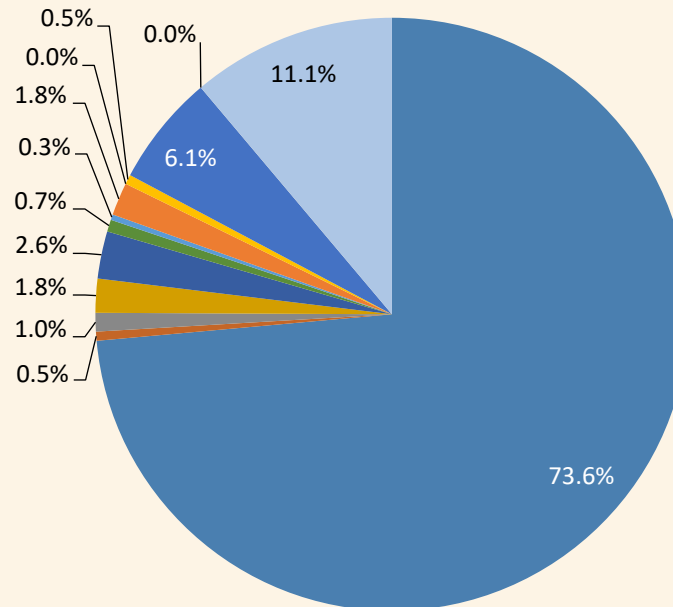
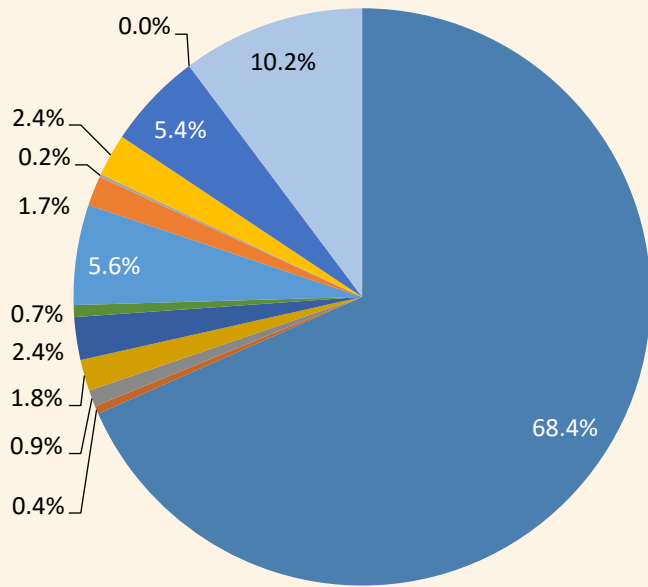
The District's total budget expenditures for 2018-19 are \$627,118,431. This is a decrease of \$31,471,438 compared to 3rd quarter due mainly to our multi-year construction funds. Of the total District budgeted expenditures, the General Fund accounts for 73.6%; the Self Insurance Fund for 11.1%; Bond Interest and Redemption Fund for 6.1%; Cafeteria Fund for 2.6%; and the remaining funds account for 6.6% of the remaining expenditures.

Executive Summary  
**Total District Budgeted Expenditures 2018-19**

**Budgeted Expenditures**

**Prior Year**

**Budget Year**



■ 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

### Student Enrollment Projection Method

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 meal programs, 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 will be received once the LCFF is fully implemented. The "target" less the prior year amount is what is referred to as the "gap". The State each year issues the gap funding percentage which would be applied to the gap. That amount is then added to the total from the previous year to determine the current year's LCFF funding amount. The LCFF is projected to achieve 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 2018-19 LCFF budget is based on maintaining the District attendance rate at the average level of previous years.

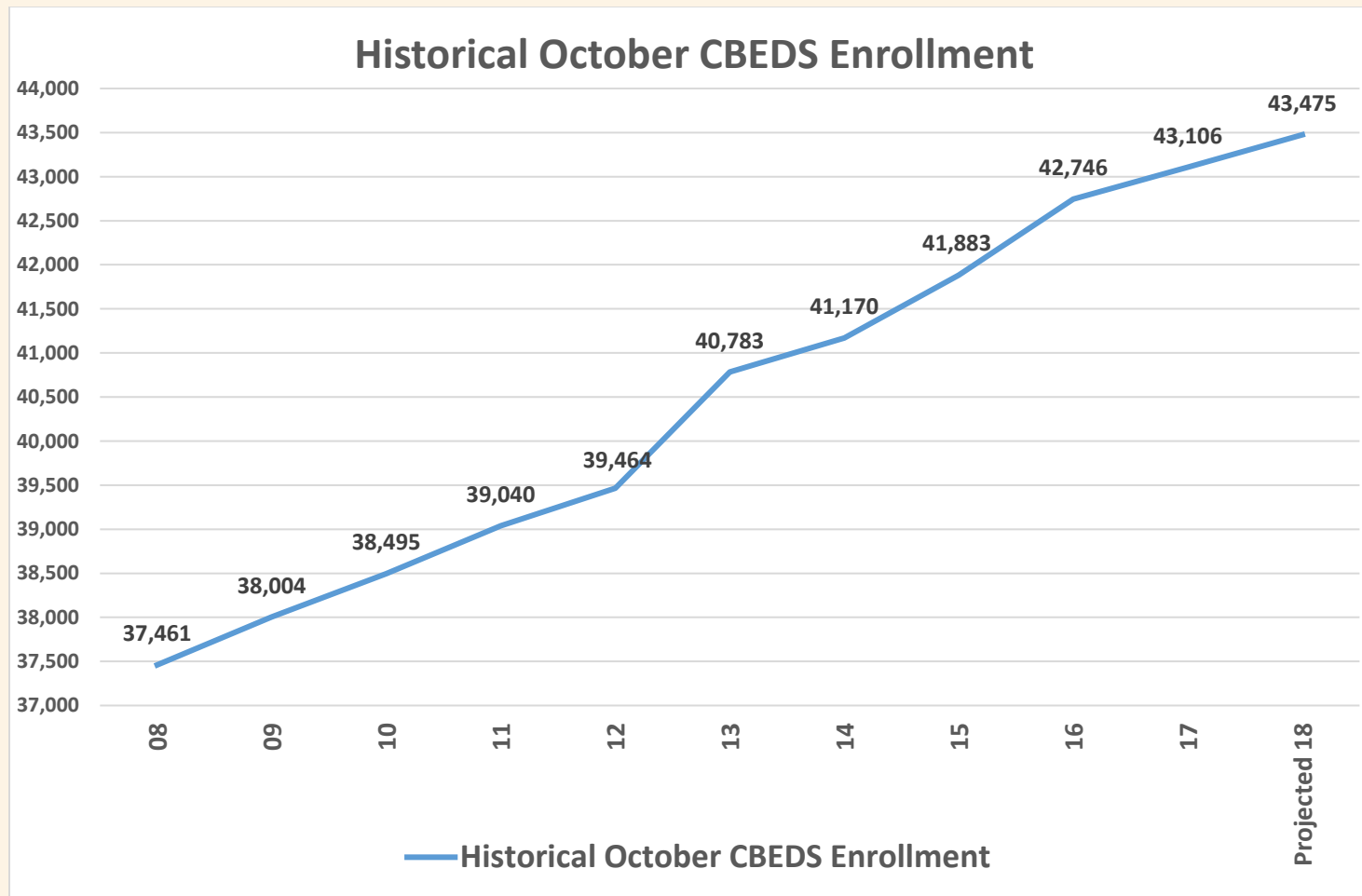
As previously mentioned, California provides schools with additional funds based on the composition of its students related to the following statuses; English Learners, foster youth, homeless, or qualifying for free and reduced-price meals. Due to the composition of our students and schools, Clovis Unified 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 366 (excluding Clovis Online Charter) was used to determine staffing needs for the 2018-19 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.

**Clovis Unified School District's Enrollment Patterns**

Many school districts throughout the country have consistently experienced a decline in student enrollment. Since 1980-81, Clovis Unified School District has experienced an enrollment growth of 29,344 students, or 208% from 14,131 students in October 1980 to 43,106 (includes Clovis Online Charter) students in October 2017. The average growth per year from 1980 to current is 772 students. Projected growth of 369 students will increase 2018-19 enrollment to 43,475.

Executive Summary  
**Student Enrollment  
 Projections**

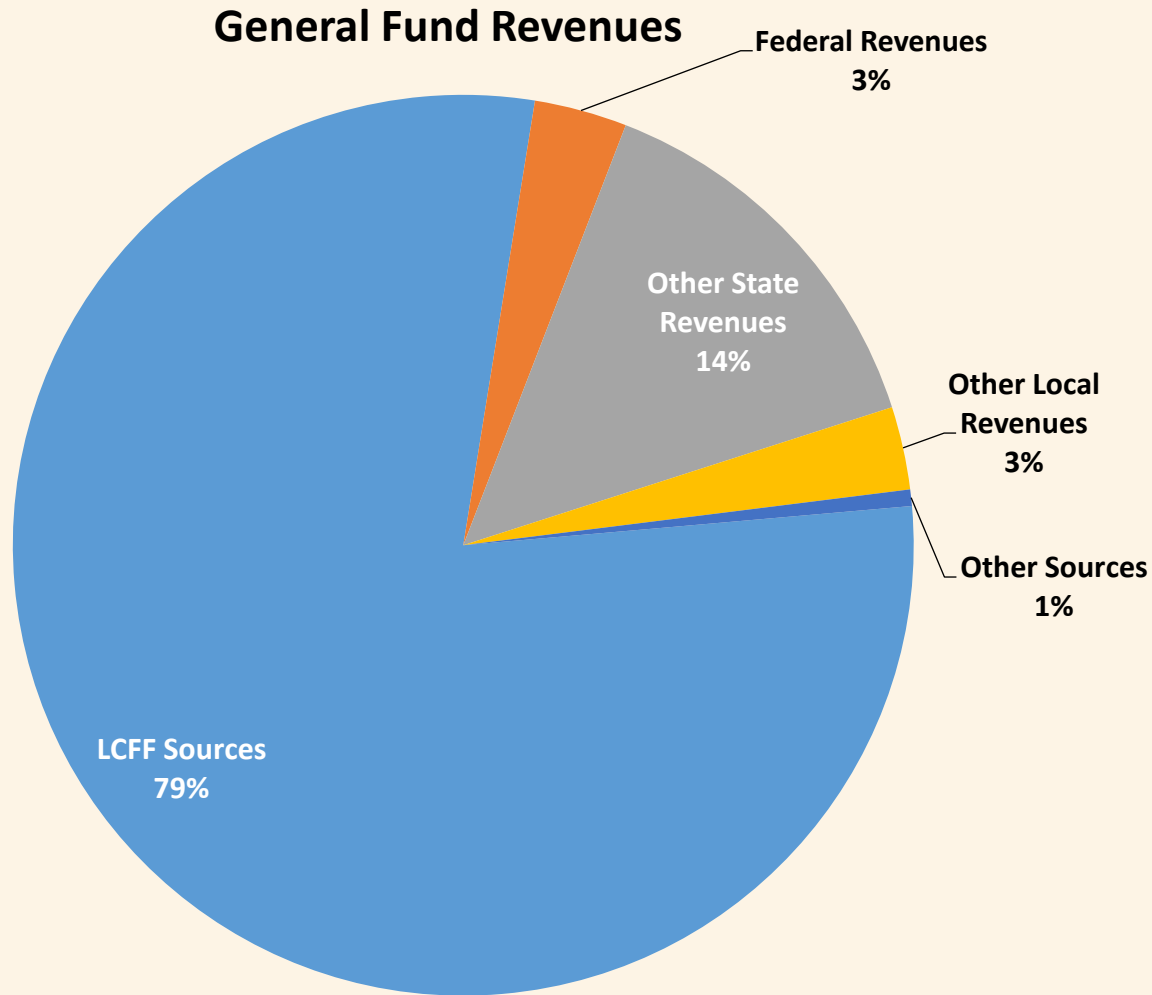




The District's total General Fund budgeted revenue for 2018-19 is \$475,453,139. The majority of the District's unrestricted General Fund revenue is generated through the District's LCFF which is 79% in 2018-19. Other State sources of income are 14% of the General Fund in 2018-19. Federal revenue, other 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 2018-19.

## Executive Summary

### General Fund Revenues



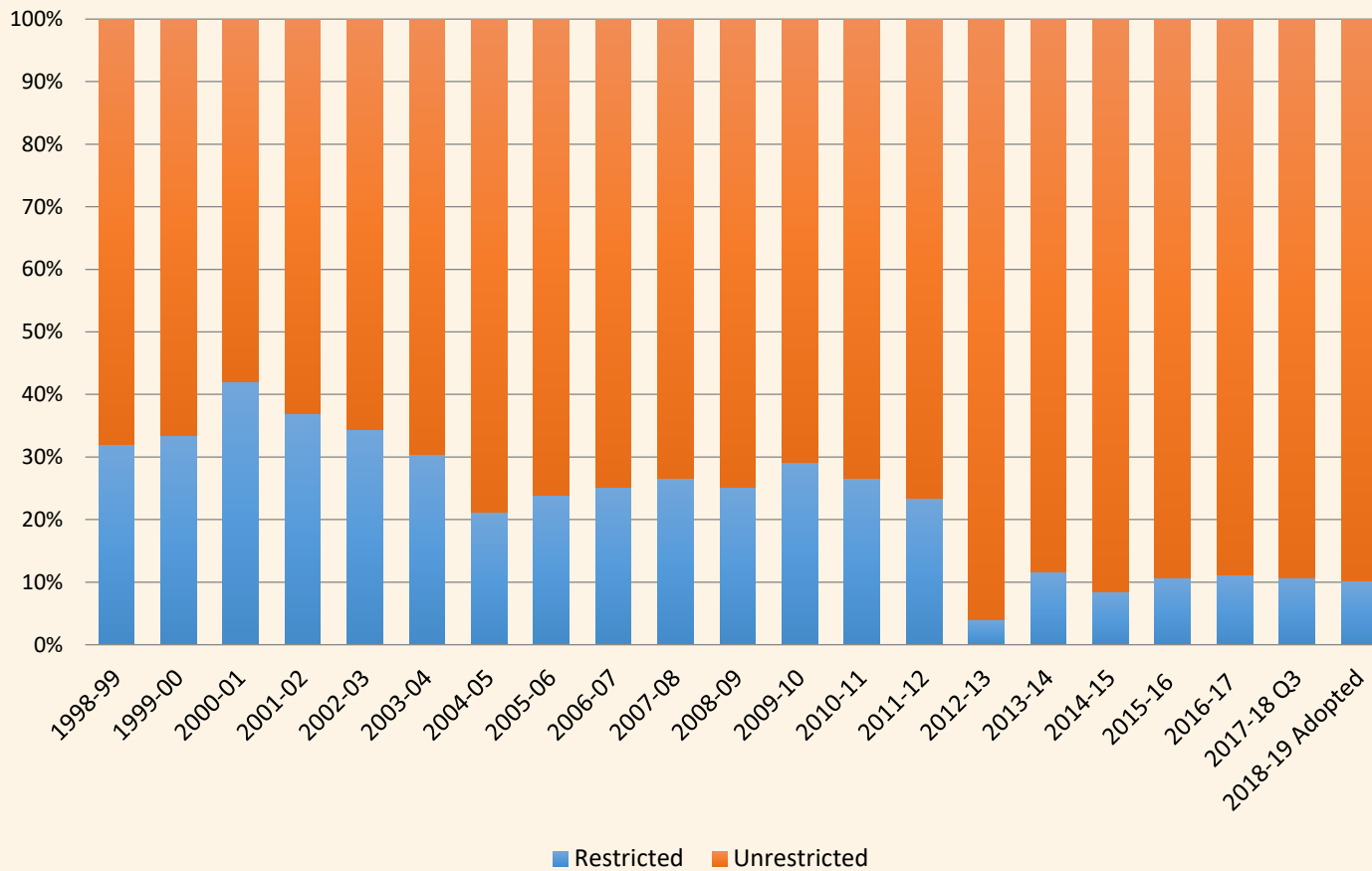


The following is a graphic comparison of the amount of unrestricted funds the District has had available.

Total General Fund revenues are projected to increase by over \$29.4 million. This is primarily the result of full implementation of the LCFF and increased one-time revenues projected for the 2018-19 fiscal year.

Executive Summary  
**General Fund Revenues**

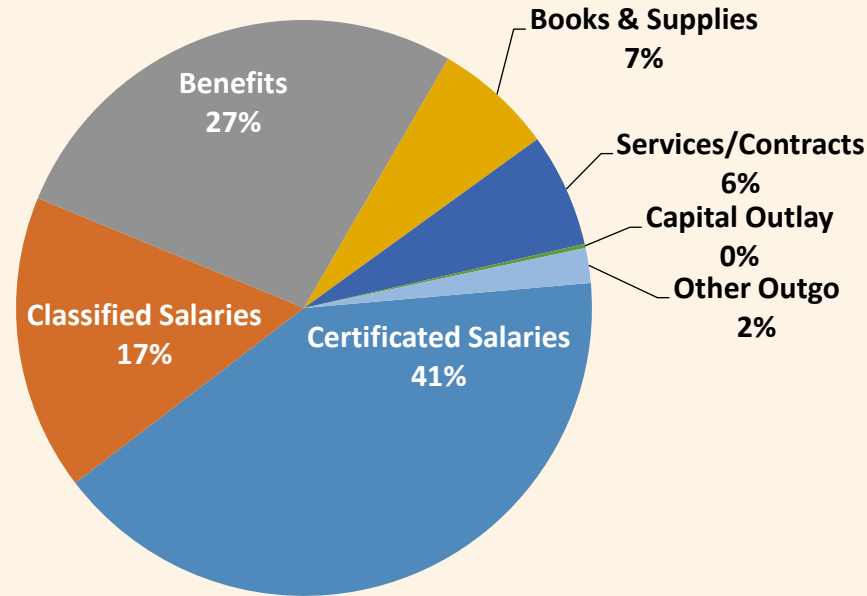
**State Revenue**





The District's total General Fund budgeted expenditures for 2018-19 are \$461,387,721 or \$10,703 per student.

## General Fund Expenditures



Much of the expenditures in the General Fund are in compensation which includes 41% for certificated salaries, 17% for classified salaries, and 27% for benefits. Books and supplies 7% of the expenditures, contracted services amount 6%, other outgo 2%, and capital outlay less than 1%.

Certificated salaries in the 2018-19 Adopted Budget total \$189,160,328 and classified salaries total \$76,670,703. Together these total \$265,831,031, an increase of \$6,486,939 from 2017-18 3rd quarter expenditures.

Employee benefits in the 2018-19 Adopted Budget are \$125,165,453, an increase of \$11,615,933 compared to 2017-18 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.

Books and supplies in the 2018-19 Adopted Budget are \$30,810,146, a decrease of \$3,602,812 from 2017-18 3rd quarter expenditures. Significant changes in books and supplies are related to the inclusion of carryover in the 2017-18 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 insure that proper staffing will be allocated to help meet the goals and objectives of the Board. The District tracks employees by allocated personnel units (APUs) per school site and several district level departments. Other departments are tracked by full-time equivalents (FTEs).



Executive Summary

## General Fund Expenditures





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*
Instruction	1,836	1,908	1,963	1,988
Special Ed Other Spec Instruction Services	626	687	732	775
Instructional Supervision & Administration	57	58	54	55
Instructional Library/Media/Technology/Other	203	215	224	223
School Administration	285	289	291	291
Pupil Services	274	305	311	314
Pupil Transportation	101	111	113	119
Food Services	139	145	142	142
Ancillary Services	28	30	30	31
Enterprise	3	3	3	3
Board & Superintendent	12	13	14	14
General Administration	22	22	25	26
Fiscal Services	21	23	24	25
Personnel/Human Resources Services	18	18	18	19
Central Support	17	17	19	20
Centralized Data Processing	23	24	25	25
Plant Maintenance & Operations	358	370	382	384
Security	14	14	16	17
<b>Total</b>	<b>4,037</b>	<b>4,252</b>	<b>4,386</b>	<b>4,471</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 6% minimum general reserve. The projected beginning and ending fund balances are as follows:

General Fund 2018-19 Adopted Budget Projected Fund Balance		
Beginning Fund Balance 7/1/18, Projected		\$87,465,893
2018-19 Revenues	\$475,453,139	
2018-19 Expenditures	<u>\$461,387,721</u>	
Surplus		<u>14,065,418</u>
2018-19 Ending Fund Balance 6/30/19, Projected		<u>\$101,531,311</u>
Components of Fund Balance:		
Non-Spendable:		
Revolving Cash Reserve	\$144,000	
Store Inventory Reserve	1,197,026	
Prepaid Expenses	250,000	
Assigned:		
Student Computer Refresh	4,600,000	
Portable Classroom Growth	974,788	
Subtotal of Components		<u>7,165,814</u>
General Reserve 6/30/19, Projected		\$94,365,497
General Reserve as a percentage of Expenditures, Projected		20.45%
One-time impacts to the 2018-19 Budget		
One-Time Revenues		(\$15,246,218)
Total One-Time Items		(\$15,246,218)
Ongoing Operating Deficit		<u>(\$1,151,484)</u>

Executive Summary  
**General Fund  
 Fund Balance**

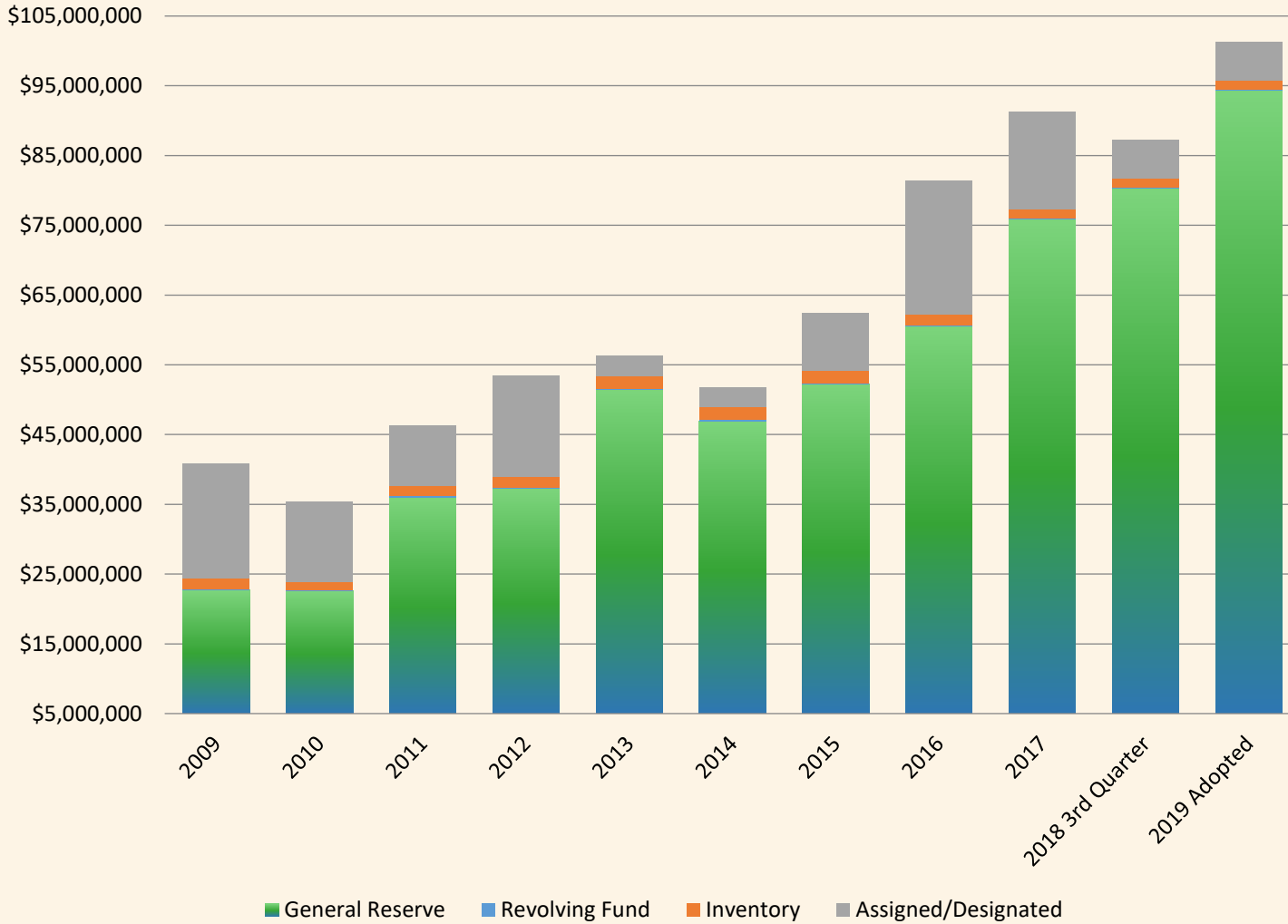






The District's historical general fund reserve (balance) and the projected balance for 2017-18 and 2018-19 is reflected in the following graph:

## 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 2018-19 fiscal year, Clovis Unified School District projects to receive \$641,157,332 and spend \$627,118,431 from all District funds with a staffing of approximately 4,500 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





## 2018-19 Adopted Budget

	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Dollar Changes	% Change	Total %		2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Dollar Changes	% Change	Total %
<b>Funds</b>	<b>Revenues</b>						<b>Expenditures</b>				
01 - General Fund	\$446,020,300	\$475,453,139	\$29,432,839	6.60%	74.16%		\$450,282,160	\$461,387,721	\$11,105,561	2.47%	73.57%
<b>Special Revenue Funds</b>											
09 - Charter School Fund	\$3,701,078	\$3,924,904	\$223,826	6.05%	0.61%		\$2,919,157	\$3,095,928	\$176,771	6.06%	0.49%
11 - Adult Education Fund	\$6,643,695	\$6,532,343	(\$111,352)	-1.68%	1.02%		\$6,073,797	\$6,348,232	\$274,435	4.52%	1.01%
12 - Child Development Fund	\$11,535,203	\$11,588,339	\$53,136	0.46%	1.81%		\$11,535,203	\$11,588,339	\$53,136	0.46%	1.85%
13 - Cafeteria Fund	\$15,486,641	\$16,054,057	\$567,416	3.66%	2.50%		\$15,774,445	\$16,176,662	\$402,217	2.55%	2.58%
14 - Deferred Maintenance Fund	\$4,107,714	\$4,101,000	(\$6,714)	-0.16%	0.64%		\$4,386,678	\$4,101,000	(285,678)	-6.51%	0.65%
<b>Capital Projects Funds</b>											
21 - Building Fund	\$17,441,991	\$1,742,456	(\$15,699,535)	-90.01%	0.27%		\$36,921,622	\$1,902,456	(35,019,166)	-94.85%	0.30%
25 - Capital Facilities Fund	\$11,220,000	\$11,220,000	\$0	0.00%	1.75%		\$11,004,077	\$11,220,000	215,923	1.96%	1.79%
35 - County School Facilities Fund	\$0	\$10,000	\$10,000	0.00%	0.00%		\$1,094,451	\$0	(1,094,451)	-100.00%	0.00%
40 - Special Reserve for Capital Projects	\$9,392,221	\$2,505,500	(\$6,886,721)	-73.32%	0.39%		\$15,575,922	\$3,275,000	(12,300,922)	-78.97%	0.52%
<b>Debt Service Funds</b>											
51 - Bond Interest and Redemption Fund	\$35,628,313	\$38,105,025	\$2,476,712	6.95%	5.94%		\$35,628,313	\$38,105,025	2,476,712	6.95%	6.08%
52 - Debt Service Fund for Blended Component Units	\$2,500	\$2,500	\$0	0.00%	0.00%		\$0	\$0	\$0	0.00%	0.00%
<b>Proprietary Fund</b>											
67 - Self Insurance Fund	\$66,197,263	\$69,918,069	\$3,720,806	5.62%	10.90%		\$67,394,044	\$69,918,069	2,524,025	3.75%	11.15%
<b>Total</b>	<b>\$627,376,919</b>	<b>\$641,157,332</b>	<b>\$13,780,413</b>	<b>2.20%</b>	<b>100.00%</b>		<b>\$658,589,869</b>	<b>\$627,118,432</b>	<b>(31,471,437)</b>	<b>-4.78%</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.

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

Executive Summary  
Debt Obligations

Combined Long-Term Obligations Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2018-19	\$24,678,605	\$16,655,141	\$41,333,746
2019-20	\$27,425,200	\$12,017,833	\$39,443,033
2020-21	\$21,273,532	\$18,582,856	\$39,856,388
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
Thereafter	\$202,171,563	\$213,641,974	\$415,813,537
<b>Total</b>	<b>\$335,330,731</b>	<b>\$354,665,618</b>	<b>\$689,996,349</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 \$23,761,524,769 for the 2018-19 fiscal year. Multiplied by the 2.5% California legal debt limit, the District's maximum allowable debt limit is \$594,038,119. 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.

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

<b>Bond Repayment Schedule</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2018-19	\$21,730,664	\$16,374,361	\$38,105,025
2019-20	\$25,305,615	\$11,815,935	\$37,121,550
2020-21	\$20,563,532	\$18,438,843	\$39,002,375
2021-22	\$14,543,928	\$11,027,923	\$25,571,850
2022-23	\$13,726,017	\$19,091,008	\$32,817,025
2023-24	\$10,289,258	\$20,376,967	\$30,666,225
2024-25	\$9,332,673	\$20,906,802	\$30,239,475
2025-26	\$9,469,955	\$22,037,395	\$31,507,350
Thereafter	\$266,381,563	\$217,536,174	\$483,917,737
<b>Total</b>	<b>\$391,343,203</b>	<b>\$357,605,409</b>	<b>\$748,948,612</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 2017-18. The portion of the District within the City of Clovis has a 2017-18 assessed valuation of approximately \$8.9 billion and represents 40.28% of the District's taxable assessed valuation. The portion of the District within the City of Fresno has a 2017-18 assessed valuation of approximately \$11.1 billion and represents 49.72% of the District's taxable assessed valuation. The portion of the District within Unincorporated Fresno County has a 2017-18 assessed valuation of approximately \$2.2 billion and represents 10% of the District's taxable assessed valuation. The District does not receive information regarding the actual tax amounts collected for each tax rate area. The following table summarizes the total ad Valorem tax rates levied by all taxing entities in three representative rate areas during fiscal years 2003-04 through 2017-18:

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

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

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

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

Source: California Municipal Statistics, Inc.

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 2018-19 Certificates of Participation lease payment obligation:

Issue	Outstanding Indebtedness July 1, 2018	2018-19 Payment*
2009-10	\$3,506,500	\$1,313,100
2010-11	3,553,788	419,356
<b>Total</b>	<b>\$7,060,288</b>	<b>\$1,732,456</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*
2018-19	\$1,732,456
2019-20	1,726,100
2020-21	854,013
2021-22	856,888
2022-23	416,775
2023-24	414,056
2024-25	545,000
2025-26	515,000
<b>Total</b>	<b>\$7,060,288</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*
2018-19	\$1,541,480	\$ 16,436	\$1,586,240
2019-20	1,084,585	27,233	1,111,818
2020-21	500,000	16,436	516,436
<b>Total</b>	<b>\$3,126,065</b>	<b>\$ 88,429</b>	<b>\$3,214,494</b>

\*Payments include the proposed payment for the 2018-19 computer refresh lease.

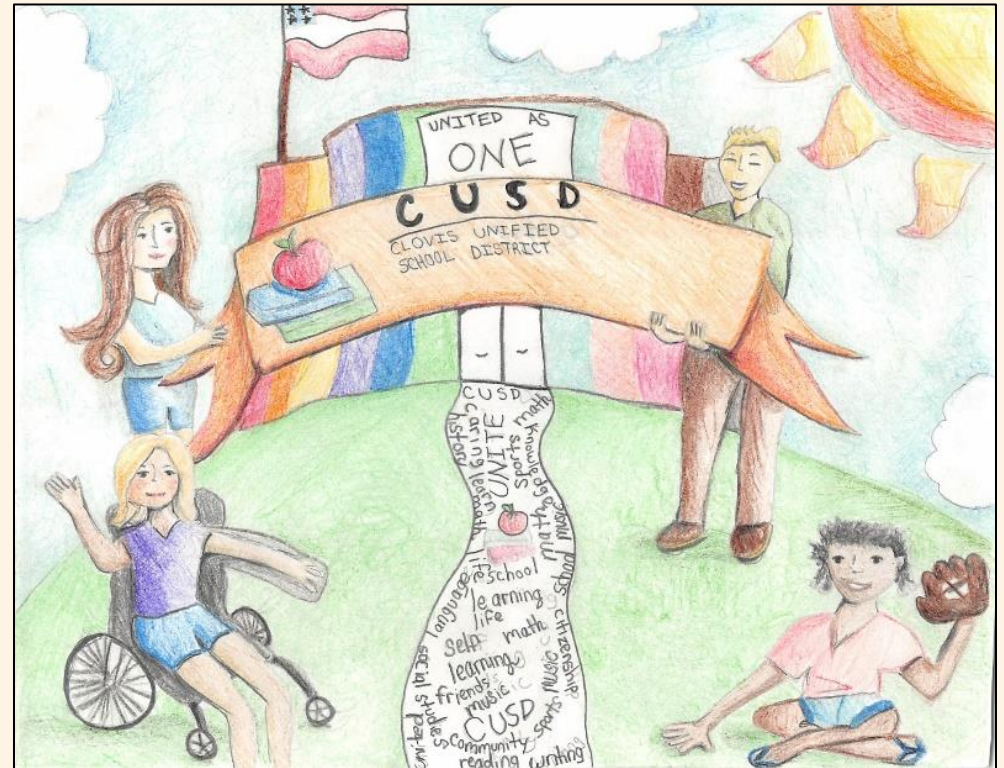
Executive Summary  
**Debt Obligations**



# Organizational Section

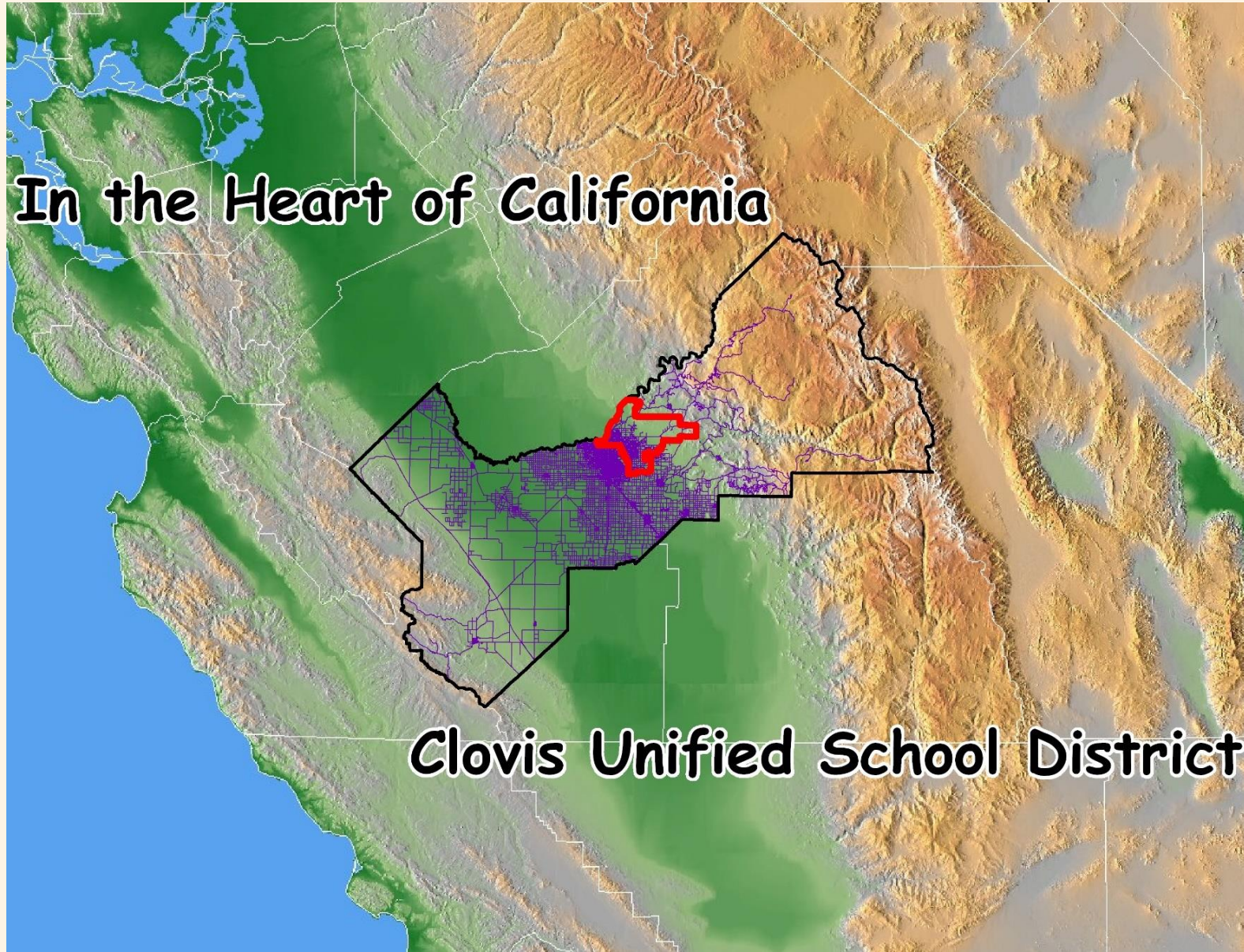
In the Heart of California .....	37
Organizational Chart .....	38
District Organization .....	39
Summary of 2018-19 State Education Budget.....	45
Budget Calendar.....	49
Budget Development Process.....	50
Division/Department Budgets .....	61

Budget Cover Contest Runner-up:  
Elena White - 5<sup>th</sup> Grade - Garfield Elementary





In the Heart of California



**In the Heart of California**

**Clovis Unified School District**







## Organizational Chart

### Clovis Unified School District GOVERNING BOARD & SUPERINTENDENT *2018-19 Organizational Chart*

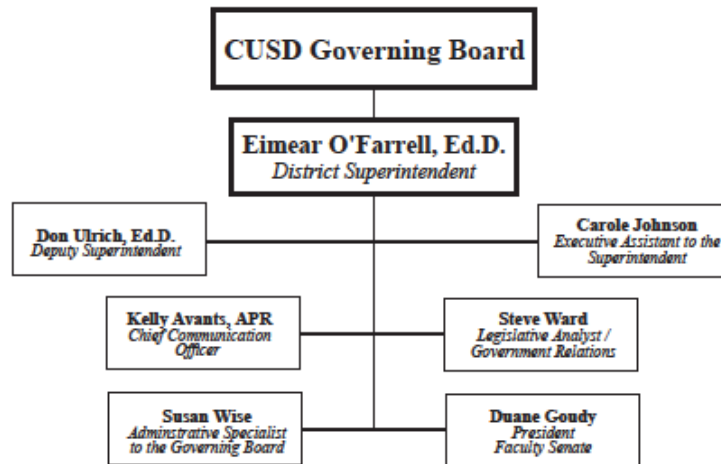


Exhibit No. 1201

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

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 2018-19, the District will support 33 elementary schools, 5 intermediate schools, 5 high schools, 2 alternative education sites, 2 Community Day Schools, the Clovis Online School (Charter) and the Center for Advanced Research & Technology (CART), a Joint Powers Authority with Fresno Unified School District. These sites make up a total projected enrollment of 43,475 K-12 students plus the Clovis Adult School with an average enrollment of approximately 8,500 students.

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

Over the years, the District's General Fund budget has grown from \$2,112,200 in 1960-61 to \$461,387,721 in 2018-19. The assessed valuation has also grown from \$24,280,200 to a projected \$24,711,985,760 in the 2018-19 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 2,477 certificated and 3,143 classified employees for a total of 5,620 full and part time staff.

### 2018-19 Vision, Mission, and Motto

The 2018-18 budget envelopes the District's vision, mission statement, and aims that reflect the core principles and philosophies of the District.

The 2018-19 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 2018-19 school year, the District will continue to provide a learning community that is secure, open, and optimistic about the future. The District will create steady improvement based on the needs of students.

## District Organization

### Vision

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

### Mission

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

### Values

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

In Clovis Unified, we hold ourselves accountable to a set of core values that we consider non-negotiable. 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.

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>

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





### 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

### District Organization

### Funds Operated by the District

---

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

*Joint Powers Authority - Number 80*

*CVSS - Central Valley Support Services*

*Joint Powers Authority - Number 78*

*CART - Center for Advanced Research & Technology*

*CART Special Reserve Fund - Number 17*

*CART - Special Revenue Fund*

---



Elementary Sites	Principal	2018-19*
Boris Elementary	Erin Gage	695
Bud Rank Elementary	Ryan Gettman	863
Cedarwood Elementary	Matthew Lucas	726
Century Elementary	Brion Warren	574
Clovis Elementary	Isabel Facio	681
Cole Elementary	Marshall Hamm	755
Copper Hills Elementary	Todd Deck	624
Cox Elementary	Cheryl Floth	651
Dry Creek Elementary	Aaron Cook	885
Fancher Creek Elementary	Erin Parker	820
Fort Washington Elementary	Melanie Hashimoto	588
Freedom Elementary	Kristen Belknap	725
Fugman Elementary	Jennifer Thomas	814
Garfield Elementary	Jennifer Bump	680
Gettysburg Elementary	Nick Mele	697
Jefferson Elementary	Jeff Tiftick	654
Liberty Elementary	George Petersen	566
Lincoln Elementary	Matt Verhalen	675
Maple Creek Elementary	Gina Kismet	629
Miramonte Elementary	Laura Hart	616
Mountain View Elementary	Monica Everson	732
Nelson Elementary	Kendra Matson	530
Oraze Elementary	Robyn Pellouso-Snyder	935
Pinedale Elementary	Debra Bolls	604
Reagan Elementary	Kacey Gibson	805
Red Bank Elementary	Pa Vue	762
Riverview Elementary	Marci Panoo	684
Sierra Vista Elementary	Cathy Dodd	524
Tarpey Elementary	Tachua Vue	738
Temperance-Kutner Elementary	Kathy Blackburn	711
Valley Oak Elementary	Julie Duwe	499
Weldon Elementary	Ray Lozano	663
Woods Elementary	Darrin Holtermann	722
Enrollment includes Special Education Special Day Class students		
*Projected		

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





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

Intermediate Sites	Principal	2018-19 *
Alta Sierra Intermediate	Steve Pagani	1,346
Clark Intermediate	Teresa Barber	1,576
Granite Ridge Intermediate	Josh Shapiro, Ed.D.	1,248
Kastner Intermediate	Ryan Eisele	1,188
Reyburn Intermediate	Kevin Kerney	1,487

High School Sites	Principal	2018-19 *
Buchanan High School	Joe Aiello	2,715
Clovis East High School	Kevin Kerney	2,701
Clovis High School	Stephanie Hanks	2,818
Clovis North High School	Josh Shapiro, Ed.D.	2,617
Clovis West High School	Richard Sarkisian	2,047

Alternative Education	Principal	2018-19 *
Enterprise	Rees Warne	81
Gateway	Rees Warne	236
Clovis Online School	TBD	368

Community Day	Principal	2018-19 *
Community Day Elementary	Tom Judd	9
Community Day Secondary	Tom Judd	62
Enrollment includes Special Education Special Day class students.		

Adult Education	Principal	2018-19 *
Clovis Adult Education	TBD	8,500
Enrollment includes Adult Basic ED (ABE), High School GED and Career Technical Education students.		

\*Projected

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 2018-19 State budget, as well as the assumptions used in the development of revenues and expenditures for the District's 2018-19 General Fund budget.

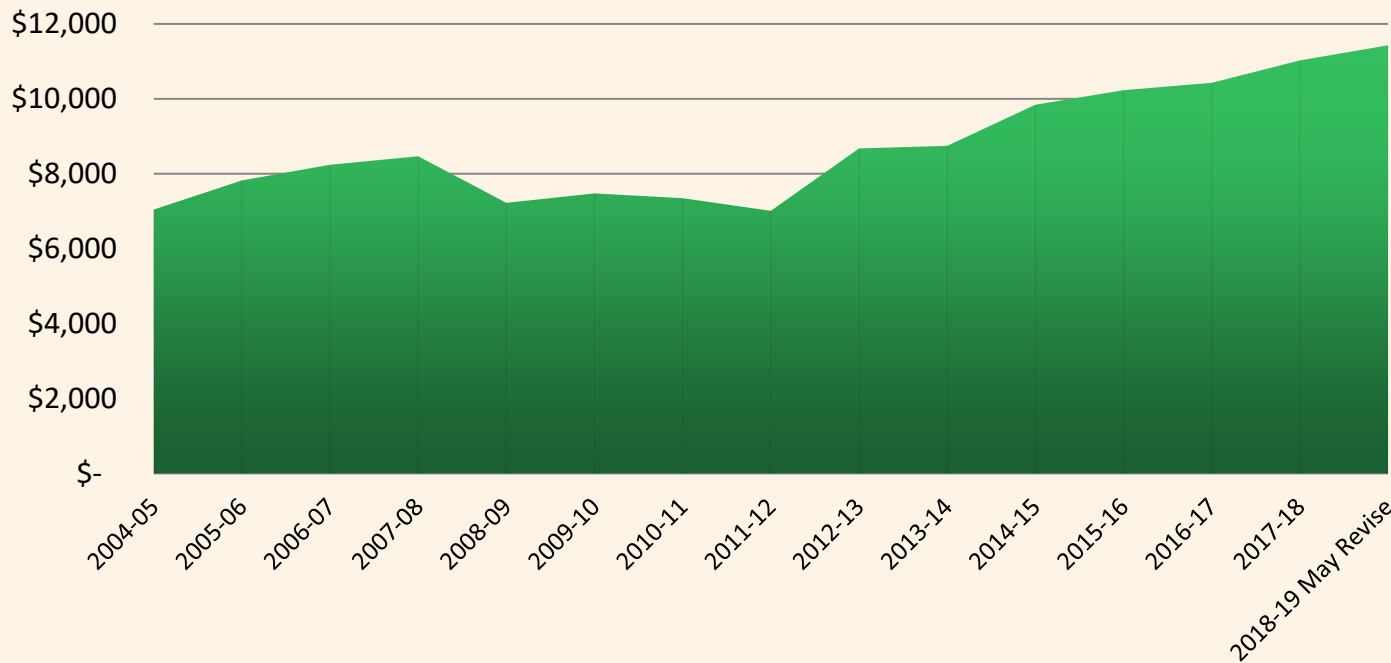
**Summary of 2018-19 State Education Budget**

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 \$78.4 billion during the 2018-19 fiscal year. The State budget includes increases 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 2018-19 State Education Budget**



**Prop 98**



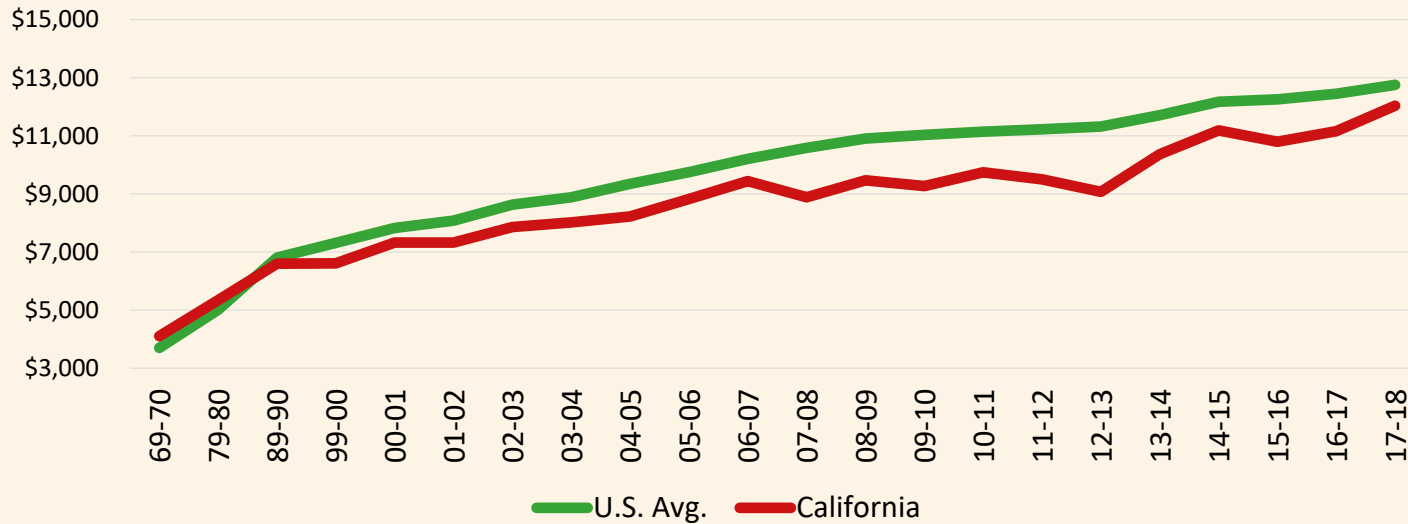


In the early 1990's, California saw itself drop from a position of providing a relatively high level of support to public education to a position of ranking close to the bottom when comparing per pupil expenditures in California with other states throughout the country. This graph displays what has occurred 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 gap has been closing. The state has averaged a ranking of 30<sup>th</sup> over the previous five years.

**Summary of 2018-19  
State Education Budget  
Expenditures per  
Student**

**Expenditures per Student Enrollment CA vs National  
Average**



Year	89-90	99-00	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18
Ranking	24	32	35	31	31	35	33	32	44	39	42	37	40	42	33	28	32	32	26

The impact the proposed State Education Budget will have on Clovis Unified's General Fund revenues are as follows:

**Local Control Funding Formula (LCFF) Revenue**

- Local Control Funding Formula increase of 7.1% based on estimated gap closure of 100% and a 3% COLA in 2018-19
- Student growth of 366 enrolled students yielding a minimum of 304 additional ADA

**Federal Revenue**

- Removal of prior year carryover
- Expiration of Federal Grants

**Other State Revenue**

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

**Other Local Revenue**

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

**Transfers In/Other Sources**

- Decreased revenue from Computer Refresh Lease

Summary of 2018-19  
State Education Budget  
**CUSD General Fund  
Revenues**





The impact the proposed State Education Budget will have on Clovis Unified's General Fund expenditures are as follows:

**Certificated Salaries**

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

**Classified Salaries**

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

**Fringe Benefits**

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

**Books, Supplies & Other Materials**

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

**Contracted Services/Other Operating Expenditures**

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

**Capital Outlay**

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

**Summary of 2018-19  
State Education Budget  
CUSD General Fund  
Expenditures**



In October 1991, Governor Wilson signed into law Assembly Bill 1200 which allowed school Districts to choose one of two methods for the approval of their local budgets. For the last twenty-six (26) fiscal years, as well as the 2018-19 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 2018-19 budget, the calendar highlights the main steps, specifically those involving the Governing Board.

Following is the budget calendar for its use in the 2018-19 budget adoption process.

January 10, 2018	Governor's 2018-19 budget proposal released
January 29, 2018	LCAP Parent Night
February 7, 2018	Preliminary Budget presentation to Board
April 4, 2018	LCAP Parent Night
May 9, 2018	Final LCAP recommendations made to Governing Board
May 11, 2018	Governor's May Revise Proposal
May 18, 2018	Budget copy available for public review
May 21, 2018	School Services of California May Budget Revise Workshop
May 23, 2018	Governing Board Public Hearing for LCAP and Proposed Budget
June 13, 2018	Local Control Accountability Plan approved/2018-19 Budget adopted by Board
TBA	Governor signs the State Budget

## Budget Calendar





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

Due to construction projects often taking longer than one year, the District prepared multi-year budgets for projects accounted for in all Capital Project Funds. Anticipated revenues and expenditures for all projects were budgeted in fiscal year 2017-18. The available balances at year-end will become the budget for fiscal year 2018-19. The District is a fiscally accountable district. This means the District issues its own payroll and vendor warrants. The District is still subject to oversight by the Fresno County 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. The FCSS requires the District to do internal audits of each of our 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 2018-19 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 29, 2018 and April 4, 2018, and the meeting of the DAC and DELAC was held on May 1, 2018. 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 \$25,52,621 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 \$2,160,189 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 \$1,900,470 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 2017, the California voters approved a Proposition 51, \$9 billion State Facility Bond. Clovis Unified is eligible for close to \$80 million. The issue is that Governor Brown did not support this Proposition and has resisted selling the bond. It is imperative for the District's CIP that the State begin selling these bonds. At this point we are unable to fund Deferred Maintenance projects with General Fund contributions and new construction needs with Developer Fees. Until such time that the State sells bonds from the passage of Proposition 51, large modernization projects are on hold.

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

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

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

## Budget Development Process

### Establishing Budget Projections

#### School Site Staffing

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

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

GRADE LEVEL	APUs
Elementary K-6	23.67
Intermediate 7-8	23.26
High School 9-12	23.12
Alternative Education 4-12	10.34

The average District-wide cost of an APU is \$103,724.20 in 2018-19, which includes salary and benefits.

Enrollment projections for the upcoming school year are made during the winter to prepare the 2018-19 budget. Due to the teacher shortage in the State of California, early staffing preparations are a necessity to ensure we are able to 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 2018-19 school year by school site:

Elementary Schools	2018-19 Estimated Average Enrollment	APUs
Boris	679	28.52
Bud Rank	851	33.52
Cedarwood	709	29.52
Century	564	24.52
Clovis	654	27.52
Cole	729	29.52
Copper Hills	601	26.52
Cox	622	25.52
Dry Creek	865	33.52
Fancher Creek	811	32.52
Ft. Washington	582	25.52
Freedom	699	28.52
Fugman	814	32.52
Garfield	656	28.52
Gettysburg	671	27.52
Jefferson	642	26.52
Liberty	557	25.52
Lincoln	675	27.52
Maple Creek	604	25.52
Miramonte	606	25.52
Mt. View	708	28.52
Nelson	528	23.52
Oraze	927	33.52
Pinedale	579	24.52
Reagan	785	31.52
Red Bank	748	31.52
Riverview	664	29.52
Sierra Vista	499	22.52
Tarpey	737	29.52
Temperance-Kutner	688	29.52
Valley Oak	484	22.52
Weldon	655	27.52
Woods	710	29.52

Intermediate Schools	2018-19 Projected Average Enrollment*	APUs
Alta Sierra	1,319	56.02
Clark	1,561	65.51
Kastner	1,172	51.71

High Schools	2018-19 Projected Average Enrollment*	APUs
Buchanan	2,667	115.23
Clovis	2,780	117.41
Clovis West	2,009	89.75
Enterprise	81	4.46
Gateway	236	33.36

Educational Centers	2018-19 Projected Average Enrollment*	APUs
Regan	4,113	174.78
Clovis North	3,795	13.46

Community Day School	2018-19 Projected Average Enrollment*	APUs
Community Day-Elem	9	3.78
Community Day-Sec.	62	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 2018-19:

Educational Level	Supply/Material Allocations per Enrolled Student
Elementary (K-6)	\$78.00
Intermediate (7-8)	\$80.00
High School (9-12)	\$88.00
Gateway High School	\$43,884*
Community Day School	\$29,475*
Enterprise High School	\$4,912*

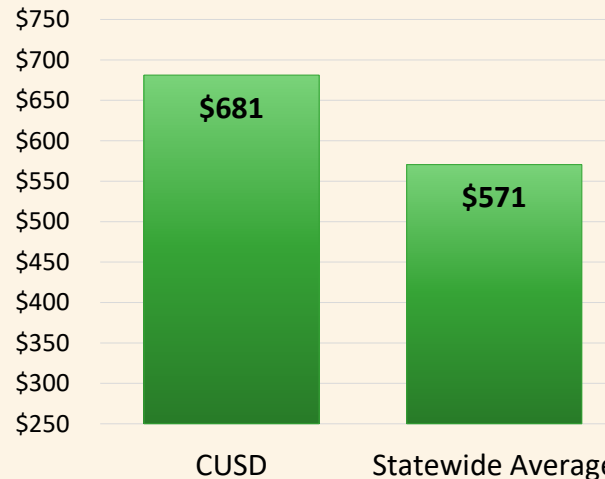
\*Flat allocation reviewed annually

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

In 2016-17, Clovis Unified spent \$110 more per student than the statewide average on books and supplies and \$567 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 2016-17 (the most recent data available):

**Expenditures for Books & Supplies per Student 2016-17**



Source: CADIE School Services of California 2016-17

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 2018-19:

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

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

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

## Budget Development Process

### Other Allocations

### Non-School Site Staffing

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

### School Leadership Division

It is the primary responsibility of the School Leadership Division to provide leadership to the school sites and instructional departments. In 2018-19, the District will operate 33 elementary schools, 5 intermediate schools, 5 comprehensive high schools, 2 alternative education schools, 2 Community Day schools, Clovis Adult Education and the Clovis Online School.

---

#### *Mission Statement*

*To be a quality educational system providing the 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

Division: School Leadership  
Reports to: Deputy Superintendent

**SCHOOL LEADERSHIP**  
2018-19 Organizational Chart

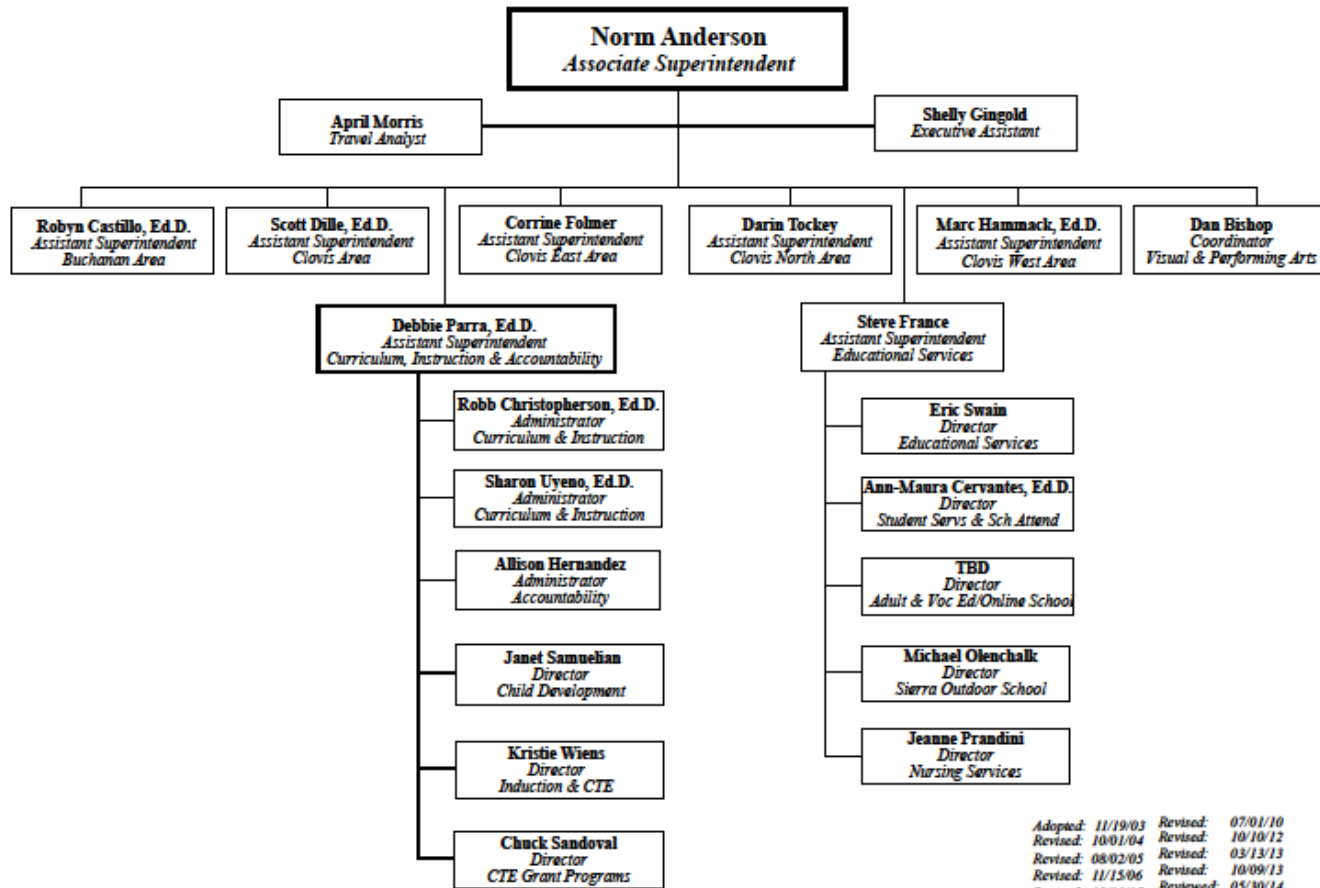


Exhibit No. 1201

Adopted: 11/19/03	Revised: 07/01/10
Revised: 10/01/04	Revised: 10/10/12
Revised: 08/02/05	Revised: 03/13/13
Revised: 11/15/06	Revised: 10/09/13
Revised: 08/31/07	Revised: 05/30/14
Revised: 07/08/08	Revised: 10/08/14
Revised: 09/16/09	Revised: 10/26/16
	Revised: 10/25/17







## Administrative and Human Resources Division

---

### *Mission Statement*

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

---

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

#### **Administrative Services**

Business Services

Facility Services

Campus Catering

Transportation

Graphic Arts

Purchasing

Warehouse

Accounting

Budget & Finance

Payroll

Plant Operations

Construction

Information Technology

#### **Human Resources Services**

Human Resources

Benefits

Risk Management

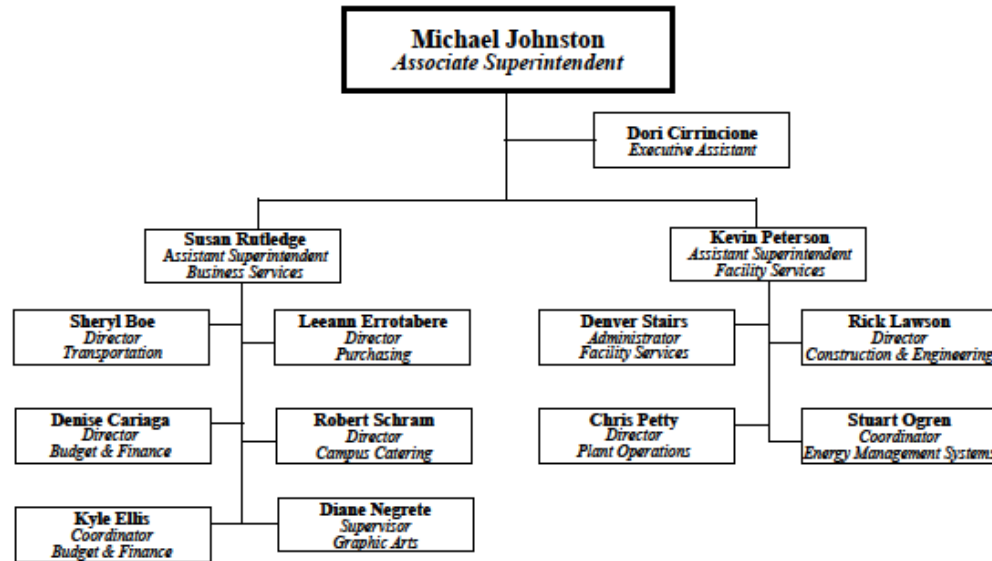
## Division/Department Budgets

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

Division/Department Budgets  
**Administrative Services**

Division: Administrative Services  
 Reports to: Deputy Superintendent

**ADMINISTRATIVE SERVICES**  
 2018-19 Organizational Chart



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

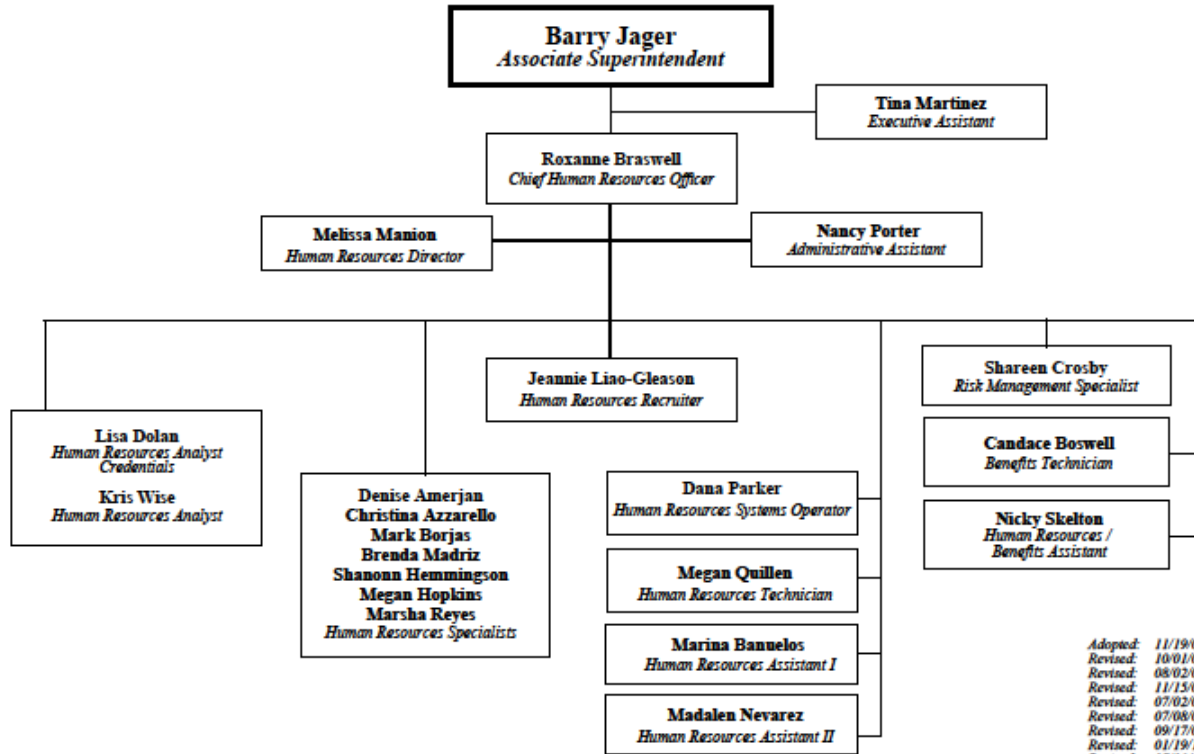
Exhibit No. 1201





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

### HUMAN RESOURCES & EMPLOYEE RELATIONS 2018-19 Organizational Chart



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

Exhibit No. 1201

Division/Department Budgets

## Human Resources & Employee Relations

### **Budget Administration and Management**

During the 2018-19 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 2018-19 budget for all funds within 45 days from the date the State adopts its budget (State Budget Act). Once the District's budget is adopted, it will be modified to reflect revenue and expenditure adjustments on a quarterly basis. District Board Policy Number 4802 established a minimum 6% reserve for economic uncertainty.

### **Budget Adjustments**

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

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

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

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

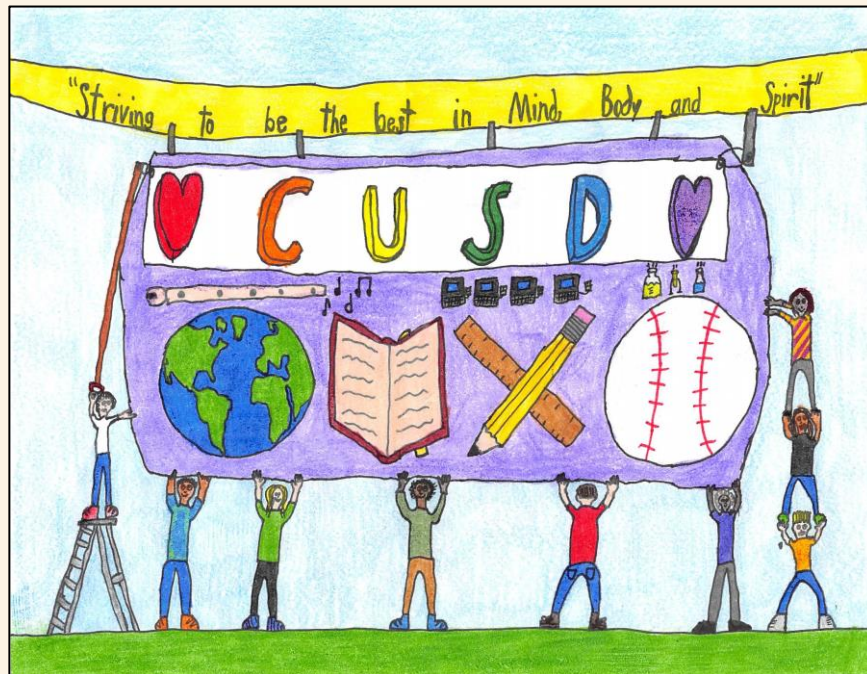




# Financial Section

Summary of Financial Data .....	71
Summary of General Fund Financial Data Revenue.....	78
Summary of General Fund Expenditures.....	84
Capital Projects Funds.....	142
Long Term Obligations.....	158
Summary Fund Balances.....	164
Multi-Year Projections.....	172
State of California Standardized Account Code Structure.....	190

Budget Cover Contest Runner-up:  
Levi Ryan - 6<sup>th</sup> Grade – Fort Washington Elementary



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

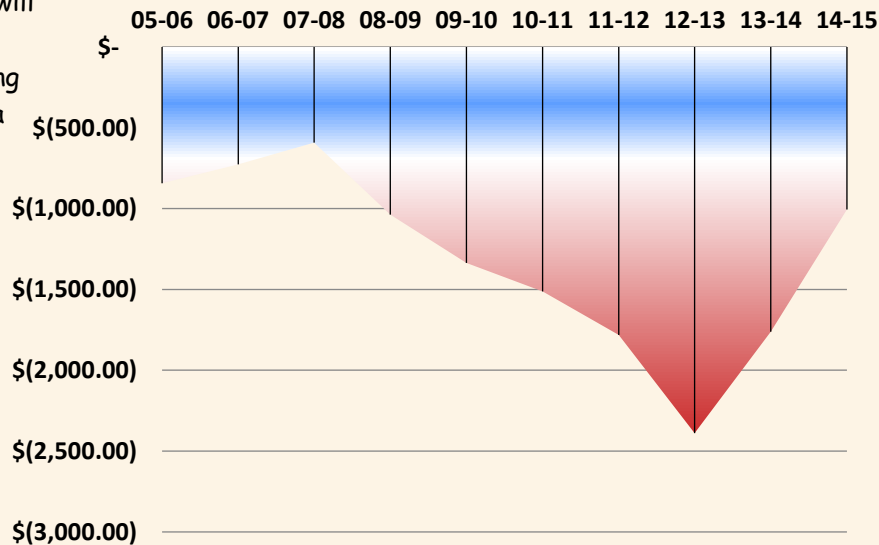
On May 10, 2006, a settlement over the prior year funding of the Proposition 98 guarantee provided for added Proposition 98 funding that was due for the 2004-05 and 2005-06 fiscal years. The State budget included \$2 billion, plus budget language that called for an additional \$3 billion paid in annual installments. Installments began with \$300 million in 2008-09 and increased to \$450 million per year until the debt is paid. The Governor's 2017-18 May Revision proposes 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.

2018-19 funding levels will increase by approximately \$4,600 per student over 2011-12 levels. This will allow the state to reach 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.

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

**California vs. National Average per ADA**



Source: National Center for Educational Statistics, 2014-2015

**Summary of Financial Data**

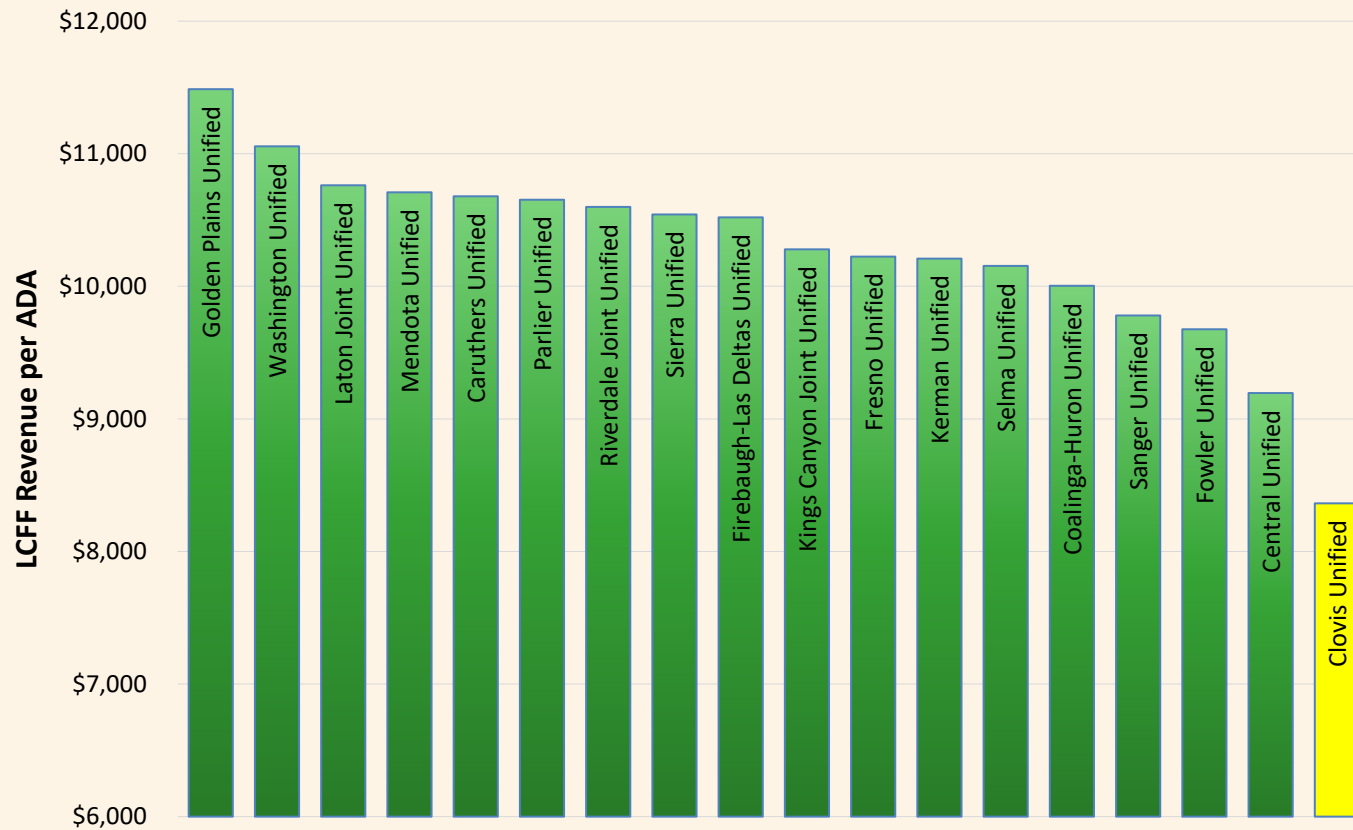




As shown on the following 2016-17 comparison of LCFF revenues, not all districts are funded equally. The average amount allocated to the following districts in Fresno County is \$10,272. Clovis Unified School District's funded LCFF is \$8,363, a difference of \$1,909 less per Average Daily Attendance (ADA). The estimated average LCFF for unified districts in the State of California was \$10,812 for 2016-17. This means Clovis Unified would be eligible for an additional \$77.7 million in LCFF revenues if the District received the countywide average; \$99.7 million in revenues if the District received the statewide average.

### LCFF Revenues

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



Summary of Financial Data

Summary of all Funds within District

Revenues	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Difference
General Fund	\$446,020,300	\$475,453,139	\$29,432,839
Charter School Fund	\$3,701,078	\$3,924,904	\$223,826
Adult Education Fund	\$6,643,695	\$6,673,082	\$29,387
Child Development Fund	\$11,535,203	\$11,588,339	\$53,136
Cafeteria Fund	\$15,486,641	\$16,054,057	\$567,416
Deferred Maintenance Fund	\$4,107,714	\$4,101,000	(\$6,714)
Building Fund	\$17,441,991	\$1,742,456	(\$15,699,535)
Capital Facilities Fund	\$11,220,000	\$11,220,000	\$0
County School Facilities Fund	\$0	\$10,000	\$10,000
Special Reserve for Capital Projects Fund	\$9,392,221	\$2,505,500	(\$6,886,721)
Bond Interest and Redemption Fund	\$35,628,313	\$38,105,025	\$2,476,712
Debt Service Fund for Blended Component Unit	\$2,500	\$2,500	\$0
Self-Insurance Fund	\$66,197,263	\$69,918,069	\$3,720,806
<b>Total</b>	<b>\$627,376,919</b>	<b>\$641,298,071</b>	<b>\$13,921,152</b>
Expenditures	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Difference
General Fund	\$450,282,160	\$461,387,721	\$11,105,561
Charter School Fund	\$2,919,157	\$3,095,927	\$176,770
Adult Education Fund	\$6,073,797	\$6,140,599	\$66,802
Child Development Fund	\$11,535,203	\$11,588,339	\$53,136
Cafeteria Fund	\$15,774,445	\$16,176,662	\$402,217
Deferred Maintenance Fund	\$4,386,678	\$4,101,000	(\$285,678)
Building Fund	\$36,921,622	\$1,902,456	(\$35,019,166)
Capital Facilities Fund	\$11,004,077	\$11,220,000	\$215,923
County School Facilities Fund	\$498,100	\$0	(\$498,100)
Special Reserve for Capital Projects Fund	\$15,575,922	\$3,275,000	(\$12,300,922)
Bond Interest and Redemption Fund	\$35,628,313	\$38,105,025	\$2,476,712
Debt Service Fund for Blended Component Unit	\$0	\$0	\$0
Self-Insurance Fund	\$67,394,044	\$69,918,069	\$2,524,025
<b>Total</b>	<b>\$657,993,518</b>	<b>\$626,910,798</b>	<b>(\$31,082,720)</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.

## 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 79% of General Fund revenues for 2018-19.

**Federal Revenue Sources:** Federal revenue is generated from the Federal Government and is restricted (categorical) in nature. This means it must be expended on special programs. Major sources of federal revenue include Title I, Title II, Special Education, and Migrant Education. Federal revenues comprised approximately 3.9% of General Fund revenues in 2017-18 and are projected to be 3.3% in 2018-19.

**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 2018-19. State Special Education master plan funding, and Lottery revenue make up the largest portions of this category. Other State revenues comprise approximately 13% of General Fund revenues in 2017-18 and are projected to be 14.2% in 2018-19.

**Other Local Revenue Sources:** In addition to property taxes, which are recorded as revenue under the LCFF Sources, the District receives additional local revenue from items such as interest earnings, fee-based programs, leases and rentals, and other local sources. Other local revenues comprised 3.7% of General Fund revenues in 2017-18 and is budgeted to equal approximately 3% of General Fund revenues in 2018-19.

**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 .85% of General Fund revenues in 2017-18 and are projected to be .59% of General Fund revenues in 2018-19.

## Assumptions & Effect of State Budget on District Revenues

### Revenue Sources







## Assumptions

Revenue and expenditure projections for the 2018-19 budget are based on the following assumptions:

- ADA growth of 304 students.
- Increase in revenue based on the proposed Local Control Funding Formula funding to reach full implementation in 2018-19, two years earlier than planned.
- Department of Finance projections provide a 100% gap closure.
- LCFF Supplemental revenue projection is based on the District's three-year average unduplicated pupil percentage of 43.26%. This assumes an unduplicated pupil percentage of 43.85% in 2018-19
- Grant adjustments based on award letters or history of funding and no state reductions.
- Grant expenditures budgeted to match associated revenue.
- Local dollars budgeted conservatively.
- Step and column movement offset by projected attrition for both certificated and classified staff.
- STRS employer rate of 16.28% and PERS employer rate of 18.062%
- Carrying forward on-going expenditures, adjusted for inflation as needed.
- Site budgets adjusted for student enrollment in both staff and supplies.
- Projected Special Education pupil growth and projected staffing needs.

## Assumptions & Effect of State Budget on District Revenues

### Assumptions



CLOVIS

UNIFIED

SCHOOL DISTRICT



## Revenue Classifications

For reporting purposes, General Fund revenues are divided into five (5) major account classifications. The following is a summation of the major account classifications and anticipated revenues for 2018-19 as compared to the District's 2017-18 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 79% of General Fund revenues in 2017-18. This source of revenue includes both unrestricted state aid and local property taxes.

It is currently anticipated that \$375,300,523 will be received from LCFF Sources in 2018-19. This represents an increase of \$24,989,232 as compared to the 2017-18 Estimated Actuals Third Quarter (Q3) budget.

The LCFF provides up to three separate grants to a district. The Base Grant is allocated to districts for each average daily attendance reported. The Supplemental Grant provides an additional 20%, to districts, based on the unduplicated pupil percentage (UPP). The UPP is the percentage of the district's target student population. The target students are eligible for free and reduced program meals, English learners, foster youth, or homeless. If a district has a UPP greater than 55%, the LCFF provides an additional 50% of the base grant referred to as the Concentration Grant. The District's three-year average UPP for 2018-19 is projected to be 43.26%, therefore the District is not eligible for the Concentration Grant. Of the additional \$24,989,232 allocated to the District in 2018-19 from LCFF sources, \$3,832,446 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.

2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
\$350,311,291	\$375,300,523	\$24,989,232	7.13

## Summary of General Fund Financial Data Revenue



### Local Control Funding Formula

**Federal Revenue**

Federal Revenues, which represent approximately 3% of General Fund revenues in 2018-19, are generated from the Federal Government and 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.

Program	Increase/ (Decrease)
Title II - Teacher Quality	(\$612,903)
Title I	(\$429,838)
Medi-Cal Admin Activities (MAA) Reimbursement	(\$359,732)
Medi-Cal Reimbursement	(\$168,921)
Alternative Dispute Resolution	(\$36,920)
Title III - English Learner	(\$36,577)

It is currently projected that \$15,828,407 will be received from Federal Revenue sources in 2018-19. This represents a decrease of \$1,692,838 compared to the 2017-18 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 and Title II funds. Alternative Dispute Resolution funds for Special Education are budgeted as they are received. Additionally, due to recent Medi-Cal program audit results, the District will budget Medi-Cal reimbursement revenues as they are received as well.

2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
\$17,521,245	\$15,828,407	(\$1,692,838)	(9.66)

Summary of General Fund  
Financial Data Revenue

**Federal Revenues**





## Other State Revenue

Other State Revenues represent approximately 14% of the total General Fund revenue in 2018-19.

It is currently anticipated that approximately \$67,363,446 will be realized from Other State Revenues in 2018-19. This represents an increase of \$9,238,342 when compared to the 2017-18 Estimated Actuals Third Quarter (Q3) budget.

During 2017-18, the State allocated \$876 million to pay down outstanding mandate claims. The Governor's May Revise projected \$2.04 billion, \$344 per ADA, in one-time mandate buy-down revenue during 2018-19. This resulted in an increase of \$7,983,635 in one-time mandate buy-down revenues when compared to the one-time mandate buy down funds allocated to the District during 2017-18.

The District was approved for the third round of the Career Technical Incentive Grant to build the CTE pathways at our high schools. Due to the nature of this revenue, this also contributed to a decrease in Other State Revenues. Any balances from these grants at the end of the 2017-18 fiscal year will be posted as carryover during the 2018-19 fiscal year.

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

Special Education's AB602 increase is due to COLA adjustments. 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.

Program	Increase/ (Decrease)
One-Time Mandate Buy Down	\$7,983,635
CALSTRS on Behalf	\$4,043,734
Special Education AB602	\$556,789
Lottery	(\$249,047)
CA Career Pathways Grant	(\$888,187)
CTE Incentive Grant	(\$2,097,467)

## Summary of General Fund Financial Data Revenue

### Other State Revenues

2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
\$58,125,104	\$67,363,446	\$9,238,342	15.89

**Other Local Revenue**

The Other Local Revenues section of the budget, which represents approximately 3% of total General Fund revenues in 2018-19, 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.

Program	Increase/ (Decrease)
Sports & Recreation	\$137,482
Sports & Recreation Officials	\$86,483
Local Fees	(\$124,243)
CNG Grant	(\$870,000)
Unrestricted Local Revenue	(\$1,094,906)

It is currently anticipated that \$14,154,763 will be realized in 2018-19 from Other Local Revenues. This represents a decrease of \$2,123,288 when compared to the 2017-18 Estimated Actuals Third Quarter (Q3) budget.

The District diligently applies for all available grants to assist District Transportation in complying with the California environmental guidelines. The District has budgeted the revenue for a grant to update the Compressed Natural Gas (CNG) fueling station on District property in 2017-18. Any unused funds for this project will be carried forward into 2018-19. This contributes to the decrease in Other Local Revenue. The decrease in Unrestricted Local Revenue is due to reductions in anticipated interest revenue, one-time STRS Employer adjustments and Microsoft E-Rate revenue.

2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
\$16,278,051	\$14,154,763	(\$2,123,288)	(13.04)

Summary of General Fund  
Financial Data Revenue

**Other Local Revenue**







### 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 \$2,806,000 will be realized from Other Financing Sources in 2018-19. This represents a decrease of \$978,609 when compared to the 2017-18 Estimated Actuals Third Quarter (Q3) budget.

The following is a summation of changes in Other Financing Sources:

Program	Increase/ (Decrease)
Administrative Fee	\$10,517
Proceeds from Capital Leases	(\$250,000)
Transfer from COP Fund	(\$739,126)

2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
\$3,784,609	\$2,806,000	(\$978,609)	(14.29)

### Summary of General Fund Revenues

### Other Financing Sources

**Summary of Revenues**

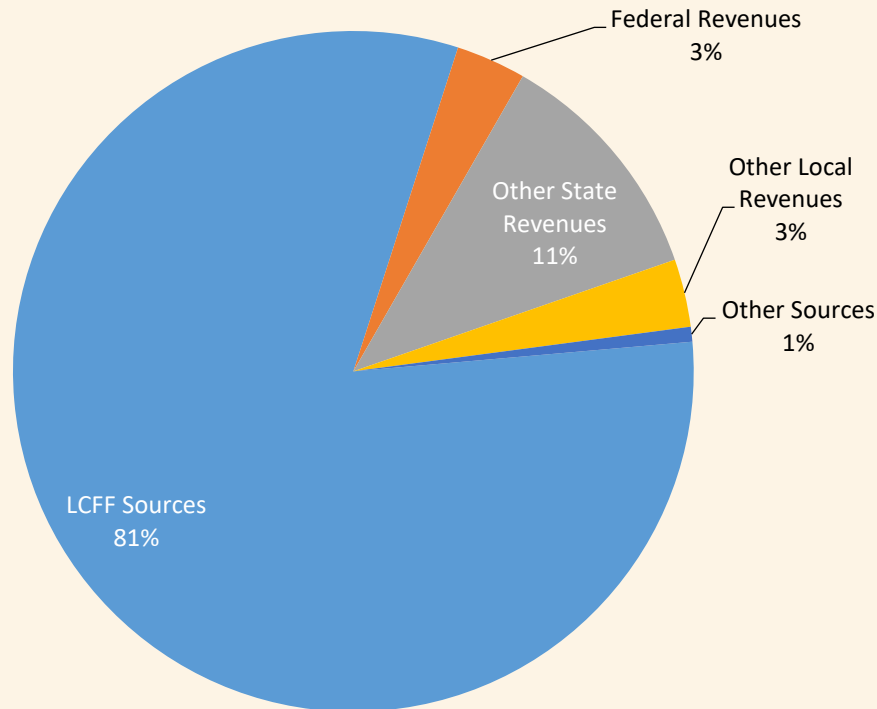
The following is a summary of General Fund revenues for both 2017-18 and 2018-19:

Source	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/ (Decrease)
LCFF	\$350,311,291	\$375,300,523	\$24,989,232
Federal Revenues	\$17,521,245	\$15,828,407	(\$1,692,838)
State Revenues	\$58,125,104	\$67,363,446	\$9,238,342
Local Revenues	\$16,278,051	\$14,154,763	(\$2,123,288)
Other Financing Sources	\$3,784,609	\$2,806,000	(\$978,609)
<b>Total</b>	<b>\$446,020,300</b>	<b>\$475,453,139</b>	<b>\$29,432,839</b>

Summary of General Fund Revenues

Summary of Revenues

**General Fund Revenues**





### Expenditure Classifications

For reporting purposes, General Fund expenditures are divided into seven (7) major account classifications. The following is a summation of the major account classifications and anticipated expenditures for the 2018-19 Adopted Budget as compared to the 2017-18 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 41% of total expenditures in 2018-19.

It is projected that \$189,160,328 will be expended on certificated salaries in 2018-19. This represents an increase of \$4,422,372 from 2017-18 Third Quarter (Q3) budget.

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

Item	Increase/ (Decrease)
Special Education Growth	\$1,989,967
ADA Growth	\$872,491
Local Control Accountability Plan Components	\$938,894
Step/Column/Attrition	\$621,020

2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
\$184,737,956	\$189,160,328	\$4,422,372	2.39

## Summary of General Fund Expenditures



### Certificated Salaries

**Classified Salaries**

Classified salaries are comprised of the District's support staff. This includes instructional aides, clerical, custodial, maintenance, grounds, transportation, non-credentialed administrative staff, and other personnel who are not required to maintain an educational credential with the State of California. These expenditures represent approximately 17% of total expenditures in 2018-19.

It is projected that \$76,670,703 will be expended on classified salaries in 2018-19. This represents an increase of \$2,064,566 from 2017-18 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).

The following is a summation of the major changes affecting the 2018-19 classified salaries budget:

Item	Increase/ (Decrease)
Instructional Assistants	\$1,109,668
Transportation	\$173,118
Local Control Accountability Plan Components	\$153,864
Non-Transportation Growth	\$357,742
Step/Column/Attrition	\$270,174

2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
\$74,606,136	\$76,670,703	\$2,064,566	2.77

Summary of General Fund  
Expenditures

**Classified Salaries**





## Employee Benefits

Employee benefits include all employer contributions to State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), APPLE (alternative retirement system), Social Security, and Health & Welfare benefits provided to all eligible employees. These expenditures represent approximately 27% of total expenditures in 2018-19.

It is currently anticipated that \$125,165,453 will be expended on employee benefits in 2018-19. This represents an increase of \$11,615,933 from the 2017-18 Third Quarter budget.

Costs associated with the District's health and welfare benefits are budgeted on a self-funded basis. The District has contracted directly with a primary health care provider. Expenditures in this portion of the budget are based on actual utilization of the program. This can vary greatly from year to year. The health benefits portion of the budget is monitored very closely throughout the fiscal year. Employees that qualify for employer paid health, dental, vision, and life insurance have a payment of \$13,629 per year made on their behalf. The amount varies slightly depending on an employee's classification such as management or non-management.

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

Employee Benefits	Certificated	Classified
STRS	16.28%	0.00%
PERS	0.00%	18.062%
APPLE (1)	3.75%	3.75%
Unemployment	0.05%	0.05%
Workers Compensation	2.09%	2.09%
OASDHI	0.00%	6.20%
Medicare (2)	1.45%	1.45%
Long-Term Disability (3)	0.00%	0.684%
Self-Funded Insurance	0.40%	0.40%
Retiree Contribution (4)	3.70%	3.70%
AB 1522 (5)	1.00%	1.00%

(1) For employees working less than .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

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 district's with the increased expense.

The following are the major adjustments reflected in the 2018-19 employee fringe benefit costs:

Item	Increase/ (Decrease)
STRS Rate Increase	\$4,815,303
Benefits for Growth/Step/Column Adj	\$5,143,637
PERS Rate Increase	\$1,656,993

2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
\$113,549,520	\$125,165,453	\$11,615,933	10.23

Summary of General Fund  
Expenditures

Employee Benefits







## Books and Supplies

Books and Supplies include those items which are consumed and generally not capitalized, such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation areas. With the implementation of the State's Standardized Account Code Structure and GASB Statement No. 34, all equipment under \$25,000 per item is now reflected in this category. Books and supplies expenditures represent approximately 6% of total expenditures in 2018-19.

It is anticipated that approximately \$29,485,307 will be expended on books, supplies, and other materials during 2018-19. This represents a decrease of \$3,602,812 from the 2017-18 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.

Due to the number of computers we have had to purchase for Smarter Balance testing, it was necessary to add additional wireless access points to accommodate increased traffic at our school sites. A multi-year projection has been developed to monitor the wireless and other technology infrastructure needs.

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	(\$250,000)
Misc. Supply Budget Adjustments	\$131,123
Infrastructure Refresh	\$500,000
Student Computer Refresh Carryover	(\$3,983,935)

2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
\$34,412,958	\$30,810,146	(\$3,602,812)	(10.47)

## Summary of General Fund Expenditures

### Books & Supplies

**Contracted Services and Other Operating Expenditures**

Contracted Services and Other Operating Expenditures include items such as utilities, repairs, professional services, travel, leases, postage, legal fees, liability insurance, and other service contracts. These expenses represent approximately 6% of total expenditures in 2018-19.

It is anticipated that \$29,485,307 will be expended in this classification in 2018-19. This represents a decrease of \$1,093,289 from 2017-18 Third Quarter (Q3) budget.

The Board approved a Solar Power Purchase Agreement and as a result, the District has needed to minimally increase the budgets for PG&E. PG&E, water, and garbage utilizes are expected to increase by \$504,434.

The decreases in sub-agreements for services and software licenses are related to one-time grant expenditures.

The decrease in outside contracts and travel/conference requests is directly related to several grants the District received during 2017-18 for professional development. The decrease in Non-Capitalized Improvements is related to the reduction in budget allocated to projects specifically for 17-18.

The following are major changes included in the Contracted Services/Other Operating Expenditures classification for 2018-19:

Item	Increase/ (Decrease)
Utilities	\$504,434
Software Licenses	(\$238,556)
Non-Capitalized Improvements	(\$461,865)
Sub Agreements for Services	(\$532,420)
Outside Contract Services	(\$635,435)

2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
\$30,578,596	\$29,485,307	(\$1,093,289)	(3.58)

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 \$1,056,245 will be expended in this classification for the fiscal year 2018-19. This represents a decrease of \$2,266,201 from the 2017-18 Third Quarter (Q3) report.

Due to the growth in Special Education, the District plans to purchase two new special education buses.

Capital Outlay decreased when compared to Third Quarter in 2017-18 due to a decreased amount of transit bus, white fleet vehicles, and plant operations equipment being included in the Proposed Budget. The District continues to evaluate the needs for each of these programs.

State CTE grants have allowed the District to modernize CTE buildings to improve the curriculum offered in specific pathways. A large portion of the 2018-19 Proposed Budget will be allocated to said projects.

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

The following are major reasons for the decrease in Capital Outlay items in the 2018-19 budget:

Item	Increase/ (Decrease)
CNG Fueling Station	(\$1,151,082)
White Fleet/Miscellaneous Equipment	(\$373,236)
Bus Replacement	(\$741,883)

2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
\$3,322,446	\$1,056,245	(\$2,266,201)	(68.21)

## 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 2018-19.

It is projected that in 2018-19, the District will expend \$9,039,539 in this classification. This represents an increase of \$35,007 compared to 2017-18 Third Quarter (Q3) report.

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

Item	Increase/ (Decrease)
Indirect Costs	(\$51,809)
Transfers Out	\$16,802

2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
\$9,074,547	\$9,039,539	(\$35,008)	(3.97)

Summary of General Fund  
Expenditures  
**Other Outgo/ Interfund  
Transfers Out**





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

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

Examples of these costs are:

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

## Summary of General Fund Expenditures

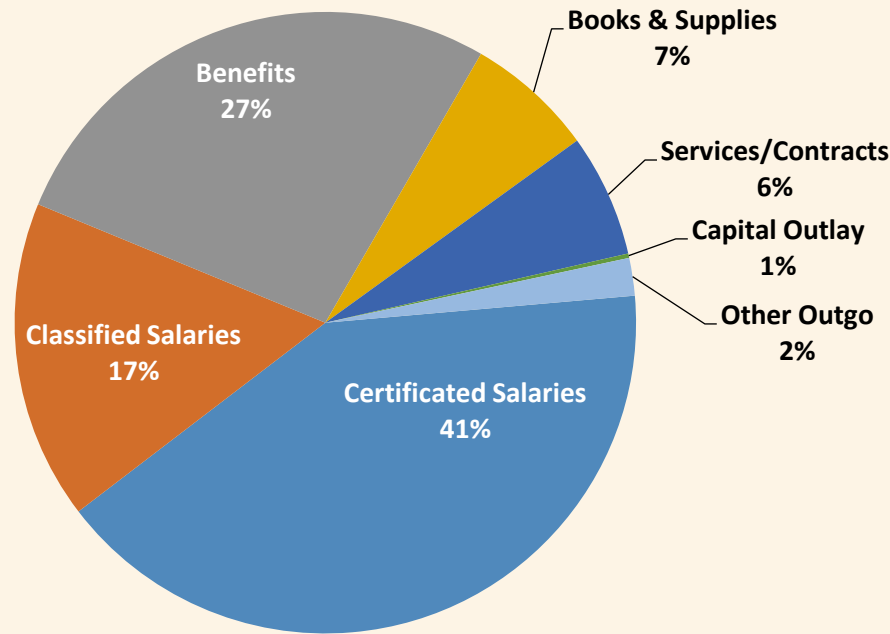
### Capital Projects impact on the General Fund

The following is a summary of General Fund expenditures for both 2017-18 and 2018-19:

Source	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	Increase/(Decrease)
Certificated Salaries	\$184,737,956	\$189,160,328	\$4,422,372
Classified Salaries	\$74,606,136	\$76,670,703	\$2,064,566
Employee Benefits	\$113,549,520	\$125,165,453	\$11,615,933
Books & Supplies	\$34,412,958	\$30,810,146	(\$3,602,812)
Contracts & Services	\$30,578,596	\$29,485,307	(\$1,093,289)
Capital Outlay	\$3,322,446	\$1,056,245	(\$2,266,201)
Other Outgo	\$9,074,547	\$9,039,539	(\$35,007)
<b>Total</b>	<b>\$450,282,159</b>	<b>\$461,387,721</b>	<b>\$11,105,562</b>

Summary of General Fund Expenditures  
**Budgeted General Fund Expenditures 2018-19**

**General Fund Expenditures**







The District's General Fund balance, in accounting terms, is the difference between assets and liabilities. In general terms it is the amount of funds the District has as a safety net. The General Fund balance is comprised of many items: stores inventory, revolving cash, restricted carryover, state mandated reserves, District restricted amounts, and finally the unallocated reserve. For the 2017-18 fiscal year, the estimated ending fund balance is \$87,465,893. The following schedule is prepared based on the latest information for the 2017-18 fiscal year:

**Summary of General Fund  
Expenditures  
Projected Ending Fund  
Balance 2017-18**

<b>Fund Balance 2017-18, Projected</b>		
<b>Beginning Balance 7/1/17, Audited</b>		<b>\$91,727,753</b>
2017-18 Revenues	\$446,020,300	
2017-18 Expenditures	450,282,160	
Deficit (1)		(4,261,860)
<b>Ending Balance 6/30/18, Projected</b>		<b>\$87,465,893</b>
Components of Fund Balance:		
Non-Spendable:		
Revolving Cash Reserve	144,000	
Stores Inventory Reserve	1,197,026	
Prepaid Expenditures	250,000	
Assigned:		
Student Computer Refresh	4,600,000	
Portable Classroom Grant	974,788	
<b>Subtotal of Components</b>		<b><u>7,165,814</u></b>
<b>General Reserve 6/30/18, Projected</b>		
		<b><u>\$80,300,079</u></b>
General Reserve as a percentage of Expenditures, Projected		17.83%
<b>One-Time Items in 2017-18:</b>		
One-Time Revenues		\$(10,474,157)
Routine Restricted Maintenance carryover		454,114
LCAP Carryover		570,389
Site/Department Carryover		2,373,485
Student Computer Refresh Carryover		<u>819,770</u>
<b>Total One-Time Items (2)</b>		<b><u>\$(6,256,399)</u></b>
<b>Ongoing Operating deficit (1+2)</b>		<b><u>\$(10,518,259)</u></b>

The projected general reserve for 2018-19 is \$94,394,813 which is 20.46% of projected expenditures. For the 2018-19 school year, the State reserve minimum requirement of 2% is based on the District’s projected 2018-19 Average Daily Attendance (ADA) of 41,309. Clovis Unified’s board policy requires the district maintain a 6% minimum general fund reserve.

**General Fund Balance  
Projected Ending Fund  
Balance 2018-19**

<i>General Fund 2018-19 Adopted Budget Projected Fund Balance</i>	
Beginning Fund Balance 7/1/18, Projected	\$87,465,893
2018-19 Revenues	\$475,480,838
2018-19 Expenditures	<u>461,386,104</u>
Surplus (1)	<u>14,094,734</u>
<b>2018-19 Ending Fund Balance 6/30/19, Projected</b>	<b><u>\$101,560,627</u></b>
Components of Fund Balance:	
Non-Spendable:	
Revolving Cash Reserve	\$144,000
Stores Inventory Reserve	1,197,026
Prepaid Expenses	250,000
Assigned:	
Student Computer Refresh	4,600,000
Portable Classroom Grant	974,788
<b>Subtotal of Components</b>	<b><u>7,165,814</u></b>
<b>General Reserve 6/30/19, Projected</b>	<b><u>\$94,394,813</u></b>
General Reserve as a percentage of Expenditures, Projected	20.46%
One-time impacts to the 2018-19 Budget:	
One-Time Revenues	(\$15,246,218)
<b>Total One-Time Items (2)</b>	<b>(\$15,246,218)</b>
<b>Ongoing Operating Deficit (1+2)</b>	<b><u>(\$1,151,484)</u></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 2016-17 actual activity, 2017-18 Estimated Actuals Third Quarter (Q3) Budget and the 2018-19 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

	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$81,651,467</b>	<b>\$91,727,753</b>	<b>\$87,465,893</b>	<b>(\$4,261,860)</b>
<b>Revenue</b>				
8010 - 8099 Revenue Limit Sources	\$339,166,659	\$350,311,291	\$375,300,523	\$24,989,232
8100 - 8299 Federal Revenue	\$17,666,181	\$17,521,245	\$15,828,407	(\$1,692,838)
8300 - 8599 Other State Revenue	\$60,947,482	\$58,125,104	\$67,363,446	\$9,238,342
8600 - 8799 Other Local Revenue	\$18,630,214	\$16,278,051	\$14,154,763	(\$2,123,288)
8900 - 8929 Interfund Transfers In	\$1,900,350	\$2,034,609	\$1,306,000	(\$728,609)
8930 - 8979 All Other Financing Sources	\$1,401,629	\$1,750,000	\$1,500,000	(\$250,000)
8980 - 8999 Contributions	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$439,712,514</b>	<b>\$446,020,300</b>	<b>\$475,453,139</b>	<b>\$29,432,839</b>
<b>Expenses</b>				
1000 - 1999 Certificated Personnel Salaries	\$178,638,159	\$184,737,956	\$189,160,328	\$4,422,372
2000 - 2999 Classified Personnel Salaries	\$71,667,683	\$74,606,136	\$76,670,703	\$2,064,566
3000 - 3999 Employee Benefits	\$107,620,816	\$113,549,520	\$125,165,453	\$11,615,933
4000 - 4999 Books and Supplies	\$27,731,657	\$34,412,958	\$30,810,146	(\$3,602,812)
5000 - 5999 Services and Other Operating Expenditures	\$29,432,341	\$30,578,596	\$29,485,307	(\$1,093,289)
6000 - 6999 Capital Outlay	\$4,287,860	\$3,322,446	\$1,056,245	(\$2,266,201)
7000 - 7499 Other Outgo	\$1,119,619	\$1,237,013	\$1,185,203	(\$51,809)
7600 - 7629 Interfund Transfers Out	\$9,128,569	\$7,837,534	\$7,854,336	\$16,802
9620 - Due to Other Funds	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$429,626,704</b>	<b>\$450,282,160</b>	<b>\$461,387,721</b>	<b>\$11,105,561</b>
<b>Net Surplus/(Deficit)</b>	<b>\$10,085,811</b>	<b>(\$4,261,860)</b>	<b>\$14,065,418</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 01 - GENERAL FUND</b>	<b>\$91,737,278</b>	<b>\$87,465,893</b>	<b>\$101,531,311</b>	<b>\$14,065,418</b>





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

	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$81,651,467</b>	<b>\$91,727,753</b>	<b>\$87,465,893</b>	<b>(\$4,261,860)</b>
<b>Revenue</b>				
<b>8010 - 8099 Revenue Limit Sources</b>				
801100 - REVENUE LIMIT STATE AID	\$213,625,809	\$227,112,380	\$249,513,146	\$22,400,766
801200 - EDUCATIONAL PROTECTION ACCT.	\$53,771,449	\$51,401,793	\$52,884,677	\$1,482,884
801900 - RL ST AID PRIOR YEAR	\$443,184	\$0	\$0	\$0
802100 - RL HOMEOWNERS	\$711,902	\$711,902	\$693,993	(\$17,909)
802900 - RL CTY OTH IN-LIEU TAXES	\$917	\$917	\$0	(\$917)
804100 - RL SECURED ROLL TAXES	\$66,905,452	\$68,243,561	\$71,344,410	\$3,100,849
804200 - RL UNSECURED ROLL TAXES	\$3,308,748	\$3,366,423	\$3,459,917	\$93,494
804300 - RL PRIOR YRS TAXES	\$88,508	\$316,515	\$234,890	(\$81,625)
804400 - RL SUPPLEMENTAL TAXES	\$913,081	\$910,513	\$986,768	\$76,255
804500 - RL ERAF	(\$4,462,040)	(\$2,341,217)	(\$3,132,270)	(\$791,053)
804700 - RL COMM REDEVL FUNDS	\$4,440,105	\$1,256,821	\$0	(\$1,256,821)
808200 - RL OTH IN-LIEU TAXES	\$9,321	\$0	\$0	\$0
808900 - RL LESS NON-RL 50% ADJUSTMENT	(\$4,661)	\$0	\$0	\$0
809600 - IN LIEU PROPERTY TAX TRANSFER	(\$585,116)	(\$668,317)	(\$685,008)	(\$16,691)
<b>8010 - 8099 Revenue Limit Sources</b>	<b>\$339,166,659</b>	<b>\$350,311,291</b>	<b>\$375,300,523</b>	<b>\$24,989,232</b>
<b>8100 - 8299 Federal Revenue</b>				
818100 - FED SP ED ENTITLEMENT	\$5,669,455	\$5,656,528	\$6,611,093	\$954,565
818200 - FED SP ED DISCRETIONARY GRANTS	\$1,624,473	\$1,636,809	\$665,253	(\$971,556)
818201 - FEDERAL DEF REVENUE	\$0	\$21,097	\$0	(\$21,097)
821000 - FED DEFERRED REVENUE	\$4,185	\$18,964	\$0	(\$18,964)
829000 - FED OTH REV	\$10,368,067	\$10,187,847	\$8,552,061	(\$1,635,786)
<b>8100 - 8299 Federal Revenue</b>	<b>\$17,666,181</b>	<b>\$17,521,245</b>	<b>\$15,828,407</b>	<b>(\$1,692,838)</b>

	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018- 19 Increase/(Decrease)
<b>8300 - 8599 Other State Revenue</b>				
831100 - ST OTH APPORTIONMENTS	\$22,282,662	\$22,883,442	\$23,440,231	\$556,789
851000 - ST DEFERRED REVENUE	(3,829,073)	2,177,208	0	(2,177,208)
855000 - ST MANDATED REIMB	10,058,045	7,585,356	15,568,991	7,983,635
856000 - ST LOTTERY	7,989,173	8,217,258	8,303,327	86,069
856001 - ST LOTTERY PR YR	225,945	335,115	0	(335,115)
859000 - ST OTHER REVENUE	24,220,730	16,926,725	20,050,897	3,124,172
<b>8300 - 8599 Other State Revenue</b>	<b>\$60,947,482</b>	<b>\$58,125,104</b>	<b>\$67,363,446</b>	<b>\$9,238,342</b>
<b>8600 - 8799 Other Local Revenue</b>				
863100 - LOC SALE OF EQUIP	\$20,176	\$25,000	\$25,000	\$0
863900 - LOC ALL OTH SALES	94,816	107,330	107,330	0
863910 - LOC CONCESSION SALES	25,000	38,000	38,000	0
863911 - LOC GATE/TICKET SALES	67,985	105,000	105,000	0
863912 - LOC FUNDRAISING	6,355	0	0	0
865000 - LOC LEASES & RENTAL	18,000	0	36,000	36,000
866000 - LOC INTEREST INCOME/TREAS	2,144,725	1,525,000	925,000	(600,000)
867700 - LOC INTERAGENCY	646,144	240,488	61,095	(179,393)
868900 - LOC ALL OTH FEES	3,496,778	3,659,335	3,538,846	(120,488)
868901 - LOC SHOP CRD DIR#1	12,247	5,239	1,800	(3,439)
868902 - LOC SHOP CRD DIR#2	12,477	10,522	3,700	(6,822)
868903 - LOC SHOP CRD DIR#3	8,228	8,435	0	(8,435)
868904 - LOC SHOP CRD DIR#4	0	535	0	(535)
868905 - LOC SHOP CRD DIR#5	6,948	3,153	0	(3,153)
868914 - LOC SPONSORS	18,420	39,300	32,500	(6,800)
868940 - LOC SOS EXTERNAL FEES	1,741,639	1,894,970	1,894,970	0
868941 - LOC SOS CUSD FEES	576,430	566,030	566,030	0







	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
869100 - NON-REV LIMIT 50% / IN-LIEU	\$4,661	\$700	\$700	\$0
869900 - LOC OTHER REVENUE	\$4,896,023	\$4,135,545	\$3,077,442	(\$1,058,104)
869905 - PREPAYMENTS/DEPOSITS	\$3,815	\$1,000	\$1,000	\$0
869910 - LOC REBATE-CCARD	\$114,977	\$90,000	\$90,000	\$0
869915 - REIMB REVENUE	(\$583,926)	\$130,000	\$130,000	\$0
869917 - BENEFIT REBATES	\$0	\$137,519	\$137,519	\$0
869919 - E-RATE REVENUE	\$1,527,191	\$132,906	\$25,000	(\$107,906)
869930 - DONATION	\$63,607	\$97,637	\$0	(\$97,637)
869941 - CVRC/EARLY INTER SUPPL	\$2,251,346	\$1,698,397	\$1,708,869	\$10,471
869943 - SP ED SEMINARS	\$7,646	\$7,646	\$7,416	(\$230)
869944 - FAMILY RESOURCE CENTER	\$6,520	\$6,520	\$0	(\$6,520)
869945 - MISC SPED GRANTS	\$5,000	\$0	\$0	\$0
869946 - LOCAL MISC REVENUE	\$11,925	\$513	\$0	(\$513)
869990 - 21ST CENTURY	\$198,176	\$375,960	\$368,537	(\$7,423)
878300 - TRANSFER FROM JPA	\$1,226,885	\$1,235,371	\$1,273,010	\$37,639
<b>8600 - 8799 Other Local Revenue</b>	<b>\$18,630,214</b>	<b>\$16,278,051</b>	<b>\$14,154,763</b>	<b>(\$2,123,288)</b>
<b>8900 - 8929 Interfund Transfers In</b>				
891901 - OTH INTERFUND TRANSFER IN	\$1,900,350	\$2,034,609	\$1,306,000	(\$728,609)
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$1,900,350</b>	<b>\$2,034,609</b>	<b>\$1,306,000</b>	<b>(\$728,609)</b>
<b>8930 - 8979 All Other Financing Sources</b>				
897200 - PROCEEDS FROM CAPITAL LEASES	\$1,401,629	\$1,750,000	\$1,500,000	(\$250,000)
<b>8930 - 8979 All Other Financing Sources</b>	<b>\$1,401,629</b>	<b>\$1,750,000</b>	<b>\$1,500,000</b>	<b>(\$250,000)</b>
<b>8980 - 8999 Contributions</b>				
898000 - CONTRIB FR UNRESTRICTED REV	\$609,000	\$0	\$0	\$0
898002 - CONTRIB FOR LCAP	(\$609,000)	\$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>\$439,712,514</b>	<b>\$446,020,300</b>	<b>\$475,453,139</b>	<b>\$29,432,839</b>

	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Expenses</b>				
<b>1000 - 1999 Certificated Personnel Salaries</b>				
110001 - TEACHER SAL	\$130,562,909	\$136,012,681	\$139,589,218	\$3,576,537
110040 - TEACH SAL SUMMER/HOURLY	\$2,894,774	\$2,848,315	\$2,426,924	(\$421,390)
110050 - TEACH SAL SUB	\$1,743,308	\$1,784,180	\$1,994,938	\$210,757
110051 - TEACH SAL SCH BUS SUB	\$1,389,397	\$1,245,453	\$942,403	(\$303,049)
110060 - TEACH SAL STIPEND	\$6,676,569	\$6,350,529	\$6,447,858	\$97,328
110070 - TEACH SAL XTRA PD	\$2,356,315	\$2,451,268	\$2,477,674	\$26,406
110099 - TEACHER REIMBURSABLE	\$39,023	\$0	\$0	\$0
120001 - LIBRARIAN SAL	\$291,462	\$288,863	\$283,780	(\$5,083)
120002 - GUIDANCE SAL GLS/GIS	\$7,761,139	\$7,601,434	\$7,996,440	\$395,006
120003 - PSYCHOLOGIST SAL	\$4,253,225	\$4,896,808	\$5,487,596	\$590,788
120004 - NURSE SAL	\$2,532,824	\$2,795,719	\$2,820,112	\$24,393
120040 - PUPIL SUPPORT HRLY	\$7,736	\$8,898	\$8,898	\$0
120050 - PUPIL SUPPORT SUB	\$241,241	\$234,152	\$215,500	(\$18,652)
120090 - PUPIL SUPPORT EXTRA TIME	\$148	\$0	\$0	\$0
130001 - PRINCIPAL SAL	\$4,907,081	\$4,958,272	\$4,973,029	\$14,757
130002 - COORDINATOR SAL	\$326,294	\$220,331	\$220,331	\$0
130003 - LEARNING DIRECTOR SAL	\$3,448,292	\$3,526,776	\$3,657,353	\$130,577
130005 - DEPUTY PRINCIPAL SAL	\$792,698	\$807,076	\$809,627	\$2,551
130007 - DIRECTORS ACTI/ATHL/ASST SAL	\$737,674	\$752,095	\$680,324	(\$71,771)
130008 - DIST ADM SAL	\$3,989,178	\$4,128,343	\$4,174,557	\$46,214
190001 - RESOURCE TEACH SAL	\$780,209	\$856,120	\$846,692	(\$9,428)
190003 - TRANSITION COORDINATORS	\$1,110,475	\$1,109,648	\$1,337,436	\$227,789
190005 - PROGRAM SPECIALIST	\$1,522,103	\$1,720,348	\$1,694,946	(\$25,401)
190040 - OTH CERT HOURLY	\$2,832	\$3,500	\$3,500	\$0
190050 - OTH CERT SUB	\$49,914	\$15,000	\$15,000	\$0
190060 - OTHER CERTIFIED STIPEND	\$88,575	\$90,875	\$26,200	(\$64,675)
190090 - CERT OTH SAL	\$41,962	\$31,274	\$29,994	(\$1,280)
190099 - CERT REIMB SAL	\$90,803	\$0	\$0	\$0
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$178,638,159</b>	<b>\$184,737,956</b>	<b>\$189,160,328</b>	<b>\$4,422,372</b>





	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>2000 - 2999 Classified Personnel Salaries</b>				
210001 - INSTR ASSIST/TUTOR	\$13,036,509	\$13,805,096	\$15,182,396	\$1,377,300
210002 - EDUCATIONAL INTERPRETER	\$594,575	\$554,593	\$863,282	\$308,689
210040 - INSTRUCTIONAL HOURLY	\$147,399	\$206,668	\$175,022	(\$31,646)
210050 - INSTR ASSIST SUB	\$1,362,249	\$1,346,987	\$1,212,274	(\$134,713)
210090 - OTHER INSTR CLASSIFIED	\$69	\$0	\$0	\$0
220001 - HEALTH AIDE/OCCUP THERAPIST	\$3,077,541	\$3,245,590	\$3,331,724	\$86,134
220002 - INSTR MEDIA/LIBRARY	\$1,190,844	\$1,322,317	\$1,334,741	\$12,424
220003 - CUSTODIAL SAL	\$6,305,102	\$6,596,880	\$6,722,900	\$126,020
220005 - GROUNDS SAL	\$2,382,019	\$2,491,525	\$2,637,464	\$145,939
220006 - WAREHOUSE SAL	\$310,158	\$297,164	\$366,375	\$69,211
220007 - MAINTENANCE SAL	\$3,099,381	\$3,233,817	\$3,230,280	(\$3,538)
220008 - MIGRANT ED LIAISON	\$75,127	\$85,162	\$76,334	(\$8,829)
220010 - ATTENDANCE OFFICER SAL	\$248,809	\$236,751	\$239,710	\$2,959
220020 - FOOD SERVICE SAL	\$223,107	\$255,577	\$249,911	(\$5,666)
220030 - TRANSPORTATION OTHER	\$868,466	\$951,480	\$932,661	(\$18,819)
220031 - BUS DRIVER SAL	\$2,966,465	\$3,249,703	\$3,462,027	\$212,324
220040 - CLASS SUPPORT HOURLY	\$151,150	\$193,247	\$174,417	(\$18,830)
220050 - CLASS SUPPORT SUB	\$1,572,792	\$1,594,412	\$1,560,797	(\$33,615)
220060 - FOOD SERVICE STIPEND	\$0	\$11,822	\$11,822	\$0
220070 - CLASS SUPPORT OT	\$675,036	\$685,301	\$385,495	(\$299,806)
220090 - CLASSIFIED SUPPORT OTHER	\$53,962	\$68,630	\$68,630	\$0
220099 - M&O REIMB SAL	\$41,953	\$0	\$0	\$0
230001 - CLASS MANAGEMENT SA	\$8,589,999	\$8,948,517	\$9,135,695	\$187,179
230016 - BOARD MEMBER SAL	\$63,000	\$63,000	\$63,000	\$0
230050 - CLASS SUPV/ADMIN SUB	\$1,405	\$0	\$0	\$0
230070 - OVERTIME CL MGMNT	\$5,281	\$2,864	\$0	(\$2,864)
240001 - CLASS BUSINESS SUPPORT	\$14,999,521	\$15,765,853	\$15,829,780	\$63,927
240040 - CLASS BUSINESS SUPPORT HRLY	\$9,085	\$7,906	\$6,500	(\$1,406)
240050 - CLASS BUSINESS SUPPORT SUB	\$270,767	\$366,185	\$349,687	(\$16,498)

	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
240090 - CLASS BUSINESS SUPPORT OTHER	\$26,496	\$25,715	\$31,750	\$6,034
290001 - RECREATION SAL	\$249,246	\$270,393	\$351,841	\$81,448
290002 - CAMPUS MONITOR SAL	\$672,840	\$718,132	\$817,213	\$99,081
290004 - MGMT-SCHL RES OFFCR	\$72,342	\$77,534	\$81,257	\$3,723
290005 - RESOURCE OFFICER SAL	\$524,465	\$704,088	\$695,342	(\$8,747)
290006 - STUDENT LIAISON	\$1,703,036	\$1,824,295	\$1,893,755	\$69,460
290011 - CLASSIFIED TEACHER/THEATRE	\$302,748	\$279,039	\$261,182	(\$17,857)
290040 - OTH CL HOURLY	\$711,049	\$701,112	\$658,639	(\$42,473)
290050 - OTHER CLASS SUB	\$78,739	\$71,218	\$66,609	(\$4,609)
290060 - CLASSIFIED STIPEND	\$4,120,120	\$4,016,585	\$3,923,234	(\$93,351)
290070 - OTH CLASSIFIED OT	\$24,839	\$45,501	\$17,959	(\$27,542)
290090 - OTHER CLASSIFIED SAL	\$162,938	\$210,115	\$207,913	(\$2,203)
290099 - CLASSIFIED REIMB	\$650,937	\$0	\$0	\$0
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$71,667,683</b>	<b>\$74,606,136</b>	<b>\$76,670,703</b>	<b>\$2,064,566</b>
<b>3000 - 3999 Employee Benefits</b>				
310100 - STRS CERT	\$35,390,079	\$37,089,667	\$45,323,096	\$8,233,429
310201 - STRS CLASSIFIED	\$495,251	\$469,699	\$554,754	\$85,055
320100 - PERS CERTIFICATED	\$154,108	\$180,405	\$179,613	(\$792)
320200 - PERS CLASSIFIED	\$8,223,965	\$9,987,418	\$11,828,632	\$1,841,214
330100 - SOCIAL SECURITY CERT	\$82,215	\$89,226	\$76,181	(\$13,044)
330101 - MEDICARE CERT	\$2,396,089	\$2,574,681	\$2,659,977	\$85,295
330102 - SUPPLEMENTAL RETIREMENT CERT	\$31,467	\$18,445	\$10,512	(\$7,933)
330200 - SOCIAL SECURITY CLASS	\$3,635,962	\$4,166,370	\$4,323,846	\$157,477
330201 - MEDICARE CLASS	\$997,127	\$1,075,166	\$1,076,526	\$1,360
330202 - SUPPLEMENTAL RETIREMENT CLASS	\$267,143	\$243,748	\$244,329	\$580
340111 - HEALTH CERT	\$26,510,422	\$27,209,901	\$27,529,601	\$319,701
340112 - DENTAL CERT	\$2,333,098	\$2,421,651	\$2,504,637	\$82,985
340113 - VISION CERT	\$441,671	\$530,585	\$548,505	\$17,920
340114 - LIFE INS CERT	\$175,355	\$144,821	\$145,422	\$601
340211 - HEALTH CLASS	\$13,236,777	\$13,577,307	\$13,855,102	\$277,795





	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
340213 - VISION CLASS	\$232,545	\$281,872	\$287,364	\$5,492
340214 - LIFE INS CLASS	\$87,904	\$69,376	\$69,415	\$38
340216 - DIS CLASS	\$237,073	\$268,834	\$287,825	\$18,991
350100 - SUI CERT	\$86,982	\$91,755	\$93,656	\$1,901
350200 - SUI CLASS	\$34,910	\$37,445	\$42,393	\$4,948
360100 - W/C CERT	\$1,085,315	\$998,678	\$1,152,774	\$154,096
360200 - W/C CLASS	\$1,476,969	\$1,551,416	\$1,565,188	\$13,772
370100 - RETIREE BENEFITS CERT	\$5,878,108	\$6,192,229	\$6,407,110	\$214,880
370200 - RETIREE BENEFIT CLASSIFIED	\$1,741,102	\$1,868,309	\$1,966,174	\$97,864
390103 - SELF INSUR CERT	\$714,313	\$736,910	\$746,949	\$10,039
390104 - AB 1522 ACCRUAL	\$95,315	\$48,864	\$27,464	(\$21,400)
390203 - SELF INSUR CLASS	\$286,565	\$300,009	\$306,617	\$6,608
390204 - AB 1522 ACCRUAL	\$64,170	\$38,594	\$41,003	\$2,409
<b>3000 - 3999 Employee Benefits</b>	<b>\$107,620,816</b>	<b>\$113,549,520</b>	<b>\$125,165,453</b>	<b>\$11,615,933</b>
<b>4000 - 4999 Books and Supplies</b>				
410000 - TEXTBOOKS	\$8,881,078	\$4,478,687	\$4,735,345	\$256,658
420000 - OTH BOOKS/LIBRARY	\$209,733	\$272,519	\$340,587	\$68,068
430000 - INSTRUCTIONAL SUPPLIES	\$4,326,434	\$8,588,724	\$5,998,152	(\$2,590,572)
430001 - SUPPLIES CARRYOVER	\$4,897	\$1,187,451	\$0	(\$1,187,451)
430002 - HOLDING INSTR SUPP	\$4,904	\$1,105,745	\$3,160,798	\$2,055,054
430004 - PRINTING/PUBLISHING	\$30,621	\$44,195	\$44,195	\$0
430005 - FOOD/IN-HOUSE MEETINGS	\$404,483	\$542,454	\$352,964	(\$189,491)
430006 - FOOD SUP SIERRA OUTDOOR	\$273,049	\$249,843	\$241,843	(\$8,000)
430007 - SUPPLIES/SOFTWARE	\$20,894	\$28,807	\$28,807	\$0
430008 - SUPPLIES NON-CLASSROOM	\$3,660,719	\$8,910,413	\$4,743,387	(\$4,167,025)
430012 - ERGONOMICS/PURCHASING	\$2,308	\$10,000	\$10,000	\$0
430023 - SALES/USE TAX	\$2,713	\$3,000	\$3,000	\$0
430026 - FACILITY USE SUPPLIES	\$17,314	\$32,699	\$32,699	\$0
430031 - VANDALISM	\$124,239	\$115,890	\$115,890	\$0
430038 - UNIFORMS	\$95,846	\$111,810	\$111,486	(\$324)

	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
430051 - SMALL TOOLS M&O	\$83,947	\$76,474	\$76,474	\$0
430052 - ASBESTOS/CONCRETE M&O	\$14,382	\$10,000	\$10,000	\$0
430053 - LAMP REPLACEMENT M&O	\$82,145	\$67,169	\$67,169	\$0
430054 - SUPP M&O SAFETY	\$2,457	\$15,710	\$15,710	\$0
430055 - SUPPLIES POOL	\$246,861	\$266,008	\$266,008	\$0
430060 - SUPPLIES GROUNDS	\$229,262	\$269,473	\$269,473	\$0
430061 - SUPPLIES HAZARDOUS WASTE	\$92,840	\$130,569	\$93,000	(\$37,569)
430062 - SUPPLIES FIBAR M&O	\$39,975	\$42,500	\$42,500	\$0
430063 - SUPPLIES IRRIGATION	\$160,115	\$156,000	\$160,000	\$4,000
430064 - CHEMICAL PRE-EMERGENT	\$1,386	\$380	\$380	\$0
430065 - SUPP VARSITY FIELD	\$26,810	\$40,845	\$40,845	\$0
430066 - SUPP BASEBALL FIELD ELEM	\$0	\$855	\$855	\$0
430070 - SUPPLIES/TRANSP	\$434,070	\$61,629	\$90,223	\$28,594
430071 - SHOP TOOLS	\$1,488	\$2,050	\$2,564	\$514
430072 - GAS	\$287,535	\$371,000	\$346,000	(\$25,000)
430073 - DIESEL	\$572,035	\$504,061	\$527,419	\$23,358
430074 - SUPP OIL & GR TRANSP	\$62,888	\$73,053	\$75,205	\$2,153
430075 - TIRES/OTH VEHICLES	\$0	\$173,530	\$233,324	\$59,794
430076 - REPAIR SUPP TRANSP	\$425,098	\$644,899	\$642,326	(\$2,573)
430082 - INVENTORY ADJUSTMENT	\$15,465	\$10,169	\$10,169	\$0
430091 - OFFSET FOR 5700 OBJECTS	(\$247)	\$490,365	\$0	(\$490,365)
430099 - REIMB SUPPLY	(\$445,623)	\$0	\$0	\$0
440000 - EQUIP \$500-\$24999	\$5,953,120	\$3,810,308	\$6,419,410	\$2,609,103
440005 - EQ REPL NON-CAP EQUIP	\$0	\$22,922	\$22,922	\$0
440099 - REIMB NON-CAP EQUIP \$500-24999	(\$92,582)	\$0	\$0	\$0
<b>4000 - 4999 Books and Supplies</b>	<b>\$27,731,657</b>	<b>\$34,412,958</b>	<b>\$30,810,146</b>	<b>(\$3,602,812)</b>
<b>5000 - 5999 Services and Other Operating Expenditures</b>				
510000 - SUBAGREEMENTS FOR SERVICES	\$2,927,932	\$3,330,703	\$2,798,283	(\$532,420)
520000 - CONF/TRAVEL	\$1,586,502	\$1,677,878	\$1,511,705	(\$166,173)
520010 - FIXED MILEAGE ALLOWANCE	\$278,372	\$325,514	\$317,802	(\$7,712)







	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
520099 - CONF/TRAVEL REIM	\$95,476	\$0	\$0	\$0
530000 - DUES & MEMBERSHIP	\$49,558	\$59,096	\$55,972	(\$3,124)
545001 - PROPERTY INS	\$558,362	\$519,982	\$519,982	\$0
545002 - LIABILITY INS	\$1,735,300	\$1,880,308	\$2,002,019	\$121,711
545003 - OTHER INS	\$23,651	\$34,607	\$34,607	\$0
545004 - SELF INS CREDIT FR PROGRAMS	(\$1,070,420)	(\$1,087,931)	(\$1,087,931)	\$0
550030 - WATER/SEWER	\$1,404,329	\$1,555,383	\$1,543,607	(\$11,776)
550040 - GARBAGE	\$343,366	\$287,888	\$307,888	\$20,000
550050 - PEST CONTROL	\$102,863	\$118,898	\$118,898	\$0
550060 - TOWEL SERVICE	\$1,210	\$1,800	\$0	(\$1,800)
550061 - DUST MOP SERVICE	\$29,601	\$46,800	\$25,700	(\$21,100)
550070 - FUEL OIL UTILITY	\$77,613	\$108,000	\$108,000	\$0
550080 - PG&E	\$7,038,694	\$6,107,916	\$6,612,350	\$504,434
550085 - SPURR	\$1,134,450	\$1,149,000	\$1,149,000	\$0
560001 - NONCAPITALIZED IMPROVEMENTS	\$341,628	\$748,222	\$286,356	(\$461,865)
560002 - MAINTENANCE AGREEMENTS	\$2,657,580	\$2,878,549	\$2,688,815	(\$189,734)
560003 - ALARM SYSTEM	\$271,682	\$320,981	\$320,567	(\$414)
560004 - ALARM ADDITIONAL CHARGES	\$3,670	\$11,223	\$11,340	\$118
560005 - RENTAL	\$123,799	\$178,105	\$143,677	(\$34,428)
560006 - REPAIR EQUIP	\$252,892	\$347,040	\$319,320	(\$27,720)
560007 - MUSIC REPAIR	\$105,411	\$76,352	\$112,200	\$35,848
560009 - FIRE EXT SERV	\$25,982	\$30,406	\$30,406	\$0
560010 - BLDG LEASE/RENTS	\$59,500	\$84,945	\$58,600	(\$26,345)
560050 - REPAIR EQ M&O	\$632,504	\$619,345	\$623,345	\$4,000
560051 - REPAIR EQ, POOL	\$87,395	\$89,000	\$89,000	\$0
560070 - OUT SERVICE TRANSP	\$81,699	\$79,484	\$64,914	(\$14,571)
560071 - OUT SERV MECHANICAL	\$218,515	\$230,899	\$242,656	\$11,758
560072 - EQ REPAIR/TRANSP	\$95,297	\$130,000	\$122,000	(\$8,000)
560085 - REP/EQ GAD DEPT	\$2,603	\$9,500	\$9,500	\$0
560099 - NON/CAPITAL/RENTAL REIMB	(\$16,952)	\$0	\$0	\$0
571047 - DIRECT COST/ED SEMINARS	\$0	(\$100)	\$0	\$100
571070 - DIRECT COST/TEACH CTR	\$0	(\$800)	\$0	\$800

	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
575000 - DIRECT COST/INTERFUND TRF	(\$106,463)	(\$106,322)	(\$105,790)	\$532
575003 - DIRECT COST/UTILITY INTERFUND	(\$175,000)	(\$182,500)	(\$182,500)	\$0
575010 - DIRECT COST/MTCE INTERFUND	(\$7,753)	(\$12,626)	(\$8,158)	\$4,468
575020 - DIRECT COST/TRANSP INTERFUND	(\$29,649)	(\$34,993)	(\$37,264)	(\$2,271)
575030 - DIRECT COST/FOOD SVC INTERFUND	\$8,272	\$4,097	\$4,097	\$0
575040 - DIRECT COST/GAD/INTERF	(\$25,748)	(\$40,081)	(\$33,081)	\$7,000
575050 - DIRECT COST/COPIER INTERFUND	(\$10,608)	(\$9,000)	(\$8,200)	\$800
575052 - DIRECT COST/SCANBACK INTERFUND	(\$3,958)	(\$2,250)	(\$2,250)	\$0
575060 - DIRECT COST/TECH INTERFUND	\$0	(\$25,565)	(\$28,565)	(\$3,000)
575070 - DIRECT COST/TCH CTR INTERFUND	(\$26,227)	(\$30,020)	(\$24,120)	\$5,900
575080 - INTER-FUND DIRECT COST FUEL	(\$11,498)	(\$13,300)	(\$10,300)	\$3,000
580001 - CONT FOR PER SERV/INDIVIDUAL	\$267,049	\$351,311	\$307,702	(\$43,609)
580002 - CONTRACT SERVICES	\$3,235,666	\$3,979,364	\$3,343,928	(\$635,435)
580003 - CHARTER BUS	\$791,547	\$694,968	\$695,468	\$500
580005 - LEGAL SERVICES	\$1,048,365	\$1,388,500	\$1,387,500	(\$1,000)
580006 - ADVERTISING	\$91,361	\$118,773	\$61,073	(\$57,700)
580007 - FEES/ADMINISTRATIVE	\$11,606	\$25,724	\$26,484	\$760
580008 - FEES/ADMISSION - STUDENTS	\$536,158	\$445,037	\$291,158	(\$153,880)
580009 - FEES / OTHER	\$348,204	\$89,276	\$97,863	\$8,587
580010 - SOFTWARE LICENSE	\$1,125,553	\$758,927	\$520,371	(\$238,556)
580011 - FCOE STRS PENALTIES	\$2,074	\$1,000	\$1,000	\$0
580021 - LEGAL SETTLEMENTS	\$45,679	\$75,000	\$75,000	\$0
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	\$0	\$3,790	\$3,790	\$0
580050 - ACTUARIAL ADJUST	\$24,526	\$0	\$0	\$0
580090 - BUDGET RESERVE	\$0	\$156,934	\$991,190	\$834,257
590001 - PHONE CERTIFICATED	\$522,173	\$492,545	\$474,830	(\$17,715)
590002 - PHONE CLASSIFIED	\$130,725	\$128,920	\$125,581	(\$3,339)
590005 - COMMUNICATION/POSTAGE	\$307,721	\$315,095	\$320,070	\$4,975
590009 - TELEPHONE/E-RATE/DAS	\$300	\$0	\$0	\$0
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$29,432,341</b>	<b>\$30,578,596</b>	<b>\$29,485,307</b>	<b>(\$1,093,289)</b>





	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>6000 - 6999 Capital Outlay</b>				
617000 - LAND IMPROVEMENTS	\$64,126	\$0	\$0	\$0
617006 - SITE IMPRV CONSTRUCTION	\$0	\$1,151,082	\$0	(\$1,151,082)
620000 - BLDG/IMPRV OF BLDG	\$375,987	\$540,841	\$454,957	(\$85,884)
620006 - CONSTRUCTION	\$0	\$104,700	\$104,700	\$0
640090 - EQUIPMENT \$25,000+	\$3,838,570	\$1,525,824	\$496,588	(\$1,029,236)
640099 - EQUIP REIMB \$25,000 +	\$9,177	\$0	\$0	\$0
<b>6000 - 6999 Capital Outlay</b>	<b>\$4,287,860</b>	<b>\$3,322,446</b>	<b>\$1,056,245</b>	<b>(\$2,266,201)</b>
<b>7000 - 7499 Other Outgo</b>				
713000 - STATE SP SCH	\$1,199	\$20,000	\$20,000	\$0
722300 - TRANSFER OUT TO JPA CART	\$858,714	\$907,951	\$907,951	\$0
735000 - TRF OF DIRECT COST-INTERFUND	(\$1,289,159)	(\$1,327,931)	(\$1,379,741)	(\$51,809)
743800 - DEBT SERVICE/INTEREST	\$25,442	\$25,890	\$25,890	\$0
743900 - DEBT SERVICE/PRINCIPAL	\$1,523,423	\$1,611,103	\$1,611,103	\$0
<b>7000 - 7499 Other Outgo</b>	<b>\$1,119,619</b>	<b>\$1,237,013</b>	<b>\$1,185,203</b>	<b>(\$51,809)</b>
<b>7600 - 7629 Interfund Transfers Out</b>				
761200 - TRANSFER GF TO SRF/RCA	\$265,960	\$267,355	\$275,000	\$7,645
761237 - TRANSFER GF TO SRCPF	\$1,700,000	\$2,192,099	\$2,200,000	\$7,901
761903 - TRANSFER TO ADULT FUND	\$846,880	\$846,880	\$846,880	\$0
761904 - TRANSFER TO COP	\$1,730,332	\$1,731,200	\$1,732,456	\$1,256
761914 - TRANSFER TO SPEC RES/CAP PROJ	\$492,099	\$0	\$0	\$0
761999 - TRANSFER TO ALL OTHR FUNDS	\$4,093,299	\$2,800,000	\$2,800,000	\$0
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$9,128,569</b>	<b>\$7,837,534</b>	<b>\$7,854,336</b>	<b>\$16,802</b>
<b>9620 - Due to Other Funds</b>				
<b>9620 - Due to Other Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenses</b>	<b>\$429,626,704</b>	<b>\$450,282,160</b>	<b>\$461,387,721</b>	<b>\$11,105,561</b>
<b>Ending Balance Fund 01 - GENERAL FUND</b>	<b>\$91,737,278</b>	<b>\$87,465,893</b>	<b>\$101,531,311</b>	<b>\$14,065,418</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 2017-18 activities and 2018-19 goals within each of these supplemental funds:

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

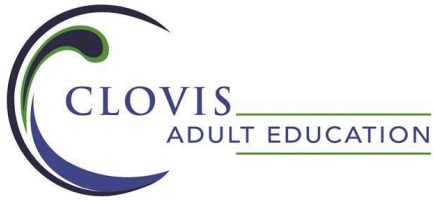
Clovis Online Charter School opened its virtual doors in August 2009 for students in grades 9-10 and now is serving students in grades 7-12. The October 2017 CBEDS report showed that there was a total of 365 students attending COS with an Average Daily Attendance of 351.72. Students who have enrolled 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 Clovis Online School might better enable the student to succeed, leading them to graduate from high school while preparing them for college and/or a career path.

Students of Clovis Online Charter School are full-time and interact with their teachers 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. Clovis Online Charter School has developed a wide range of academic support programs designed to ensure both the involvement and success of the student in their personal learning plan. The students are encouraged to get involved with, and offered guidance in, the following activities: work experience programs, ASVAB testing, PSAT testing, careers class, college placement testing, CTE courses, as well as guest speaker opportunities such as college counselors, military recruiters, and others. All students are given monthly calendars and web announcements of upcoming events so that they are aware and can make use of all 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 fourth year of direct funding to the institution, through the State Consortia as Adult Education Block Grant (AEBG) 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, PELL student financial aid grants, and a grant from CalWORKs. Local revenue sources include the collection of class fees, testing fees, and bookstore material fees.

Clovis Adult Education's main campus is comprised of 57 portables located on David E. Cook Way. 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 contribution of \$846,880 for the Adult Education budget.

## Other Funds

### Adult Education Fund







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

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

Again, this school year the District will operate its Campus Club program with approximately 250 employees spread throughout the elementary campuses. The program operates not only during the school year, but also during spring, summer and winter breaks. Approximately 4,200 students are served in the Campus Club program annually. No new facilities will be added in the 2018-2019 school year.

The State Preschool Enrichment Program and its 125 employees provide school readiness to approximately 1,000 four-year-old District children of income eligible parents. The program operates at 28 elementary sites having expanded at most sites to offer both afternoon and morning programs. This year Clovis Unified will again provide several privately funded preschool programs for those families that do not qualify for the State-funded program.

Altogether, the District's Child Development Program's 370 employees have been very successful in serving approximately 5,200 students in year-round enrichment programs.



The 2018-2019 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 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.

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

Campus Catering recognizes that intermediate and high school consumer preferences often change. New entrees such as pastrami and swiss, 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.

## 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 requires both the local district and the State of California to share equally in the cost of major deferred maintenance projects, with the maximum contribution from the State limited to approximately one-half of one percent of the District's General Fund and Adult Education Fund operating budgets. For fiscal years 2009-10 through 2012-13, the Deferred Maintenance Program was included in the State's Tier III Flexibility Program. Due to the implementation of LCFF in 2013-14, the State eliminated the Deferred Maintenance Program. However, the district is committed to maintaining its facilities, and will continue to contribute to the Deferred Maintenance Program. An in-depth review of the Deferred Maintenance Fund can be found in the Capital Projects section of the budget.

The Capital Facilities Developer 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 and the Establishment of Developer Fees. 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 2018-19 will be as follows: \$3.79 per square foot for additions to existing residential development, \$.61 per square foot for commercial/industrial development, and \$4.87 per square foot for Level II fees for new residential development. The district plans to purchase 3 new elementary school sites using the Developer Fees, as well as start construction on a Southeast elementary school.

## Other Funds Deferred Maintenance Fund

## Capital Facilities Fund





The District will operate three building sub-funds during the 2018-19 fiscal year: 2012 Bond Fund, Certificates of Participation (COP) Fund, and Redevelopment Fund (RDA) within the Building Fund.

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

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

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

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



## Other Funds

### Building Fund



**County School Facilities Fund**

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

**Special Reserve for Capital Projects Fund**

The Special Reserve for Capital Projects Fund exists primarily to provide for the accumulation of funds for capital outlay purposes. The District will operate two of these sub-funds in fiscal year 2018-19: The Special Reserve Recreational Cultural and Athletics Fund (RCA) and the Special Reserve for Capital Projects Fund (SRCPF). The RCA sub-fund was established in the 1973-74 fiscal year and is used to finance recreational, cultural, and athletic capital facility improvements. Annual transfers to this fund are at the discretion of the Board and are received from the General Fund.

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

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



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

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

The Central Valley School Districts Financing Corporation is a nonprofit corporation organized under the General Nonprofit Corporation Law of the State of California. The Corporation was formed for the primary purpose of providing financing assistance to the District for construction, acquisition, improvement, and remodeling of public school buildings and facilities. In November 2004, the Central Valley School Districts Financing Corporation issued 2004 Certificates of Participation (COP) in the amount of \$28,900,000. In August 2006, the Central Valley School Districts Financing Corporation issued 2,006 Certificates of Participation in the amount of \$7,820,000.

### **Self-Insurance Fund**

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

### **Other Funds**

#### **Debt Service funds**

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



On the following pages the reader will find a one-page summary of revenue and expenditures by major classification for all other funds operated by the District which includes the following: The one-page summary includes 2016-17 actuals, 2017-18 Q3, and projected 2018-19.

#### SACS Fund Number

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

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

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

#### Other funds Funds 09-67





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

Fund 09 - CHARTER SCHOOLS	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$1,832,746</b>	<b>\$2,992,427</b>	<b>\$3,774,348</b>	<b>\$781,921</b>
<b>Revenue</b>				
8010 - 8099 Revenue Limit Sources	\$3,326,070	\$3,513,147	\$3,657,395	\$144,248
8300 - 8599 Other State Revenue	218,521	140,917	220,474	79,557
8600 - 8799 Other Local Revenue	38,462	47,014	47,035	21
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenue</b>	<b>\$3,583,053</b>	<b>\$3,701,078</b>	<b>\$3,924,904</b>	<b>\$223,826</b>
<b>Expenses</b>				
1000 - 1999 Certificated Personnel Salaries	\$1,330,956	\$1,548,383	\$1,609,553	\$61,170
2000 - 2999 Classified Personnel Salaries	229,886	240,713	244,725	4,012
3000 - 3999 Employee Benefits	605,015	730,980	832,375	101,395
4000 - 4999 Books and Supplies	101,212	160,055	173,208	13,153
5000 - 5999 Services and Other Operating Expenditures	107,947	190,570	189,075	(1,495)
7000 - 7499 Other Outgo	48,356	48,456	46,991	(1,465)
<b>Total Expenses</b>	<b>\$2,423,372</b>	<b>\$2,919,157</b>	<b>\$3,095,927</b>	<b>\$176,770</b>
<b>Net Surplus/(Deficit)</b>	<b>\$1,159,681</b>	<b>\$781,921</b>	<b>\$828,977</b>	<b>\$0</b>
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance Fund 09 - CHARTER SCHOOLS</b>	<b>\$2,992,427</b>	<b>\$3,774,348</b>	<b>\$4,603,325</b>	<b>\$828,977</b>

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

<b>Fund 11 - ADULT EDUCATION FUND</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals Q3</b>	<b>2018-19 Adopted Budget</b>	<b>2017-18 vs 2018-19 Increase/(Decrease)</b>
<b>Beginning Balance</b>	<b>\$3,124,197</b>	<b>\$3,934,501</b>	<b>\$4,504,399</b>	<b>\$569,898</b>
<b>Revenues</b>				
8100 - 8299 Federal Revenue	\$1,184,912	\$1,150,023	\$981,552	(\$168,471)
8300 - 8599 Other State Revenue	2,539,996	2,476,808	2,469,015	(7,793)
8600 - 8799 Other Local Revenue	2,082,947	2,169,984	2,234,896	64,912
8900 - 8929 Interfund Transfers In	846,880	846,880	846,880	0
<b>Total Revenues</b>	<b>\$6,654,735</b>	<b>\$6,675,041</b>	<b>\$6,532,343</b>	<b>(\$142,698)</b>
<b>Expenditures</b>				
1000 - 1999 Certificated Personnel Salaries	\$1,723,528	\$1,853,487	\$1,847,901	(\$5,586)
2000 - 2999 Classified Personnel Salaries	1,240,570	1,232,832	1,247,795	14,963
3000 - 3999 Employee Benefits	1,132,209	1,269,188	1,405,081	135,893
4000 - 4999 Books and Supplies	624,241	428,387	548,950	120,563
5000 - 5999 Services and Other Operating	976,484	1,189,586	1,195,515	5,929
6000 - 6999 Capital Outlay	30,562	0	0	0
7000 - 7499 Other Outgo	116,835	100,318	102,990	2,672
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenditures</b>	<b>\$5,844,430</b>	<b>\$6,073,797</b>	<b>\$6,348,232</b>	<b>\$274,435</b>
<b>Net Surplus/(Deficit)</b>	<b>\$810,305</b>	<b>\$569,897</b>	<b>\$184,111</b>	<b>\$0</b>
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance Fund 11 - ADULT EDUCATION FUND</b>	<b>\$3,934,501</b>	<b>\$4,504,399</b>	<b>\$4,688,510</b>	<b>\$184,111</b>





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

Fund 12 - CHILD DEVELOPMENT FUND	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$2,213,800</b>	<b>\$2,586,346</b>	<b>\$2,241,043</b>	<b>(\$345,303)</b>
<b>Revenues</b>				
8300 - 8599 Other State Revenue	\$3,615,267	\$3,709,774	\$4,158,797	\$449,023
8600 - 8799 Other Local Revenue	6,487,489	6,486,253	7,376,406	890,153
8900 - 8929 Interfund Transfers In	0	0	0	0
8930 - 8979 All Other Financing Sources	252,000	630,000	0	(630,000)
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenues</b>	<b>\$10,354,756</b>	<b>\$10,826,027</b>	<b>\$11,535,203</b>	<b>\$709,176</b>
<b>Expenditures</b>				
1000 - 1999 Certificated Personnel Salaries	\$1,824,161	\$1,793,278	\$1,970,039	\$176,762
2000 - 2999 Classified Personnel Salaries	4,503,711	4,301,577	5,234,282	932,705
3000 - 3999 Employee Benefits	1,533,039	1,536,545	1,657,890	121,345
4000 - 4999 Books and Supplies	807,275	998,160	1,078,340	80,180
5000 - 5999 Services and Other Operating	732,716	808,340	852,140	43,800
6000 - 6999 Capital Outlay	0	14,555	0	(14,555)
7000 - 7499 Other Outgo	581,306	529,160	742,511	213,351
7600 - 7629 Interfund Transfers Out	0	1,189,716	0	(1,189,716)
<b>Total Expenditures</b>	<b>\$9,982,210</b>	<b>\$11,171,331</b>	<b>\$11,535,203</b>	<b>\$363,872</b>
<b>Net Surplus/(Deficit)</b>	<b>\$372,546</b>	<b>(\$345,303)</b>	<b>\$0</b>	<b>\$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>\$2,586,346</b>	<b>\$2,241,043</b>	<b>\$2,241,043</b>	<b>\$0</b>

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

Fund 13 - CAFETERIA FUND	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$8,682,453</b>	<b>\$7,605,810</b>	<b>\$7,318,007</b>	<b>(\$287,803)</b>
<b>Revenues</b>				
8100 - 8299 Federal Revenue	\$9,728,448	\$10,630,733	\$11,177,386	\$546,653
8300 - 8599 Other State Revenue	672,588	709,166	709,166	0
8600 - 8799 Other Local Revenue	4,137,479	4,146,742	4,167,505	20,763
<b>Total Revenues</b>	<b>\$14,538,515</b>	<b>\$15,486,641</b>	<b>\$16,054,057</b>	<b>\$567,416</b>
<b>Expenditures</b>				
2000 - 2999 Classified Personnel Salaries	\$4,826,305	\$4,920,825	\$4,983,406	\$62,581
3000 - 3999 Employee Benefits	2,552,506	2,626,755	2,753,165	126,410
4000 - 4999 Books and Supplies	6,466,648	7,382,573	7,645,362	262,789
5000 - 5999 Services and Other Operating	122,341	193,455	181,479	(11,976)
6000 - 6999 Capital Outlay	42,382	67,531	0	(67,531)
7000 - 7499 Other Outgo	645,297	583,305	613,249	29,944
7600 - 7629 Interfund Transfers Out	959,679	0	0	0
<b>Total Expenditures</b>	<b>\$15,615,158</b>	<b>\$15,774,444</b>	<b>\$16,176,661</b>	<b>\$402,217</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$1,076,643)</b>	<b>(\$287,803)</b>	<b>(\$122,604)</b>	<b>\$0</b>
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance Fund 13 - CAFETERIA SPEC REVENUE FUND</b>	<b>\$7,605,810</b>	<b>\$7,318,007</b>	<b>\$7,195,403</b>	<b>(\$122,604)</b>





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

Fund 14 - DEFERRED MAINTENANCE FUND	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Beginning Balance</b>	\$1,933,963	\$1,320,901	\$1,041,937	(\$278,964)
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$19,590	\$7,714	\$1,000	(\$6,714)
8900 - 8929 Interfund Transfers In	4,100,000	4,100,000	4,100,000	0
<b>Total Revenues</b>	<b>\$4,119,590</b>	<b>\$4,107,714</b>	<b>\$4,101,000</b>	<b>(\$6,714)</b>
<b>Expenditures</b>				
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0
3000 - 3999 Employee Benefits	0	0	0	0
5000 - 5999 Services and Other Operating	2,064,266	727,552	3,925,660	3,198,108
6000 - 6999 Capital Outlay	1,247,686	477,126	175,340	(301,786)
7600 - 7629 Interfund Transfers Out	1,420,700	3,182,000	0	(3,182,000)
<b>Total Expenditures</b>	<b>\$4,732,652</b>	<b>\$4,386,678</b>	<b>\$4,101,000</b>	<b>(\$285,678)</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$613,062)</b>	<b>(\$278,964)</b>	<b>\$0</b>	<b>\$0</b>
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance Fund 14 - DEFERRED MAINTENANCE</b>	<b>\$1,320,901</b>	<b>\$1,041,937</b>	<b>\$1,041,937</b>	<b>\$0</b>



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

Fund 21 - BUILDING FUND	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Beginning Balance</b>	\$56,179,848	\$20,793,392	\$1,313,761	(\$19,479,631)
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$507,689	\$35,000	\$10,000	(\$25,000)
8900 - 8929 Interfund Transfers In	6,592,198	17,406,991	1,732,456	(15,674,535)
8930 - 8979 All Other Financing Sources	0	0	0	0
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenues</b>	<b>\$7,099,887</b>	<b>\$17,441,991</b>	<b>\$1,742,456</b>	<b>(\$15,699,535)</b>
<b>Expenditures</b>				
2000 - 2999 Classified Personnel Salaries	\$214,007	\$207,630	\$0	(\$207,630)
3000 - 3999 Employee Benefits	74,847	80,632	0	(80,632)
4000 - 4999 Books and Supplies	1,087,821	431,430	0	(431,430)
5000 - 5999 Services and Other Operating Expenditures	19,961	371,793	0	(371,793)
6000 - 6999 Capital Outlay	37,054,474	33,190,211	0	(33,190,211)
7000 - 7499 Other Outgo	2,196,242	1,730,800	1,732,456	1,656
7600 - 7629 Interfund Transfers Out	1,838,991	909,126	170,000	(739,126)
<b>Total Expenditures</b>	<b>\$42,486,343</b>	<b>\$36,921,622</b>	<b>\$1,902,456</b>	<b>(\$35,019,166)</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$35,386,456)</b>	<b>(\$19,479,631)</b>	<b>(\$160,000)</b>	<b>\$0</b>
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance Fund 21 - BUILDING FUND</b>	<b>\$20,793,392</b>	<b>\$1,313,761</b>	<b>\$1,153,761</b>	<b>(\$160,000)</b>





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

Fund 25 - CAPITAL FACITILITES FUND	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increae/(Decrease)
<b>Beginning Balance</b>	<b>\$3,741,822</b>	<b>\$11,150,297</b>	<b>\$11,366,220</b>	<b>\$215,923</b>
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$16,329,504	\$11,220,000	\$11,220,000	\$0
8900 - 8929 Interfund Transfers In	0	0	0	0
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenues</b>	<b>\$16,329,504</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	541,044	538,000	552,798	14,798
3000 - 3999 Employee Benefits	234,174	249,370	243,884	(5,486)
4000 - 4999 Books and Supplies	121,732	203,900	173,900	(30,000)
5000 - 5999 Services and Other Operating Expenditures	1,188,678	1,835,498	3,580,029	1,744,531
6000 - 6999 Capital Outlay	5,998,312	851,826	6,333,389	5,481,563
7600 - 7629 Interfund Transfers Out	837,089	7,325,483	336,000	(6,989,483)
<b>Total Expenditures</b>	<b>\$8,921,029</b>	<b>\$11,004,077</b>	<b>\$11,220,000</b>	<b>\$215,923</b>
<b>Net Surplus/(Deficit)</b>	<b>\$7,408,475</b>	<b>\$215,923</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance Fund 25 - CAP FAC/DEV FEES FUND</b>	<b>\$11,150,297</b>	<b>\$11,366,220</b>	<b>\$11,366,220</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	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Beginning Balance</b>	\$1,460,041	\$1,460,041	\$961,941	(\$498,100)
<b>Revenues</b>				
8300 - 8599 Other State Revenue	\$0	\$0	\$0	\$0
8600 - 8799 Other Local Revenue	0	0	10,000	10,000
8900 - 8929 Interfund Transfers In	682,068	0	0	0
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenues</b>	<b>\$682,068</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Expenditures</b>				
4000 - 4999 Books and Supplies	\$450,318	\$0	\$0	\$0
5000 - 5999 Services and Other Operating Expenditures	0	0	0	0
6000 - 6999 Capital Outlay	231,750	498,100	0	(\$498,100.00)
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenditures</b>	<b>\$682,068</b>	<b>\$498,100</b>	<b>\$0</b>	<b>(\$498,100.00)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$0</b>	<b>(\$498,100.00)</b>	<b>\$10,000</b>	<b>\$508,100</b>
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance Fund 35 - SCHOOL FACILITIES PROGRAM</b>	<b>\$1,460,041</b>	<b>\$961,941</b>	<b>\$971,941</b>	<b>\$10,000</b>





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

Fund 40 - SPECIAL RESERVE FUND FOR CAPITAL PROJECTS	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$7,295,195</b>	<b>\$8,276,268</b>	<b>\$2,092,567</b>	<b>(\$6,183,701)</b>
<b>Revenues</b>				
8300 - 8599 Other State Revenue	\$0	\$5,493,791	\$0	(\$5,493,791)
8600 - 8799 Other Local Revenue	4,441,093	58,976	30,500	(28,476)
8900 - 8929 Interfund Transfers In	4,607,175	3,839,454	2,475,000	(1,364,454)
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenues</b>	<b>\$9,048,268</b>	<b>\$9,392,221</b>	<b>\$2,505,500</b>	<b>(\$6,886,721)</b>
<b>Expenditures</b>				
2000 - 2999 Classified Personnel Salaries	\$42,875	\$0	\$0	\$0
3000 - 3999 Employee Benefits	2,561	0	0	0
4000 - 4999 Books and Supplies	45,755	2,198,291	500,000	(1,698,291)
5000 - 5999 Services and Other Operating Expenditures	729,121	1,480,504	675,000	(805,504)
6000 - 6999 Capital Outlay	3,499,294	4,303,336	0	(4,303,336)
7600 - 7629 Interfund Transfers Out	3,747,589	7,593,791	2,100,000	(5,493,791)
<b>Total Expenditures</b>	<b>\$8,067,195</b>	<b>\$15,575,922</b>	<b>\$3,275,000</b>	<b>(\$12,300,922)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$981,073</b>	<b>(\$6,183,701)</b>	<b>(\$769,500)</b>	<b>\$0</b>
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance Fund 40 - SPEC RES FUND FOR CAPITAL PROJ</b>	<b>\$8,276,268</b>	<b>\$2,092,567</b>	<b>\$1,323,067</b>	<b>(\$769,500)</b>

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

Fund 51 - BOND INT & REDEMPTION FUND	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Beginning Balance</b>	\$34,332,930	\$33,910,046	\$33,910,046	\$0
<b>Revenues</b>				
8300 - 8599 Other State Revenue	\$329,553	\$177,000	\$177,000	\$0
8600 - 8799 Other Local Revenue	36,082,956	35,451,313	35,451,313	0
8930 - 8979 All Other Financing Sources	0	0	0	0
<b>Total Revenues</b>	<b>\$36,412,509</b>	<b>\$35,628,313</b>	<b>\$35,628,313</b>	<b>\$0</b>
<b>Expenditures</b>				
7000 - 7499 Other Outgo	\$36,835,393	\$35,628,313	\$35,628,313	\$0
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenditures</b>	<b>\$36,835,393</b>	<b>\$35,628,313</b>	<b>\$35,628,313</b>	<b>\$0</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$422,884)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance Fund 51 - BOND INT &amp; REDEMPTION FUND</b>	<b>\$33,910,046</b>	<b>\$33,910,046</b>	<b>\$33,910,046</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	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Beginning Balance</b>	\$1,023,679	\$1,035,495	\$1,037,995	\$2,500
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$11,815	\$2,500	\$2,500	\$0
8900 - 8929 Interfund Transfers In	386,988	393,663	0	(393,663)
<b>Total Revenues</b>	<b>\$398,803</b>	<b>\$396,163</b>	<b>\$2,500</b>	<b>(\$393,663)</b>
<b>Expenditures</b>				
7000 - 7499 Other Outgo	\$386,988	\$393,663	\$0	(\$393,663)
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenditures</b>	<b>\$386,988</b>	<b>\$393,663</b>	<b>\$0</b>	<b>(\$393,663)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$11,816</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance Fund 52 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>\$1,035,495</b>	<b>\$1,037,995</b>	<b>\$1,040,495</b>	<b>\$2,500</b>



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

Fund 67 - SELF INSURANCE FUND	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$6,017,641</b>	<b>\$3,669,353</b>	<b>\$5,665,219</b>	<b>\$1,995,866</b>
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$59,487,547	\$65,432,267	\$67,998,582	\$2,566,315
8900 - 8929 Interfund Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>\$59,487,547</b>	<b>\$65,432,267</b>	<b>\$67,998,582</b>	<b>\$2,566,315</b>
<b>Expenditures</b>				
1000 - 1999 Certificated Personnel Salaries	\$315	\$0	\$0	\$0
2000 - 2999 Classified Personnel Salaries	174,930	181,892	186,043	4,151
3000 - 3999 Employee Benefits	83,400	93,633	97,860	4,226
4000 - 4999 Books and Supplies	0	5,000	340,000	335,000
5000 - 5999 Services and Other Operating Expenditures	61,577,191	63,155,875	68,571,461	5,415,586
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenditures</b>	<b>\$61,835,836</b>	<b>\$63,436,401</b>	<b>\$69,195,363</b>	<b>\$5,758,963</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$2,348,289)</b>	<b>\$1,995,866</b>	<b>(\$1,196,781)</b>	<b>\$0</b>
<b>Ending Balance Fund 67 - SELF INSURANCE FUND</b>	<b>\$3,669,353</b>	<b>\$5,665,219</b>	<b>\$4,468,438</b>	<b>(\$1,196,781)</b>





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

Fund 09 - CHARTER SCHOOLS Subfund 60009 - CHARTER SCHOOL	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
1000 - Instruction	\$1,512,077	\$1,888,294	\$2,071,232	\$182,938
1120 - Special Education: Resource Specialist Instruction	102,025	103,501	147,915	44,414
2140 - In-house Instructional Staff Development	8,873	14,506	0	(14,506)
2420 - Instructional Library, Media, and Technology	64,835	67,763	69,064	1,301
2490 - Other Instructional Resources	1,859	1,516	1,547	31
2700 - School Administration	450,346	451,871	431,019	(20,852)
3110 - Guidance and Counseling Services	205,855	208,269	189,708	(18,561)
3120 - Psychological Services	0	101,456	102,826	1,370
7210 - General Administration Cost Transfers	48,356	48,456	46,991	(1,465)
8100 - Plant Maintenance and Operations	5,145	6,725	6,825	100
8300 - Security	0	0	0	0
8700 - Facilities Rents and Leases	24,000	26,800	28,800	2,000
<b>Total Subfund 60009 - CHARTER SCHOOL</b>	<b>\$2,423,372</b>	<b>\$2,919,157</b>	<b>\$3,095,927</b>	<b>\$176,770</b>
<b>Total Fund 09 - CHARTER SCHOOLS</b>	<b>\$2,423,372</b>	<b>\$2,919,157</b>	<b>\$3,095,927</b>	<b>\$176,770</b>

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

<b>Fund 11 - ADULT EDUCATION FUND Subfund 60007 - ADULT</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals Q3</b>	<b>2018-19 Adopted Budget</b>	<b>2017-18 vs 2018-19 Increase/Decrease</b>
1000 - Instruction	\$2,977,268	\$3,273,562	\$3,193,445	(\$80,117)
2110 - Instructional Supervision	0	0	0	0
2420 - Instructional Library, Media, and Technology	180,409	70,214	225,314	155,100
2490 - Other Instructional Resources	627,128	665,831	625,959	(39,872)
2700 - School Administration	1,305,473	1,329,602	1,550,800	221,198
3110 - Guidance and Counseling Services	303,987	304,799	312,783	7,984
7210 - General Administration Cost Transfers	116,835	100,318	102,990	2,672
8100 - Plant Maintenance and Operations	99,912	109,900	109,900	0
8200 - Operations	202,857	219,572	227,041	7,469
8500 - Facilities Acquisition and Construction	30,562	0	0	0
9300 - Interfund Transfers	0	0	0	0
<b>Total Subfund 60007 - ADULT</b>	<b>\$5,844,431</b>	<b>\$6,073,798</b>	<b>\$6,348,232</b>	<b>\$274,434</b>
<b>Total Fund 11 - ADULT EDUCATION FUND</b>	<b>\$5,844,431</b>	<b>\$6,073,798</b>	<b>\$6,348,232</b>	<b>\$274,434</b>





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

<b>Fund 12 - CHILD DEVELOPMENT FUND Subfund 60012 - CHILD DEVELOPMENT</b>	<b>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals Q3</b>	<b>2018-19 Adopted Budget</b>	<b>2017-18 vs 2018-19 Increase/(Decrease)</b>
1000 - Instruction	\$8,500,117	\$8,819,930	\$8,750,173	(\$69,757)
2490 - Other Instructional Resources	1,570,821	1,636,988	1,747,713	110,725
3140 - Health Services	125,389	126,625	124,729	(1,896)
7210 - General Administration Cost Transfers	478,671	595,852	616,511	20,659
8100 - Plant Maintenance and Operations	234,556	0	30,000	30,000
8500 - Facilities Acquisition and Construction	447,464	229,808	193,213	(36,595)
9100 - Debt Service	63,000	126,000	126,000	0
9300 - Interfund Transfers	1,189,716	0	0	0
<b>Total Subfund 60012 - CHILD DEVELOPMENT</b>	<b>\$12,609,734</b>	<b>\$11,535,203</b>	<b>\$11,588,339</b>	<b>\$53,136</b>
<b>Total Fund 12 - CHILD DEVELOPMENT FUND</b>	<b>\$12,609,734</b>	<b>\$11,535,203</b>	<b>\$11,588,339</b>	<b>\$53,136</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	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
3700 - Food Services	\$14,010,182	\$15,191,140	\$15,563,413	\$372,273
7210 - General Administration Cost Transfers	645,297	583,305	613,249	29,944
9300 - Interfund Transfers	959,679	0	0	0
<b>Total Subfund 60008 - CAFETERIA</b>	<b>\$15,615,158</b>	<b>\$15,774,445</b>	<b>\$16,176,662</b>	<b>\$402,217</b>
<b>Total Fund 13 - CAFETERIA FUND</b>	<b>\$15,615,158</b>	<b>\$15,774,445</b>	<b>\$16,176,662</b>	<b>\$402,217</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>2016-17 Actuals</b>	<b>2017-18 Estimated Actuals Q3</b>	<b>2018-19 Adopted Budget</b>	<b>2017-18 vs 2018-19 Increase/(Decrease)</b>
8100 - Plant Maintenance and Operations	\$2,064,266	\$727,552	\$1,806,915	\$1,079,363
8110 - Maintenance	0	0	2,118,745	2,118,745
8500 - Facilities Acquisition and Construction	1,247,686	477,126	175,340	(301,786)
9300 - Interfund Transfers	1,420,700	3,182,000	0	(3,182,000)
<b>Total Subfund 60005 - DEFERRED MAINTENANCE</b>	<b>\$4,732,652</b>	<b>\$4,386,678</b>	<b>\$4,101,000</b>	<b>(\$285,678)</b>
<b>Total Fund 14 - DEFERRED MAINTENANCE FUND</b>	<b>\$4,732,652</b>	<b>\$4,386,678</b>	<b>\$4,101,000</b>	<b>(\$285,678)</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	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 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	\$763,261	\$0	\$0	\$0
<b>Total Subfund 60018 - REDEVELOPMENT</b>	<b>\$763,261</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	\$1,736,162	\$1,730,800	\$1,732,456	\$1,656
9300 - Interfund Transfers	\$393,663	\$909,126	\$170,000	(\$739,126)
<b>Total Subfund 61101 - COP</b>	<b>\$2,129,825</b>	<b>\$2,639,926</b>	<b>\$1,902,456</b>	<b>(\$737,470)</b>
<b>Subfund 65205 - 2012A BOND</b>				
8100 - Plant Maintenance and Operations	\$317,959	\$660,056	\$0	(\$660,056)
8500 - Facilities Acquisition and Construction	\$38,128,001	\$33,621,640	\$0	(\$33,621,640)
9100 - Debt Service	\$465,229	\$0	\$0	\$0
9300 - Interfund Transfers	\$682,068		\$0	\$0
<b>Total Subfund 65205 - 2012A BOND</b>	<b>\$39,593,257</b>	<b>\$34,281,696</b>	<b>\$0</b>	<b>(\$34,281,696)</b>
<b>Total Fund 21 - BUILDING FUND</b>	<b>\$42,486,343</b>	<b>\$36,921,622</b>	<b>\$1,902,456</b>	<b>(\$35,019,166)</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	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Subfund 60006 - DEV FEES LEVEL I</b>				
8100 - Plant Maintenance and Operations	\$71,161	\$130,000	\$100,000	(\$30,000)
8500 - Facilities Acquisition and Construction	0	0	104,000	104,000
9300 - Interfund Transfers	5,713	5,713	6,000	287
<b>Total Subfund 60006 - DEV FEES LEVEL I</b>	<b>\$76,874</b>	<b>\$135,713</b>	<b>\$210,000</b>	<b>\$74,287</b>
<b>Subfund 61150 - DEV FEES LEVEL II</b>				
7200 - Other General Administration	\$0	\$0	\$0	\$0
8100 - Plant Maintenance and Operations	2,014,466	2,696,768	4,450,611	1,753,843
8500 - Facilities Acquisition and Construction	5,998,312	851,826	6,229,389	5,377,563
8700 - Facilities Rents and Leases	0	0	0	0
9300 - Interfund Transfers	831,376	7,319,770	330,000	(6,989,770)
<b>Total Subfund 61150 - DEV FEES LEVEL II</b>	<b>\$8,844,154</b>	<b>\$10,868,364</b>	<b>\$11,010,000</b>	<b>\$141,636</b>
<b>Total Fund 25 - CAPITAL FACILITIES FUND</b>	<b>\$8,921,028</b>	<b>\$11,004,077</b>	<b>\$11,220,000</b>	<b>\$215,923</b>

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

Fund 35 - SCHOOL FACILITIES PROGRAM SubFund 60035 - SCHOOL FACILITIES PROGRAM	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 (Increase/(Decrease))
8100 - Plant Maintenance and Operations	\$416,159	\$0	\$0	\$0
8500 - Facilities Acquisition and Construction	\$265,909	\$498,100	\$0	(\$498,100)
9300 - Interfund Transfers	\$0	\$0	\$0	\$0
<b>Total Subfund 60035 - SCHOOL FACILITIES PROGRAM</b>	<b>\$682,068</b>	<b>\$498,100</b>	<b>\$0</b>	<b>(\$498,100)</b>
<b>Total Fund 35 - COUNTY SCHOOL FACILITIES FUND</b>	<b>\$682,068</b>	<b>\$498,100</b>	<b>\$0</b>	<b>(\$498,100)</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	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
<b>Subfund 60015 - RCA</b>				
8100 - Plant Maintenance and Operations	\$0	\$125,000	\$275,000	\$150,000
8500 - Facilities Acquisition and Construction	2,755,325	827,661	0	(827,661)
9300 - Interfund Transfers	393,663	0	0	0
<b>Total Subfund 60015 - RCA</b>	<b>\$3,148,988</b>	<b>\$952,661</b>	<b>\$275,000</b>	<b>(\$677,661)</b>
<b>Subfund 60037 - SPEC RES FOR CAPITAL PROJ</b>				
8100 - Plant Maintenance and Operations	286,449	2,871,268	900,000	(1,971,268)
8500 - Facilities Acquisition and Construction	1,277,834	4,158,202	0	(4,158,202)
9300 - Interfund Transfers	3,353,926	7,593,791	2,100,000	(5,493,791)
<b>Total Subfund 60037 - SPECIAL RESERVE FOR CAPITAL PROJ</b>	<b>\$4,918,209</b>	<b>\$14,623,261</b>	<b>\$3,000,000</b>	<b>(\$11,623,261)</b>
<b>Total Fund 40 - SPECIAL RESERVE FUND FOR CAPITAL PROJ</b>	<b>\$8,067,197</b>	<b>\$15,575,922</b>	<b>\$3,275,000</b>	<b>(\$12,300,922)</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	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/Decrease
9100 - Debt Service	\$36,835,393	\$35,628,313	\$38,105,025	\$2,476,712
9300 - Interfund Transfers	0	0	0	0
<b>Total Subfund 60051 - BOND INTEREST &amp; REDEMPTION</b>	<b>\$36,835,393</b>	<b>\$35,628,313</b>	<b>\$38,105,025</b>	<b>\$2,476,712</b>
<b>Total Fund 51 - BOND INT &amp; REDEMPTION FUND</b>	<b>\$36,835,393</b>	<b>\$35,628,313</b>	<b>\$38,105,025</b>	<b>\$2,476,712</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>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2017-18 vs 2018-19</b>
<b>Subfund 61102 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>Actuals</b>	<b>Estimated Actuals Q3</b>	<b>Adopted Budget</b>	<b>Increase/(Decrease)</b>
9100 - Debt Service	\$393,663	\$0	\$0	\$0
<b>Total Subfund 61102 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>\$393,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Fund 52 - DEBT SERVICE-BLENDED COMP UNIT</b>	<b>\$393,663</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	2016-17 Actuals	2017-18 Estimated Actuals Q3	2018-19 Adopted Budget	2017-18 vs 2018-19 Increase/(Decrease)
6000 - Enterprise	\$67,834,502	\$66,014,044	\$69,918,069	\$3,904,025
7390 - Other Fiscal Services	0	0	0	0
9300 - Interfund Transfers	0	1,388,000	0	(1,388,000)
<b>Total Subfund 61110 - SELF INSURANCE</b>	<b>\$67,834,502</b>	<b>\$67,402,044</b>	<b>\$69,918,069</b>	<b>\$2,516,025</b>
<b>Total Fund 67 - SELF INSURANCE FUND</b>	<b>\$67,834,502</b>	<b>\$67,402,044</b>	<b>\$69,918,069</b>	<b>\$2,516,025</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 2018-19.

The balance in this fund on June 30, 2018 is estimated to be \$1,041,936. The balance in this fund on June 30, 2019 is budgeted to be \$1,041,936 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 2018-19. Several of these projects commenced construction during the 2017-18 fiscal year which is why the total exceeds the \$4.1 million allocated during the 2018-19 fiscal year.

## Capital Projects Funds



### Deferred Maintenance Fund

*The following Deferred Maintenance projects are scheduled for completion during 2018-19:*

School	Project	Budget
Bud Rank	Paving	\$68,000
Clovis East	Paving	\$73,000
Clovis High	Painting	\$500,000
Clovis High	Tennis courts	\$120,000
Clovis North	Paving	\$70,000
Cedarwood	Paving	\$126,000
Century	Paving	\$38,000
Clovis Elementary	Painting	\$130,000
Clovis Elementary	Paving	\$37,000
Clovis West	Roofing	\$1,000,000
Clovis West	HVAC	\$400,000
District wide	Carpet, bleachers, portables	\$190,000
Fancher	Paving	\$200,000
Gettysburg	Paving	\$47,000
Kastner	Paving	\$200,000
Kastner	Tennis courts, Painting	\$300,000
Liberty	Paving	\$8,000
Lincoln	Paving	\$171,000
Miramonte	Paving	\$95,000
Operations	Paving	\$64,000
Reagan	Paving	\$48,000
Sierra Vista	Flooring	\$200,000
TK	Paving	\$112,000
Weldon	Paving	\$16,500
<b>Total</b>		<b>\$4,213,500</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 2018-19 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. These projects have all been completed.

## Capital Projects Funds

### Local/State Bonds

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

The passage of Proposition 47, the \$13 billion State bond measure, by the California electorate on November 5, 2002 enabled the District to become eligible for approximately \$24.9 million in State School Facility Program funds. These funds allowed the District to construct Freedom, Riverview, Fugman and Woods Elementary Schools, modernize three 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 \$640 million in sales for 2018-19 and the district is in line to receive \$17 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 (SRCPPF) sub-fund was created to account for revenue and expenditures for capital projects not eligible for local and state bonds.

The SRCPPF sub-fund will account for revenue and expenditures for the California Clean Energy Jobs Act. The California Clean Energy Jobs Act was created with the approval of Proposition 39 in the November 2012 general election. The statute changed the corporate income tax code and allocated projected revenue to the State's General Fund and the Clean Energy Job Creation Fund for five fiscal years, beginning with fiscal year 2013-14. The projects completed are intended to improve energy efficiency and expand the use of alternative energy. The District has received \$3,404,710 so far through Proposition 39 funding. As of June 30, 2018, the District has submitted all expenditure plans related to the Proposition 39 program for an additional \$5.4 million dollars of reimbursed expenses.

#### **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 - Handrails/Concrete Repairs

**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 2017-18 \$267,355 was transferred. In fiscal year 2018-19 \$267,355 will be transferred. The following projects will be completed with RCA reserve and funds received from the Mandate Block Grant:

- **Buchanan Educational Center**
  - Veteran's Memorial Stadium/Track Upgrades
  - 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, 2018 is estimated to be \$168,778. The balance in this fund on June 30, 2018 is anticipated to be approximately \$173,778.

### 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 2018-19 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
- Relocation of portable classrooms directly related to pupil growth.
- 3 new site purchases for future elementary school and construction of one new elementary school

The balance in this fund on June 30, 2018 is estimated to be \$11,366,222. The balance in this fund on June 30, 2019 is anticipated to be approximately \$11,366,222. 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.

The 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**

Capital Projects Funds

**Certificates of Participation Sub-Fund**

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

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

The 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.

The 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>	





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

Issuances	Status
1984-1999	Fully Retired
2004	Fully Retired
2006	Fully Retired
2010	Ninth Payment Due in 2018-19
2011	Eighth Payment Due in 2018-19

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

Fiscal Year	Principal/Interest Payment
2018-19	\$1,732,456
2019-20	\$1,726,100
2020-21	\$854,013
2021-22	\$856,888
Thereafter	\$1,890,831
<b>Total</b>	<b>\$7,060,288</b>

The Certificates of Participation Fund balance on June 30, 2018 was \$550,579. The balance in this fund on June 30, 2019 is anticipated to be \$565,579.

Capital Projects Funds

## Certificates of Participation

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

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

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, 2018 is estimated to be \$216,597 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, 2018, plus projected activity for the Capital Projects Funds through 2019.

### Capital Projects Funds

### Redevelopment Sub Fund







**Clovis Unified School District**  
**Capital Projects Program**  
**Detail Financial Report Actual Results from 1986 to May 31, 2018**  
**Projected Through 2019**

I. Revenue	Total Revenues
1986 Bond Measure Proceeds	\$59,000,000
1993 Bond Measure Proceeds	49,217,458
1996 Bond Measure Proceeds	98,127,086
2001 Bond Measure Proceeds	78,996,726
2004 Bond Measure Proceeds	167,999,346
2012 Bond Measure Proceeds	298,000,000
Premium/Discount on Sales of Bonds	2,750,683
Qualified Zone Academy Bond Proceeds - (CART)	11,309,503
State School Lease Purchase Program	164,714,033
School Facilities Program	187,072,286
Interest on Investments	52,066,819
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	126,384,811
COP Proceeds Covered by Developer Fees	41,533,681
Deferred Maintenance Fund	20,714,025
Digital High School Grants	1,868,000
Other Sources	16,970,811
State Grant - Reagan Agriculture Center	4,000,000
<b>Total Revenue</b>	<b>\$1,409,055,640</b>

II. Projects Financed with Capital Projects Funds	Expenditures
<b>A. New Schools</b>	
<b>Elementary Schools</b>	
Cost of existing school sites	272,666,432
New Elementary School Construction	12,000,000
<b>Secondary Schools</b>	
Cost of existing school sites	436,302,543
<b>Total New Schools</b>	<b>\$720,968,975</b>
<b>B. Additions to Existing Sites</b>	
Elementary Schools	8,913,091
Secondary Schools	50,890,566
<b>Total Additions to Existing Sites</b>	<b>\$59,803,658</b>
<b>C. Modernization of Existing Sites</b>	
<b>Elementary Schools</b>	
Completed Projects	170,091,397
Cole - 2018 Mod	1,039,877
Mickey Cox - 2018 Mod	437,563
Pinedale 2019 Mod (In Design)	2,461,831
Dry Creek 2019 Mod (In Design)	2,325,894
Jefferson 2019 Mod (In Design)	573,167
Ft Washington 2019 Mod (In Design)	1,039,877
<b>Secondary Schools</b>	
Completed Projects	113,740,674
Clovis West - 2018 Mod	5,011,302
Kastner - 2018 Mod	3,443,513
CART - 2018 Mod	1,688,282
<b>Non-School Sites</b>	
Completed Projects	46,266,306
<b>Total Modernization of Existing Sites</b>	<b>\$348,119,683</b>





<b>D. Site Improvement Projects</b>	
Elementary Schools	20,061,094
Secondary Schools	46,632,395
Projects at Multiple School Sites	6,702,252
Non-School Sites	8,427,707
<b>Total Site Improvements</b>	<b>\$81,823,447</b>
<b>E. Future School Sites Owned by District</b>	
Millerton New Town Elementary	1,425,000
Fourth Education Center	18,535,972
Perrin/Minnewawa NW Area	4,000,000
<b>Total Undeveloped Sites Owned by District</b>	<b>\$23,960,972</b>
<b>F. Other Local Funded Projects</b>	
Completed Projects	24,132,305
<b>Total Other Local Funded Projects</b>	<b>\$24,132,305</b>
<b>III. Total Cost of Capital Facility Projects</b>	<b>\$1,258,809,040</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.	

Expenditures:	
Completed Projects:	
Adult School Relocatables	1,331,195
Baseball/Softball Stadium Improvements (all high schools)	11,365,512
Buchanan Educational Center - Stadium Improvements	9,585,409
Buchanan High Telecomm/Network	3,774,996
Clark Athletic Improvements	219,805
Clovis East Athletic Improvements	152,511
Clovis East - Soccer Stadium Phase I	1,890,081
Clovis High Athletic Facility Improvements	2,962,659
Clovis North High	731,148
Clovis North Field Lights	248,290
Clovis West - Completed Athletic Projects	3,297,368
Clovis West - Aquatics Project Phase I	1,187,010
Cole Restrooms Addition	436,038
David E. Cook - Completed Projects	7,325,939
Field House - Merriman & Lamonica Press Box	1,913,561
Fitness Centers - High Schools	600,092
Gymnasium HVACs	548,961
Kastner Berm Near Gym	154,245
Miscellaneous - Completed Projects	1,520,937
Mountain View Environmental Learning Facility	812,188
Relocatable Buildings at Sites Throughout the District	37,364,036
Renovations - Gymnastics/Dance Facility	1,414,932
Restroom Facilities at Stadiums	2,056,387
Reyburn Bread Kitchen	1,224,750
Site Improvements - Various Sites	41,661,305
Temporary Walkways - District Wide	356,331
VMS/Lamonica Stadium Safety Rails	1,831,666
<b>V. Total Expenditures (Non-Bond Funds)</b>	<b>\$135,967,353</b>
<b>VI. Total Cost of Capital Facility Program (III, VI)</b>	<b>\$1,394,776,393</b>
<b>VII. Estimated Available Funds (I less VII)</b>	<b>\$14,279,247</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 2018-2019 fiscal year at approximately \$24.71 billion. The District's projected maximum allowable debt limit for the 2018-2019 fiscal year is \$617,775,000. As of June 30, 2018, the total bond debt of the District is \$391,343,203 which is 63% of our calculated maximum allowable debt limit as set forth by the State of California.

Property values in the district appear to be on the rise based on the 6.68% increase in the official assessed valuation of the entire District from the 2016-17 Fiscal Year to the 2017-18 fiscal year. Current conservative estimates of, at least, a 4% increase in District assessed valuation for the 2018-19 fiscal year. The increase in property values, coupled with the scheduled retirement of \$15 million in bond principal, will allow the District to move forward in identifying, planning for, and meeting the future needs of those whom it serves.

The following chart shows the District's Bond Debt Repayment Schedule, reflecting both principal and interest payments, for all outstanding General Obligation Bond issues as of July 1, 2018:

<b>Bond Debt Repayment Schedule</b>				
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.				
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
2018-19	\$21,730,664	\$16,374,361	\$38,105,025	
2019-20	\$25,305,615	\$11,815,935	\$37,121,550	
2020-21	\$20,563,532	\$18,438,843	\$39,002,375	
2021-22	\$14,543,928	\$11,027,923	\$25,571,850	
2022-23	\$13,726,017	\$19,091,008	\$32,817,025	
2023-24	\$10,289,258	\$20,376,967	\$30,666,225	
2024-25	\$9,332,673	\$20,906,802	\$30,239,475	
2025-26	\$9,469,955	\$22,037,395	\$31,507,350	
Thereafter	\$266,381,563	\$217,536,174	\$483,917,738	
<b>Total</b>	<b>\$391,343,203</b>	<b>\$357,605,409</b>	<b>\$748,948,613</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 2018-19 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 2018-19 are estimated to be \$38,105,025.

The balance in this fund on June 30, 2018 is projected to be \$33,910,046 and is anticipated to be approximately \$33,910,046 on June 30, 2019, as funds expected to be received will be the same amount as the payments due.



## Long Term Obligations

### Bond Interest and Redemption Fund







## Certificates of Participation

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

The following is a summary of outstanding indebtedness, as well as the District's 2018-19 Certificates of Participation total lease payments.

Fiscal Year of Issue	Principal	Interest	Outstanding Indebtedness July 1, 2018*	2018-19 Payment**
2009-10	\$3,305,000	\$201,500	\$3,506,500	\$1,313,100
2010-11	\$2,840,000	\$713,788	\$3,553,788	\$419,356
<b>Total</b>	<b>\$6,145,000</b>	<b>\$915,288</b>	<b>\$7,060,288</b>	<b>\$1,732,456</b>

\* Represents principal and interest.

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

## Long Term Obligations

### Certificates of Participation

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

Fiscal Year	General Fund*
2018-19	\$1,732,456
2019-20	\$1,726,100
2020-21	\$854,013
2021-22	\$856,888
2022-23	\$416,775
2023-24	\$414,056
2024-25	\$545,000
2025-26	\$515,000
<b>Total</b>	<b>\$7,060,288</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 2018, the District will enter into its fourteenth three-year refresh agreement. The following is the estimated yearly lease repayment schedule:

Lease Repayment Schedule			
Fiscal Year	Principal	Interest	Total
2018-19	\$1,541,480	\$44,760	\$1,586,240
2019-20	\$1,084,585	\$27,233	\$1,111,818
2020-21	\$500,000	\$16,436	\$516,436
<b>Total</b>	<b>\$3,126,065</b>	<b>\$88,429</b>	<b>\$3,214,494</b>

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

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

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

### Long Term Obligations

## Municipal Lease Purchase Agreements

## Other Post-Employment Benefits

**Child Development Portables (CDE Loans)**

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

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

In fiscal year 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 Orazo 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  
Portable**

**Child Development Portables Amortization Schedule**

Fiscal Year	Amount
2016-17	\$63,000
2017-18	\$63,000
2018-19	\$126,000
2019-20	\$126,000
<b>Total</b>	<b>\$378,000</b>





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

	2017-18 3RD QUARTER BUDGET	2018-19 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$91,727,753	\$87,465,893	(\$4,261,860)	(4.65)
Revenues	446,020,300	475,453,139	29,432,839	6.60
Expenditures	450,282,160	461,387,721	11,105,561	2.47
Projected Ending Balance	\$87,465,893	\$101,531,311	\$14,065,418	16.08

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

	2017-18 3RD QUARTER BUDGET	2018-19 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$2,992,428	\$3,774,349	\$781,921	26.13
Revenues	3,701,078	3,924,904	223,826	6.05
Expenditures	2,919,157	3,095,928	176,771	6.06
Projected. Ending Balance	\$3,774,349	\$4,603,326	\$828,977	21.96

Fund 09 - CHARTER SCHOOLS

**Summary Fund  
Balances**



Summary Fund Balances

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

	2017-18 3RD QUARTER BUDGET	2018-19 ADOPTEED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$3,934,501	\$4,504,399	\$569,898	14.48
Revenues	6,643,695	6,532,343	(111,352)	(1.68)
Expenditures	6,073,797	6,348,232	274,435	4.52
Projected. Ending Balance	\$4,504,399	\$4,688,510	\$184,110	4.09

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

	2017-18 3RD QUARTER BUDGET	2018-19 ADOPTEED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$1,551,011	\$1,551,011	\$0	0.00
Revenues	11,535,203	11,588,339	53,136	0.46
Expenditures	11,535,203	11,588,339	53,136	0.46
Projected. Ending Balance	\$1,551,011	\$1,551,011	\$0	0.00







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

	2017-18 3RD QUARTER BUDGET	2018-19 ADOPTEB BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$7,605,809	\$7,318,005	(\$287,804)	(3.78)
Revenues	15,486,641	16,054,057	567,416	3.66
Expenditures	15,774,445	16,176,662	402,217	2.55
Projected Ending Balance	\$7,318,005	\$7,195,400	(\$122,605)	(1.68)

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

	2017-18 3RD QUARTER BUDGET	2018-19 ADOPTEB BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$1,320,899	\$1,041,935	(\$278,964)	21.12
Revenues	4,107,714	4,101,000	(6,714)	(0.16)
Expenditures	4,386,678	4,101,000	(285,678)	(6.51)
Projected Ending Balance	\$1,041,935	\$1,041,935	\$0	0.00

Summary Fund Balances

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

	2017-18 3RD QUARTER BUDGET	2018-19 ADOPTEB BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$20,793,392	\$1,313,761	(\$19,479,631)	(93.68)
Revenues	17,441,991	1,742,456	(15,699,535)	(90.01)
Expenditures	36,921,622	1,902,456	(35,019,166)	(94.85)
Projected Ending Balance	\$1,313,761	\$1,153,761	(\$160,000)	(12.18)

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

	2017-18 3RD QUARTER BUDGET	2018-19 ADOPTEB BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$11,150,298	\$11,366,221	\$215,923	1.94
Revenues	11,220,000	11,220,000	0	0.00
Expenditures	11,004,077	11,220,000	215,923	1.96
Projected Ending Balance	\$11,366,221	\$11,366,221	\$0	0.00





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

	2017-18 3RD QUARTER BUDGET	2018-19 ADOPTEB BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$1,460,041	\$961,941	(\$498,100)	(51.78)
Revenues	0	10,000	10,000	100.00
Expenditures	498,100	0	(498,100)	(100.00)
Projected Ending Balance	\$961,941	\$971,941	\$10,000	1.04

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

	2017-18 3RD QUARTER BUDGET	2018-19 ADOPTEB BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$8,276,266	\$2,092,565	(\$6,183,701)	(74.72)
Revenues	9,392,221	2,505,500	(6,886,721)	(73.32)
Expenditures	15,575,922	3,275,000	(12,300,922)	(78.97)
Projected Ending Balance	\$2,092,565	\$1,323,065	(\$769,500)	(36.77)

Summary Fund Balances

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

	2017-18 3RD QUARTER BUDGET	2018-19 ADOPTEB BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$33,910,046	\$33,910,046	\$0	0.00
Revenues	35,628,313	38,105,025	2,476,712	6.95
Expenditures	35,628,313	38,105,025	2,476,712	6.95
Projected Ending Balance	\$33,910,046	\$33,910,046	\$0	0.00

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

	2017-18 3RD QUARTER BUDGET	2018-19 ADOPTEB BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$1,054,093	\$1,056,593	\$2,500	0.24
Revenues	2,500	2,500	0	0.00
Expenditures	0	0	0	0.00
Projected Ending Balance	\$1,056,593	\$1,059,093	\$2,500	0.24





Summary Fund Balances

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

	2017-18 3RD QUARTER BUDGET	2018-19 ADOPTEB BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Beginning Balance	\$1,196,781	\$0	(\$1,196,781)	(100.00)
Revenues	66,197,263	69,918,069	3,720,806	5.62
Expenditures	67,394,044	69,918,069	2,524,025	3.75
Projected Ending Balance	\$0	\$0	\$0	0.00



CLOVIS

UNIFIED

SCHOOL DISTRICT



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

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

- The General Fund ending fund balance for 2018-19 is projected to increase by \$14,065,418. Although a surplus is projected for the upcoming fiscal year, the District is projecting an operating (ongoing) deficit of \$1,180,799. 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 increase by \$184,111. The Charter School Fund ending fund balance for 2018-19 is projected to increase by \$828,977. 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 2018-19 is projected to decrease by \$122,605. The implementation of the State mandated minimum wage, increased CalPERS employer contributions, 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 \$770,000. 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.



## Multi-Year Projections





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

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
<b>LCFF Sources</b>	\$279,504,215	\$317,072,678	\$339,166,659	\$350,311,291	\$375,300,523	\$387,560,574	\$400,609,668	\$415,084,682
Federal Revenues	15,539,389	16,772,180	17,666,181	17,521,245	15,828,407	15,828,407	15,828,407	15,828,407
State Revenues	36,218,581	70,168,137	60,947,482	58,125,104	67,363,446	53,522,369	53,633,265	53,728,296
Other Local Revenues	18,595,054	17,016,912	18,630,214	16,278,051	14,154,763	14,154,763	14,154,763	14,154,763
Other Sources	3,019,514	3,627,455	3,301,979	3,784,609	2,806,000	2,869,570	2,069,570	2,069,570
<b>Total Revenues</b>	<b>\$352,876,753</b>	<b>\$424,657,362</b>	<b>\$439,712,515</b>	<b>\$446,020,300</b>	<b>\$475,453,139</b>	<b>\$473,935,683</b>	<b>\$486,295,673</b>	<b>\$500,865,718</b>
<b>\$ Increase/(Decrease)</b>	31,555,643	71,780,609	15,055,153	6,307,785	29,432,839	(1,517,456)	12,359,990	14,570,045
<b>% Increase/Decrease</b>	9.82%	20.34%	3.55%	1.43%	6.60%	-0.32%	2.61%	3.00%
<b>Expenditures</b>								
<b>Certificated Salaries</b>	\$159,110,249	\$168,449,147	\$178,638,160	\$184,737,957	\$189,160,328	\$192,872,985	\$196,634,156	\$199,635,508
Classified Salaries	62,105,793	67,574,966	71,667,683	74,606,136	76,670,703	78,297,597	80,609,652	82,363,947
Employee Benefits	80,768,035	94,715,212	107,620,816	113,549,520	125,165,453	131,466,991	138,783,766	141,133,320
Books and Supplies	17,102,028	19,515,914	27,731,657	34,412,158	30,810,146	30,810,146	30,810,146	30,810,146
Services & Other Operating	26,207,784	26,570,812	29,432,341	30,579,396	29,485,307	30,148,740	30,760,135	31,181,855
Capital Outlay	1,304,629	1,521,547	4,287,860	3,322,446	1,056,245	1,056,245	1,056,245	1,056,245
Other Outgo/Debt Service	6,772,467	16,926,769	10,248,188	9,074,547	9,039,539	9,062,801	9,086,645	9,110,671
<b>Total Expenditures</b>	<b>\$353,370,985</b>	<b>\$395,274,367</b>	<b>\$429,626,705</b>	<b>\$450,282,160</b>	<b>\$461,387,721</b>	<b>\$473,715,505</b>	<b>\$487,740,745</b>	<b>\$495,291,692</b>
<b>\$ Increase/(Decrease)</b>	28,419,679	41,903,382	34,352,338	20,655,455	11,105,561	12,327,784	14,025,240	7,550,947
<b>% Increase/(Decrease)</b>	8.75%	11.86%	8.69%	4.81%	2.47%	2.67%	2.96%	1.55%
<b>Beginning Fund Balance</b>	\$52,753,180	\$52,258,948	\$81,641,943	\$91,727,753	\$87,465,893	\$101,531,311	\$101,751,489	\$100,306,417
<b>Fiscal Year Transactions</b>	(494,232)	29,382,995	10,085,810	(4,261,860)	14,065,418	220,178	(1,445,072)	5,574,026
<b>Audit Adjustments</b>	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$52,258,948</b>	<b>\$81,641,943</b>	<b>\$91,727,753</b>	<b>\$87,465,893</b>	<b>\$101,531,311</b>	<b>\$101,751,489</b>	<b>\$100,306,417</b>	<b>\$105,880,443</b>





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

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
*The Charter School Fund did not exist during the 2011-12 fiscal year.								
<b>Revenues</b>								
Revenue Limit Sources	\$2,425,451	\$2,642,792	\$3,326,070	\$3,513,147	\$3,657,395	\$3,773,556	\$3,874,204	\$3,986,429
Other State Revenue	99,897	269,030	218,521	140,917	220,474	220,474	220,474	220,474
Local Revenue	12,516	24,334	38,462	47,014	47,035	47,505	47,980	48,460
<b>Total Revenues</b>	<b>\$2,537,864</b>	<b>\$2,936,156</b>	<b>\$3,583,053</b>	<b>\$3,701,078</b>	<b>\$3,924,904</b>	<b>\$4,041,535</b>	<b>\$4,142,658</b>	<b>\$4,255,363</b>
\$ Increase/(Decrease)	(123,409)	398,292	646,897	118,025	223,826	116,631	101,123	112,705
% Increase/Decrease	-4.64%	15.69%	22.03%	3.29%	6.05%	2.97%	2.50%	2.72%
<b>Expenditures</b>								
Certificated Salaries	\$1,217,572	\$1,203,455	\$1,330,956	\$1,548,383	\$1,609,553	\$1,714,792	\$1,757,662	\$1,866,603
Classified Salaries	231,264	230,204	229,886	240,713	244,725	280,843	287,864	295,061
Employee Benefits	507,050	501,035	605,015	730,980	832,375	912,648	985,660	1,078,196
Books and Supplies	33,343	36,513	101,212	160,055	173,208	181,868	190,962	200,510
Services & Other Operating	298,044	114,845	107,947	190,570	189,075	198,529	208,455	218,878
Other Outgo	50,597	46,096	48,356	48,456	46,991	49,341	51,808	54,398
<b>Total Expenditures</b>	<b>\$2,337,870</b>	<b>\$2,132,148</b>	<b>\$2,423,372</b>	<b>\$2,919,157</b>	<b>\$3,095,927</b>	<b>\$3,338,021</b>	<b>\$3,482,411</b>	<b>\$3,713,646</b>
\$ Increase/(Decrease)	(80,442)	(205,722)	291,224	495,785	176,770	242,094	144,390	231,235
% Increase/(Decrease)	-3.33%	-8.80%	13.66%	20.46%	6.06%	7.82%	4.33%	6.64%
Beginning Fund Balance	\$828,744	\$1,028,738	\$1,832,746	\$2,992,427	\$3,774,348	\$4,603,325	\$5,306,839	\$5,967,086
Fiscal Year Transactions	199,994	804,008	1,159,681	781,921	828,977	703,514	660,247	541,717
Adjustments to Fund Balance	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$1,028,738</u></b>	<b><u>\$1,832,746</u></b>	<b><u>\$2,992,427</u></b>	<b><u>\$3,774,348</u></b>	<b><u>\$4,603,325</u></b>	<b><u>\$5,306,839</u></b>	<b><u>\$5,967,086</u></b>	<b><u>\$6,508,803</u></b>

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

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	1,245,789	1,034,009	1,247,530	1,150,023	981,552	981,552	981,552	981,552
State Revenues	89,013	1,953,658	2,509,015	2,476,808	2,469,015	2,532,469	2,600,086	2,682,508
Other Local Revenues	2,569,644	2,681,209	2,071,616	2,169,984	2,234,896	2,268,419	2,302,446	2,336,982
Other Sources	846,880	846,880	846,880	846,880	846,880	846,880	846,880	846,880
<b>Total Revenues</b>	<b>\$4,751,326</b>	<b>\$6,515,756</b>	<b>\$6,675,041</b>	<b>\$6,643,695</b>	<b>\$6,532,343</b>	<b>\$6,629,320</b>	<b>\$6,730,963</b>	<b>\$6,847,923</b>
\$ Increase/(Decrease)	983,787	1,764,430	159,285	(31,346)	(111,352)	96,977	101,643	116,959
% Increase/(Decrease)	26.11%	37.14%	2.44%	-0.47%	-1.68%	1.48%	1.53%	1.74%
<b>Expenditures</b>								
Certificated Salaries	\$1,422,155	\$1,510,048	\$1,572,579	\$1,853,487	\$1,847,901	\$2,032,691	\$2,235,960	\$2,459,556
Classified Salaries	1,140,088	1,187,593	1,188,593	1,232,832	1,247,795	1,260,273	1,272,876	1,285,604
Employee Benefits	988,591	932,893	1,079,838	1,269,188	1,405,081	1,433,183	1,461,846	1,491,083
Books and Supplies	476,363	599,869	744,176	428,387	548,950	548,950	548,950	548,950
Services & Other Operating	1,035,164	797,381	1,135,731	1,189,586	1,195,515	1,195,515	1,195,515	1,195,515
Capital Outlay	0	0	30,788	0	0	0	0	0
Other Outgo	0	105,388	112,163	100,318	102,990	102,990	102,990	102,990
<b>Total Expenditures</b>	<b>\$5,062,361</b>	<b>\$5,133,172</b>	<b>\$5,863,868</b>	<b>\$6,073,798</b>	<b>\$6,348,232</b>	<b>\$6,573,602</b>	<b>\$6,818,137</b>	<b>\$7,083,699</b>
\$ Increase/(Decrease)	334,590	70,811	730,696	209,930	274,434	225,370	244,535	265,562
% Increase/(Decrease)	7.08%	1.40%	14.23%	3.58%	4.52%	3.55%	3.72%	3.89%
Beginning Fund Balance	\$2,053,648	\$1,742,613	\$3,125,197	\$3,936,370	\$4,506,267	\$4,690,378	\$4,746,096	\$4,658,923
Fiscal Year Transactions	(311,035)	1,382,584	811,173	569,897	184,111	55,718	(87,174)	(235,776)
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$1,742,613</b>	<b>\$3,125,197</b>	<b>\$3,936,370</b>	<b>\$4,506,267</b>	<b>\$4,690,378</b>	<b>\$4,746,096</b>	<b>\$4,658,923</b>	<b>\$4,423,146</b>





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

	14-15 Actual	15-16 Actual	16-17 Actuals	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
Federal Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Revenues	2,956,806	3,615,267	3,709,774	4,158,797	4,158,797	4,678,545	4,678,545	4,678,545
Other Local Revenues	6,184,280	6,487,489	7,612,624	7,376,406	7,429,542	8,746,203	8,921,127	9,099,550
Other Funding Sources	-	252,000	252,000	0	0	0	0	0
<b>Total Revenues</b>	<b>\$9,141,086</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>
\$ Increase/(Decrease)	682,506	1,213,670	1,219,642	(39,195)	53,136	1,836,409	174,924	178,423
% Increase/(Decrease)	8.07%	13.28%	11.78%	-0.34%	0.46%	15.85%	1.30%	1.31%
<b>Expenditures</b>								
Certificated Salaries	\$1,643,527	\$1,824,161	\$1,918,256	\$1,981,591	\$2,064,517	\$2,090,015	\$2,131,815	\$2,174,451
Classified Salaries	4,192,304	4,503,711	5,129,178	5,251,892	5,313,282	5,770,796	5,886,212	6,003,936
Employee Benefits	1,431,928	1,533,039	1,805,959	1,843,927	1,727,304	1,845,232	1,882,136	1,919,779
Books and Supplies	622,992	807,275	859,602	945,102	955,593	1,541,079	1,571,901	1,603,339
Services & Other Operating	488,076	732,716	717,888	790,840	785,132	877,378	894,926	912,825
Capital Outlay	115,219	-	447,464	0	0	0	700,000	0
Other Outgo	497,400	581,306	1,731,387	721,852	742,511	780,500	796,110	812,032
<b>Total Expenditures</b>	<b>\$8,991,446</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>
\$ Increase/(Decrease)	725,881	990,762	2,627,526	(1,074,530)	53,135	1,316,661	958,100	(436,738)
% Increase/(Decrease)	8.78%	11.02%	26.32%	-8.52%	0.46%	11.36%	7.42%	-3.15%
Beginning Fund Balance	\$2,064,160	\$2,213,800	\$2,586,348	\$1,551,012	\$1,551,011	\$1,551,011	\$2,070,759	\$1,807,331
Fiscal Year Transactions	149,640	372,548	(1,035,336)	(1)	0	519,748	(263,428)	351,733
Audit Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$2,213,800</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>

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

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
Federal Revenues	\$8,285,134	\$8,958,326	\$9,728,448	\$10,630,733	\$11,177,386	\$11,512,708	\$11,858,089	\$12,213,832
State Revenues	645,872	712,549	672,588	709,166	709,166	714,130	719,129	724,163
Other Local Revenues	4,199,739	3,963,946	4,137,479	4,146,742	4,167,505	4,230,018	4,293,468	4,357,870
<b>Total Revenues</b>	<b>\$13,130,745</b>	<b>\$13,634,821</b>	<b>\$14,538,515</b>	<b>\$15,486,641</b>	<b>\$16,054,057</b>	<b>\$16,456,856</b>	<b>\$16,870,686</b>	<b>\$17,295,865</b>
\$ Increase/(Decrease)	334,272	504,076	903,694	948,126	567,416	402,799	413,830	425,179
% Increase/(Decrease)	2.59%	3.84%	6.63%	6.52%	3.66%	2.51%	2.51%	2.52%
<b>Expenditures</b>								
Classified Salaries	\$4,319,572	\$4,657,179	\$4,826,305	\$4,920,825	\$4,983,406	\$5,103,406	\$5,233,406	\$5,373,406
Employee Benefits	2,319,900	2,292,272	2,552,506	2,626,755	2,753,165	2,865,059	2,973,968	3,018,338
Books and Supplies	5,784,086	5,358,630	6,466,648	7,382,573	7,645,362	7,798,269	7,954,234	8,113,319
Services & Other Operating	95,486	120,497	122,341	193,455	181,479	187,323	193,355	199,581
Capital Outlay	197,761	3,050	42,382	67,531				
Other Outgo	935,696	948,143	1,604,977	583,306	613,250	613,473	630,030	644,472
<b>Total Expenditures</b>	<b>\$13,652,501</b>	<b>\$13,379,771</b>	<b>\$15,615,159</b>	<b>\$15,774,445</b>	<b>\$16,176,662</b>	<b>\$16,567,530</b>	<b>\$16,984,993</b>	<b>\$17,349,116</b>
\$ Increase/(Decrease)	1,987,356	(272,730)	2,235,388	159,286	402,217	390,868	417,463	364,123
% Increase/(Decrease)	17.84%	-2.00%	16.71%	1.02%	2.55%	2.42%	2.52%	2.14%
Beginning Fund Balance	\$8,949,159	\$8,427,403	\$8,682,453	\$7,605,809	\$7,318,005	\$7,195,400	\$7,084,726	\$6,970,419
Fiscal Year Transactions	(521,756)	255,050	(1,076,644)	(287,804)	(122,605)	(110,674)	(114,307)	(53,251)
<b>Ending Fund Balance</b>	<b>\$8,427,403</b>	<b>\$8,682,453</b>	<b>\$7,605,809</b>	<b>\$7,318,005</b>	<b>\$7,195,400</b>	<b>\$7,084,726</b>	<b>\$6,970,419</b>	<b>\$6,917,168</b>





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

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	9,991	11,539	19,589	7,714	1,000	-	-	-
Other Sources	2,500,000	4,500,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000
<b>Total Revenues</b>	<b>\$2,509,991</b>	<b>\$4,511,539</b>	<b>\$4,119,589</b>	<b>\$4,107,714</b>	<b>\$4,101,000</b>	<b>\$4,100,000</b>	<b>\$4,100,000</b>	<b>\$4,100,000</b>
\$ Increase/(Decrease)	1,605,278	2,001,548	(391,950)	(11,875)	(6,714)	(1,000)	0	0
% Increase/(Decrease)	177.44%	79.74%	-8.69%	-0.29%	-0.16%	-0.02%	0.00%	0.00%
<b>Expenditures</b>								
Services & Other Operating	\$511,643	\$1,020,511	\$2,064,266	\$727,552	\$3,925,660	\$5,140,935	\$4,100,000	\$4,100,000
Capital Outlay	1,308,317	1,683,302	1,247,686	477,126	175,340	0	0	0
Other Outgo	545,000	125,000	1,420,700	3,182,000	0	0	0	0
<b>Total Expenditures</b>	<b>\$2,364,960</b>	<b>\$2,828,813</b>	<b>\$4,732,652</b>	<b>\$4,386,678</b>	<b>\$4,101,000</b>	<b>\$5,140,935</b>	<b>\$4,100,000</b>	<b>\$4,100,000</b>
\$ Increase/(Decrease)	540,515	463,853	1,903,839	(345,974)	(285,678)	1,039,935	(1,040,935)	0
% Increase/(Decrease)	29.63%	19.61%	67.30%	-7.31%	-6.51%	25.36%	-20.25%	0.00%
Beginning Fund Balance	\$134,658	\$251,236	\$1,933,962	\$1,320,899	\$1,041,935	\$1,041,935	\$1,000	\$1,000
Fiscal Year Transactions	145,031	1,682,726	(613,063)	(278,964)	0	(1,040,935)	0	0
Adjustments	(28,453)	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$251,236</b>	<b>\$1,933,962</b>	<b>\$1,320,899</b>	<b>\$1,041,935</b>	<b>\$1,041,935</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Ending Fund Balance Components:</b>								
Assigned:								
Deferred Maintenance Projects	\$251,236	\$1,933,962	\$1,320,899	\$1,041,935	\$1,041,935	\$0	\$0	\$0
Unassigned/Unallocated	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000

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

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actual	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
Other Local Revenues	\$18,824	\$32,810	\$15,527	\$15,000	\$10,000	\$15,000	\$15,000	\$15,000
Other Sources	2,209,613	2,199,638	2,123,995	1,731,200	1,732,456	1,726,100	854,013	856,888
<b>Total Revenues</b>	<b>\$2,228,437</b>	<b>\$2,232,448</b>	<b>\$2,139,522</b>	<b>\$1,746,200</b>	<b>\$1,742,456</b>	<b>\$1,741,100</b>	<b>\$869,013</b>	<b>\$871,888</b>
\$ Increase/(Decrease)	(9,522,439)	4,011	(92,926)	(393,322)	(3,744)	(1,356)	(872,087)	2,875
% Increase/(Decrease)	-81.04%	0.18%	-4.16%	-18.38%	-0.21%	-0.08%	-50.09%	0.33%
<b>Expenditures</b>								
Services & Other Operating	\$5,020	\$3,520	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	0	0	0	0	0
Other Outgo	2,104,016	2,129,676	2,129,825	2,639,926	1,902,456	1,726,100	854,013	856,888
<b>Total Expenditures</b>	<b>\$2,109,036</b>	<b>\$2,133,196</b>	<b>\$2,129,825</b>	<b>\$2,639,926</b>	<b>\$1,902,456</b>	<b>\$1,726,100</b>	<b>\$854,013</b>	<b>\$856,888</b>
\$ Increase/(Decrease)	(9,722,748)	24,160	(3,371)	510,101	(737,470)	(176,356)	(872,087)	2,875
% Increase/(Decrease)	-82.17%	1.15%	-0.16%	23.95%	-27.94%	-9.27%	-50.52%	0.34%
Beginning Fund Balance	\$1,215,955	\$1,335,356	\$1,434,608	\$1,444,305	\$550,579	\$390,579	\$405,579	\$420,579
Fiscal Year Transactions	119,401	99,252	9,697	(893,726)	(160,000)	15,000	15,000	15,000
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$1,335,356</u></b>	<b><u>\$1,434,608</u></b>	<b><u>\$1,444,305</u></b>	<b><u>\$550,579</u></b>	<b><u>\$390,579</u></b>	<b><u>\$405,579</u></b>	<b><u>\$420,579</u></b>	<b><u>\$435,579</u></b>







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

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
Other Local Revenues	\$209,478	\$23,766	\$229,260	\$0	\$0	\$0	\$0	\$0
Other Sources	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$209,478</b>	<b>\$23,766</b>	<b>\$229,260</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	108,179	(185,712)	205,494	(229,260)	0	0	0	0
% Increase/(Decrease)	106.79%	-88.65%	864.66%	-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	0	763,261	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$763,261</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	0	0	763,261	(763,261)	0	0	0	0
% Increase/(Decrease)	0.00%	0.00%	0.00%	-100.00%	0.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$517,354	\$726,832	\$750,598	\$216,597	\$216,597	\$216,597	\$216,597	\$216,597
Fiscal Year Transactions	209,478	23,766	(534,001)	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$726,832</u></b>	<b><u>\$750,598</u></b>	<b><u>\$216,597</u></b>	<b><u>\$216,597</u></b>	<b><u>\$216,597</u></b>	<b><u>\$216,597</u></b>	<b><u>\$216,597</u></b>	<b><u>\$216,597</u></b>

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

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
Other Local Revenues	\$608,479	\$0	\$262,901	\$20,000	\$0	\$0	\$0	\$0
Other Sources	69,990,719	122,769,535	4,468,204	15,675,791	0	0	0	0
<b>Total Revenues</b>	<b>\$70,599,198</b>	<b>\$122,769,535</b>	<b>\$4,731,105</b>	<b>\$15,695,791</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	19,835,022	52,170,337	(118,038,430)	10,964,686	(15,695,791)	0	0	0
% Increase/(Decrease)	39.07%	73.90%	-96.15%	231.76%	-100.00%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Classified Salaries	\$79,812	\$189,093	\$214,007	\$207,630	\$0	\$0	\$0	\$0
Benefits	32,539	61,468	74,847	80,632	0	0	0	0
Supplies	189,044	872,775	1,087,821	431,430	0	0	0	0
Services & Other Operating	96,667	59,399	14,811	371,793	0	0	0	0
Capital Outlay	61,013,247	78,208,002	37,054,474	33,190,211	0	546,585	0	0
Other Outgo	32,299,732	1,965,511	1,147,297	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$93,711,041</b>	<b>\$81,356,248</b>	<b>\$39,593,257</b>	<b>\$34,281,696</b>	<b>\$0</b>	<b>\$546,585</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	22,636,992	(12,354,793)	(41,762,991)	(5,311,561)	(34,281,696)	546,585	(546,585)	0
% Increase/(Decrease)	31.85%	-13.18%	-51.33%	-13.42%	-100.00%	0.00%	-100.00%	0.00%
Beginning Fund Balance	\$37,265,494	\$12,581,355	\$53,994,642	\$19,132,490	\$546,585	\$546,585	\$0	\$0
Fiscal Year Transactions	(23,111,843)	41,413,287	(34,862,152)	(18,585,905)	0	(546,585)	0	0
Adjustments	(1,572,296)	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$12,581,355</b>	<b>\$53,994,642</b>	<b>\$19,132,490</b>	<b>\$546,585</b>	<b>\$546,585</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**

	14-15 Actual	15-16 Actual	16-17 Actuals	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
Local	\$9,798,032	\$10,632,146	\$16,324,504	\$11,220,000	\$11,220,000	\$11,040,000	\$11,040,000	\$11,040,000
Other Sources	140,440	5,000	5,000	0	0	15,000	15,000	15,000
<b>Total Revenues</b>	<b>\$9,938,472</b>	<b>\$10,637,146</b>	<b>\$16,329,504</b>	<b>\$11,220,000</b>	<b>\$11,220,000</b>	<b>\$11,055,000</b>	<b>\$11,055,000</b>	<b>\$11,055,000</b>
\$ Increase/(Decrease)	(1,330,259)	698,674	5,692,358	(5,109,504)	0	(165,000)	0	0
% Increase/(Decrease)	-11.80%	7.03%	53.51%	-31.29%	0.00%	-1.47%	0.00%	0.00%
<b>Expenditures</b>								
Certificated Salaries	\$116,082	\$11,182	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	421,678	474,575	541,043	538,000	552,798	569,382	586,463	604,057
Employee Benefits	197,972	192,111	234,173	249,370	243,884	251,201	258,737	266,499
Supplies	223,664	138,490	121,732	203,900	173,900	203,900	203,900	203,900
Services & Other Operating	1,797,208	1,094,507	1,188,678	1,835,498	3,580,029	1,944,494	1,944,494	1,944,494
Capital Outlay	150,885	5,377,773	5,998,312	851,826	6,333,389	19,116,246	7,725,406	7,700,050
Other Outgo	4,747,161	11,787,146	837,089	7,325,483	336,000	336,000	336,000	336,000
<b>Total Expenditures</b>	<b>\$7,654,650</b>	<b>\$19,075,784</b>	<b>\$8,921,027</b>	<b>\$11,004,077</b>	<b>\$11,220,000</b>	<b>\$22,421,222</b>	<b>\$11,055,000</b>	<b>\$11,055,000</b>
\$ Increase/(Decrease)	7,654,650	19,075,784	8,921,027	11,004,077	11,220,000	22,421,222	11,055,000	11,055,000
% Increase/(Decrease)	69.52%	249.21%	46.77%	123.35%	101.96%	199.83%	49.31%	100.00%
Beginning Fund Balance	\$9,896,638	\$12,180,460	\$3,741,822	\$11,150,299	\$11,366,222	\$11,366,222	(\$0)	(\$0)
Fiscal Year Transactions	2,283,822	(8,438,638)	7,408,477	215,923	0	(11,366,222)	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$12,180,460</b>	<b>\$3,741,822</b>	<b>\$11,150,299</b>	<b>\$11,366,222</b>	<b>\$11,366,222</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>
<b>Ending Fund Balance Components:</b>								
Assigned:								
New School Construction	\$12,180,460	\$3,741,822	\$11,150,299	\$11,366,222	\$11,366,222	\$0	\$0	\$0
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**

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
State Revenues	\$0	\$3,722,624	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	82,398	135,058	0	0	10,000	0	0	0
Other Sources	31,916,927	1,500,282	682,068	0	0	17,618,449	18,563,358	18,563,358
<b>Total Revenues</b>	<b>\$31,999,325</b>	<b>\$5,357,964</b>	<b>\$682,068</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$17,618,449</b>	<b>\$18,563,358</b>	<b>\$18,563,358</b>
\$ Increase/(Decrease)	(8,102,689)	(26,641,361)	(4,675,896)	(682,068)	10,000	17,608,449	944,909	0
% Increase/(Decrease)	-20.21%	-83.26%	-87.27%	-100.00%	0.00%	176084.49%	5.36%	0.00%
<b>Expenditures</b>								
Supplies	\$117,968	\$174,609	\$450,318	\$0	\$0	\$0	\$0	\$0
Services & Other Operating	18,677	25,255	0	0	0	0	0	0
Capital Outlay	30,831,549	2,805,278	231,750	498,100	0	0	0	0
Other Outgo	0	2,037,674	0	0	0	17,618,449	18,563,358	18,563,358
<b>Total Expenditures</b>	<b>\$30,968,194</b>	<b>\$5,042,816</b>	<b>\$682,068</b>	<b>\$498,100</b>	<b>\$0</b>	<b>\$17,618,449</b>	<b>\$18,563,358</b>	<b>\$18,563,358</b>
\$ Increase/(Decrease)	(11,029,566)	(25,925,378)	(4,360,748)	(183,968)	(498,100)	17,618,449	944,909	0
% Increase/(Decrease)	-26.26%	-83.72%	-86.47%	-26.97%	-100.00%	0.00%	5.36%	0.00%
Beginning Fund Balance	\$1,066,900	\$1,144,893	\$1,460,041	\$1,460,041	\$961,941	\$971,941	\$971,941	\$971,941
Fiscal Year Transactions	1,031,131	315,148	0	(498,100)	10,000	0	0	0
Adjustments	(953,138)	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$1,144,893</b>	<b>\$1,460,041</b>	<b>\$1,460,041</b>	<b>\$961,941</b>	<b>\$971,941</b>	<b>\$971,941</b>	<b>\$971,941</b>	<b>\$971,941</b>





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

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
Other Local Revenues	\$86,168	\$21,352	\$50,033	\$5,476	\$500	\$500	\$500	\$500
Other Sources	467,355	5,057,355	267,355	467,355	275,000	275,000	275,000	275,000
<b>Total Revenues</b>	<b>\$553,523</b>	<b>\$5,078,707</b>	<b>\$317,388</b>	<b>\$472,831</b>	<b>\$275,500</b>	<b>\$275,500</b>	<b>\$275,500</b>	<b>\$275,500</b>
\$ Increase/(Decrease)	279,463	4,525,184	(4,761,319)	155,443	(197,331)	0	0	0
% Increase/(Decrease)	101.97%	817.52%	-93.75%	48.98%	-41.73%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Classified Salaries	\$0	\$1,159	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	0	113	0	0	0	0	0	0
Supplies	0	4,113	0	0	0	0	0	0
Services & Other Operating	16,165	0	0	125,000	0	0	0	0
Capital Outlay	1,660,873	6,033,227	2,755,325	827,661	275,000	275,500	275,500	275,500
Other Outgo	396,964	386,988	393,663	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$2,074,002</b>	<b>\$6,425,600</b>	<b>\$3,148,988</b>	<b>\$952,661</b>	<b>\$275,000</b>	<b>\$275,500</b>	<b>\$275,500</b>	<b>\$275,500</b>
\$ Increase/(Decrease)	1,545,425	4,351,598	(3,276,612)	(2,196,327)	(677,661)	500	0	0
% Increase/(Decrease)	292.37%	209.82%	-50.99%	-69.75%	-71.13%	0.18%	0.00%	0.00%
Beginning Fund Balance	\$6,347,580	\$4,827,101	\$3,480,208	\$648,608	\$168,778	\$169,278	\$169,278	\$169,278
Fiscal Year Transactions	(1,520,479)	(1,346,893)	(2,831,600)	(479,830)	500	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$4,827,101</u></b>	<b><u>\$3,480,208</u></b>	<b><u>\$648,608</u></b>	<b><u>\$168,778</u></b>	<b><u>\$169,278</u></b>	<b><u>\$169,278</u></b>	<b><u>\$169,278</u></b>	<b><u>\$169,278</u></b>

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

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
State Revenue	\$0	\$0	\$0	\$5,493,791	\$0	\$0	\$0	\$0
Other Local Revenues	1,677,827	3,304,710	4,391,060	53,500	30,000	30,000	30,000	30,000
Other Sources	1,045,499	6,335,034	4,339,820	3,572,099	2,200,000	2,200,000	2,200,000	2,200,000
<b>Total Revenues</b>	<b>\$2,723,326</b>	<b>\$9,639,744</b>	<b>\$8,730,880</b>	<b>\$9,119,390</b>	<b>\$2,230,000</b>	<b>\$2,230,000</b>	<b>\$2,230,000</b>	<b>\$2,230,000</b>
\$ Increase/(Decrease)	(1,193,285)	6,916,418	(908,864)	388,510	(6,889,390)	0	0	0
% Increase/(Decrease)	-30.47%	253.97%	-9.43%	4.45%	-75.55%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Classified Salaries	\$37,203	\$2,137	\$42,875	\$0	\$0	\$0	\$0	\$0
Employee Benefits	15,901	128	2,564	0	0	0	0	0
Supplies	151,795	506,398	45,755	2,198,291	500,000	500,000	500,000	500,000
Services & Other Operating	271,215	1,421,570	729,121	1,355,504	400,000	400,000	400,000	400,000
Capital Outlay	1,104,352	2,549,523	743,969	3,475,675	0	0	0	0
Other Outgo	1,200,000	5,501,292	3,353,926	7,793,791	2,100,000	2,100,000	1,300,000	1,300,000
<b>Total Expenditures</b>	<b>\$2,780,466</b>	<b>\$9,981,048</b>	<b>\$4,918,210</b>	<b>\$14,823,261</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$2,200,000</b>	<b>\$2,200,000</b>
\$ Increase/(Decrease)	365,968	7,200,582	(5,062,838)	9,905,051	(11,823,261)	0	(800,000)	0
% Increase/(Decrease)	15.16%	258.97%	-50.72%	201.40%	-79.76%	0.00%	-26.67%	0.00%
Beginning Fund Balance	\$4,213,432	\$4,156,292	\$3,814,988	\$7,627,658	\$1,923,787	\$1,153,787	\$383,787	\$413,787
Fiscal Year Transactions	(57,140)	(341,304)	3,812,670	(5,703,871)	(770,000)	(770,000)	30,000	30,000
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$4,156,292</b>	<b>\$3,814,988</b>	<b>\$7,627,658</b>	<b>\$1,923,787</b>	<b>\$1,153,787</b>	<b>\$383,787</b>	<b>\$413,787</b>	<b>\$443,787</b>





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

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
State Revenues	\$346,615	\$316,974	\$329,553	\$177,000	\$177,000	\$177,000	\$177,000	\$177,000
Local Revenues	32,366,207	34,501,059	36,082,956	35,451,313	37,928,025	37,928,025	37,928,025	37,928,025
Other Sources	625,675	3,120,866	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$33,338,497</b>	<b>\$37,938,899</b>	<b>\$36,412,509</b>	<b>\$35,628,313</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>
\$ Increase/(Decrease)	3,958,169	4,600,402	(1,526,390)	(784,196)	2,476,712	0	0	0
% Increase/(Decrease)	13.47%	13.80%	-4.02%	-2.15%	6.95%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Other Outgo	\$31,084,740	\$37,310,988	\$36,835,393	\$35,628,313	\$38,105,025	\$38,105,025	\$38,105,025	\$38,105,025
<b>Total Expenditures</b>	<b>\$31,084,740</b>	<b>\$37,310,988</b>	<b>\$36,835,393</b>	<b>\$35,628,313</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>	<b>\$38,105,025</b>
\$ Increase/(Decrease)	(2,014,400)	6,226,248	(475,595)	(1,207,080)	2,476,712	0	0	0
% Increase/(Decrease)	-49.88%	-309.09%	-7.64%	253.80%	-205.18%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$31,451,263	\$33,705,020	\$34,332,931	\$33,910,047	\$33,910,047	\$33,910,047	\$33,910,047	\$33,910,047
Fiscal Year Transactions	2,253,757	627,911	(422,884)	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$33,705,020</b>	<b>\$34,332,931</b>	<b>\$33,910,047</b>	<b>\$33,910,047</b>	<b>\$33,910,047</b>	<b>\$33,910,047</b>	<b>\$33,910,047</b>	<b>\$33,910,047</b>



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

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Revenues	7,919	11,815	18,598	2,500	2,500	2,500	2,500	2,500
Other Sources	396,963	386,988	393,663	0	0	0	0	0
<b>Total Revenues</b>	<b>\$404,882</b>	<b>\$398,803</b>	<b>\$412,261</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
\$ Increase/(Decrease)	(9,888,931)	(6,079)	13,458	(409,761)	0	0	0	0
% Increase/(Decrease)	-96.07%	-1.50%	3.37%	-99.39%	0.00%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Other Outgo	\$396,963	\$386,987	\$393,663	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$396,963</b>	<b>\$386,987</b>	<b>\$393,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	(9,856,958)	(9,976)	6,676	(393,663)	0	0	0	0
% Increase/(Decrease)	-96.13%	-2.51%	1.73%	-100.00%	0.00%	0.00%	0.00%	0.00%
<b>Fiscal Year Transactions</b>								
Beginning Fund Balance	\$1,015,760	\$1,023,679	\$1,035,495	\$1,054,093	\$1,056,593	\$1,059,093	\$1,061,593	\$1,064,093
Fiscal Year Transactions	7,919	11,816	18,598	2,500	2,500	2,500	2,500	2,500
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$1,023,679</u></b>	<b><u>\$1,035,495</u></b>	<b><u>\$1,054,093</u></b>	<b><u>\$1,056,593</u></b>	<b><u>\$1,059,093</u></b>	<b><u>\$1,061,593</u></b>	<b><u>\$1,064,093</u></b>	<b><u>\$1,066,593</u></b>





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

	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Estimated Actuals	18-19 Adopted	19-20 Projected	20-21 Projected	21-22 Projected
<b>Revenues</b>								
Local Revenues	\$54,435,952	\$59,487,547	\$65,361,931	\$66,197,263	\$69,918,069	\$72,706,270	\$80,153,350	\$83,931,216
<b>Total Revenues</b>	<b>\$54,435,952</b>	<b>\$59,487,547</b>	<b>\$65,361,931</b>	<b>\$66,197,263</b>	<b>\$69,918,069</b>	<b>\$72,706,270</b>	<b>\$80,153,350</b>	<b>\$83,931,216</b>
\$ Increase/(Decrease)	1,624,336	5,051,595	5,874,384	835,332	3,720,806	2,788,201	7,447,080	3,777,866
% Increase/(Decrease)	3.08%	9.28%	9.87%	1.28%	5.62%	3.99%	10.24%	4.71%
<b>Expenditures</b>								
Certificated Salaries	\$0	\$315	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	168,976	174,930	181,542	189,609	191,279	193,637	196,042	198,495
Benefits	84,913	83,400	93,159	98,871	104,214	104,984	105,769	106,569
Supplies	0	0	1,970	360,000	92,396	5,000	5,000	5,000
Others Services & Operating	48,182,064	61,577,190	67,557,832	65,365,564	69,530,180	72,402,649	79,846,539	83,621,152
Other Outgo	0	0	0	1,380,000	0	0	0	0
<b>Total Expenditures</b>	<b>\$48,435,953</b>	<b>\$61,835,835</b>	<b>\$67,834,503</b>	<b>\$67,394,044</b>	<b>\$69,918,069</b>	<b>\$72,706,270</b>	<b>\$80,153,350</b>	<b>\$83,931,216</b>
\$ Increase/(Decrease)	(4,380,235)	13,399,882	5,998,668	(440,459)	2,524,025	2,788,201	7,447,080	3,777,866
% Increase/(Decrease)	-8.29%	27.67%	9.70%	-0.65%	3.75%	3.99%	10.24%	4.71%
Beginning Fund Balance	\$17,642	\$6,017,641	\$3,669,353	\$1,196,781	\$0	\$0	\$0	\$0
Fiscal Year Transactions	5,999,999	(2,348,288)	(2,472,572)	(1,196,781)	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$6,017,641</b>	<b>\$3,669,353</b>	<b>\$1,196,781</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



CLOVIS

UNIFIED

SCHOOL DISTRICT



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

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

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

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

## State of California Standardized Account Code Structure



		Fiscal Year 2018- 2019					
Fund 01 - GENERAL FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$350,311,291	\$0	\$350,311,291	\$375,300,523	\$0	\$375,300,523
2) Federal Revenue	8100-8299	\$368,802	\$17,152,443	\$17,521,245	\$0	\$15,828,407	\$15,828,407
3) Other State Revenue	8300-8599	\$14,188,226	\$43,936,878	\$58,125,104	\$21,992,358	\$45,371,088	\$67,363,446
4) Other Local Revenue	8600-8799	\$16,024,706	\$253,345	\$16,278,051	\$14,073,880	\$80,883	\$14,154,763
5) TOTAL, REVENUES		\$380,893,025	\$61,342,666	\$442,235,691	\$411,366,761	\$61,280,378	\$472,647,139
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$154,059,885	\$30,678,071	\$184,737,956	\$157,280,574	\$31,879,754	\$189,160,328
2) Classified Personnel Salaries	2000-2999	\$53,639,121	\$20,967,015	\$74,606,136	\$54,797,967	\$21,872,736	\$76,670,703
3) Employee Benefits	3000-3999	\$83,100,547	\$30,448,973	\$113,549,520	\$88,928,652	\$36,236,801	\$125,165,453
4) Books and Supplies	4000-4999	\$24,277,122	\$10,135,837	\$34,412,958	\$23,992,221	\$6,817,924	\$30,810,146
5) Services and Other Operating Expenditures	5000-5999	\$22,598,118	\$7,980,478	\$30,578,596	\$22,783,279	\$6,702,028	\$29,485,307
6) Capital Outlay	6000-6999	\$2,583,997	\$738,449	\$3,322,446	\$252,320	\$803,925	\$1,056,245
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$2,544,944	\$20,000	\$2,564,944	\$2,544,944	\$20,000	\$2,564,944
8) Transfers of Indirect Costs	7300-7399	(\$1,978,030)	\$650,099	(\$1,327,931)	(\$1,815,707)	\$435,966	(\$1,379,741)
9) TOTAL, EXPENDITURES		\$340,825,703	\$101,618,923	\$442,444,626	\$348,764,250	\$104,769,135	\$453,533,385
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>		<b>\$40,067,322</b>	<b>(\$40,276,257)</b>	<b>(\$208,935)</b>	<b>\$62,602,510</b>	<b>(\$43,488,757)</b>	<b>\$19,113,754</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$2,034,609	\$0	\$2,034,609	\$1,306,000	\$0	\$1,306,000
b) Transfers Out	7600-7629	(\$5,037,534)	(\$2,800,000)	(\$7,837,534)	(\$5,054,336)	(\$2,800,000)	(\$7,854,336)
2) Other Sources/Uses							
a) Sources	8930-8979	\$1,750,000	\$0	\$1,750,000	\$1,500,000	\$0	\$1,500,000
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	(\$41,151,364)	\$41,151,364	\$0	(\$46,288,757)	\$46,288,757	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		(\$42,404,290)	\$38,351,364	(\$4,052,925)	(\$48,537,093)	\$43,488,757	(\$5,048,336)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$2,336,967)</b>	<b>(\$1,924,893)</b>	<b>(\$4,261,860)</b>	<b>\$14,065,418</b>	<b>\$0</b>	<b>\$14,065,418</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$89,633,940	\$2,093,814	\$91,727,753	\$87,296,972	\$168,921	\$87,465,893
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$89,633,940	\$2,093,814	\$91,727,753	\$87,296,972	\$168,921	\$87,465,893
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$89,633,940	\$2,093,814	\$91,727,753	\$87,296,972	\$168,921	\$87,465,893
2) Ending Balance, June 30		\$87,296,972	\$168,921	\$87,465,893	\$101,362,390	\$168,921	\$101,531,311
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 2018- 2019

Fund 09 - CHARTER SCHOOLS		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$3,513,147	\$0	\$3,513,147	\$3,657,395	\$0	\$3,657,395
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$122,581	\$18,336	\$140,917	\$202,234	\$18,240	\$220,474
4) Other Local Revenue	8600-8799	\$47,014	\$0	\$47,014	\$47,035	\$0	\$47,035
5) TOTAL, REVENUES		\$3,682,742	\$18,336	\$3,701,078	\$3,906,664	\$18,240	\$3,924,904
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$1,511,735	\$36,648	\$1,548,383	\$1,609,553	\$0	\$1,609,553
2) Classified Personnel Salaries	2000-2999	\$240,713	\$0	\$240,713	\$244,725	\$0	\$244,725
3) Employee Benefits	3000-3999	\$718,780	\$12,200	\$730,980	\$832,375	\$0	\$832,375
4) Books and Supplies	4000-4999	\$108,689	\$51,366	\$160,055	\$154,968	\$18,240	\$173,208
5) Services and Other Operating Expenditures	5000-5999	\$180,624	\$9,946	\$190,570	\$189,075	\$0	\$189,075
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	\$48,456	\$0	\$48,456	\$46,991	\$0	\$46,991
9) TOTAL, EXPENDITURES		\$2,808,997	\$110,159	\$2,919,157	\$3,077,688	\$18,240	\$3,095,928
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>		<b>\$873,745</b>	<b>(\$91,823)</b>	<b>\$781,921</b>	<b>\$828,977</b>	<b>\$0</b>	<b>\$828,977</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>\$873,745</b>	<b>(\$91,823)</b>	<b>\$781,921</b>	<b>\$828,977</b>	<b>\$0</b>	<b>\$828,977</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$2,900,529	\$91,900	\$2,992,428	\$3,387,522	\$76	\$3,387,599
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$2,900,529	\$91,900	\$2,992,428	\$3,387,522	\$76	\$3,387,599
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$2,900,529	\$91,900	\$2,992,428	\$3,387,522	\$76	\$3,387,599
2) Ending Balance, June 30		\$3,774,273	\$76	\$3,774,350	\$4,216,499	\$76	\$4,216,575
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 2018- 2019							
		Prior Year			Current Year		
Fund 11 - ADULT EDUCATION FUND		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$1,150,023	\$1,150,023	\$0	\$981,552	\$981,552
3) Other State Revenue	8300-8599	\$47,793	\$2,429,015	\$2,476,808	\$40,000	\$2,429,015	\$2,469,015
4) Other Local Revenue	8600-8799	\$2,169,984	\$0	\$2,169,984	\$2,234,896	\$0	\$2,234,896
5) TOTAL, REVENUES		\$2,217,777	\$3,579,038	\$5,796,815	\$2,274,896	\$3,410,567	\$5,685,463
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$392,490	\$1,460,996	\$1,853,487	\$410,992	\$1,436,909	\$1,847,901
2) Classified Personnel Salaries	2000-2999	\$959,406	\$273,427	\$1,232,832	\$1,125,668	\$122,127	\$1,247,795
3) Employee Benefits	3000-3999	\$545,699	\$723,489	\$1,269,188	\$693,887	\$711,194	\$1,405,081
4) Books and Supplies	4000-4999	\$247,261	\$181,126	\$428,387	\$322,950	\$226,000	\$548,950
5) Services and Other Operating Expenditures	5000-5999	\$349,904	\$839,682	\$1,189,586	\$384,168	\$811,347	\$1,195,515
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$100,318	\$100,318	\$0	\$102,990	\$102,990
9) TOTAL, EXPENDITURES		\$2,494,759	\$3,579,038	\$6,073,797	\$2,937,665	\$3,410,567	\$6,348,232
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>		<b>(\$276,983)</b>	<b>\$0</b>	<b>(\$276,983)</b>	<b>(\$662,769)</b>	<b>\$0</b>	<b>(\$662,769)</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>\$569,897</b>	<b>\$0</b>	<b>\$569,897</b>	<b>\$184,111</b>	<b>\$0</b>	<b>\$184,111</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$3,934,501	\$0	\$3,934,501	\$4,504,399	\$0	\$4,504,399
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$3,934,501	\$0	\$3,934,501	\$4,504,399	\$0	\$4,504,399
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$3,934,501	\$0	\$3,934,501	\$4,504,399	\$0	\$4,504,399
2) Ending Balance, June 30		\$4,504,399	\$0	\$4,504,399	\$4,688,510	\$0	\$4,688,510
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 2018- 2019

Fund 12 - CHILD DEVELOPMENT FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$4,158,797	\$4,158,797	\$0	\$4,158,797	\$4,158,797
4) Other Local Revenue	8600-8799	\$7,376,406	\$0	\$7,376,406	\$7,429,542	\$0	\$7,429,542
5) TOTAL, REVENUES		\$7,376,406	\$4,158,797	\$11,535,203	\$7,429,542	\$4,158,797	\$11,588,339
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$310,563	\$1,671,028	\$1,981,590	\$323,897	\$1,740,619	\$2,064,516
2) Classified Personnel Salaries	2000-2999	\$4,460,246	\$791,645	\$5,251,892	\$4,524,064	\$789,218	\$5,313,282
3) Employee Benefits	3000-3999	\$1,257,280	\$586,647	\$1,843,927	\$1,102,560	\$624,744	\$1,727,304
4) Books and Supplies	4000-4999	\$537,732	\$403,570	\$941,302	\$649,317	\$306,275	\$955,593
5) Services and Other Operating Expenditures	5000-5999	\$430,487	\$364,153	\$794,640	\$428,946	\$356,186	\$785,132
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$126,000	\$126,000	\$0	\$126,000	\$126,000
8) Transfers of Indirect Costs	7300-7399	\$380,098	\$215,754	\$595,852	\$400,757	\$215,754	\$616,511
9) TOTAL, EXPENDITURES		\$7,376,406	\$4,158,797	\$11,535,203	\$7,429,542	\$4,158,797	\$11,588,339
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</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	\$1,540,822	\$10,190	\$1,551,011	\$1,540,822	\$10,190	\$1,551,011
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,540,822	\$10,190	\$1,551,011	\$1,540,822	\$10,190	\$1,551,011
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,540,822	\$10,190	\$1,551,011	\$1,540,822	\$10,190	\$1,551,011
2) Ending Balance, June 30		\$1,540,822	\$10,190	\$1,551,011	\$1,540,822	\$10,190	\$1,551,011
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 2018- 2019							
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	\$10,630,733	\$10,630,733	\$0	\$11,177,386	\$11,177,386
3) Other State Revenue	8300-8599	\$0	\$709,166	\$709,166	\$0	\$709,166	\$709,166
4) Other Local Revenue	8600-8799	\$0	\$4,146,742	\$4,146,742	\$0	\$4,167,505	\$4,167,505
5) TOTAL, REVENUES		\$0	\$15,486,641	\$15,486,641	\$0	\$16,054,057	\$16,054,057
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$4,920,825	\$4,920,825	\$0	\$4,983,406	\$4,983,406
3) Employee Benefits	3000-3999	\$0	\$2,626,755	\$2,626,755	\$0	\$2,753,165	\$2,753,165
4) Books and Supplies	4000-4999	\$0	\$7,382,573	\$7,382,573	\$0	\$7,645,362	\$7,645,362
5) Services and Other Operating Expenditures	5000-5999	\$0	\$193,455	\$193,455	\$0	\$181,479	\$181,479
6) Capital Outlay	6000-6999	\$0	\$67,531	\$67,531	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$583,305	\$583,305	\$0	\$613,249	\$613,249
9) TOTAL, EXPENDITURES		\$0	\$15,774,445	\$15,774,445	\$0	\$16,176,662	\$16,176,662
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>		<b>\$0</b>	<b>(\$287,804)</b>	<b>(\$287,804)</b>	<b>\$0</b>	<b>(\$122,605)</b>	<b>(\$122,605)</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>(\$287,804)</b>	<b>(\$287,804)</b>	<b>\$0</b>	<b>(\$122,605)</b>	<b>(\$122,605)</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$0	\$7,605,809	\$7,605,809	\$0	\$7,318,005	\$7,318,005
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$0	\$7,605,809	\$7,605,809	\$0	\$7,318,005	\$7,318,005
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$0	\$7,605,809	\$7,605,809	\$0	\$7,318,005	\$7,318,005
2) Ending Balance, June 30		\$0	\$7,318,005	\$7,318,005	\$0	\$7,195,400	\$7,195,400
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 2018- 2019

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	\$7,714	\$0	\$7,714	\$1,000	\$0	\$1,000
5) TOTAL, REVENUES		\$7,714	\$0	\$7,714	\$1,000	\$0	\$1,000
<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	\$727,552	\$0	\$727,552	\$3,925,660	\$0	\$3,925,660
6) Capital Outlay	6000-6999	\$477,126	\$0	\$477,126	\$175,340	\$0	\$175,340
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$1,204,678	\$0	\$1,204,678	\$4,101,000	\$0	\$4,101,000
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>		<b>(\$1,196,964)</b>	<b>\$0</b>	<b>(\$1,196,964)</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	(\$3,182,000)	\$0	(\$3,182,000)	\$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		\$918,000	\$0	\$918,000	\$4,100,000	\$0	\$4,100,000
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$278,964)</b>	<b>\$0</b>	<b>(\$278,964)</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	\$1,320,899	\$0	\$1,320,899	\$1,041,936	\$0	\$1,041,936
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,320,899	\$0	\$1,320,899	\$1,041,936	\$0	\$1,041,936
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,320,899	\$0	\$1,320,899	\$1,041,936	\$0	\$1,041,936
2) Ending Balance, June 30		\$1,041,936	\$0	\$1,041,936	\$1,041,936	\$0	\$1,041,936
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 2018- 2019							
Fund 21 - BUILDING FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$35,000	\$0	\$35,000	\$10,000	\$0	\$10,000
5) TOTAL, REVENUES		\$35,000	\$0	\$35,000	\$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	\$207,630	\$0	\$207,630	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$80,632	\$0	\$80,632	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$431,430	\$0	\$431,430	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$371,793	\$0	\$371,793	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$33,190,211	\$0	\$33,190,211	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$1,730,800	\$0	\$1,730,800	\$1,732,456	\$0	\$1,732,456
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$36,012,496	\$0	\$36,012,496	\$1,732,456	\$0	\$1,732,456
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>		<b>(\$35,977,496)</b>	<b>\$0</b>	<b>(\$35,977,496)</b>	<b>(\$1,722,456)</b>	<b>\$0</b>	<b>(\$1,722,456)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$17,406,991	\$0	\$17,406,991	\$1,732,456	\$0	\$1,732,456
b) Transfers Out	7600-7629	(\$909,126)	\$0	(\$909,126)	(\$170,000)	\$0	(\$170,000)
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		\$16,497,865	\$0	\$16,497,865	\$1,562,456	\$0	\$1,562,456
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$19,479,631)</b>	<b>\$0</b>	<b>(\$19,479,631)</b>	<b>(\$160,000)</b>	<b>\$0</b>	<b>(\$160,000)</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$20,793,392	\$0	\$20,793,392	\$1,313,760	\$0	\$1,313,760
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$20,793,392	\$0	\$20,793,392	\$1,313,760	\$0	\$1,313,760
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$20,793,392	\$0	\$20,793,392	\$1,313,760	\$0	\$1,313,760
2) Ending Balance, June 30		\$1,313,760	\$0	\$1,313,760	\$1,153,760	\$0	\$1,153,760
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 2018- 2019

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	\$11,220,000	\$0	\$11,220,000
5) TOTAL, REVENUES		\$11,220,000	\$0	\$11,220,000	\$11,220,000	\$0	\$11,220,000
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$538,000	\$0	\$538,000	\$552,798	\$0	\$552,798
3) Employee Benefits	3000-3999	\$249,370	\$0	\$249,370	\$243,884	\$0	\$243,884
4) Books and Supplies	4000-4999	\$203,900	\$0	\$203,900	\$173,900	\$0	\$173,900
5) Services and Other Operating Expenditures	5000-5999	\$1,835,498	\$0	\$1,835,498	\$3,580,029	\$0	\$3,580,029
6) Capital Outlay	6000-6999	\$851,826	\$0	\$851,826	\$6,333,389	\$0	\$6,333,389
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		\$3,678,594	\$0	\$3,678,594	\$10,884,000	\$0	\$10,884,000
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>		<b>\$7,541,406</b>	<b>\$0</b>	<b>\$7,541,406</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	(\$7,325,483)	\$0	(\$7,325,483)	(\$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		(\$7,325,483)	\$0	(\$7,325,483)	(\$336,000)	\$0	(\$336,000)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>\$215,923</b>	<b>\$0</b>	<b>\$215,923</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	\$11,150,298	\$0	\$11,150,298	\$11,366,220	\$0	\$11,366,220
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$11,150,298	\$0	\$11,150,298	\$11,366,220	\$0	\$11,366,220
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$11,150,298	\$0	\$11,150,298	\$11,366,220	\$0	\$11,366,220
2) Ending Balance, June 30		\$11,366,220	\$0	\$11,366,220	\$11,366,220	\$0	\$11,366,220
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 2018- 2019							
Fund 35 - COUNTY SCHOOL 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	\$0	\$0	\$0	\$10,000	\$0	\$10,000
5) TOTAL, REVENUES		\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$498,100	\$0	\$498,100	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$498,100	\$0	\$498,100	\$0	\$0	\$0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>		<b>(\$498,100)</b>	<b>\$0</b>	<b>(\$498,100)</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</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	\$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>(\$498,100)</b>	<b>\$0</b>	<b>(\$498,100)</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$1,460,041	\$0	\$1,460,041	\$961,941	\$0	\$961,941
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,460,041	\$0	\$1,460,041	\$961,941	\$0	\$961,941
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,460,041	\$0	\$1,460,041	\$961,941	\$0	\$961,941
2) Ending Balance, June 30		\$961,941	\$0	\$961,941	\$971,941	\$0	\$971,941
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 2018- 2019

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	\$5,493,791	\$5,493,791	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$58,976	\$0	\$58,976	\$30,500	\$0	\$30,500
5) TOTAL, REVENUES		\$58,976	\$5,493,791	\$5,552,767	\$30,500	\$0	\$30,500
<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	\$2,198,291	\$0	\$2,198,291	\$500,000	\$0	\$500,000
5) Services and Other Operating Expenditures	5000-5999	\$1,445,504	\$35,000	\$1,480,504	\$675,000	\$0	\$675,000
6) Capital Outlay	6000-6999	\$4,303,336	\$0	\$4,303,336	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$7,947,131	\$35,000	\$7,982,131	\$1,175,000	\$0	\$1,175,000
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>		<b>(\$7,888,155)</b>	<b>\$5,458,791</b>	<b>(\$2,429,364)</b>	<b>(\$1,144,500)</b>	<b>\$0</b>	<b>(\$1,144,500)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$3,839,454	\$0	\$3,839,454	\$2,475,000	\$0	\$2,475,000
b) Transfers Out	7600-7629	(\$2,100,000)	(\$5,493,791)	(\$7,593,791)	(\$2,100,000)	\$0	(\$2,100,000)
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$1,739,454	(\$5,493,791)	(\$3,754,337)	\$375,000	\$0	\$375,000
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$6,148,701)</b>	<b>(\$35,000)</b>	<b>(\$6,183,701)</b>	<b>(\$769,500)</b>	<b>\$0</b>	<b>(\$769,500)</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$8,099,308	\$176,958	\$8,276,266	\$1,950,607	\$141,958	\$2,092,566
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$8,099,308	\$176,958	\$8,276,266	\$1,950,607	\$141,958	\$2,092,566
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$8,099,308	\$176,958	\$8,276,266	\$1,950,607	\$141,958	\$2,092,566
2) Ending Balance, June 30		\$1,950,607	\$141,958	\$2,092,566	\$1,181,107	\$141,958	\$1,323,066
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 2018- 2019							
Fund 51 - BOND INT & REDEMPTION FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$177,000	\$0	\$177,000	\$177,000	\$0	\$177,000
4) Other Local Revenue	8600-8799	\$35,451,313	\$0	\$35,451,313	\$37,928,025	\$0	\$37,928,025
5) TOTAL, REVENUES		\$35,628,313	\$0	\$35,628,313	\$38,105,025	\$0	\$38,105,025
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$0	\$0	\$0	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$0	\$0	\$0	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$35,628,313	\$0	\$35,628,313	\$38,105,025	\$0	\$38,105,025
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$35,628,313	\$0	\$35,628,313	\$38,105,025	\$0	\$38,105,025
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</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	\$33,910,046	\$0	\$33,910,046	\$33,910,046	\$0	\$33,910,046
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$33,910,046	\$0	\$33,910,046	\$33,910,046	\$0	\$33,910,046
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$33,910,046	\$0	\$33,910,046	\$33,910,046	\$0	\$33,910,046
2) Ending Balance, June 30		\$33,910,046	\$0	\$33,910,046	\$33,910,046	\$0	\$33,910,046
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 2018- 2019

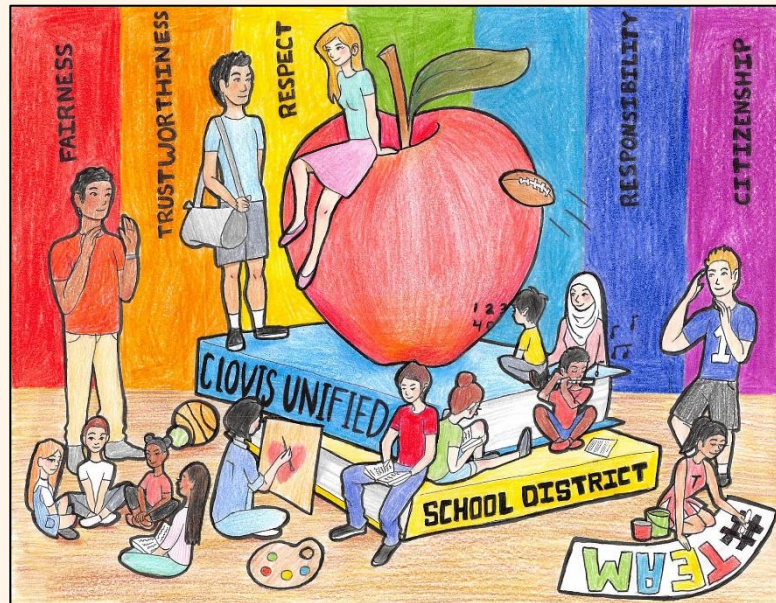
Fund 52 - DEBT SERVICE-BLENDED COMP UNIT		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$2,500	\$0	\$2,500	\$2,500	\$0	\$2,500
5) TOTAL, REVENUES		\$2,500	\$0	\$2,500	\$2,500	\$0	\$2,500
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$0	\$0	\$0	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$0	\$0	\$0	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
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</b>		<b>\$2,500</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$2,500</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>\$2,500</b>	<b>\$0</b>	<b>\$2,500</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$1,054,093	\$0	\$1,054,093	\$1,056,593	\$0	\$1,056,593
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,054,093	\$0	\$1,054,093	\$1,056,593	\$0	\$1,056,593
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,054,093	\$0	\$1,054,093	\$1,056,593	\$0	\$1,056,593
2) Ending Balance, June 30		\$1,056,593	\$0	\$1,056,593	\$1,059,093	\$0	\$1,059,093
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 2018- 2019							
Fund 67 - SELF INSURANCE FUND		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$66,197,263	\$0	\$66,197,263	\$69,918,069	\$0	\$69,918,069
5) TOTAL, REVENUES		\$66,197,263	\$0	\$66,197,263	\$69,918,069	\$0	\$69,918,069
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$189,610	\$0	\$189,610	\$191,279	\$0	\$191,279
3) Employee Benefits	3000-3999	\$98,871	\$0	\$98,871	\$104,214	\$0	\$104,214
4) Books and Supplies	4000-4999	\$360,000	\$0	\$360,000	\$92,396	\$0	\$92,396
5) Services and Other Operating Expenditures	5000-5999	\$65,365,564	\$0	\$65,365,564	\$69,530,180	\$0	\$69,530,180
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$66,014,044	\$0	\$66,014,044	\$69,918,069	\$0	\$69,918,069
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>		<b>\$183,219</b>	<b>\$0</b>	<b>\$183,219</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	(\$1,380,000)	\$0	(\$1,380,000)	\$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		(\$1,380,000)	\$0	(\$1,380,000)	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$1,196,781)</b>	<b>\$0</b>	<b>(\$1,196,781)</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	\$1,196,781	\$0	\$1,196,781	\$0	\$0	\$0
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,196,781	\$0	\$1,196,781	\$0	\$0	\$0
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,196,781	\$0	\$1,196,781	\$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

Budget Forecasts.....	205
Student Achievement .....	241
Comparative Analysis.....	265
School Finance Glossary of Terms.....	297



Budget Cover Contest Runner-up:

Angel Lesnikowski - 12<sup>th</sup> Grade – Buchanan High School

### Budget Forecasts beyond the Proposed Budget Year

Revenues	2018-19	2019-20	2020-21
General Fund	\$475,453,139	\$473,935,683	\$486,295,673
Charter School Fund	\$3,924,904	\$4,041,535	\$4,142,658
Adult Education Fund	\$6,532,343	\$6,629,320	\$6,730,963
Child Development Fund	\$11,588,339	\$13,424,748	\$13,599,672
Cafeteria Fund	\$16,054,057	\$16,456,856	\$16,870,686
Deferred Maintenance Fund	\$4,101,000	\$4,100,000	\$4,100,000
Building Fund	\$1,742,456	\$1,741,100	\$869,013
Capital Facilities Fund	\$11,220,000	\$11,055,000	\$11,055,000
County School Facilities Fund	\$10,000	\$17,618,449	\$18,563,358
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	\$2,500	\$2,500	\$2,500
Self-Insurance Fund	\$69,918,069	\$72,706,270	\$80,153,350
<b>Total</b>	<b>\$634,624,989</b>	<b>\$655,692,666</b>	<b>\$676,262,435</b>
Expenditures	2018-19	2019-20	2020-21
General Fund	\$461,387,721	\$473,715,505	\$487,740,745
Charter School Fund	\$3,095,927	\$3,338,021	\$3,482,411
Adult Education Fund	\$6,348,232	\$6,573,602	\$6,818,137
Child Development Fund	\$11,588,339	\$12,905,000	\$13,863,100
Cafeteria Fund	\$16,176,662	\$16,567,530	\$16,984,993
Deferred Maintenance Fund	\$4,101,000	\$5,140,935	\$4,100,000
Building Fund	\$1,902,456	\$2,272,685	\$854,013
Capital Facilities Fund	\$11,220,000	\$22,421,222	\$11,055,000
County School Facilities Fund	\$0	\$18,590,390	\$18,563,358
Special Reserve for Capital Projects	\$3,275,000	\$3,275,000	\$2,475,500
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	\$69,918,069	\$72,706,270	\$80,153,350
<b>Total</b>	<b>\$620,770,199</b>	<b>\$669,037,583</b>	<b>\$677,377,495</b>

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

### Budget Forecasts





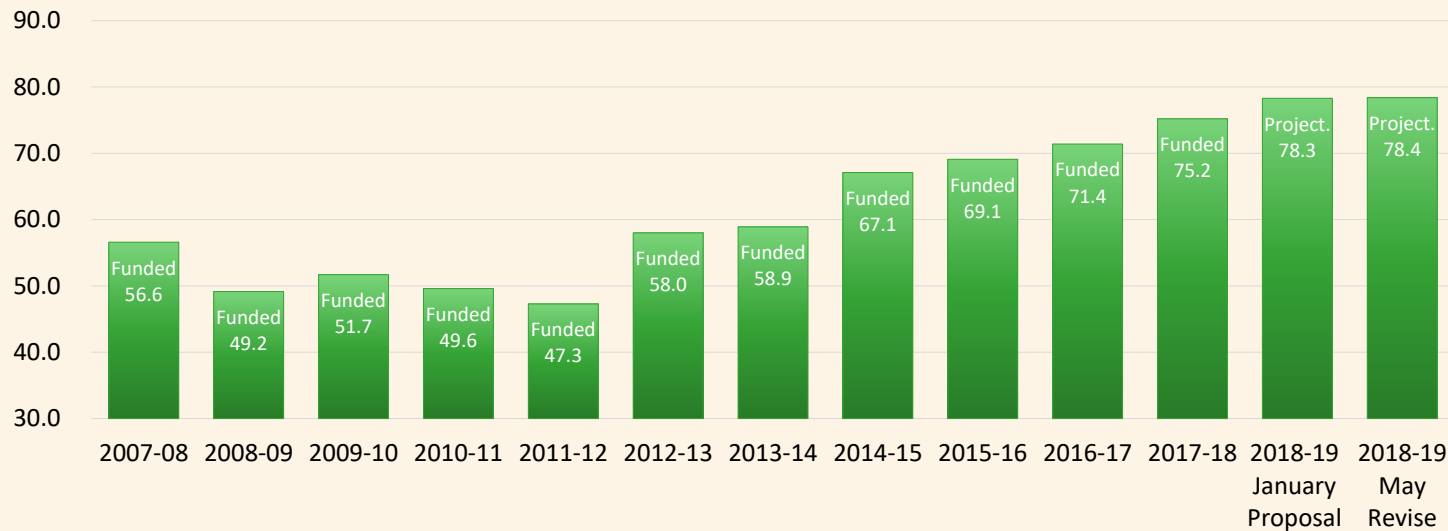
## Effect of State Budget on District Revenues

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 79% of total General Fund revenues in 2018-19.

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 2018-19, Proposition 98 guaranteed funding will have increased by \$2.8 billion, bringing its total to \$78.4 billion under the Governor's May Revision.

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

### Proposition 98 (In Billions)



## Summary of California School Finance

### State Budget

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

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

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

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

The following is a chart reflecting the District's apportionment rates from 2008-09 to 2018-19.

**CUSD LCFF/Revenue Limit Rate**

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 Projected
Revenue Limit/Funded Average LCFF per Student	\$5,805	\$6,134	\$6,395	\$6,370	\$6,726	\$6,449	\$7,080	\$7,910	\$8,314	\$8,545	\$9,087

Summary of California School Finance

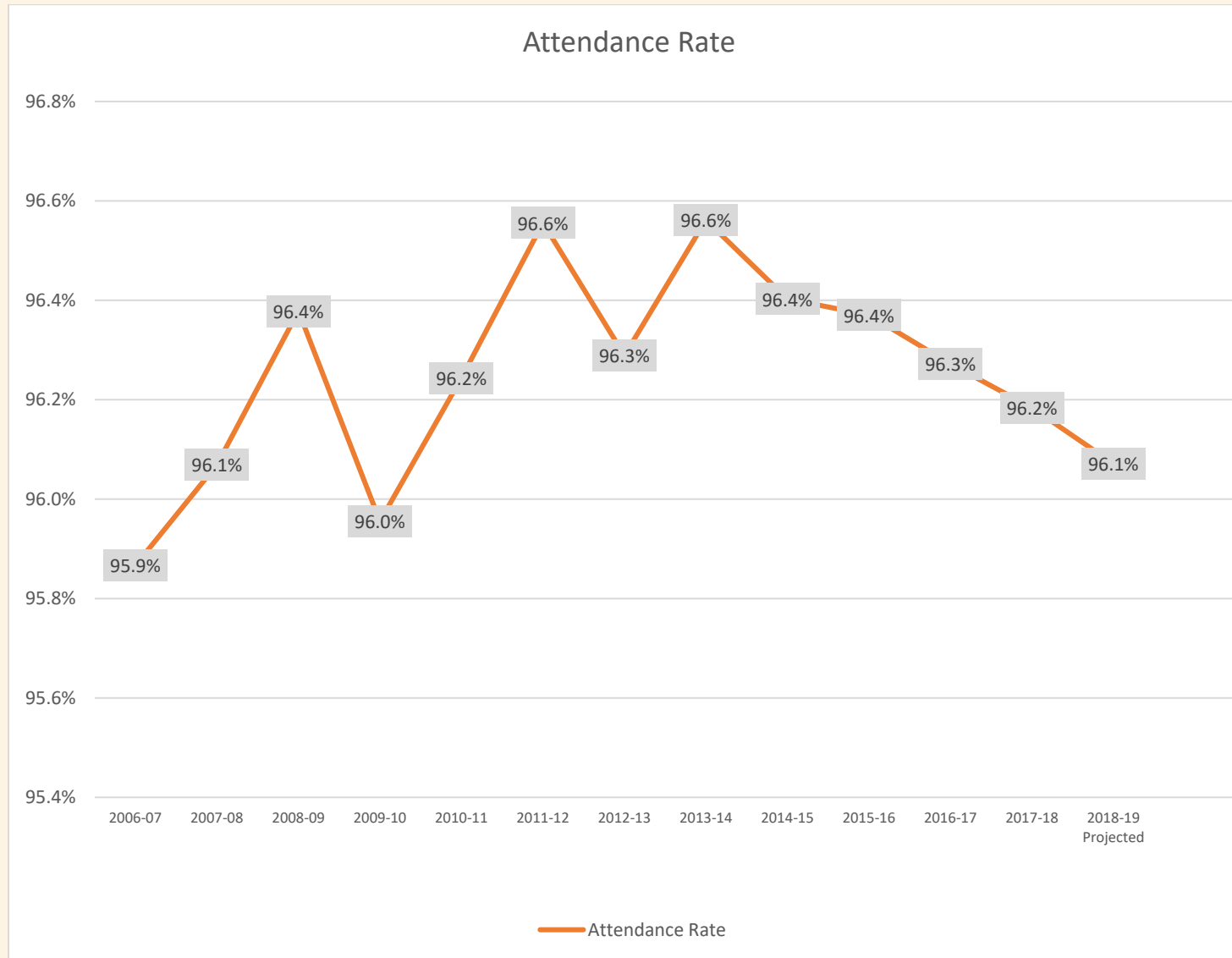
**State Funding of Education and Average Daily Attendance**







The following are the District's attendance rates since 06-07:



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.

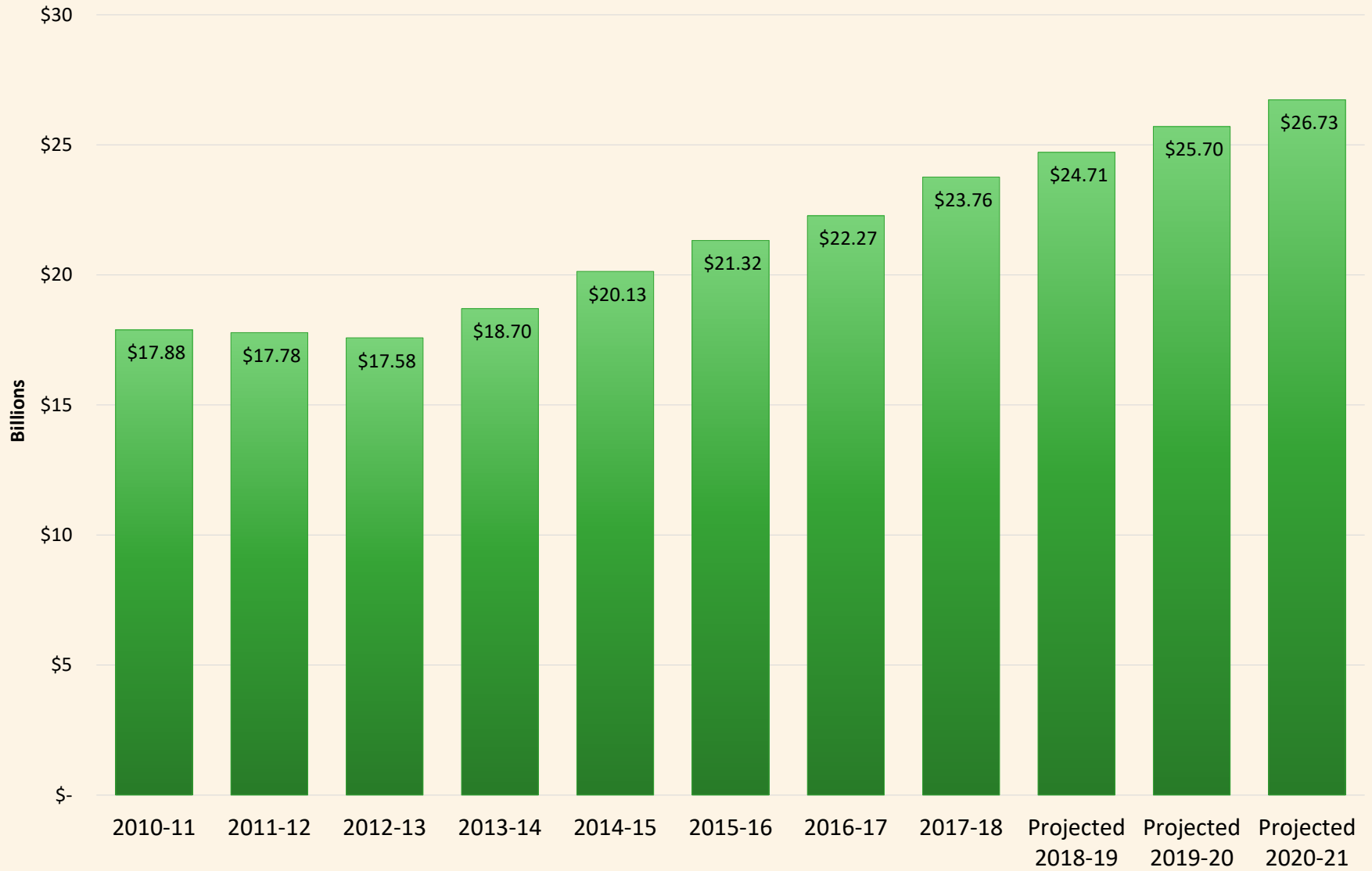
The Teeter Plan is to remain in effect unless the Board of Supervisors of Fresno County orders its discontinuance or unless, prior to the commencement of any fiscal year of the County (which commences on July 1st), the Board of Supervisors receives a petition for its discontinuance joined by resolutions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

### Total Assessed Valuation





This section of the 2018-19 budget document speaks toward the significant long-term debt obligations of the District. Currently, the District has the following long-term obligations:

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

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

### **General Obligation Bonds**

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

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

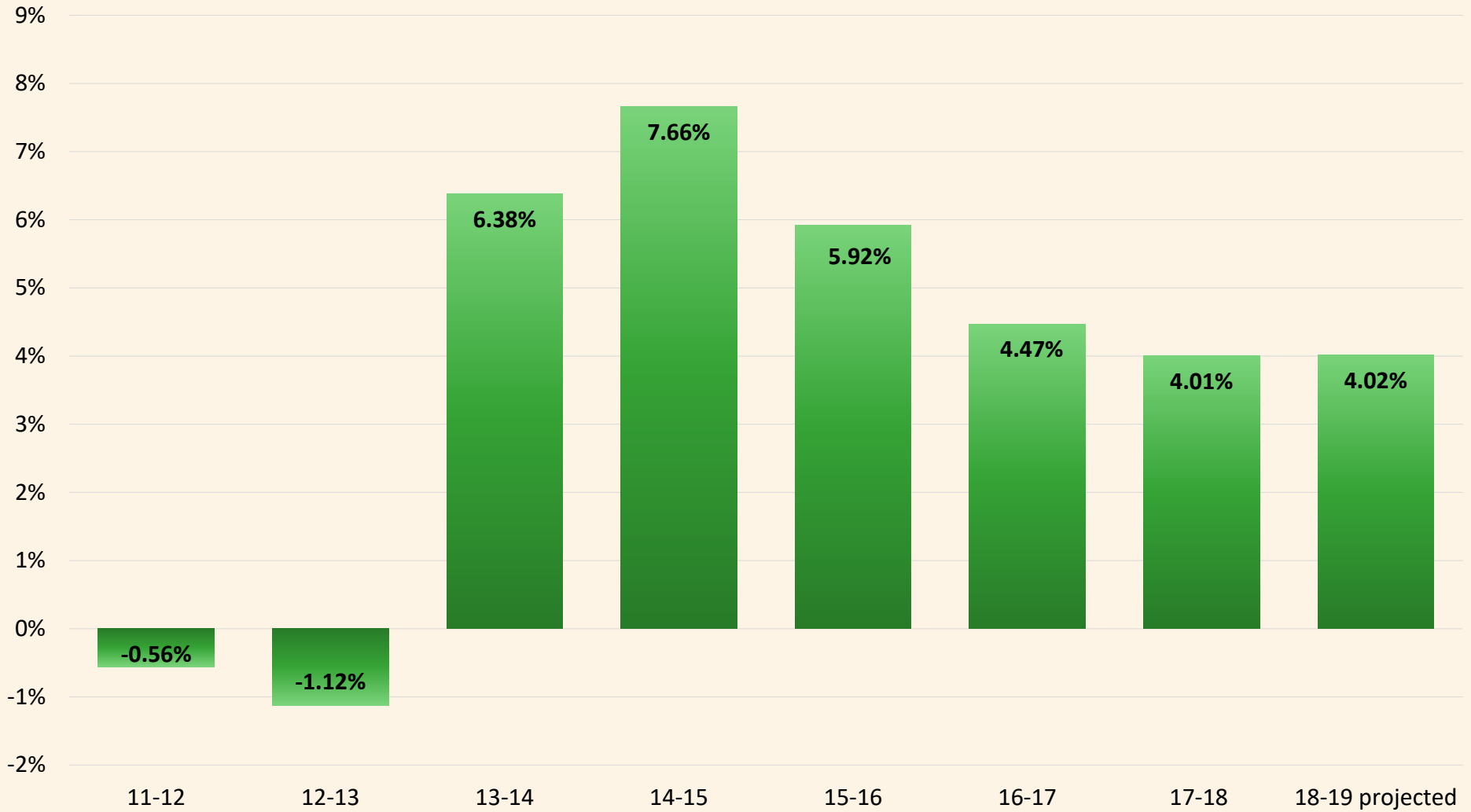
The County Treasurer's Office is responsible for the administration of the *GO Bond* principal and interest payments. The District records and reconciles the transactions in its own Bond Interest and Redemption Fund.

## **Summary of California School Finance**

### **Long-Term Obligations**

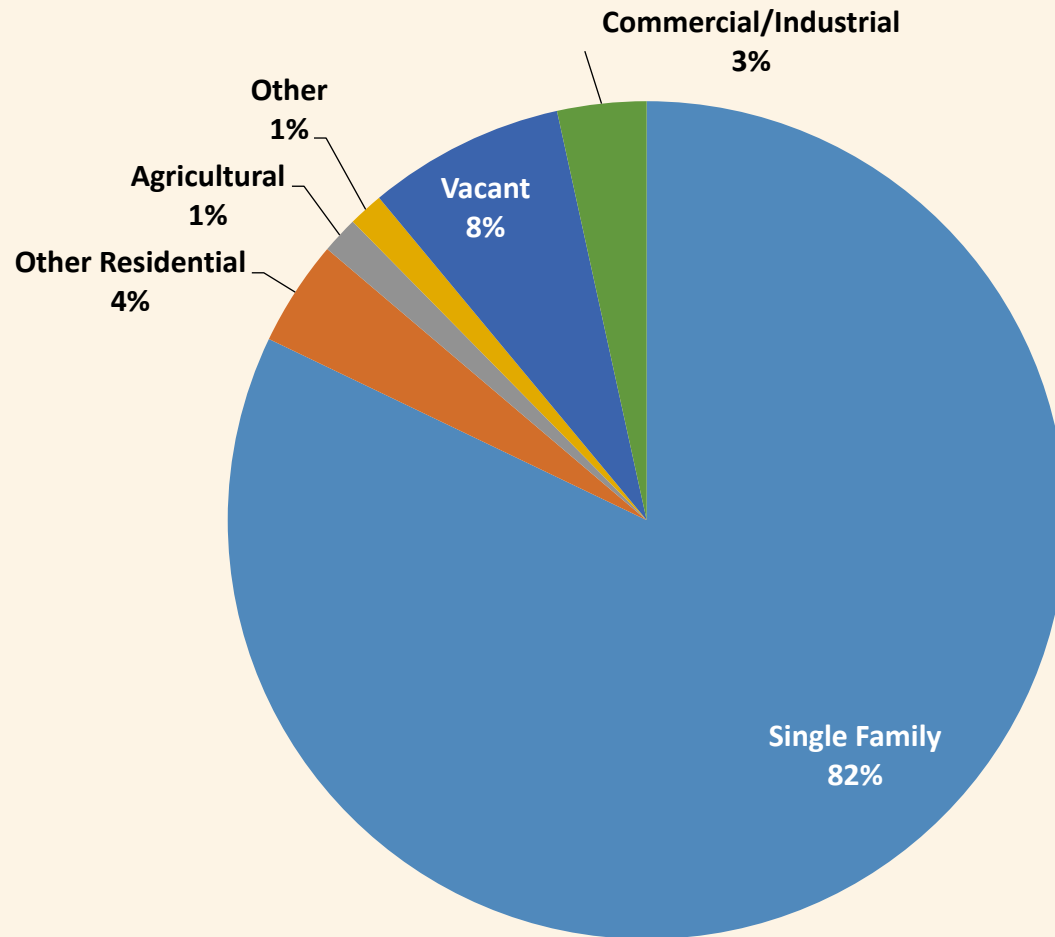


### Change in Total Assessed Valuation





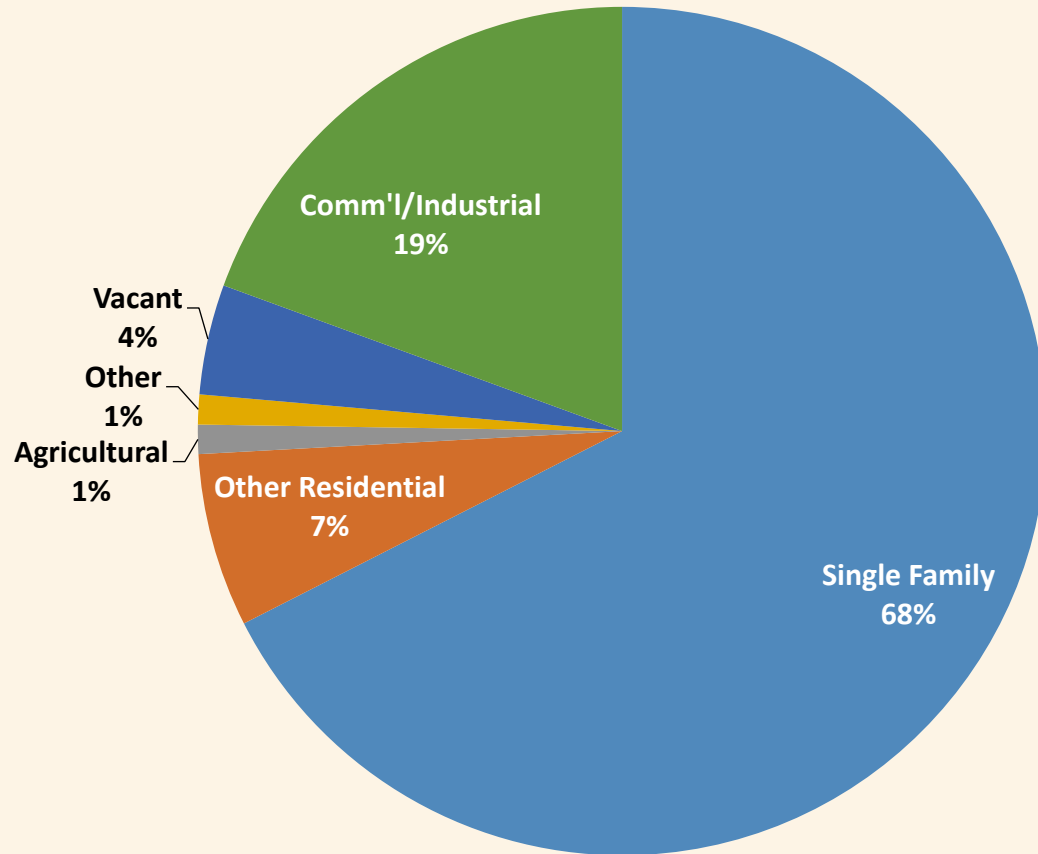
## Land Use Distribution by Parcel



## Summary of California School Finance Long-Term Obligations



### Land Use Distribution by Total Assessed Value



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

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

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

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

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

Source: California Municipal Statistics, Inc.

## Summary of California School Finance Tax Rates

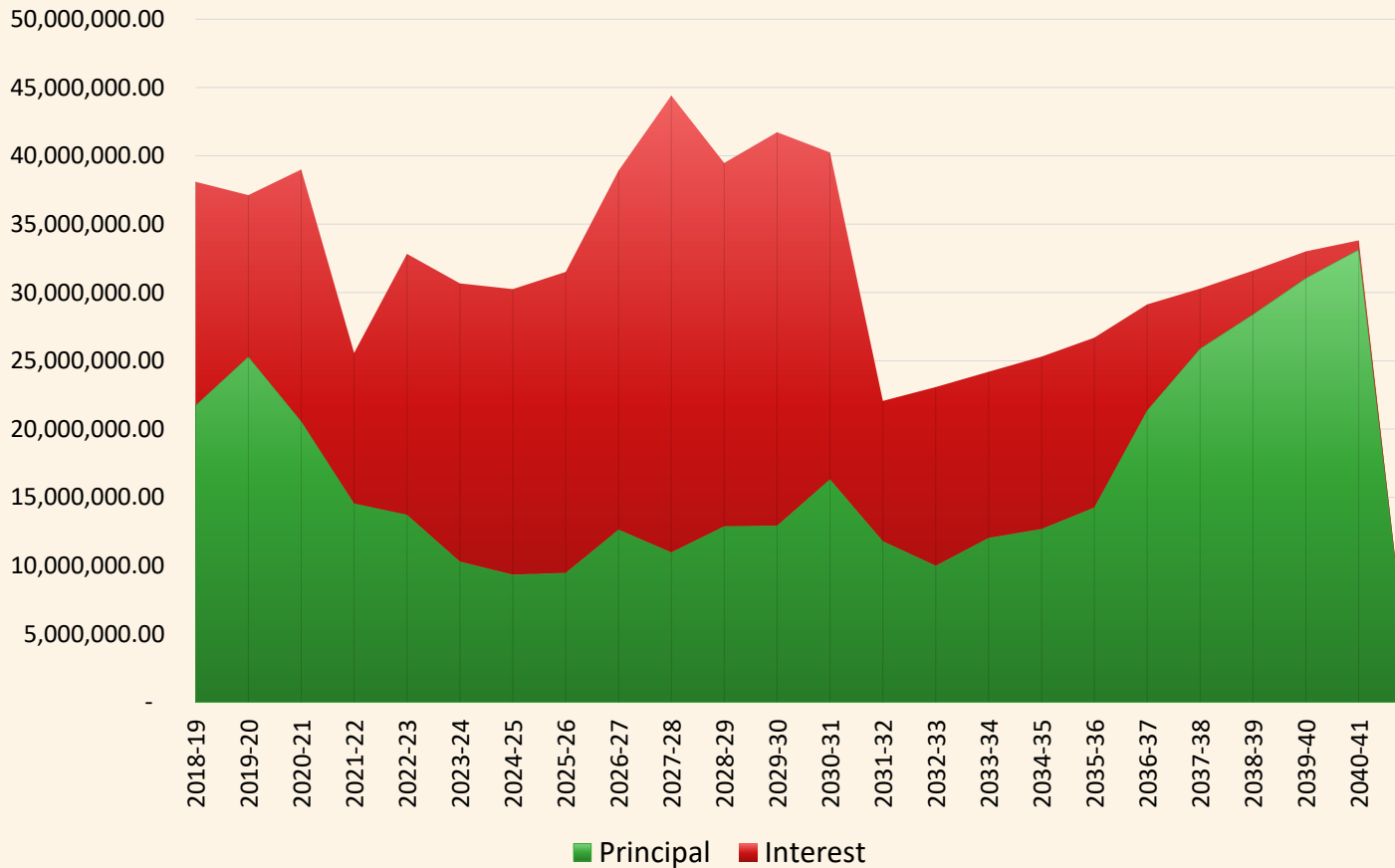
**Bond Repayment Schedule**

As of July 1, 2018, 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 2018-19 through 2040-41.

Summary of California School Finance

**Bond Retirement**

**Bond Repayment Schedule**





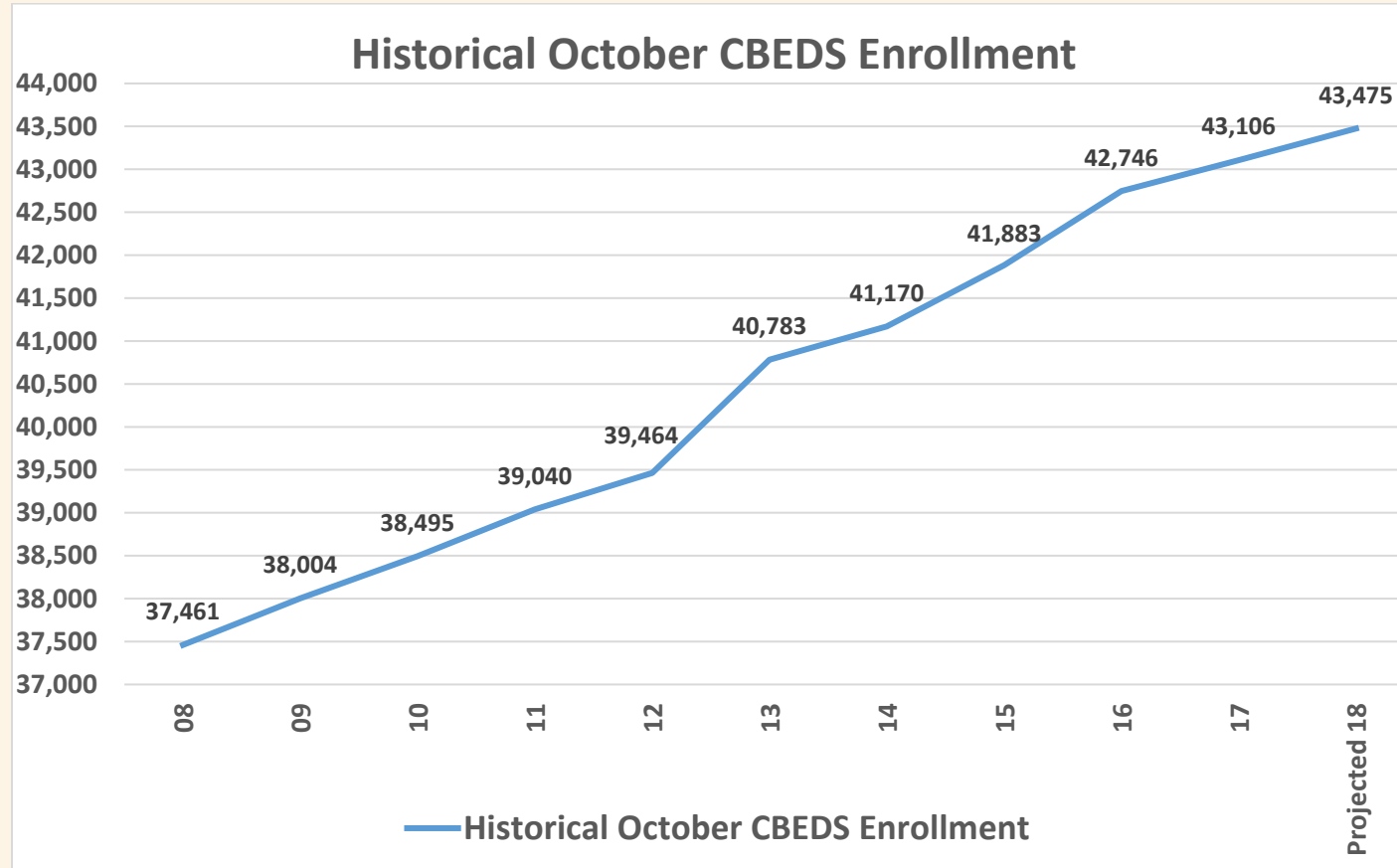
## Summary of California School Finance

### Enrollment Trends

#### Enrollment Trends in California

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

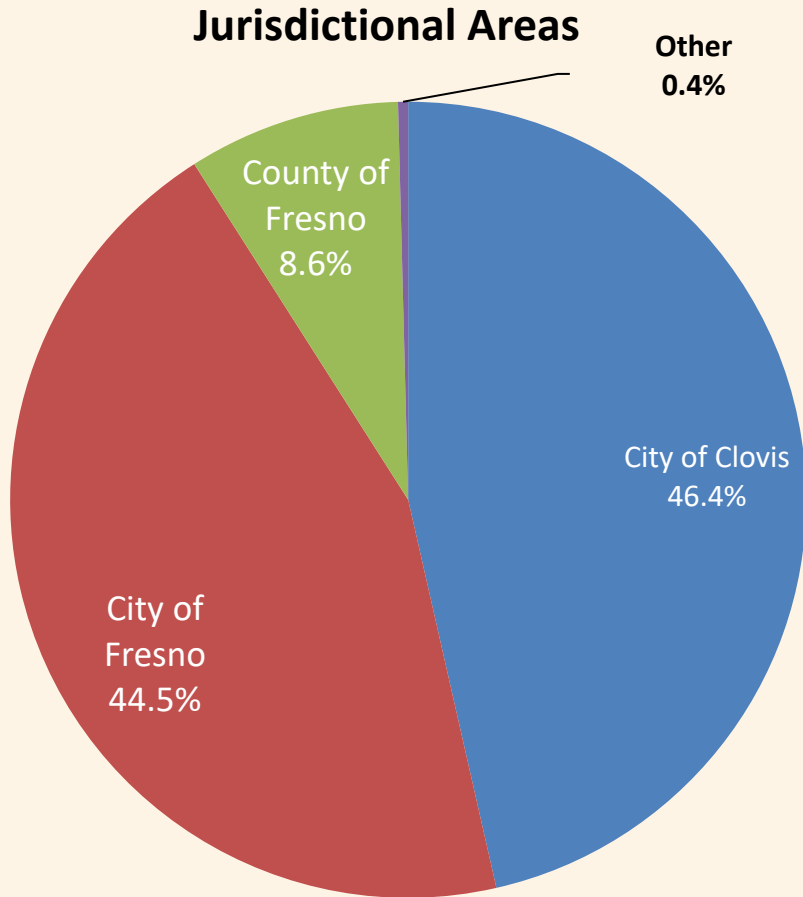
*Many school districts throughout the country in recent years have experienced a decline in student enrollment. CUSD has continued to serve an increasing number of students since its inception in 1960. Since 1980-81, Clovis Unified School District has experienced an enrollment growth of 28,975 students, or 205% from 14,131 students in October 1980 to 43,106 in October 2017. Due to the increase in the housing market, the growth for 2018-19 is projected to be 369 students.*



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 of the tremendous growth during the past in the portions of the District within the City and County of Fresno, the majority of students in the District no longer reside in the City of Clovis. Student enrollment information presented by school can be found in the organization section of the budget book. The following is a pie chart and table of Students by Jurisdictional Areas in 2017-18:

Student Enrollment Projections

Enrollment Trends



Jurisdictional Areas	Number of Students	Percentage
City of Clovis	19,685	46.4%
City of Fresno	18,873	44.5%
County of Fresno	3,655	8.6%
Other	173	0.5%
<b>Total</b>	<b>42,386</b>	<b>100%</b>





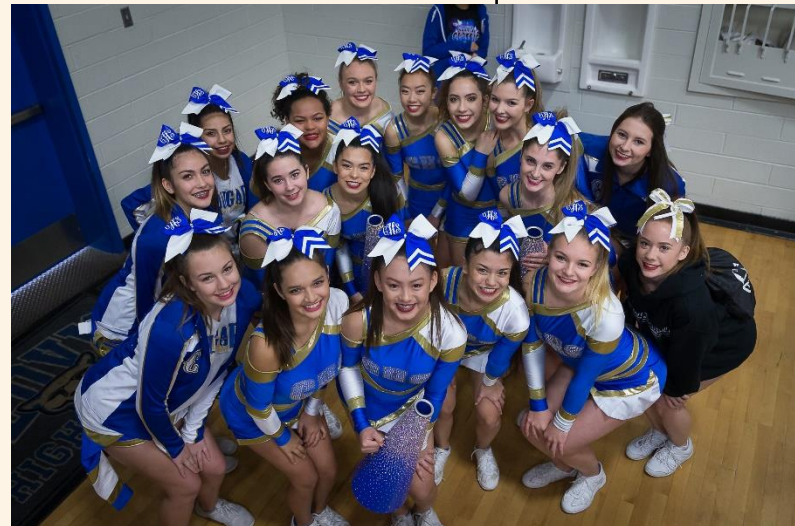
The population projections of both state and local agencies indicate that the Fresno-Clovis metropolitan area will continue to grow substantially in the foreseeable future. A significant portion of recent metropolitan growth has occurred and will continue to occur within the Clovis Unified School District.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

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

The development of housing units in the long-planned Millerton Specific Plan area in Fresno County began in 2011. In addition to Loma Vista, two large urban growth areas are planned in the City of Clovis (the Northwest and Northeast Urban Centers). The Northwest Urban Center could start to develop as soon as 2018. The Northeast Urban Center, however, is not within the City's current sphere of influence and will probably not start to develop during the next ten years. Full development of current projects and planned growth areas would add approximately 37,800 single family units, 35,800 multiple family units and a population of approximately 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 2017-2027



Projections do not include Alternative Ed and Special Ed students

Source: Scott Odell Enrollment Report 2017

#### Student Enrollment Projections

#### Enrollment Methodology

The enrollment projections on the above graph were prepared using Cohort Survival Projection models. The District's K-12 enrollment is projected to increase from 41,728 in 2017-18 to 45,924 in 2027-28, an increase of 4,196 students over the ten-year period. This is an average increase of 420 students per year and an average growth rate of 0.96% per year. (Note: the projections do not include students from alternative programs or special education).

Enrollment in grades K-6 is predicted to increase by 1,982 students (from 22,318 to 24,330) during the ten-year projection period. This is an average increase of 198 students per year or an average growth rate of 0.85% per year.

The grades 7-8 enrollment is projected to increase from 6,895 in 2017-18 to 7,449 in 2027-28 an increase of 554 students. This is an average increase of 55 students per year and an average growth rate of 0.79% per year.







Enrollment in grades 9-12 is predicted to increase by 1,660 students (from 12,485 to 14,145) during the ten-year projection period. This is an average increase of 166 students per year or an average growth rate of 1.26% per year.

Compared to 2016-17 the district has already recognized an increase in 2017-18 over the 2016-17 year of 360 pupils. The District has decided to base the 2018-19 budget on enrollment growth of 369 students compared to 2017-18. The projections were calculated as follows:

- For the projection on the previous page, the District's October 2016 enrollment was entered into a Cohort Survival Model as the starting enrollment.
- Kindergarten enrollment was projected using a combination of historical kindergarten enrollment information for the District and birth data for the zip codes in which the District is located.
- Non-regular program enrollments (SDC, continuation and alternative programs) were estimated by determining the ratio of non-regular program students to regular program students and then applying that percentage to projected regular program students each year. The projected non-regular program students were then added to the projected regular program students to determine projected total enrollment.



## Student Enrollment Projections

### Enrollment Methodology

Elementary Schools	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Projected 2018-19
Boris Elementary	N/A	N/A	N/A	N/A	574	685	695
Bud Rank Elementary	714	775	849	924	904	852	863
Cedarwood Elementary	663	684	744	771	757	738	726
Century Elementary	702	696	674	658	625	603	574
Clovis Elementary	576	568	619	616	646	707	681
Cole Elementary	753	746	756	738	744	755	755
Copper Hills Elementary	528	477	501	493	508	609	624
Cox Elementary	556	564	562	574	587	631	651
Dry Creek Elementary	782	791	790	804	783	873	885
Fancher Creek Elementary	689	722	819	843	876	837	820
Fort Washington Elementary	600	583	613	653	624	643	588
Freedom Elementary	745	718	710	693	704	740	725
Fugman Elementary	752	751	834	810	798	839	814
Garfield Elementary	766	721	727	696	642	706	680
Gettysburg Elementary	611	605	639	656	640	672	697
Jefferson Elementary	587	592	552	583	586	642	654
Liberty Elementary	577	563	590	598	627	594	566
Lincoln Elementary	697	725	697	709	728	687	675
Maple Creek Elementary	689	699	698	679	635	636	629
Miramonte Elementary	612	605	598	595	601	607	616
Mountain View Elementary	718	727	706	716	707	720	732
Nelson Elementary	516	547	534	539	531	552	530
Oraze Elementary	627	683	786	858	823	851	935
Pinedale Elementary	433	436	453	497	514	574	604
Reagan Elementary	519	533	682	751	494	672	805
Red Bank Elementary	754	754	751	783	777	789	762
Riverview Elementary	765	749	738	741	721	749	684
Sierra Vista Elementary	491	502	482	519	527	527	524
Tarpey Elementary	690	717	733	727	725	728	738
Temperance-Kutner Elementary	662	667	726	763	712	718	711
Valley Oak Elementary	530	525	548	554	524	492	499
Weldon Elementary	611	665	640	630	635	662	663
Woods Elementary	800	780	756	739	714	740	722

Student Enrollment Projections  
Enrollment Information  
by Site





## Student Enrollment Projections Enrollment Information by Site

Intermediate Sites	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Projected 2018-19
Alta Sierra Intermediate	1351	1362	1390	1318	1347	1428	1,346
Clark Intermediate	1479	1439	1376	1433	1520	1554	1,576
Granite Ridge Intermediate	1173	1150	1275	1339	1295	1361	1,248
Kastner Intermediate	1108	1078	1046	1022	1082	1123	1,188
Reyburn Intermediate	1108	1156	1235	1278	1306	1430	1,487
High School Sites	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Projected 2018-19
Buchanan High School	2496	2560	2560	2670	2619	2700	2,715
Clovis East High School	2049	2008	2008	2166	2365	2492	2,701
Clovis High School	2744	2760	2760	2801	2789	2794	2,818
Clovis North High School	2045	2208	2208	2417	2487	2498	2,617
Clovis West High School	2153	2168	2168	2069	2109	2006	2,047
Alternative Education	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Projected 2018-19
Enterprise	111	111	62	66	66	79	81
Gateway	260	253	224	209	213	235	236
Community Day	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Projected 2018-19
Community Day Elementary	6	13	10	3	3	9	9
Community Day Secondary	58	65	66	66	66	61	62
<b>District Totals*</b>	<b>38,856</b>	<b>39,201</b>	<b>40,035</b>	<b>41,067</b>	<b>41,564</b>	<b>42,600</b>	<b>42,958</b>

## Background

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

## Board Policy to Accommodate Growth

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



## Student Enrollment Projections

## Student Accommodation Policy





## Definitions

- Design Capacity

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

- Student Loading Capacity

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

- Enrollment Statistic

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

- Office of Public School Construction Portable

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

## Overall Considerations

- Office of Public School Construction Portable Classrooms

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

- New School Construction

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

## Student Enrollment Projections

### Student Accommodation Policy

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

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

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

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

**Other Options**

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

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





### High Schools at 100% of Design Capacity

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

### Other Options

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

### Attendance Boundaries

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

### School Site Staffing

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

Student enrollment as of the 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:

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

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

**Student Enrollment Projections**

**District Staffing**





*FTE amounts based on active assignments.*

**Student Enrollment Projections**

**District Staffing**

Function	2015-16	2016-17	2017-18	2018-19*
Instruction	1,836	1,908	1,963	1,970
Special Ed Other Spec Instruction Services	626	687	732	793
Instructional Supervision & Administration	57	58	54	55
Instructional Library/Media/Technology/Other	203	215	224	223
School Administration	285	289	291	291
Pupil Services	274	305	311	314
Pupil Transportation	101	111	113	119
Food Services	139	145	142	142
Ancillary Services	28	30	30	31
Enterprise	3	3	3	3
Board & Superintendent	12	13	14	14
General Administration	22	22	25	26
Fiscal Services	21	23	24	25
Personnel/Human Resources Services	18	18	18	19
Central Support	17	17	19	20
Centralized Data Processing	23	24	25	25
Plant Maintenance & Operations	358	370	382	384
Security	14	14	16	17
<b>Total</b>	<b>4,037</b>	<b>4,252</b>	<b>4,386</b>	<b>4,471</b>
*Projected				

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

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

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

AB 602 was created to provide equity funding in addition to the usual Master Plan funding. AB 602 funding is based on total district ADA; Special Education ADA is not part of this funding calculation. The District special education population is growing at a significantly higher rate than total District enrollment. Although AB602 was meant to provide equitable funding, due to the disproportionate growth rate, it insufficiently funds the high cost special day class 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 most delicate students with the best educational experience possible. The District is actively involved in public hearings recently conducted by the State gathering feedback related to the insufficient funding provided by the State and Federal Governments.

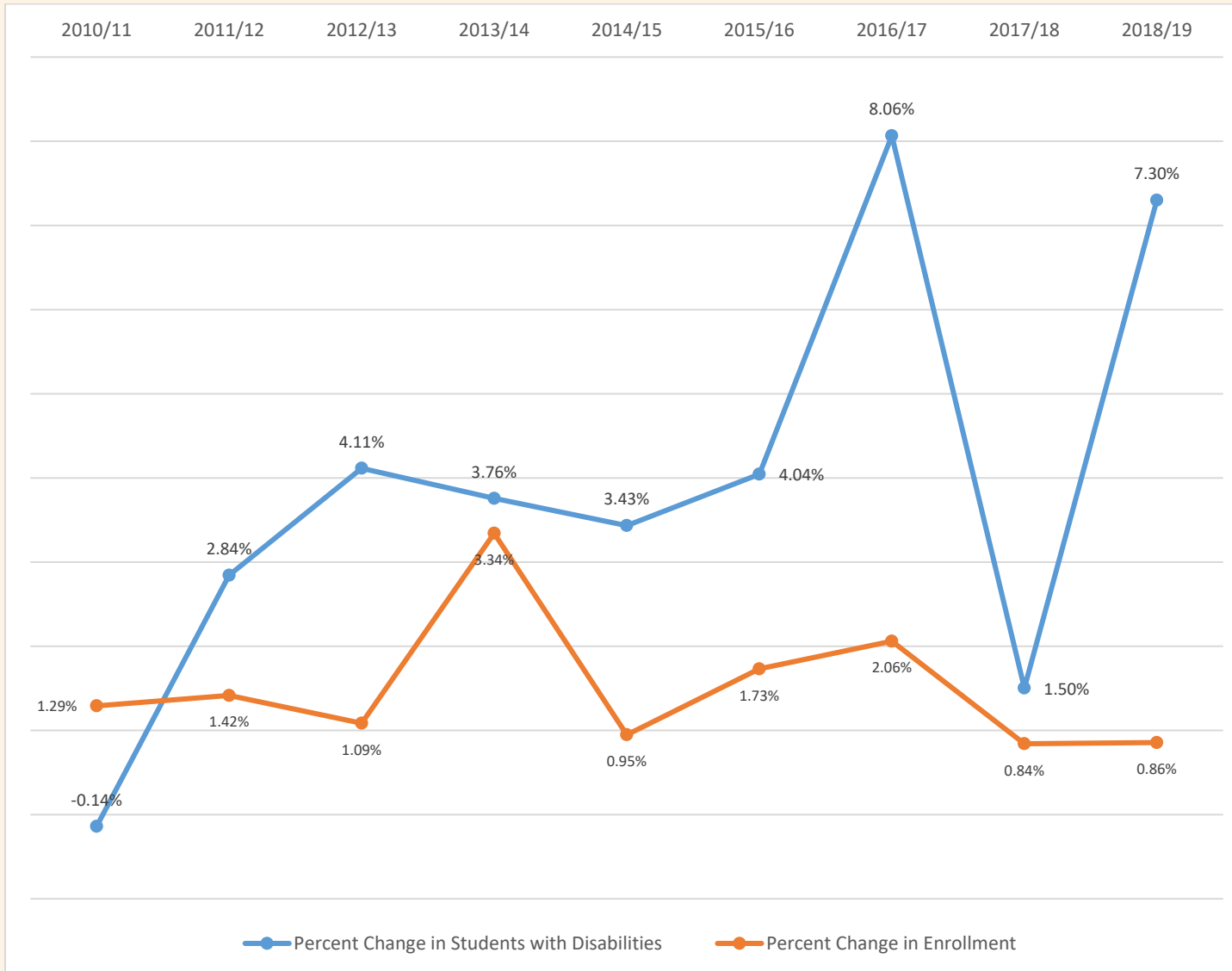
## Special Education





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

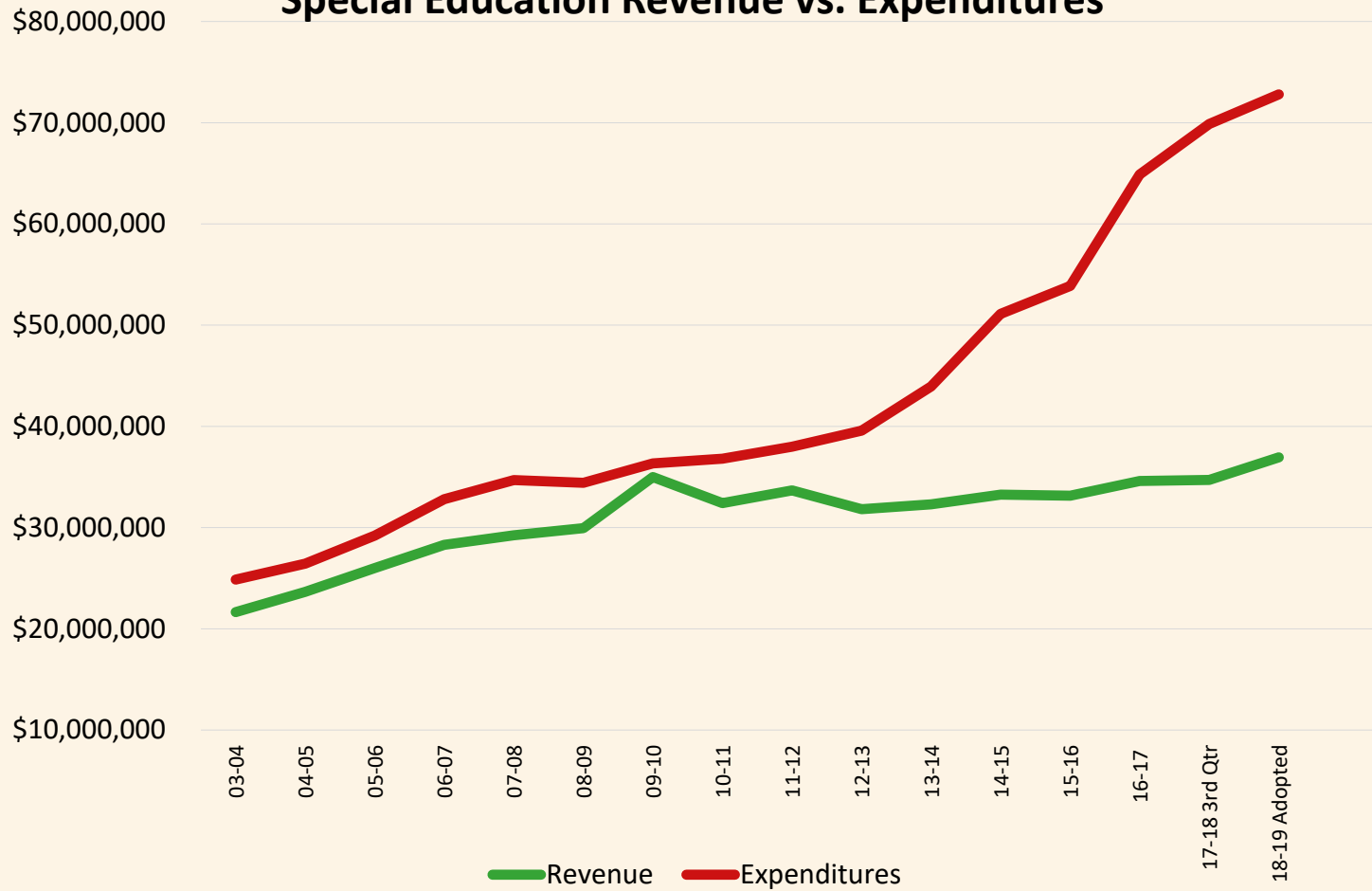
### Special Education



Special Education Program expenditures for 2018-19 are projected to be \$72,798,424, including direct and indirect costs. Projected revenues are: \$23,440,231 (Special Education Master Plan), \$7,452,742 (Federal Revenue), \$2,619,487 (Other State Revenue), and \$3,427,422 (Local Revenue), for a total of \$36,939,882. The difference is covered by a contribution from the unrestricted General Fund.

Special Education

**Special Education Revenue vs. Expenditures**





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

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

## Special Education

Program	2017-18	2018-19 Growth
Resource Specialist Program	103	2.5
SDC Adult	9	1.0
SDC Autism	28	5.0
SDC Early Start	8	1.0
SDC Functional Life Skills	42	3.0
SDC Intervention	20	3.0
SDC PS	10	2.0
SDC Severely Disabled	13	0.0
Other	16	1.5
<b>Total</b>	<b>248</b>	<b>19</b>

These new programs are a reflection of our fast-growing special education student population. Prior to this year, Clovis Unified's Special Education student population has averaged a 4% student growth per year. Enrollment has continued to grow placing us at 8% growth compared to the 2016-17 December 1 student count.

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

The following is the 2017-18 and 2018-19 FTE (full time equivalent) staffing comparisons:

Special Education  
Staffing

	2017-18 FTE	2018-19 FTE	FTE Changes
Administrator	4.00	4.00	0
Psychologist	57.00	63.20	6.2
Program Specialist	18.60	18.00	(.60)
Nurse	3.5	3.5	0
Occupational Therapist	5.00	6.00	1.00
Speech Therapy	58.05	62.95	4.90
Teacher	245.8	263.3	17.50
Educational Interpreter	14.25	15.06	.81
Audiologist	1.00	1.00	0
Orientation & Mobility Specialist	2.00	2.00	0
Brailist	1.00	1.00	0
Classified Administrators/Clerical	20.81	20.81	0
Special Ed Aide	539.78	574.28	34.50
Physical Therapist	2.00	2.00	0
<b>Total</b>	<b>972.79</b>	<b>1037.10</b>	<b>64.31</b>







The 2018-19 Adopted Budget for Special Education is based on \$36,939,882 in revenues for all programs, \$35,858,542 in General Fund contributions to Special Education and \$72,798,424 in expenditures, including indirect costs.

The following is a comparison of the major revenue categories for 2017-2018 and 2018-2019:

Revenue	2017-2018 Estimated Actuals Q3	2018-19 Adopted Budget	Difference
Increase in contribution due to increase in staffing.			
Federal Revenues	\$ 7,471,042	\$ 7,452,742	(\$18,300)
State Revenues	25,502,929	26,059,718	556,789
Local Revenues	1,737,570	3,427,422	1,689,852
General Fund Contribution	32,892,178	35,858,542	2,966,364
<b>Total Revenues</b>	<b>\$ 67,603,719</b>	<b>\$ 72,798,424</b>	<b>\$5,194,705</b>

The following is a comparison of the major expenditure categories for 2017-18 and 2018-19:

Expenditures	2017-2018 Estimated Actuals Q3	2018-2019 Adopted Budget	Difference
Certificated Salaries	\$ 27,454,039	\$ 29,323,491	\$ 1,869,452
Classified Salaries	17,728,526	18,556,647	828,121
Employee Benefits	18,625,445	19,251,835	626,390
Books & Supplies	2,366,652	1,526,021	(840,631)
Services & Other	3,348,909	3,377,910	29,001
Capital Outlay	249,412	250,000	588
Other Outgo & Indirect	105,450	512,520	407,070
<b>Total Expenditures</b>	<b>\$ 69,878,433</b>	<b>\$ 72,798,424</b>	<b>\$2,919,991</b>

Special Education  
**Special Education  
Revenues &  
Expenditures**

In addition to traditional funding sources of State, Federal, and local monies included in the District's 2018-19 budget, the District also utilizes non-traditional funding sources. The following are funding programs that are non-traditional in nature or utilized by the District in a supplemental manner:

### Lottery Programs

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

Since the inception of the program, there has been considerable variance in the amount of lottery collections and subsequent proceeds to local school districts. The following chart is a reflection of the distribution of lottery proceeds to local school districts, including estimates for 2018-19:

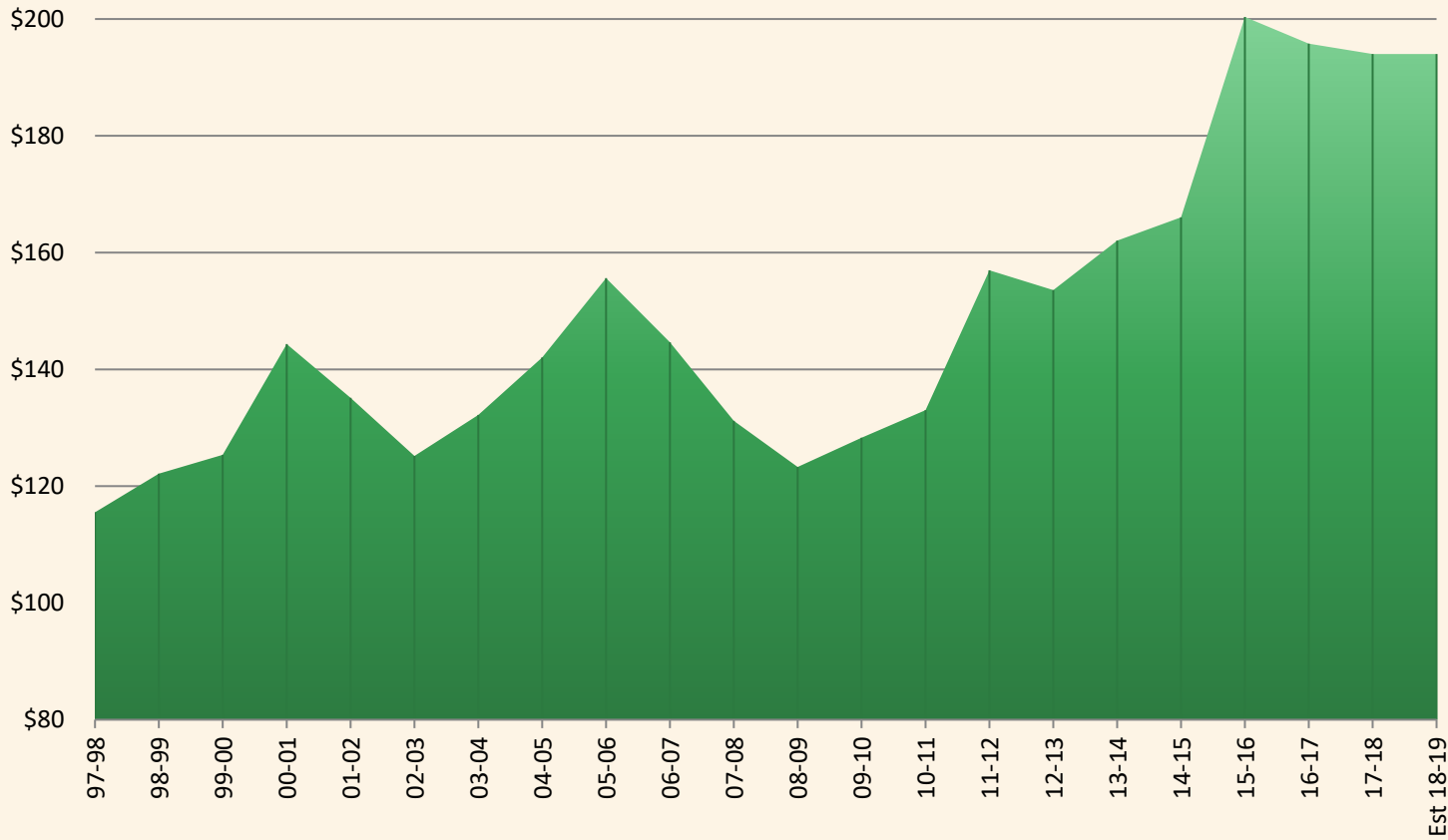
### Other Programs: Lottery and Security





## California State Lottery

### State Lottery Allocation per ADA



Other Programs: Lottery and Security  
Lottery

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

A total of \$7,931,763 is available for lottery distribution for 2018-19. This is based on the Clovis Unified adopted lottery budget of \$189 per ADA.

Due to a lack of revenue increases, the District was unable to grant salary increases to its employees from 1990-91 to 1995-96. In order to address this situation, the Administration, along with representatives from all employee groups, studied the District's budget and alternatives to allow for an increase in 1996-97, of which \$700,000 came from lottery. In 2018-19, the ongoing contribution to salary schedules will be increased to \$6,248,900.

### **Instructional Materials & Supplies**

The following categories comprise the Supplies and Materials allocations:

**Site Budgets:** \$641,205 was allocated for instructional materials on a per student basis to each site. In 2018-19, the portion allocated to instructional materials represents approximately \$16.92 per Average Daily Attendance (ADA).

**Textbooks:** \$1,340,995 was allocated to Curriculum and Instruction to offset textbook costs.

### **District Security**

Clovis Unified School District maintains a District security program within the Student Services and School Attendance Department which has 18 full time employees, excluding the District's Student Relations Liaisons. Student Services and School Attendance is responsible for student attendance issues, enforcement of compulsory school attendance laws, inter and intra-district transfer requests and implementing legal programs relating to pupils and District security. The District security program is made up of 17 district-wide Resource Officers.

**Other Programs: Lottery and Security**

**Lottery**

**District Security**





The total budget for the District's security program is \$1,411,509. The breakdown is as follows:

Classified Employee Salaries	\$ 840,091
Employee Benefits	504,688
Books and Supplies Replacement	15,260
Contract Services, Fuel, Phone and Other Services	51,470
<b>Total</b>	<b>\$1,411,509</b>

Additionally, the District has expenses for the maintenance, upkeep and operations of the fleet of police vehicles. Each year, the District expends approximately \$10,200 to maintain and operate the police vehicle fleet. Clovis Unified School District is unique among districts in California in that it maintains its own police force. The officers are fully trained and are certified as Peace Officers in the State of California. Beginning with the 2003-04 school year, the District's officers have been decentralized and assigned to each of the District's secondary schools.

The following is the total expensed on vandalism and burglaries for each of the last 5 years:

<b>*As of 5/18/18</b>	
2013-14	\$ 60,215
2014-15	\$ 87,590
2015-16	\$123,408
2016-17	\$124,164
2017-18	\$117,424

**Other Programs: Lottery and Security**

**District Security**



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, 11 and 12 will also take the online Pilot California Science Test. Students in Special Education, who have been designated, will be taking the California Alternative Assessment (CAA) in the same grade levels as SBAC.

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

State-wide average for 2016-17, 49% of students met or exceeded the English language arts/literacy standard and 38% met or exceeded the mathematics standards. As noted in the following charts, Clovis Unified students exceeded the state-wide average with 70% of students meeting or exceeding standards in the English language arts/literacy standard and 57% in mathematics standard.

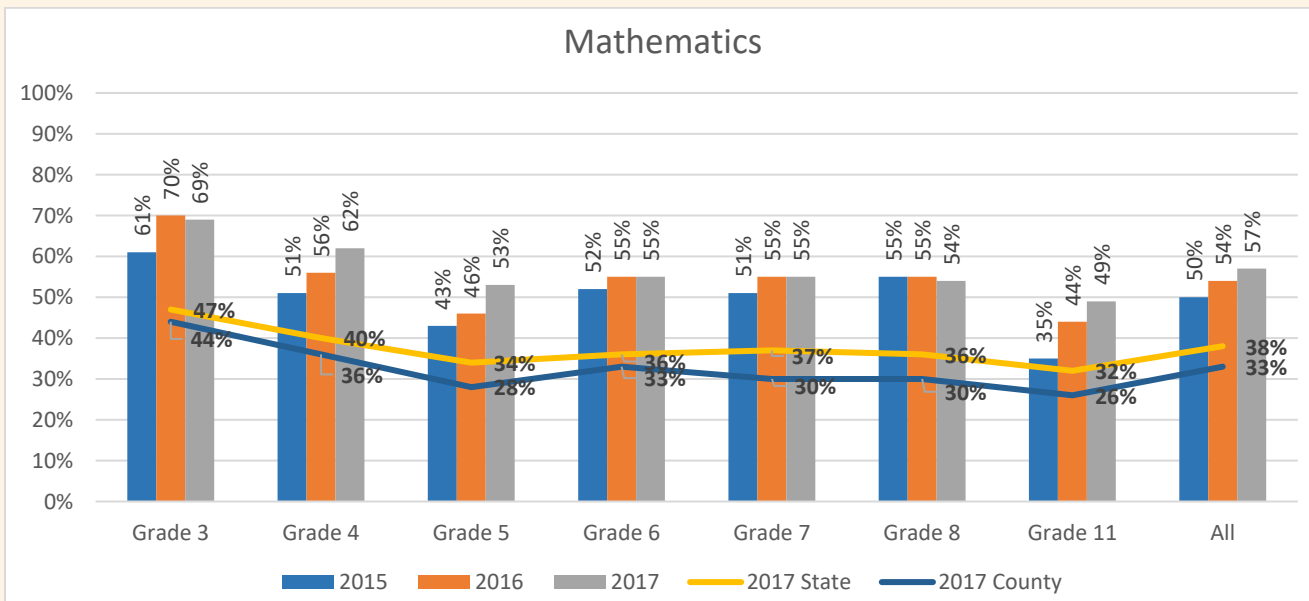
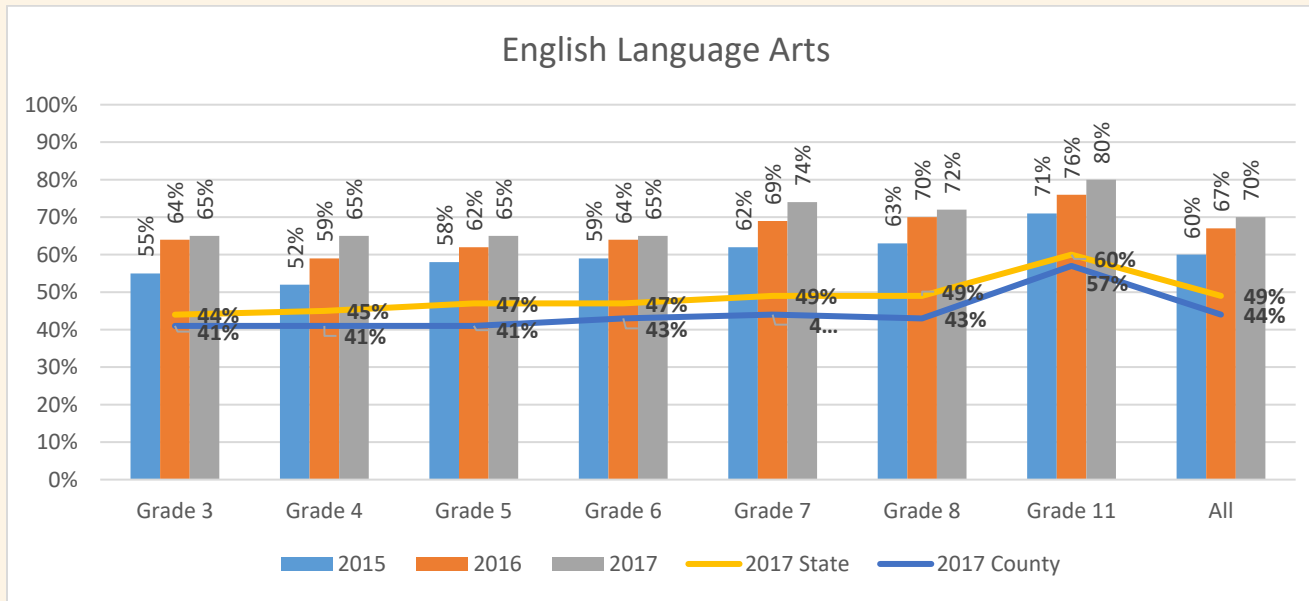
## **Student Achievement**



### **CAASPP Program**

Student Achievement  
CAASPP Program

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







## California English Language Development Test (CELDT)

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

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

Percent of English Learners by Overall CELDT Proficiency Level								
* State & CUSD Standard is Early Advanced or Above								
Overall Proficiency	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Beginning	4%	4%	3%	3%	3%	5%	4%	5%
Early Intermediate	10	10	8	9	9	8	8	7
Intermediate	33	37	34	34	32	32	31	27
Early Advanced*	40	38	42	39	40	39	40	41
Advanced*	13	11	13	15	16	14	16	20
<b>Total Tested</b>	<b>2,541</b>	<b>2,394</b>	<b>1,960</b>	<b>1,857</b>	<b>1,917</b>	<b>1,907</b>	<b>1,876</b>	<b>1,997</b>

Student Achievement

## State and Local Assessment

**CUSD Kindergarten Assessment**

SD Kindergarten Assess

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

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

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Reading	96%	92%	93%	88%	91%	96%
Mathematics	96%	95%	95%	96%	92%	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 five years.

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

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

## 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).

2016-17	Average Composite Score
Clovis Unified School District	24.2
State	22.8
Nation	21

**Scholastic Aptitude Test (SAT)**

2016-17	Reading/Writing	Math
Clovis Unified School District	566.6	557.5
State	531.0	524.0
Nation	533.0	527.0

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

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

**Low Dropout Rate**

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

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

Source: Dataquest and Dropouts by grade, ethnicity

**Student Attendance**

CUSD's Chronic Absenteeism Rate

- 2016-17: 8.0%

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

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

## Student Achievement

### Awards





### **Century Elementary School**

State Distinguished/California Gold Ribbon  
CLASSI Award

2016 Civic Learning 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  
2015-2016

### **Clovis Elementary School**

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

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

### **Cole Elementary School**

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

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

### **Copper Hills Elementary School**

State Distinguished/California Gold Ribbon  
CLASSI Award

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

## **Student Achievement**

### **Awards**



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

**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

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

2006-2007, 2009-2010, 2015-2016

1999-2000

1997-1998, 2005-2006

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

**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

**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





### **Fugman Elementary School**

National Blue Ribbon

State Distinguished/California Gold Ribbon

CLASSI Award

2012-2013

2007-2008, 2011-2012, 2015-2016

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

### **Garfield Elementary School**

National Blue Ribbon

State Distinguished/California Gold Ribbon

CLASSI Award

1998-1999

1996-1997, 2005-2006

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

### **Gettysburg Elementary School**

National Blue Ribbon

National Drug Free School

State Distinguished/California Gold Ribbon

CLASSI Award

1998-1999, 2007-2008

1994-1995

1997-1998, 2005-2006, 2015-2016

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

### **Jefferson Elementary School**

National Blue Ribbon

State Distinguished/California Gold Ribbon

California Title I Academic Achievement Award

CLASSI Award

1996-1997, 2009-2010

1986-1987, 1994-1995

2009-2010, 2010-2011

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

## **Student Achievement**

### **Awards**

Student Achievement

Awards

**Liberty Elementary School**

National Blue Ribbon

State Distinguished/California Gold Ribbon

CLASSI Award

1996-1997

1994-1995, 1999-2000, 2003-2004, 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

**Lincoln Elementary School**

National Exemplary

State Distinguished/California Gold Ribbon

California Title I Academic Achievement Award

CSUF Virtues & Character Education Award

CLASSI Award

1989-1990

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

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

**Maple Creek Elementary School**

State Distinguished/California Gold Ribbon

CLASSI Award

1997-1998, 2005-2006, 2009-2010, 2015-2016

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

**Mickey Cox Elementary School**

National Blue Ribbon

State Distinguished/California Gold Ribbon

CA Title One Academic Achievement Award

CLASSI Award

1998-1999

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

2015-2016

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





### **Miramonte Elementary School**

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

2010-2011, 2012-2013  
1999-2000, 2005-2006, 2011-2012, 2015-2016  
2004-2005, 2005-2006, 2007-2008, 2008-2009,  
2009-2010, 2010-2011, 2015-2016  
1999-2000  
1997-1998  
2007-2008, 2008-2009, 2009-2010, 2010-2011,  
2011-2012, 2015-2016

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

### **Mountain View Elementary School**

National Blue Ribbon  
State Distinguished/California Gold Ribbon  
Governor's Reading Award  
CSUF Virtues & Character Education Award  
CLASSI Award

1993-1994, 2000-2001  
1992-1993, 1996-1997, 2005-2006, 2015-2016  
1999-2000  
1999-2000, 2003-2004, 2013-2014  
2004-2005, 2006-2007, 2007-2008, 2008-2009,  
2009-2010, 2010-2011, 2011-2012, 2013-2014, 2014-  
2015, 2015-2016, 2016-2017

### **Nelson Elementary School**

National Blue Ribbon  
State Distinguished/California Gold Ribbon  
California Title I Academic Achievement Award  
Governor's Reading Award  
CSUF Virtues & Character Education Award  
CLASSI Award

1991-1992, 2006-2007  
1997-1998, 2003-2004, 2011-2012  
2005-2006  
1999-2000  
1999-2000, 2001-2002, 2003-2004  
2006-2007, 2007-2008, 2008-2009, 2009-2010,  
2010-2011, 2011-2012, 2012-2013, 2015-2016

### **Oraze Elementary School**

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

2013-2014  
2015-2016  
2011-2012, 2014-2015, 2015-2016

## **Student Achievement**

### **Awards**

**Pinedale Elementary School**

State Distinguished/California Gold Ribbon  
California Title 1 Academic Achievement Award

1996-1997, 2013-2014, 2015-2016  
2015-2016

**Reagan Elementary School**

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

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

**Red Bank Elementary School**

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

1993-1994  
1992-1993, 1996-1997, 2001-2002, 2005-2006,  
2011-2012, 2015-2016  
1997-1998, 2003-2004, 2011-2012, 2013-2014  
2005-2006, 2006-2007, 2008-2009, 2009-2010,  
2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017

**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

**Sierra Vista Elementary School**

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

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

**Tarpey Elementary School**

CLASSI Award

2015-2016

Student Achievement

**Awards**





## Student Achievement

### Awards

#### **Temperance-Kutner Elementary School**

National Drug Free School	1994-1995
State Distinguished/California Gold Ribbon	2007-2008, 2011-2012, 2015-2016
California Title I Academic Achievement Award	2007-2008
CLASSI Award	2003-2004, 2005-2006, 2006-2007, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2014-2015

#### **Valley Oak Elementary School**

National Blue Ribbon	1993-1994, 2000-2001
State Distinguished/California Gold Ribbon	1992-1993, 1999-2000, 2003-2004, 2009-2010
CLASSI Award	2004-2005, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013- 2014, 2014-2015, 2015-2016, 2016-2017

#### **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

#### **Woods Elementary School**

State Distinguished/California Gold Ribbon	2015-2016
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

## Intermediate Schools

### Alta Sierra Intermediate School

State Distinguished/California Gold Ribbon  
CLASSI Award

1995-1996, 2000-2001, 2004-2005, 2014-2015  
2005-2006, 2006-2007, 2007-2008, 2008-2009,  
2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-  
2014, 2014-2015, 2015-2016, 2016-2017  
2016-2017

CSUF Virtues & Character Education Award

### Clark Intermediate School

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

1994-1995  
2008-2009, 2014-2015  
2004-2005, 2016-2017  
2011-2012, 2014-2015, 2015-2016

### Granite Ridge Intermediate School

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

2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-  
2017  
2016-2017  
2016-2017

### Kastner Intermediate School

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

1984-1985  
1998-1999, 2004-2005, 2012-2013, 2014-2015  
2004-2005, 2016-2017  
2005-2006, 2006-2007, 2007-2008, 2011-2012,  
2013-2014, 2015-2016

### Reyburn Intermediate School

CSUF Virtues & Character Education Award  
CLASSI

2004-2005  
2014-2015, 2015-2016, 2016-2017

## Student Achievement

### Awards







## High Schools

### **Buchanan High School**

National Blue Ribbon

State Distinguished/California Gold Ribbon

CLASSI Award

1997-1998

1995-1996, 2008-2009, 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  
2016-2017

CSUF Virtues & Character Education Award

### **Clovis East High School**

National Blue Ribbon

State Distinguished/California Gold Ribbon

2008-2009

2006-2007

### **Clovis High School**

National Blue Ribbon

National Exemplary

State Distinguished/California Gold Ribbon

CLASSI Award

1992-1993

1986-1987

1985-1986, 1998-1999, 2002-2003, 2014-2015

2003-2004, 2006-2007, 2011-2012, 2013-2014,  
2014-2015, 2015-2016, 2016-2017  
2016-2017

CSUF Virtues & Character Education Award

### **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

CSUF Virtues & Character Education Award

2016-2017

## Student Achievement

### Awards

## Clovis West High School

National Blue Ribbon

1988-1989, 1999-2000

State Distinguished/California Gold Ribbon

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

CLASSI Award

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

### Alternative Education- Gateway/Enterprise High Schools

National Drug Free School

1994-1995

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

## Student 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
99%	99%	99%	99%	97%	96%	96%

### Safe School Environment

Below are the percentage of parents who indicated "satisfactory" or "better" 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
96%	95%	97%	97%	92%	91%	83%

## 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
96%	96%	95%	96%	87%	84%	85%

### 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
Dress code more strict or left as is, K-8	70%	68%	71%	68%	66%	71%	70%
Dress code more strict or left as is, 9-12	55%	55%	52%	53%	70%	76%	74%

### Positive School Climate

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

2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
96%	96%	96%	97%	93%	92%	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
89%	88%	89%	90%	85%	88%	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
97%	97%	97%	96%	92%	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 2017-18, 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
92%	94%	92%	93%	93%	93%	88%

**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
88%	89%	87%	84%	84%	83%	81%

**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	2017-08
92%	91%	92%	93%	92%	90%	88%

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
91%	91%	89%	88%	89%	86%	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
93%	94%	94%	94%	95%	94%	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
94%	92%	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
88%	90%	90%	88%	87%	89%	83%

### 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
53%	48%	52%	51%	56%	63%	49%

### Student Achievement

### SART Results

### Student Surveys





**CLOVIS**

**UNIFIED**

SCHOOL DISTRICT



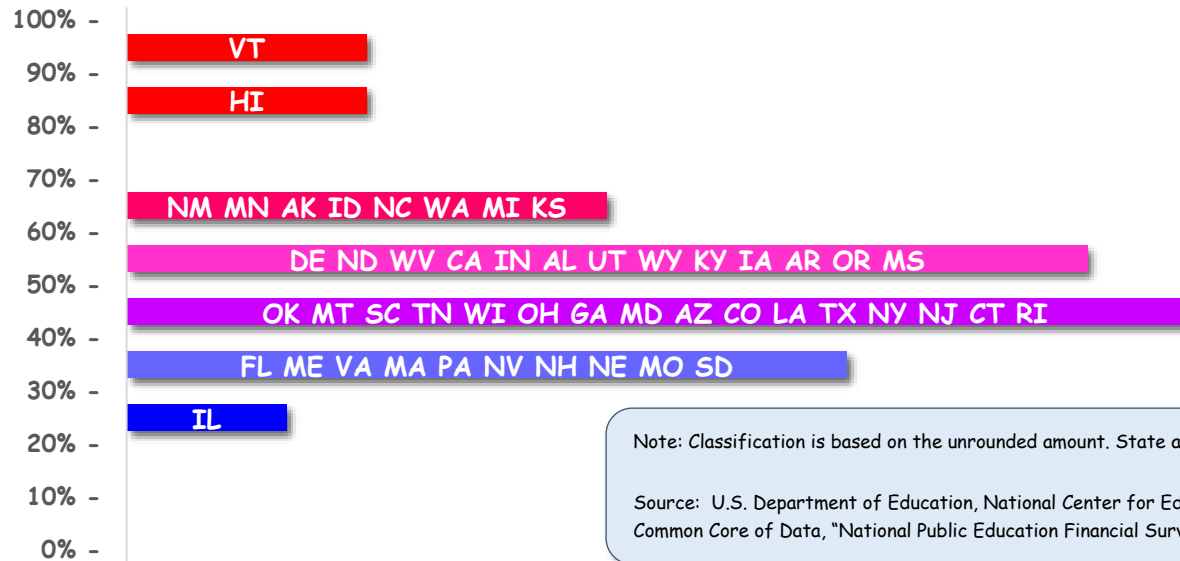
Comparative analysis between school districts' budgets is often valuable in providing insight into programs, staffing, and expenditure patterns. In addition to providing an analysis of expenditures with other local and state school districts, it is also helpful to compare our data with other states as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

## Comparative Analysis



**State Revenue as a Percentage of Total Revenue for  
Public Elementary and Secondary Schools  
School Year 2014-15**



Note: Classification is based on the unrounded amount. State average: 46.5%

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

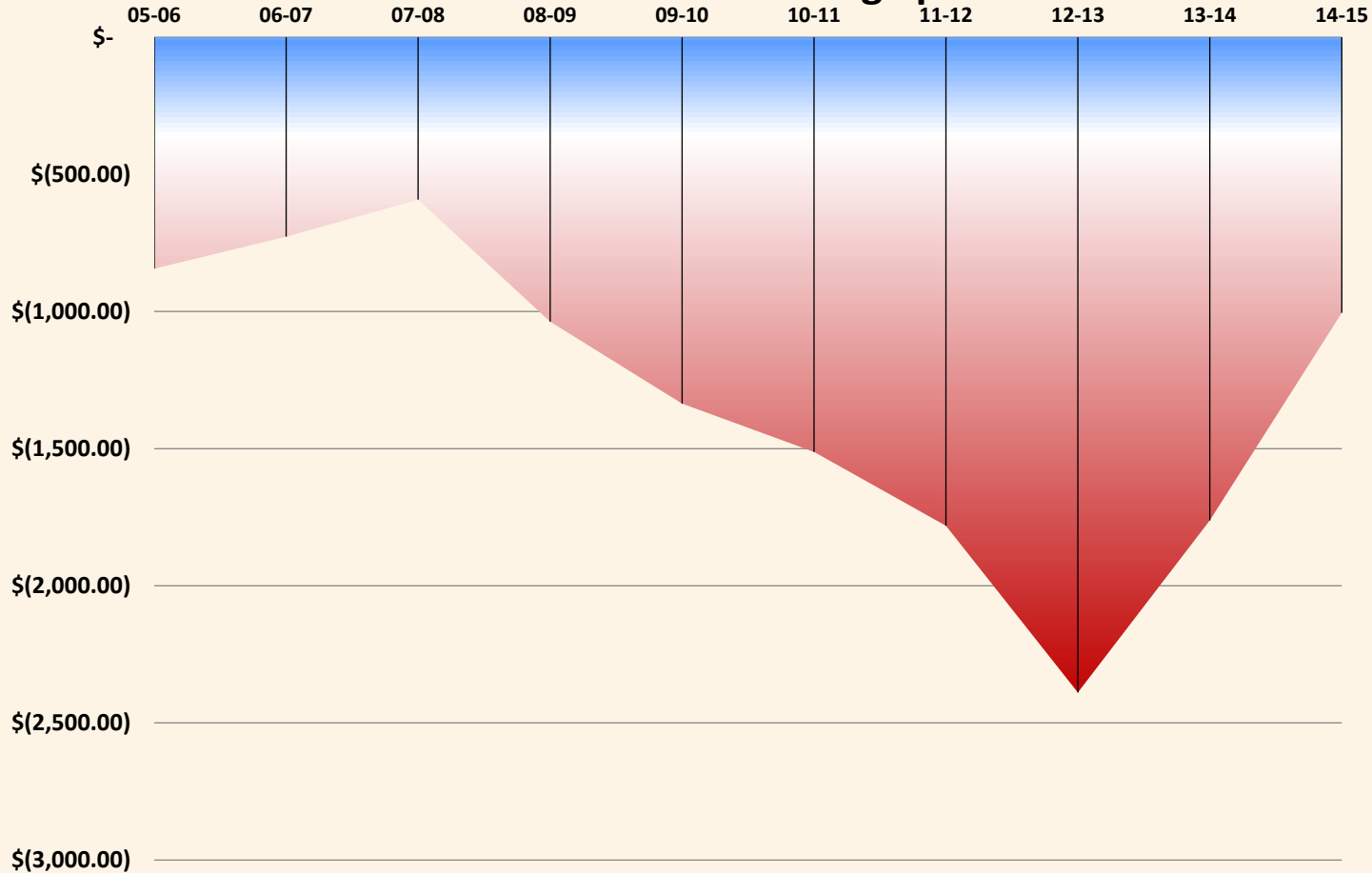
California contributed 57.2% of the Total Revenues spent on its public elementary and secondary public schools in the 2014-15 fiscal year. Please note from the graph that thirteen (13) states in our nation, of varying size and affluence, contributed a greater percentage of state revenue to public education than California.

**Educational Funding**

In 2014-15, California spent an average of \$10,449 per student on their education which is \$1,005 less than the U.S. average of \$11,454. Comparative data is not yet available for the 2015-16 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, 2014-15  
(<http://nces.ed.gov>)



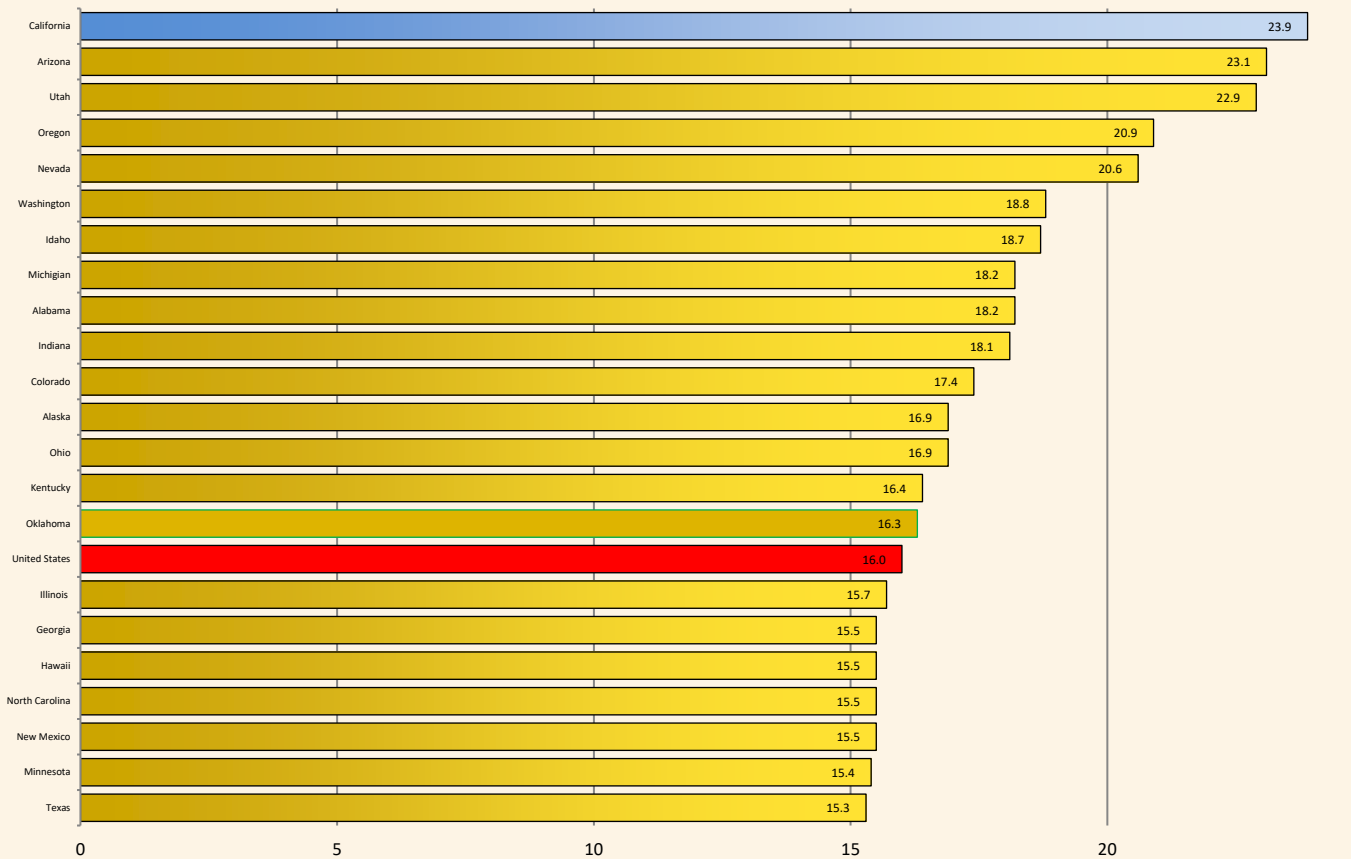


## Student-Teacher Ratio

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. As 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

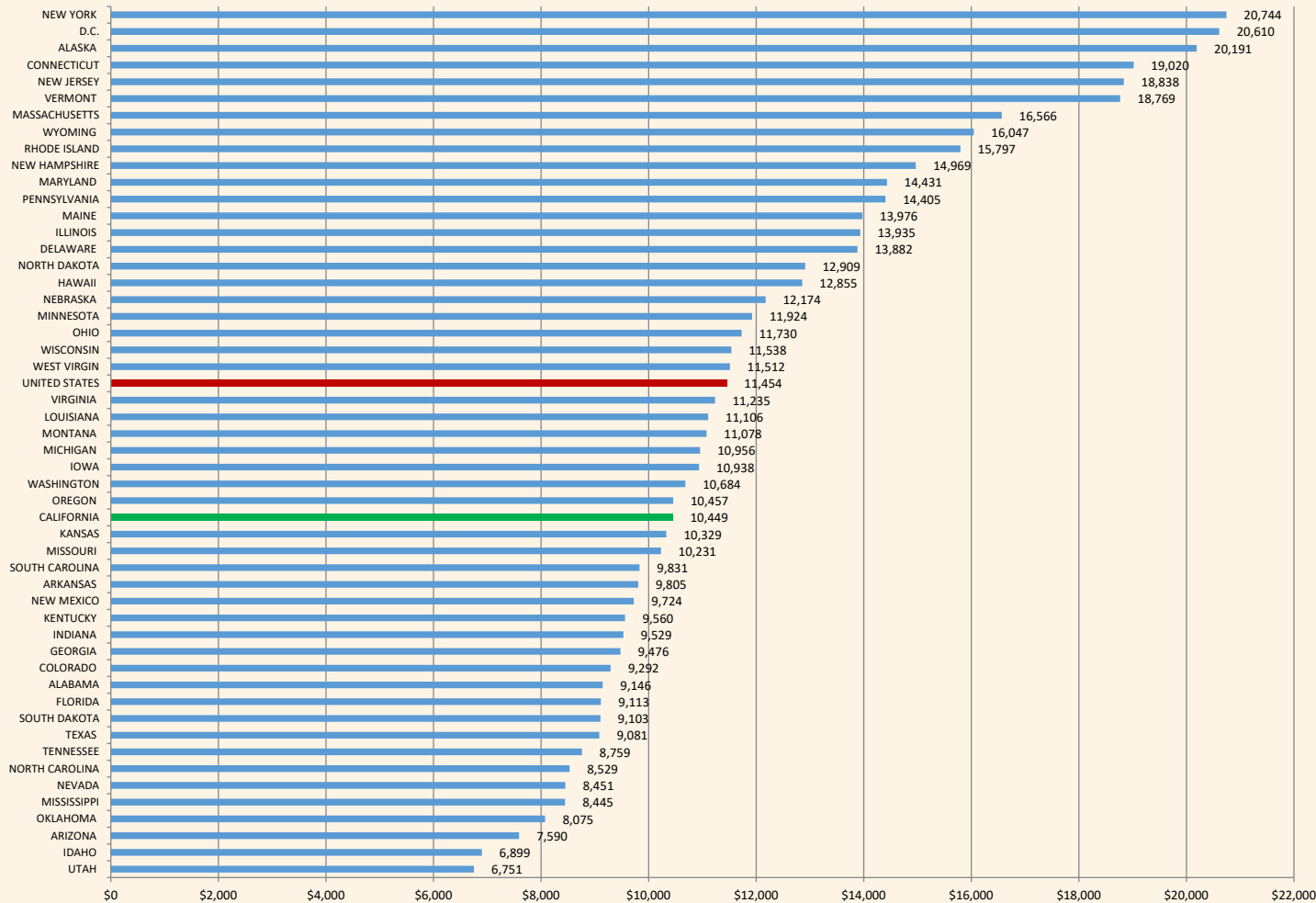


Source: National Center for Educational Statistics, Fall 2015

## Expenditures Per Pupil

California per pupil expenditures fell short by \$1,005 when compared to the national average of \$11,454 per pupil. For the 2014-15 school year, the State of California ranked 30<sup>th</sup> in the nation in the metric of expenditures per pupil. The following chart provides this ratio for each of the states plus the District of Columbia (D.C.):

2014-15 Expenditures per Pupil



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

## National Comparative Analysis Expenditures Per Pupil





## California's per Capita Personal Income

Personal income per capita is a common measure of a state's capacity, or wealth. For California, this amount was \$55,987 for 2016, 12.95% higher than the U.S. average of \$49,571. The following is a comparison of per capita personal income over the last 17 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 1999-2016			
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

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

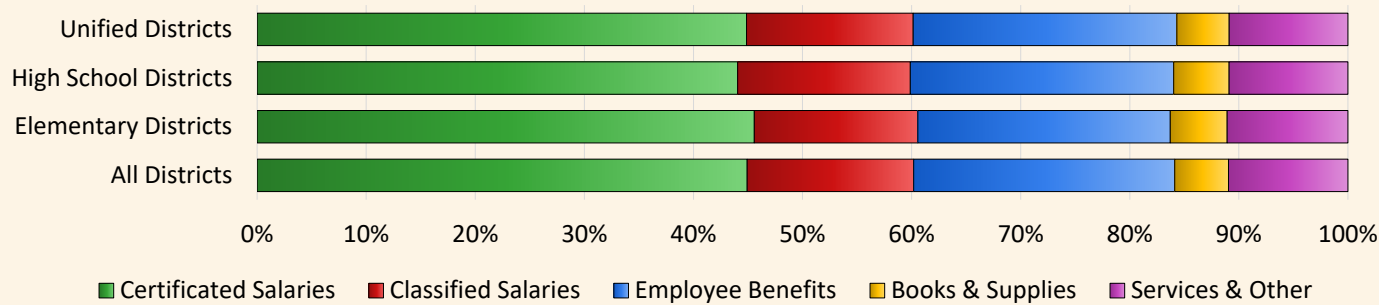
### How California's Education Dollars Are Spent

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.

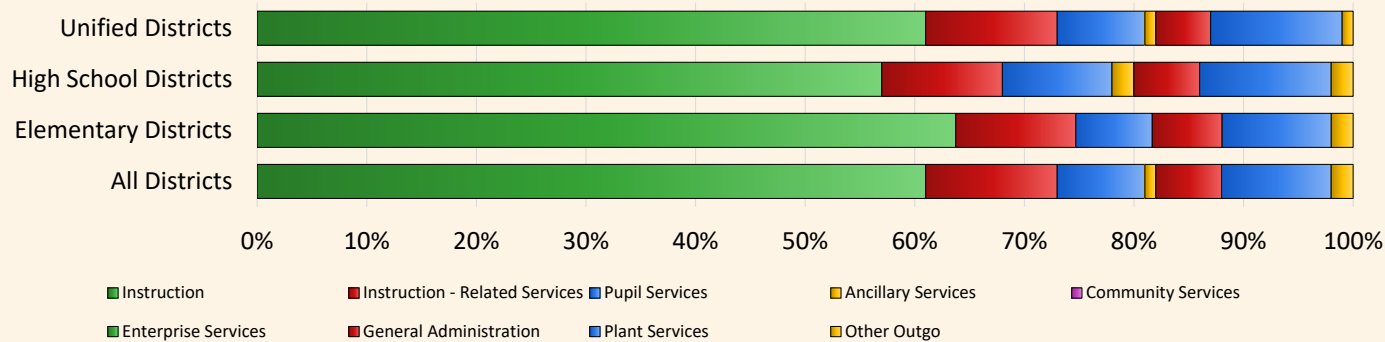
### National Comparative Analysis

## How California's Education Dollars Are Spent

### Expenditures by Category



### Expenditures by Activity



Data: <http://www.ed-data.k12.ca.us>, 2016-17 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 2016-17 comparative analysis is based upon information gathered from the 2016 California Basic Educational Data System (CBEDS) or actual revenues and expenditures for fiscal year 2016-17 submitted by all California school districts to the State Department of Education. This information is the most current data available on a statewide and countywide basis for comparison purposes.



## National Comparative Analysis



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 2016-17 fiscal year:

California School Districts		2016-17 Total ADA
1.	FRESNO	66,714
2.	ELK GROVE	59,790
3.	CORONA-NORCO	51,129
4.	CAPISTRANO	46,469
5.	CLOVIS	40,707
6.	RIVERSIDE UNIFIED	39,740
7.	SAN JUAN	37,666
8.	POWAY	34,766
9.	FREMONT	33,821
10.	IRVINE	32,451
11.	MT. DIABLO UNIFIED	30,235
12.	SAN JOSE UNIFIED	29,584
13.	VISALIA UNIFIED	27,239
14.	LODI	27,156
15.	SADDLEBACK VALLEY	26,789
16.	CHINO VALLEY UNIFIED	26,696
17.	ORANGE	25,290
18.	GLENDALE	25,152
19.	PLACENTIA-YORBA LINDA	24,751
20.	POMONA	22,859
21.	PALO ALTO UNIFIED	11,879
<b>Comparative Districts Average</b>		<b>34,328</b>
Data: Statewide: CADIE; School Services of California Inc. 2016-17		

National Comparative Analysis

**Average  
Daily Attendance  
Of Comparative  
Districts**



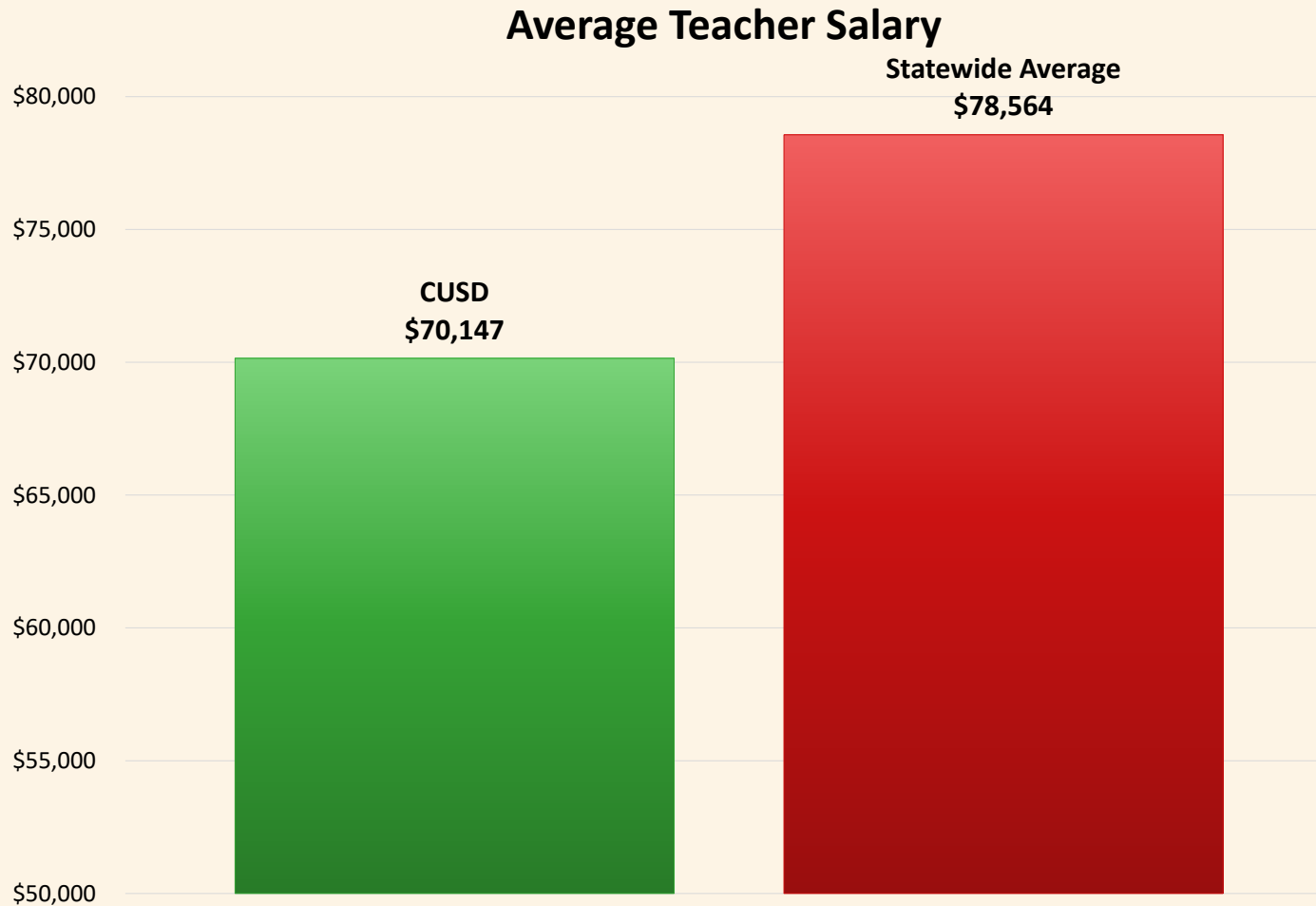


### Average Teacher Salary

The District's average teacher salary in 2016-17 was \$8,417 less than the California statewide average of \$78,564 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 state wide average:

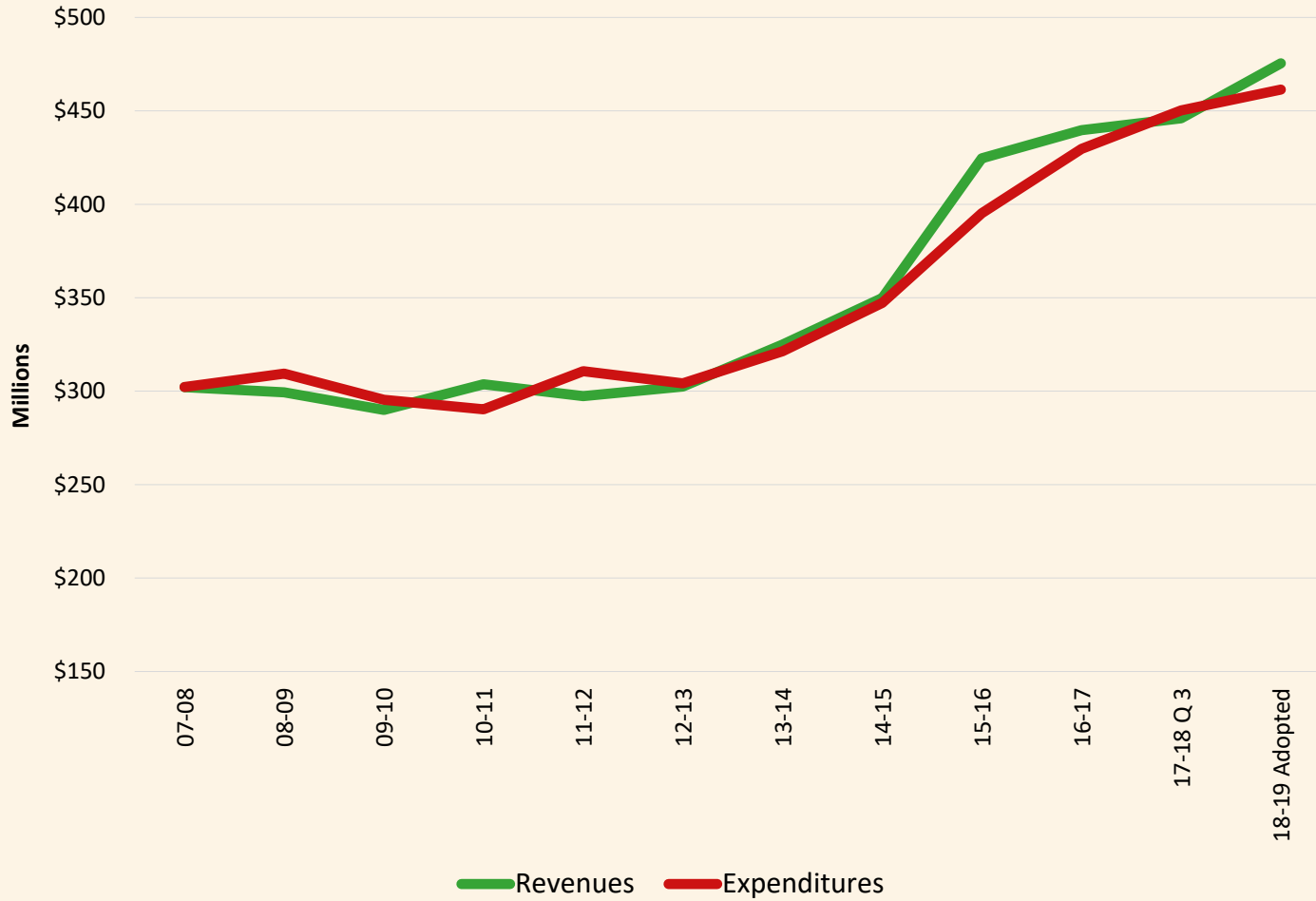
### National Comparative Analysis

### Average Teacher Salary



Data: School Services SABRE Report 2016-17

### Revenues vs Expenditures by Year



### National Comparative Analysis

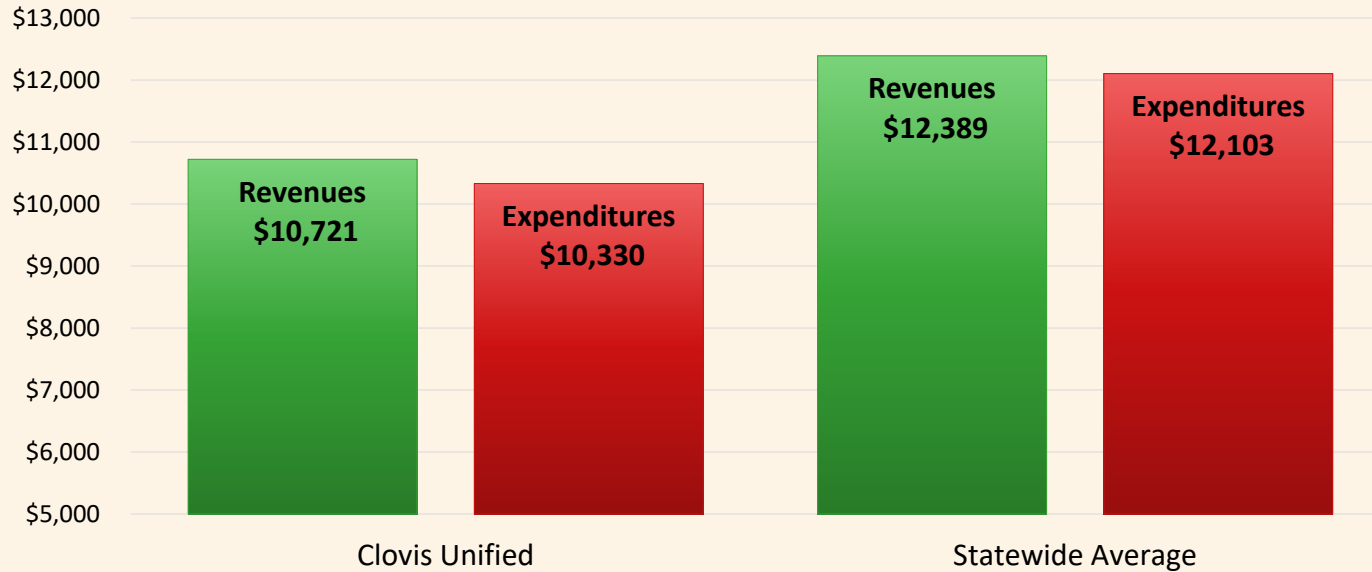
### Revenues vs. Expenditures

- The District has historically maintained a balanced budget. Dollars unspent in one year are carried over and can be spent in the following year. Graphic illustrations of the District's revenues and expenditures for the past ten years, current year at Quarter 3, and the 2018-19 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. 2016-17

- During the 2016-17 school year, the total expenditures per ADA for Clovis Unified was \$1,773 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 15th out of the 21 comparative districts and is \$1,668 per ADA below the average of all unified school districts in California. This translates to approximately \$67.8 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.

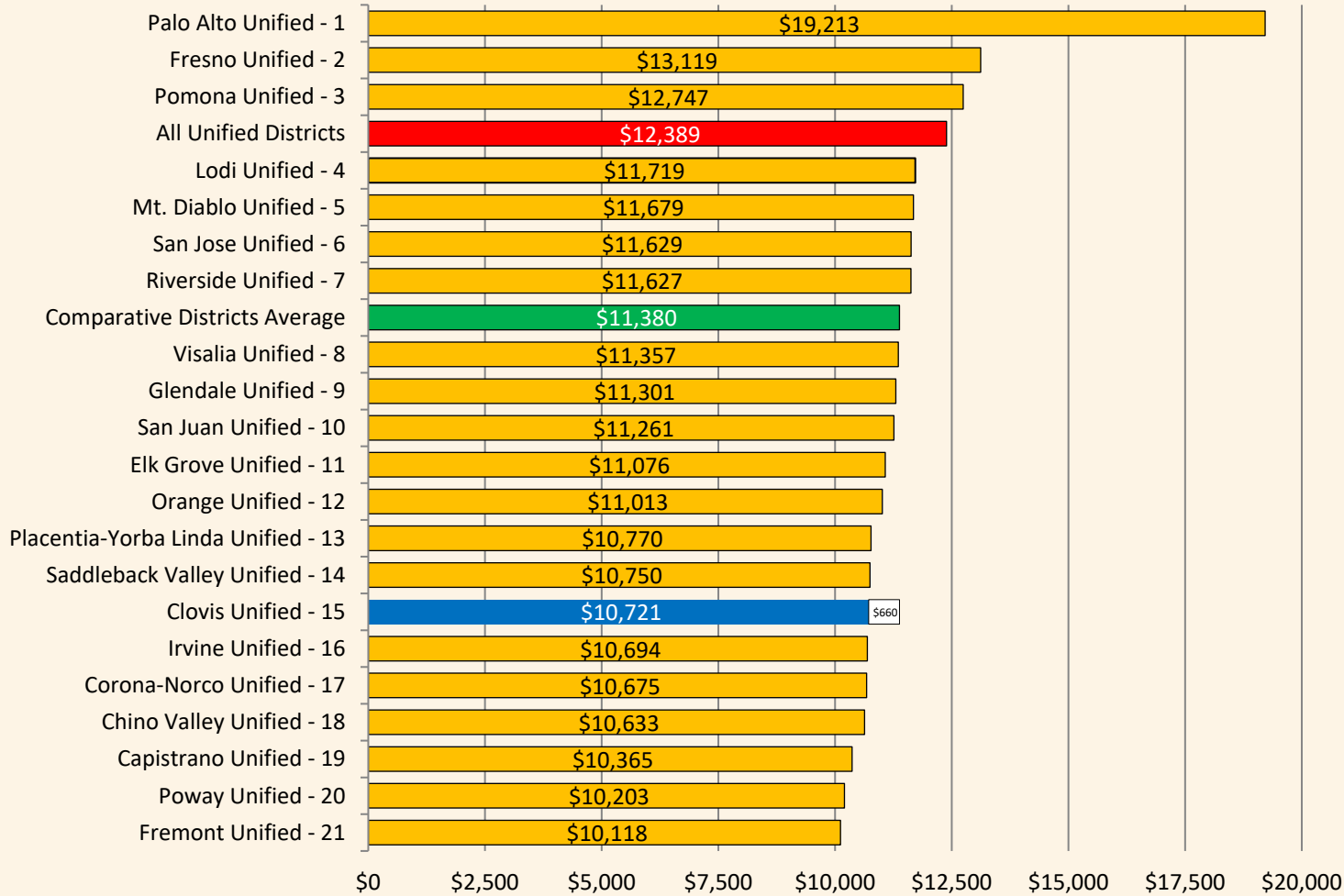
Information included on the following charts was derived from the Comparative Analysis of District Income and Expenditures (CADIE) by School Services of California, Inc., 2016-2017.

### National Comparative Analysis

### Revenues and Expenditures per Student

## Statewide Comparison General Fund Revenue

### Statewide Comparative Analysis General Fund Revenue



Revenue Per ADA

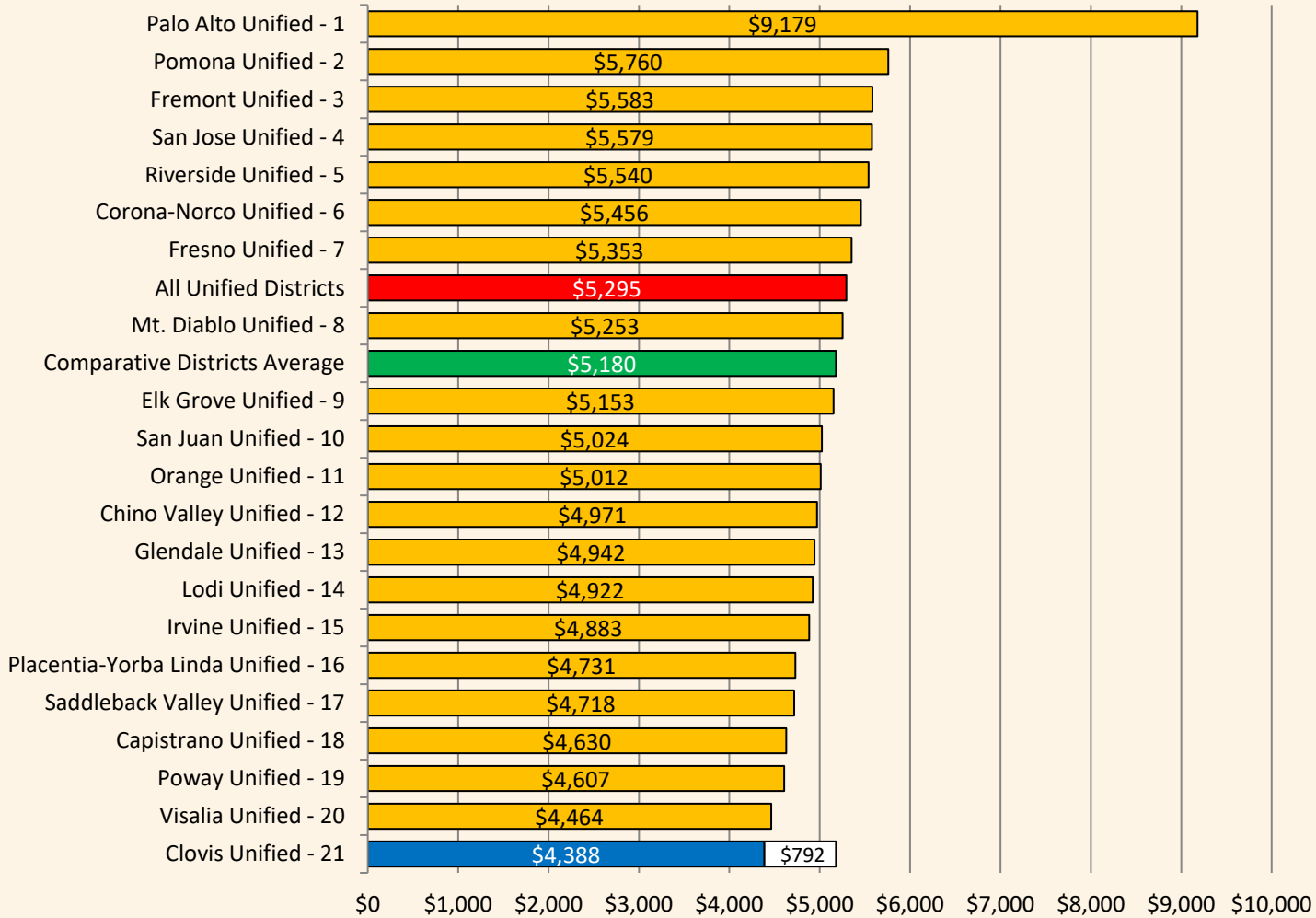
Data: Statewide CADIE 2016-17, School Services of California





## Statewide Comparison Certificated Salaries

## Statewide Comparative Analysis Certificated Salaries

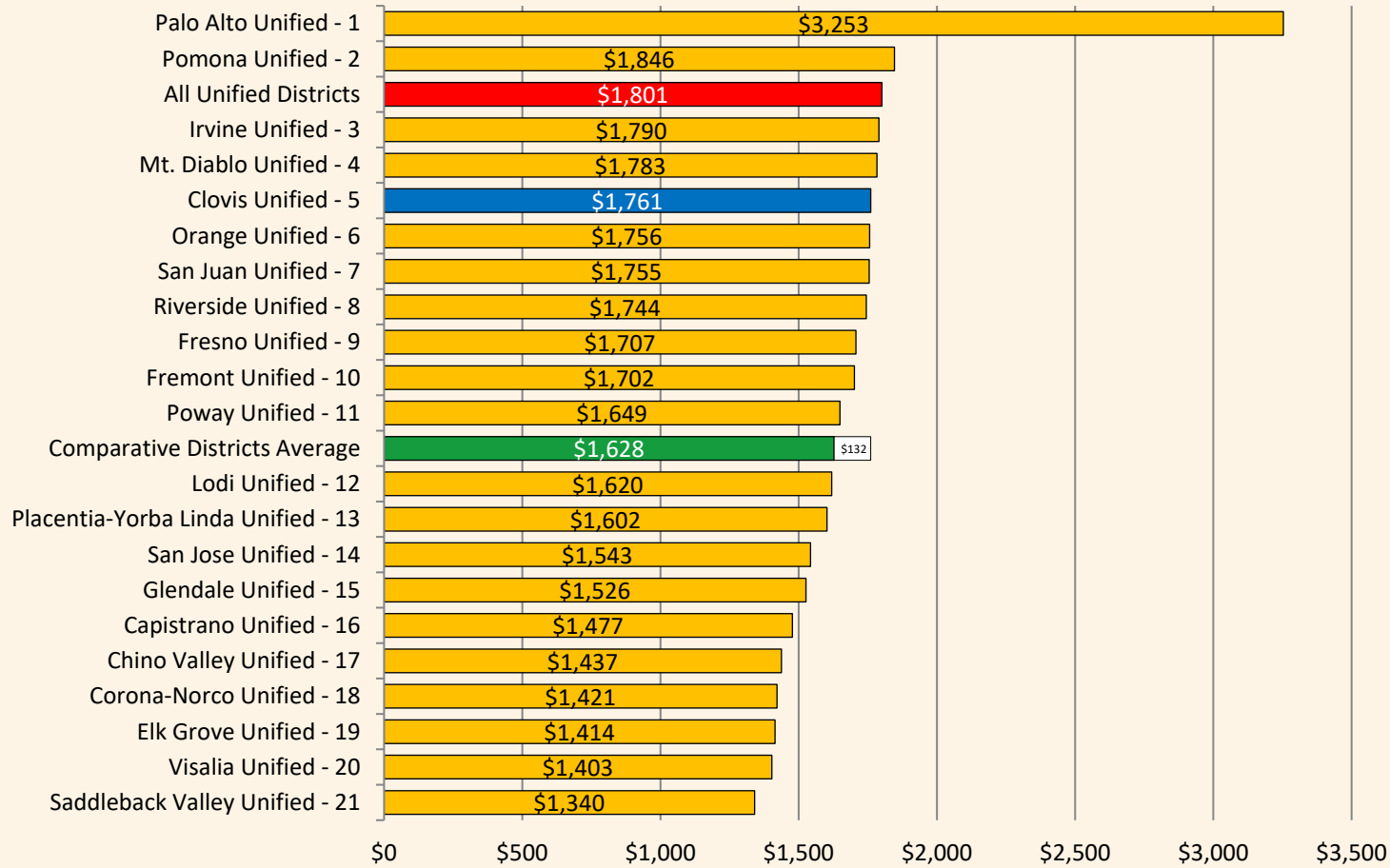


Expenditures Per ADA

Data: Statewide CADIE 2016-17, School Services of California



### Statewide Comparison Classified Salaries



Expenditures Per ADA

Data: Statewide CADIE 2016-17, School Services of California

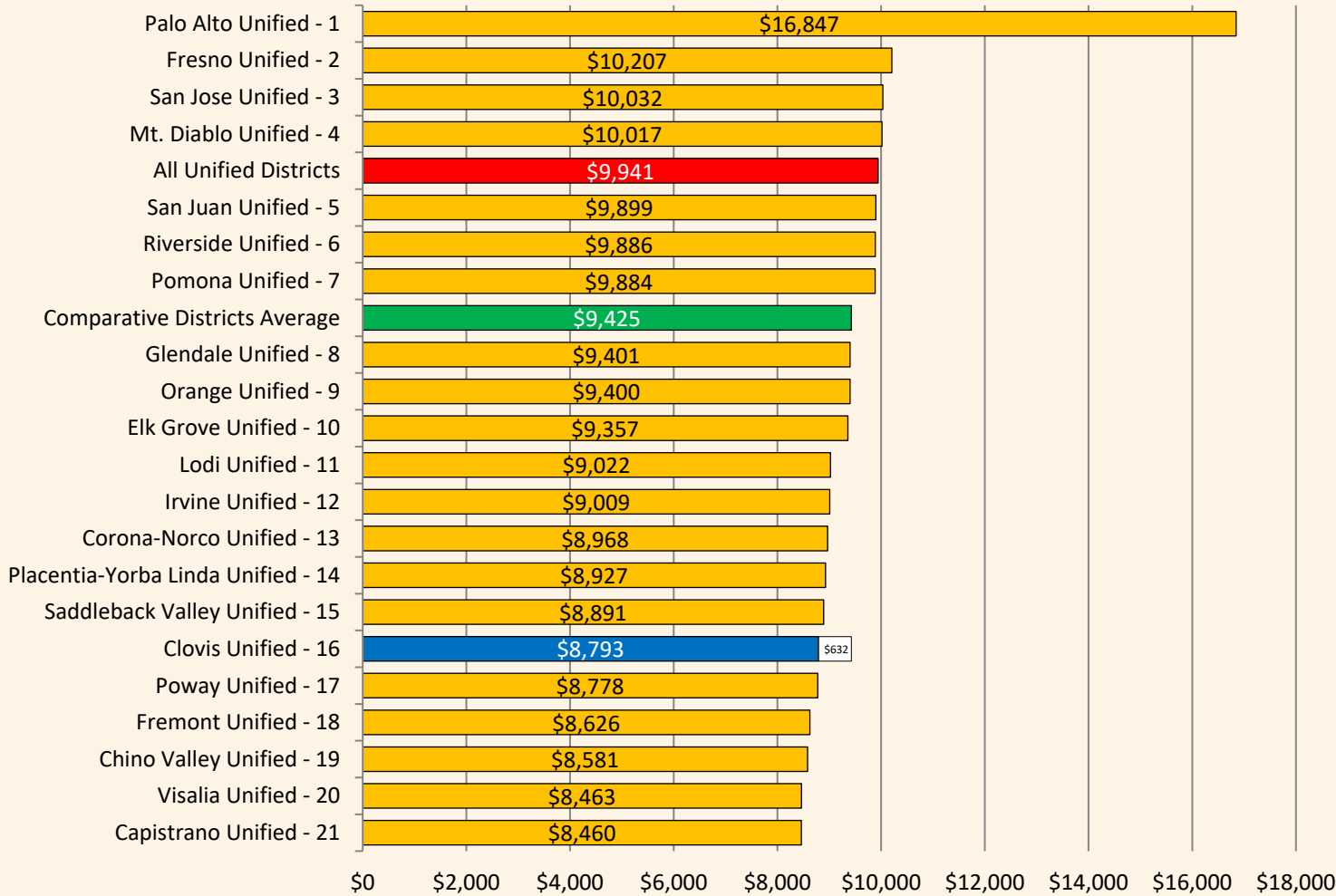
### Statewide Comparative Analysis Classified Salaries





## Statewide Comparison Total Compensation

## Statewide Comparative Analysis Total Compensation

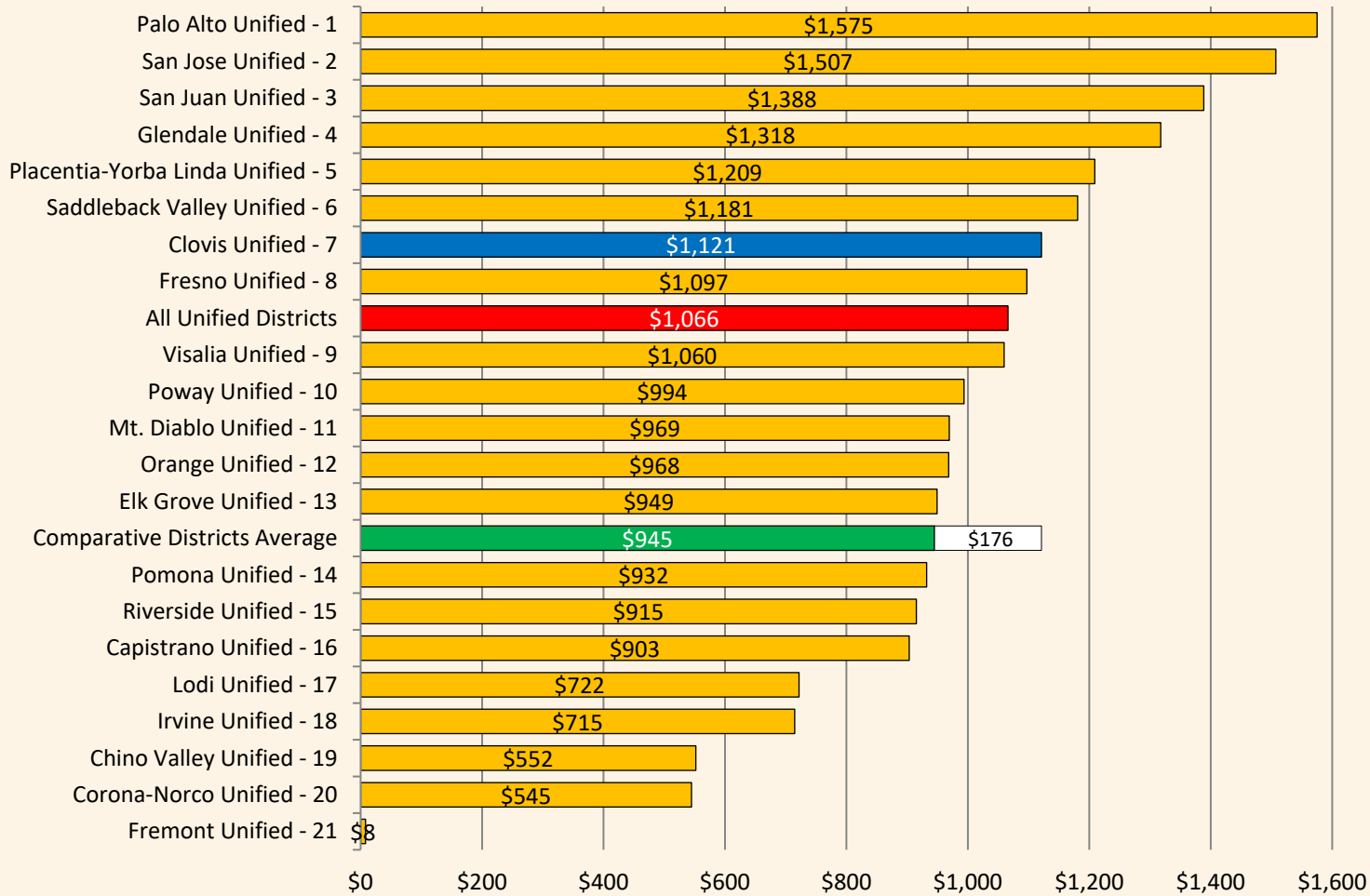


Expenditures Per ADA

Data: Statewide CADIE 2016-17, School Services of California

## Statewide Comparison Health & Welfare Benefits

Statewide Comparative  
Analysis  
**Health & Welfare  
Benefits**



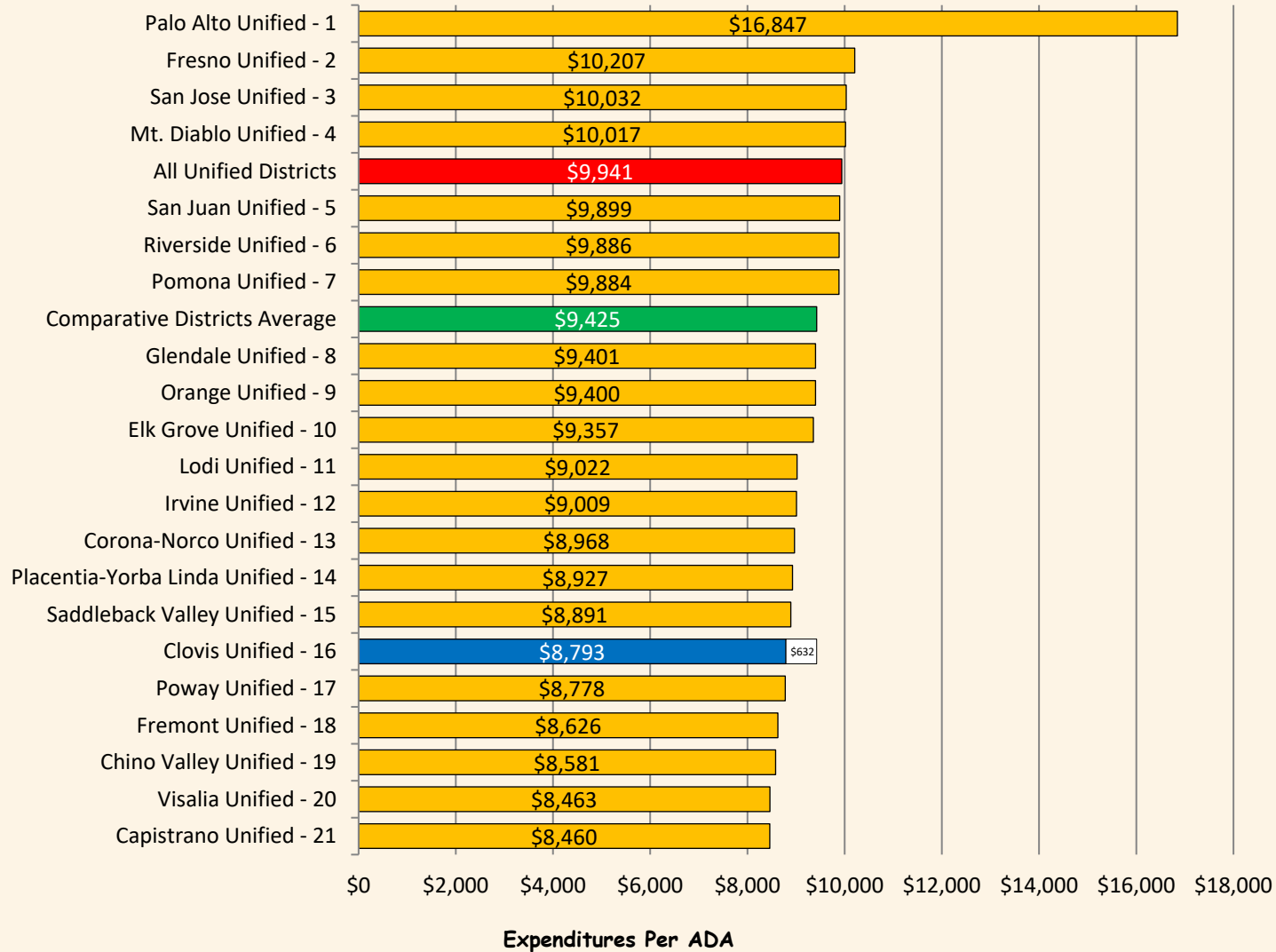
**Expenditures Per ADA**

Data: Statewide CADIE 2016-17, School Services of California





## Statewide Comparison Salaries & Benefits



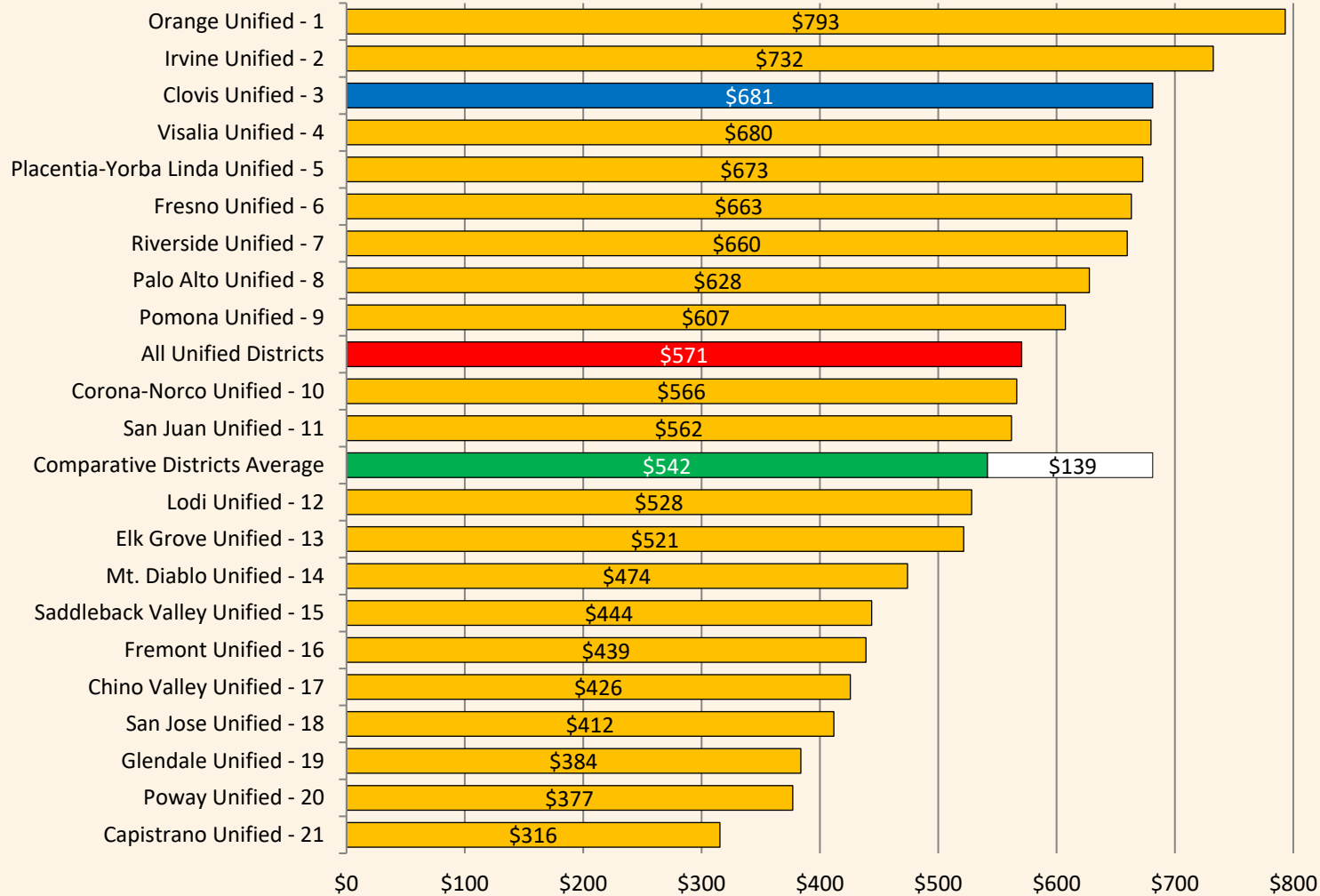
Data: Statewide CADIE 2016-17, School Services of California

## Statewide Comparative Analysis

## Salaries & Benefits

## Statewide Comparison Books & Supplies

Statewide Comparative  
Analysis  
**Books & Supplies**



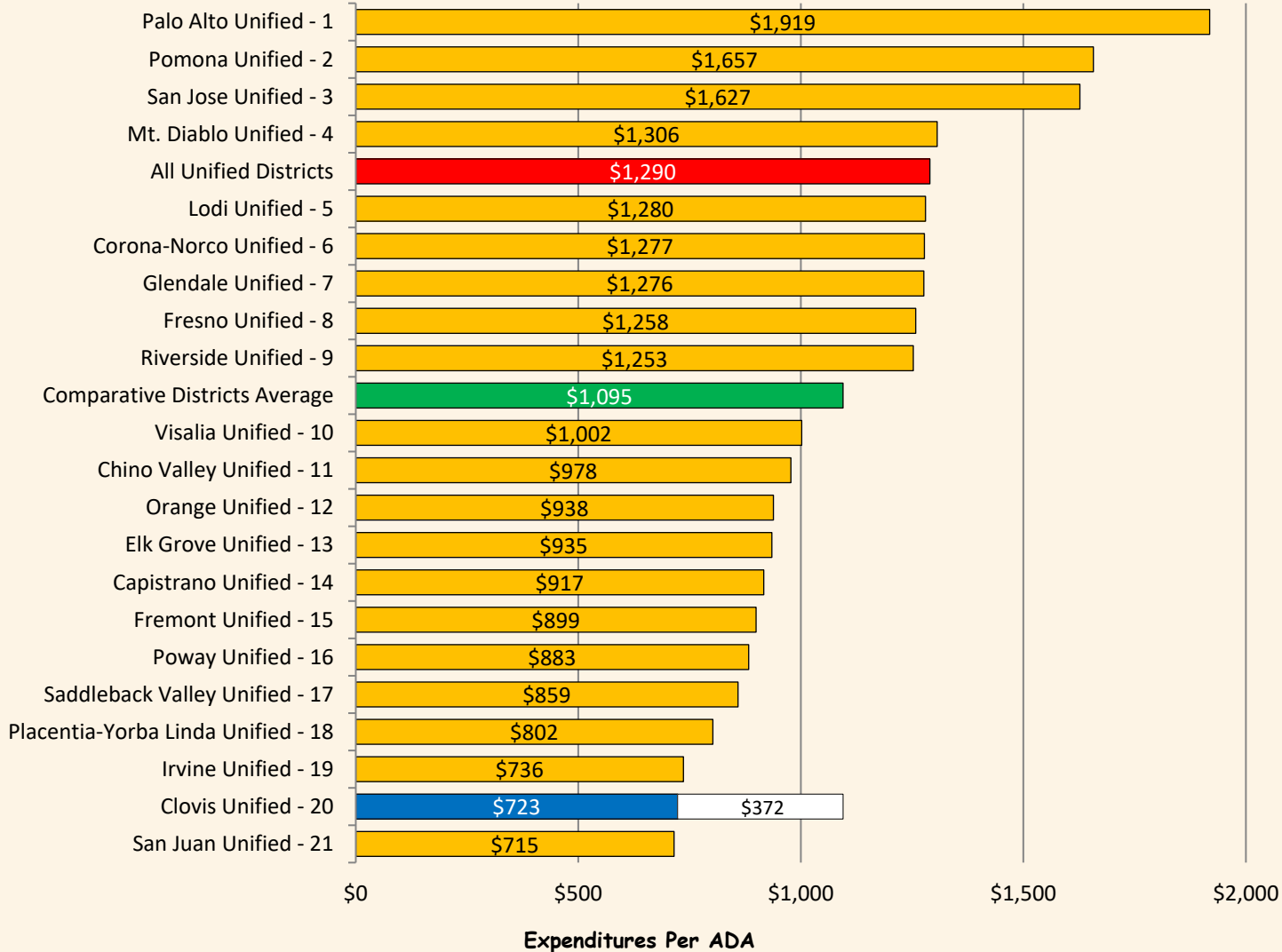
**Expenditures Per ADA**

Data: Statewide CADIE 2016-17, School Services of California





## Statewide Comparison Services & Other Operating Expenses

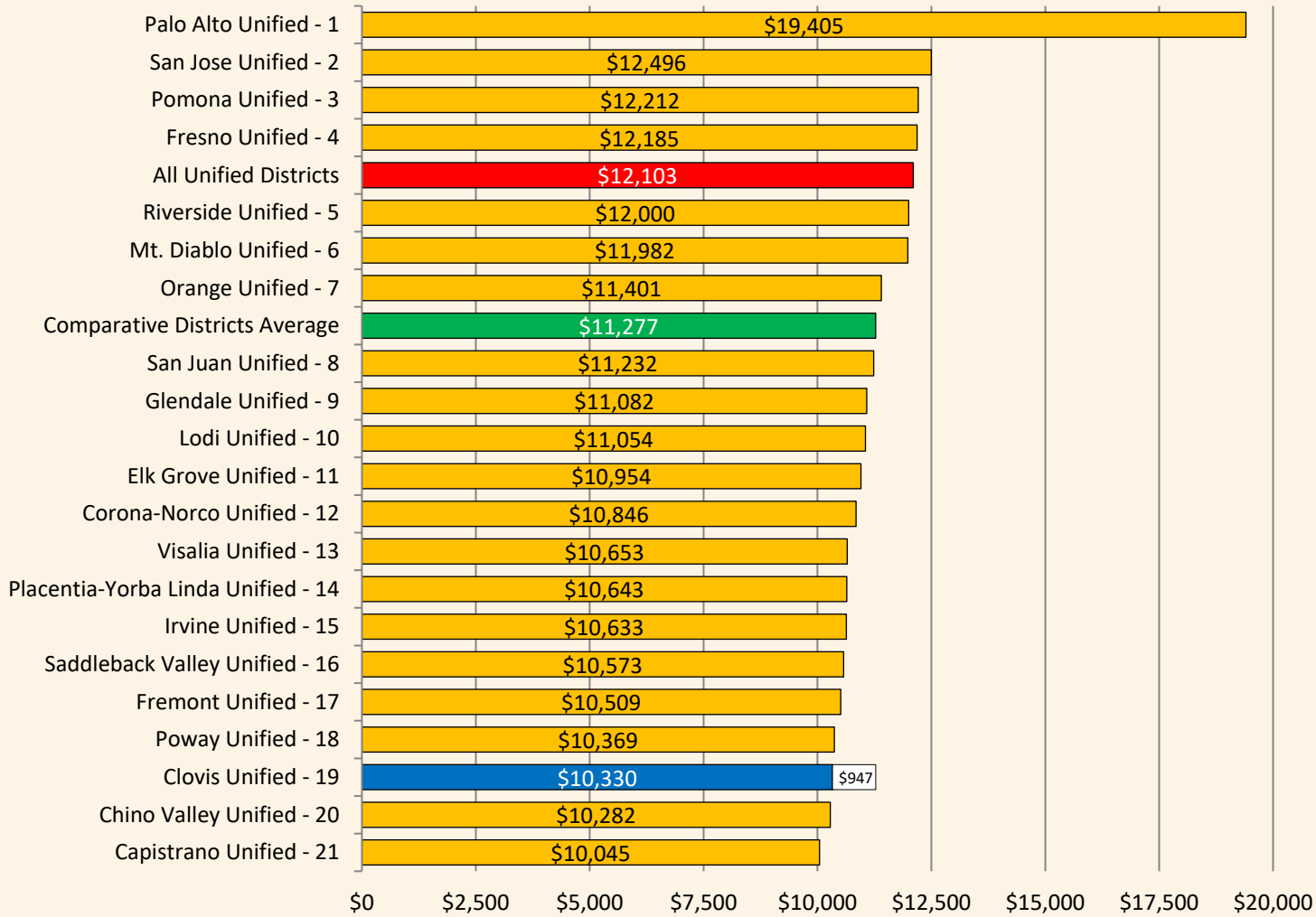


Data: Statewide CADIE 2016-17, School Services of California

### Statewide Comparative Analysis

### Services & Other Operating Expenses

## Statewide Comparison Total Expenditures



## Statewide Comparative Analysis Total Expenditures

Expenditures Per ADA

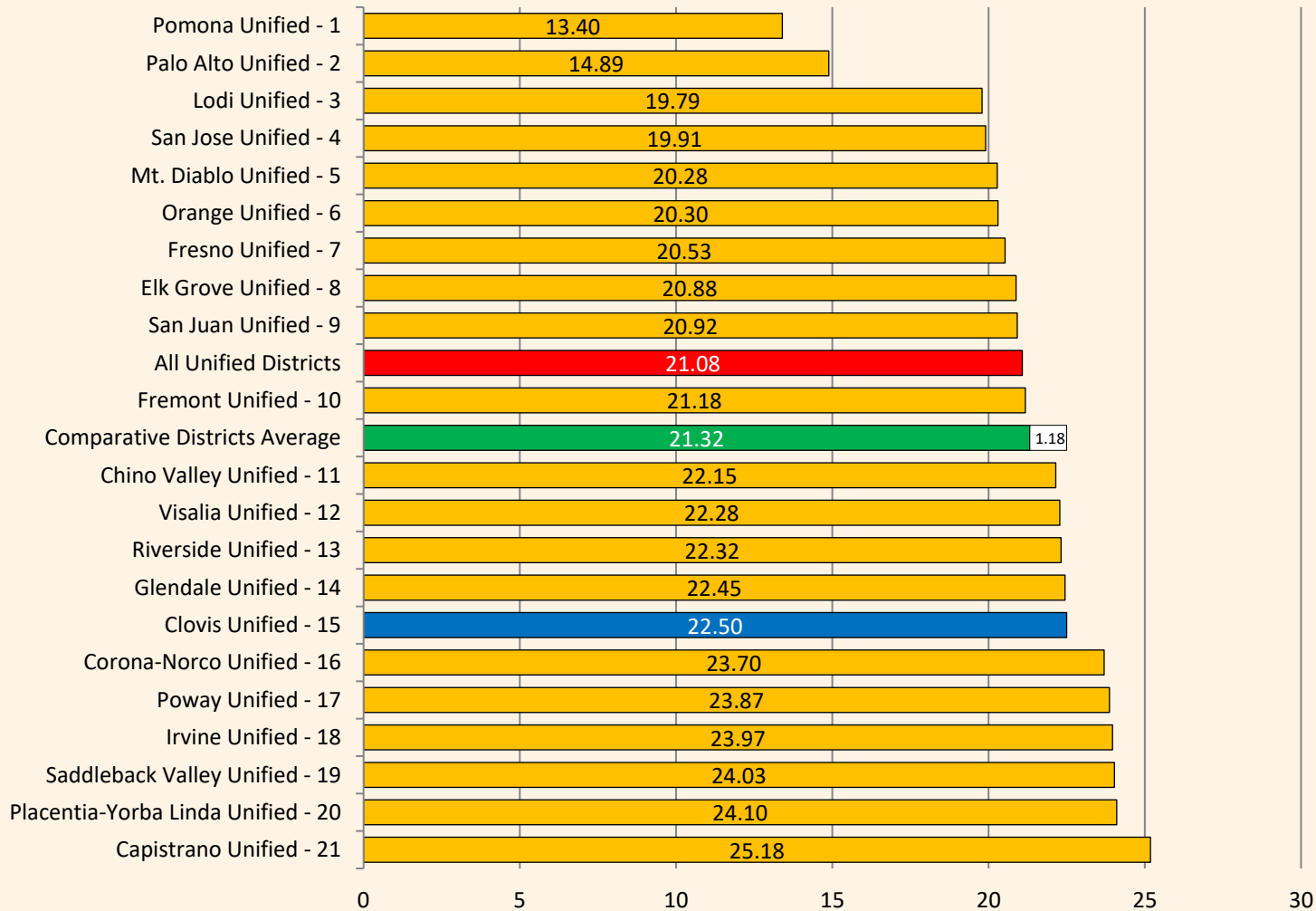
Data: Statewide CADIE 2016-17, School Services of California







## Statewide Comparison Student Enrollment per Teacher



Enrollment Per Teacher  
Data: Statewide CADIE 2016-17, School Services of California

## Statewide Comparative Analysis Student Enrollment per Teacher

**Fresno County Unified Districts**

Fresno County Comparative  
Analysis  
**Average Daily  
Attendance of  
Comparative Districts**

		2016-17 Total ADA
1	FRESNO	66,714
2	CLOVIS UNIFIED	40,707
3	CENTRAL	14,995
4	SANGER	9,777
5	KINGS CANYON JOINT	9,215
6	SELMA	6,166
7	KERMAN	4,936
8	COALINGA/HURON JOINT	4,185
9	PARLIER	3,223
10	MENDOTA	3,161
11	FOWLER	2,459
12	FIREBAUGH	2,214
13	GOLDEN PLAINS UNIFIED	1,586
14	RIVERDALE JOINT	1,561
15	CARUTHERS	1,387
16	SIERRA	1,226
17	LATON JOINT	657
<b>Comparative Districts Average ADA</b>		<b>10,245</b>
Data: Fresno County CADIE 2016-17, School Services of California		





Fresno County Comparative  
Analysis

**Revenues and  
Expenditures per  
Student**

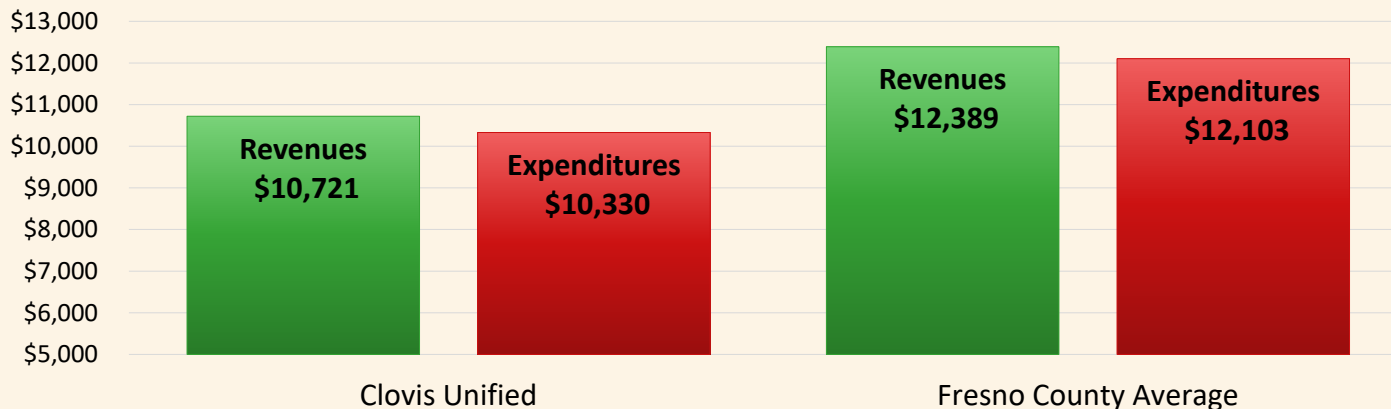
In 2016-17, Clovis Unified received less funding per student than 16 other unified school districts in Fresno County. In fact, if Clovis Unified School District had received the county school districts' average General Fund revenues per student of \$12,389 or \$1,668 more per student, then close to \$67 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 program meals. Fresno County school's student population, on average, consists of 78% of students eligible for free-reduced program meals. Clovis Unified is significantly lower and impacts the amount of revenue received from the State. Clovis Unified students eligible for free-reduced program meals are as follows:

Free Reduced-Price Meals	2011	2012	2013	2014	2015	2016	2017
Total Students	13,108	15,223	17,115	15,002	14,911	17,759	17,147
Percentage of Total Population	33.58%	38.16%	41.97%	36.44%	36.50%	42.5%	40.44%

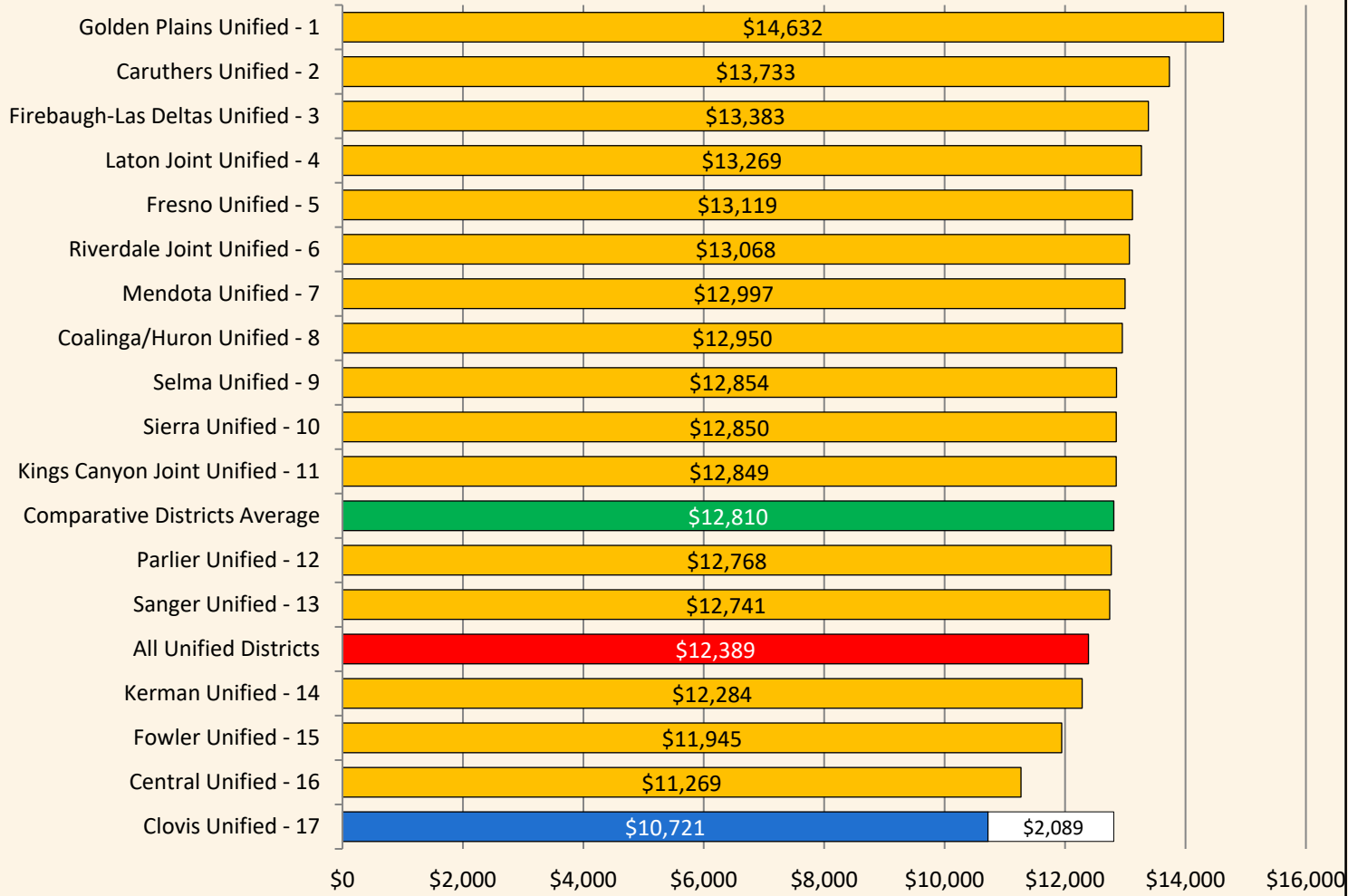
In 2016-17, Clovis Unified expended less per student than 15 of the unified school districts in the County. The District's expenditures per student of \$10,330 was \$1,773 less than the average of other County unified school districts.

**Revenues and Expenditures per Student**



### Countywide Comparison General Fund Revenue

### Countywide Comparative Analysis General Fund Revenue



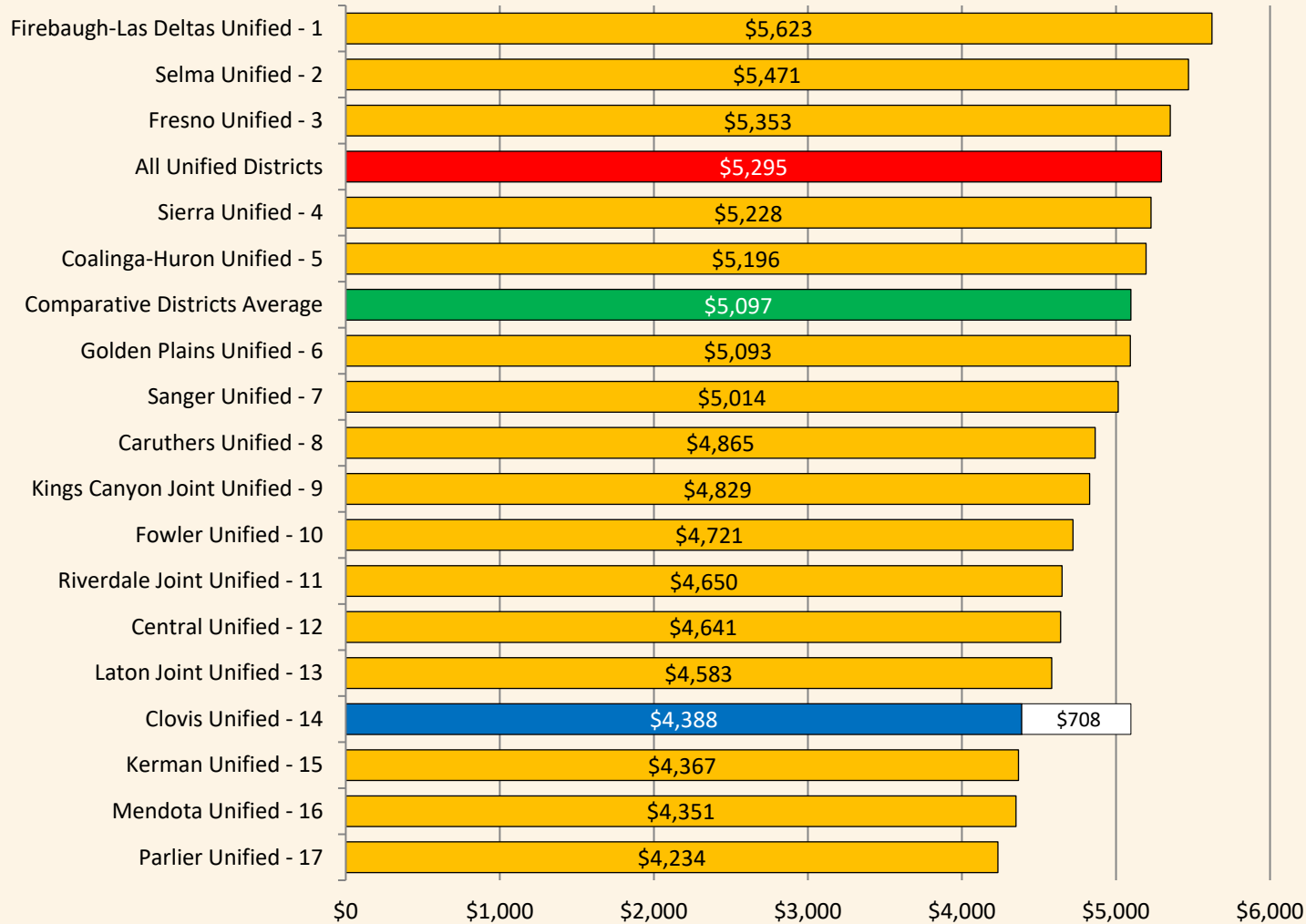
Revenue Per ADA

Data: Fresno County CADIE 2016-17, School Services of California





## Countywide Comparison Certificated Salaries



Expenditures Per ADA

Data: Fresno County CADIE 2016-17, School Services of California

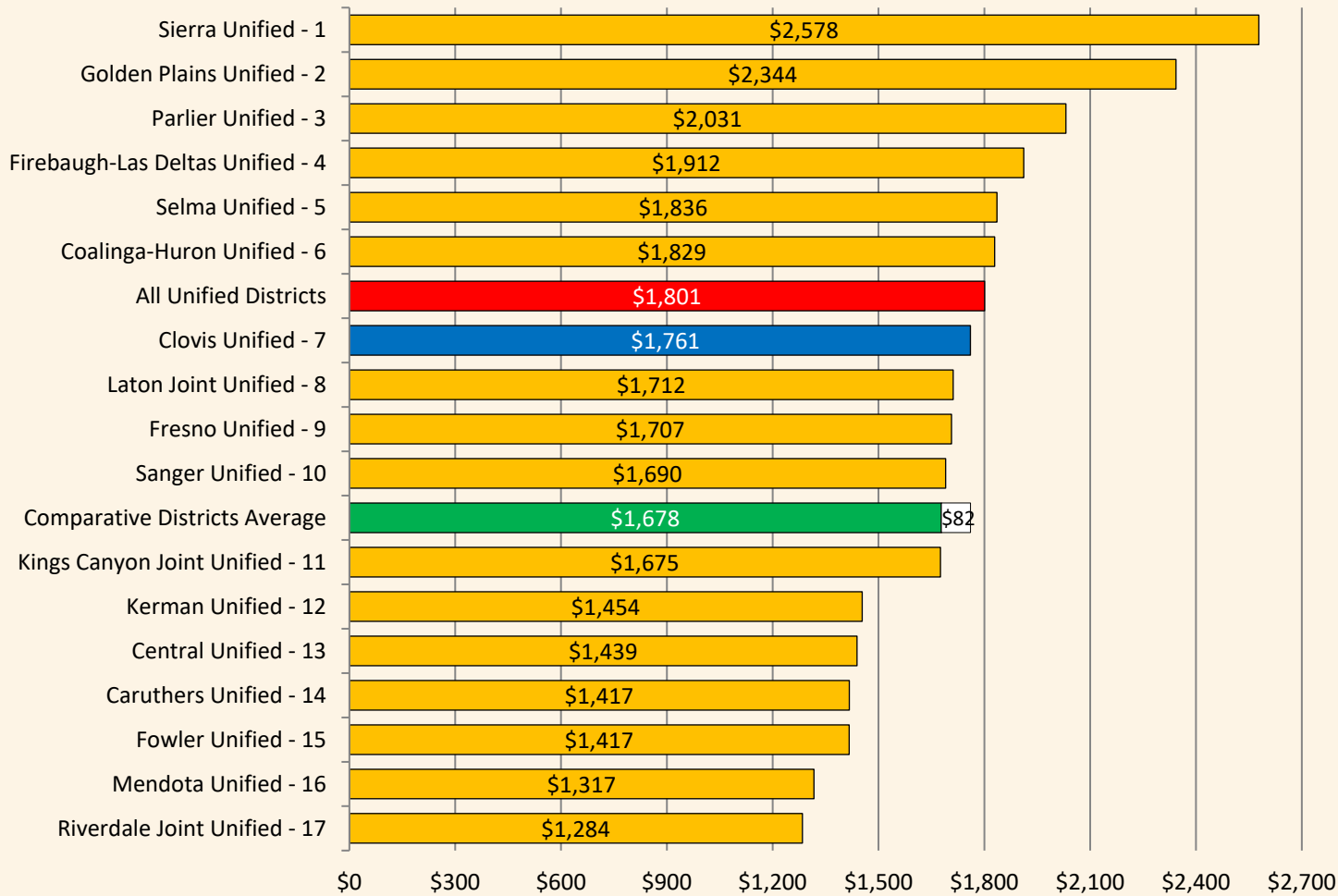
## Countywide Comparative Analysis

### Certificated Salaries

## Countywide Comparison Classified Salaries

Countywide Comparative  
Analysis

Classified Salaries



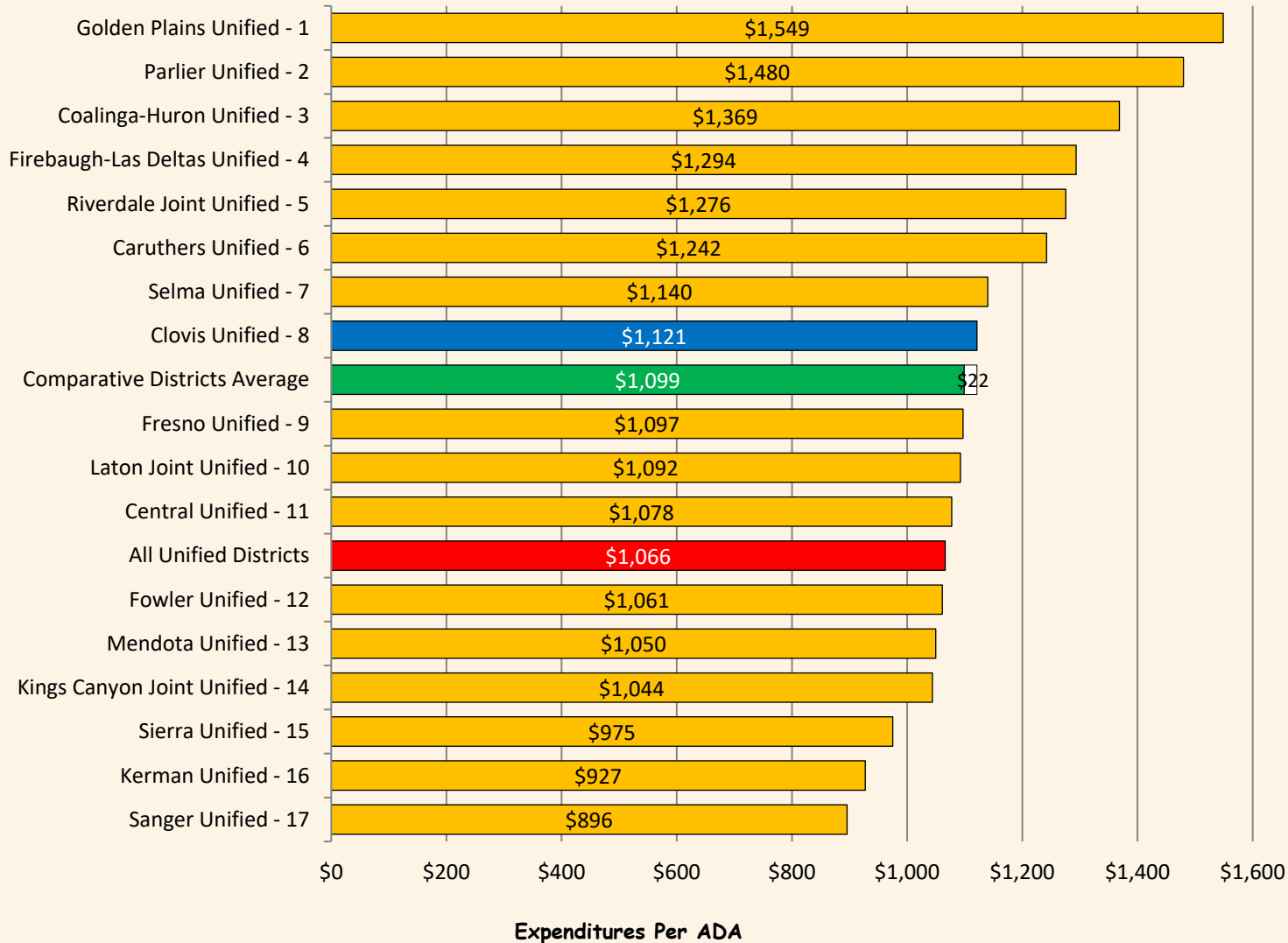
**Expenditures Per ADA**

Data: Fresno County CADIE 2016-17, School Services of California





## Countywide Comparison Health and Welfare Benefits



Data: Fresno County CADIE 2016-17, School Services of California

Countywide Comparative  
Analysis

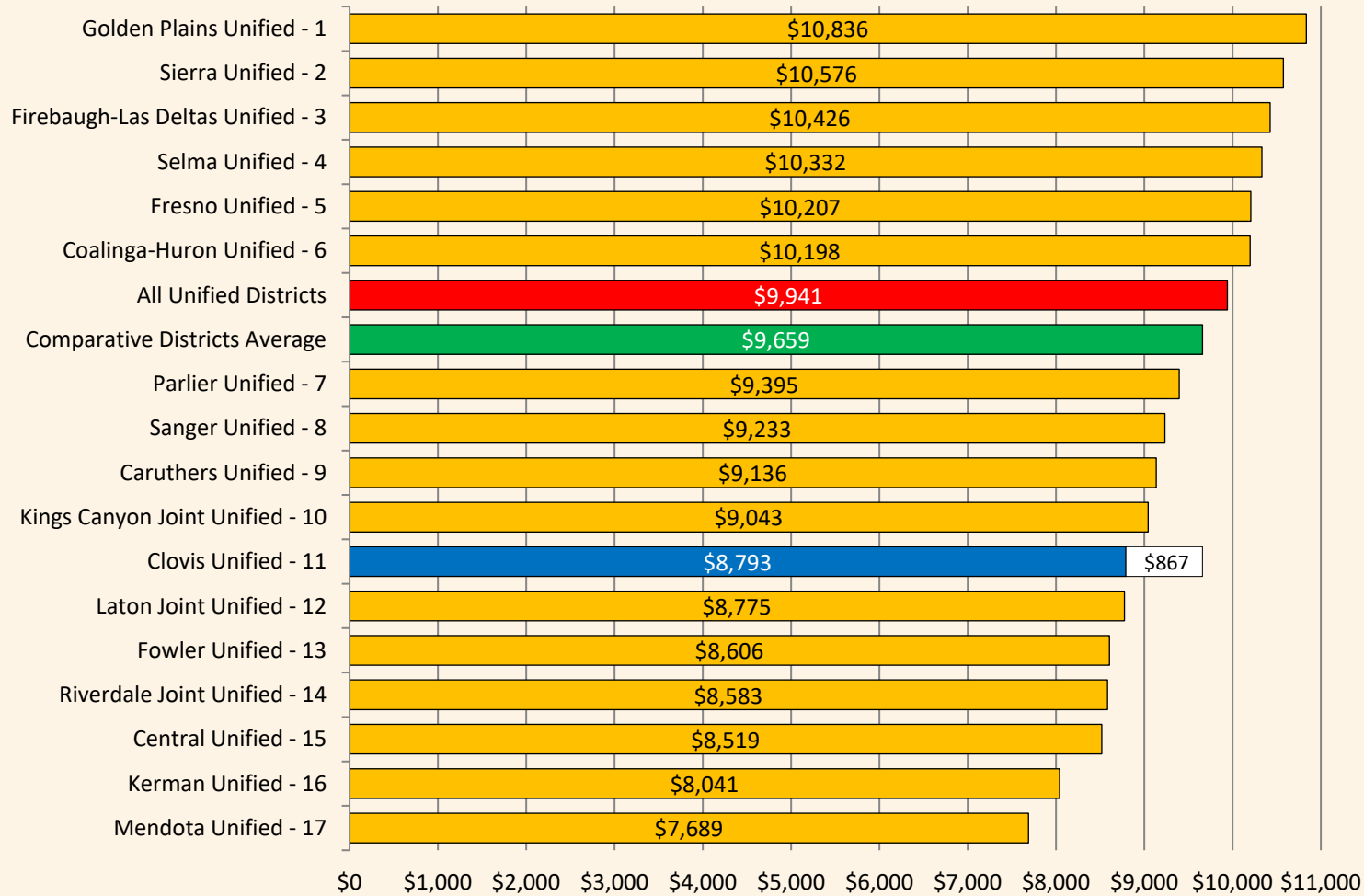
Health and Welfare  
Benefits



## Countywide Comparison Total Compensation

### Countywide Comparative Analysis

### Total Compensation



\$867

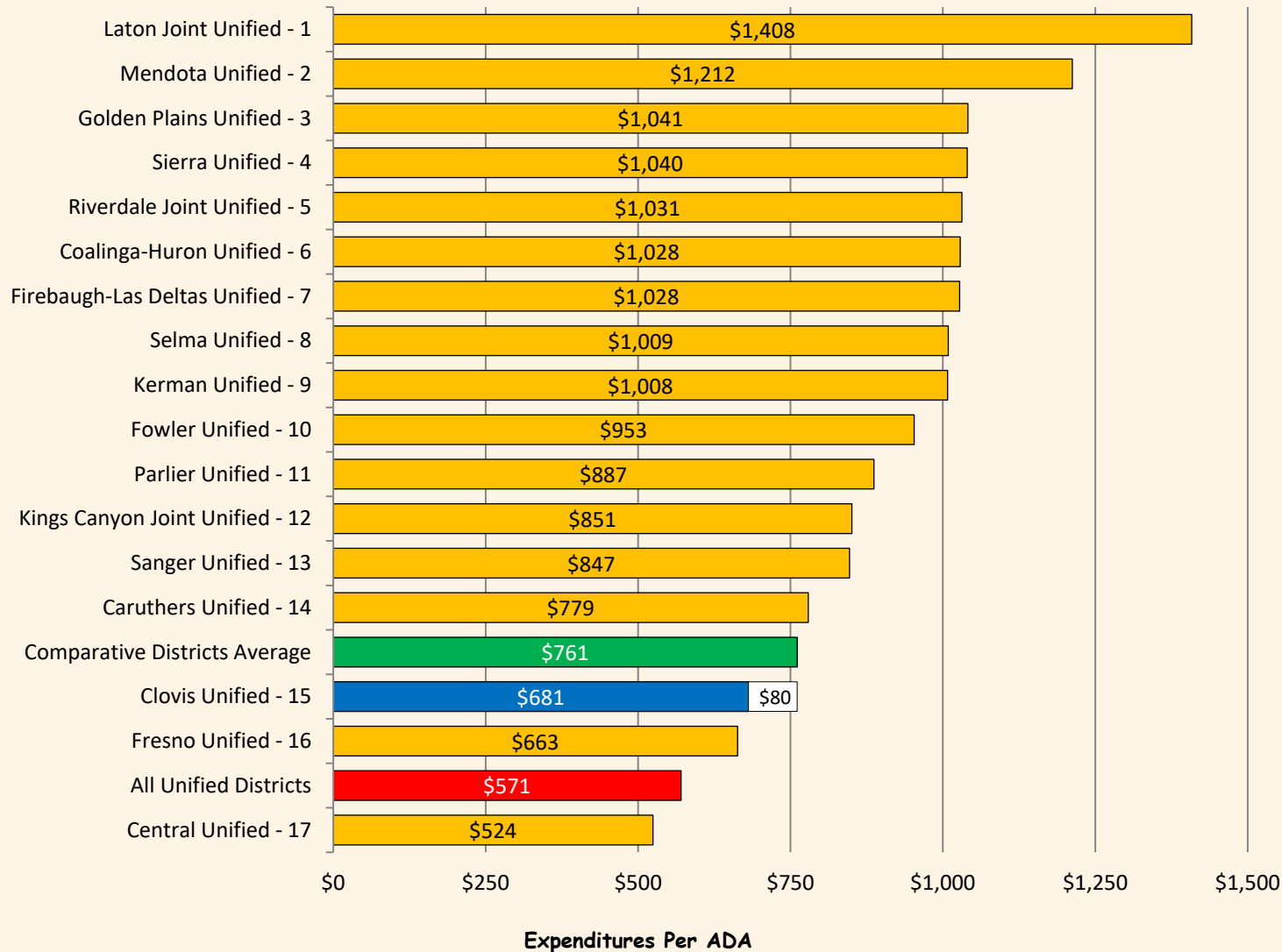
**Expenditures Per ADA**

Data: Fresno County CADIE 2016-17, School Services of California





## Countywide Comparison Books & Supplies

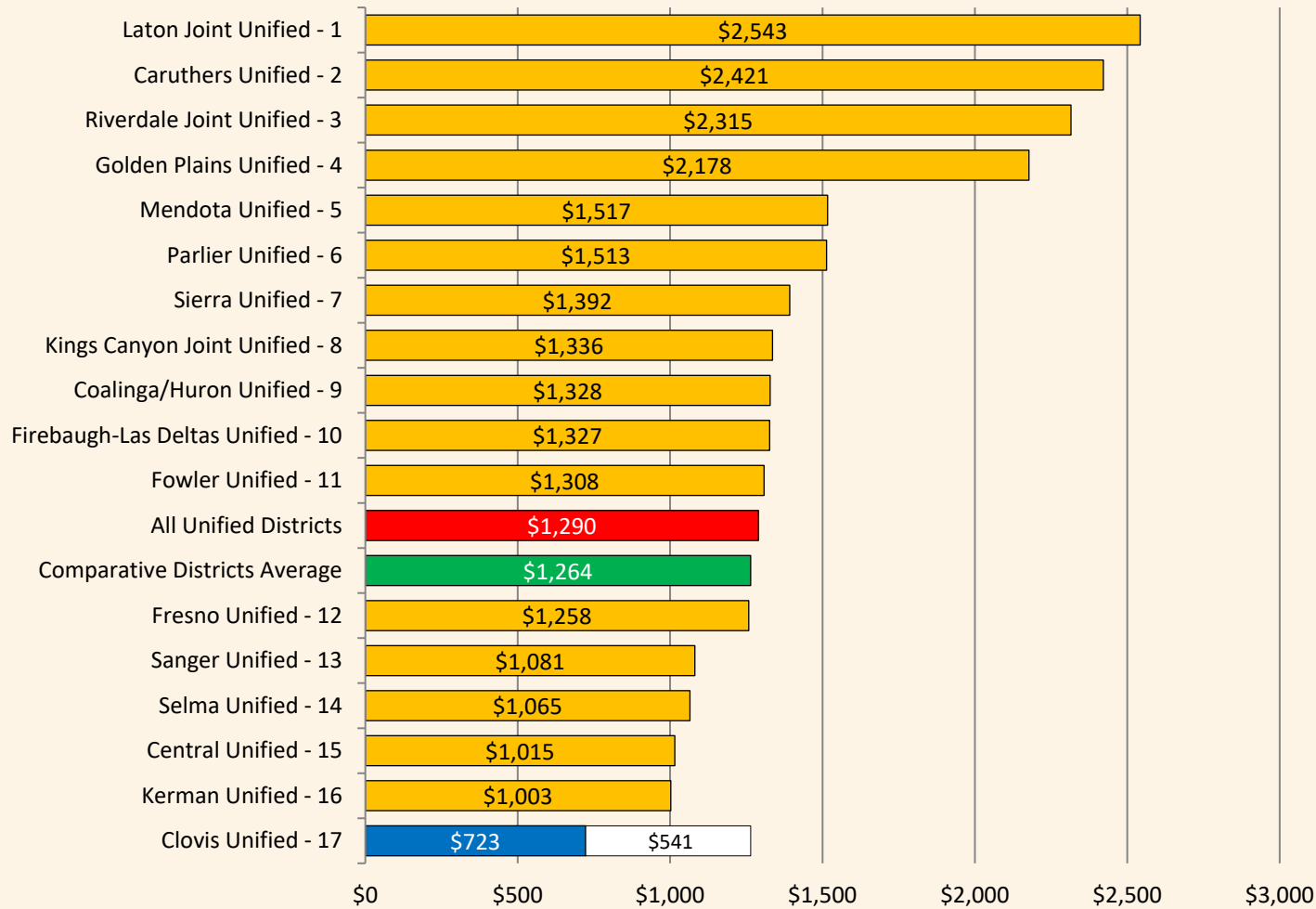


Data: Fresno County CADIE 2016-17, School Services of California

### Countywide Comparative Analysis

### Books & Supplies

## Countywide Comparison Services & Other Operating Expenses



**Expenditures Per ADA**

Data: Fresno County CADIE 2016-17, School Services of California

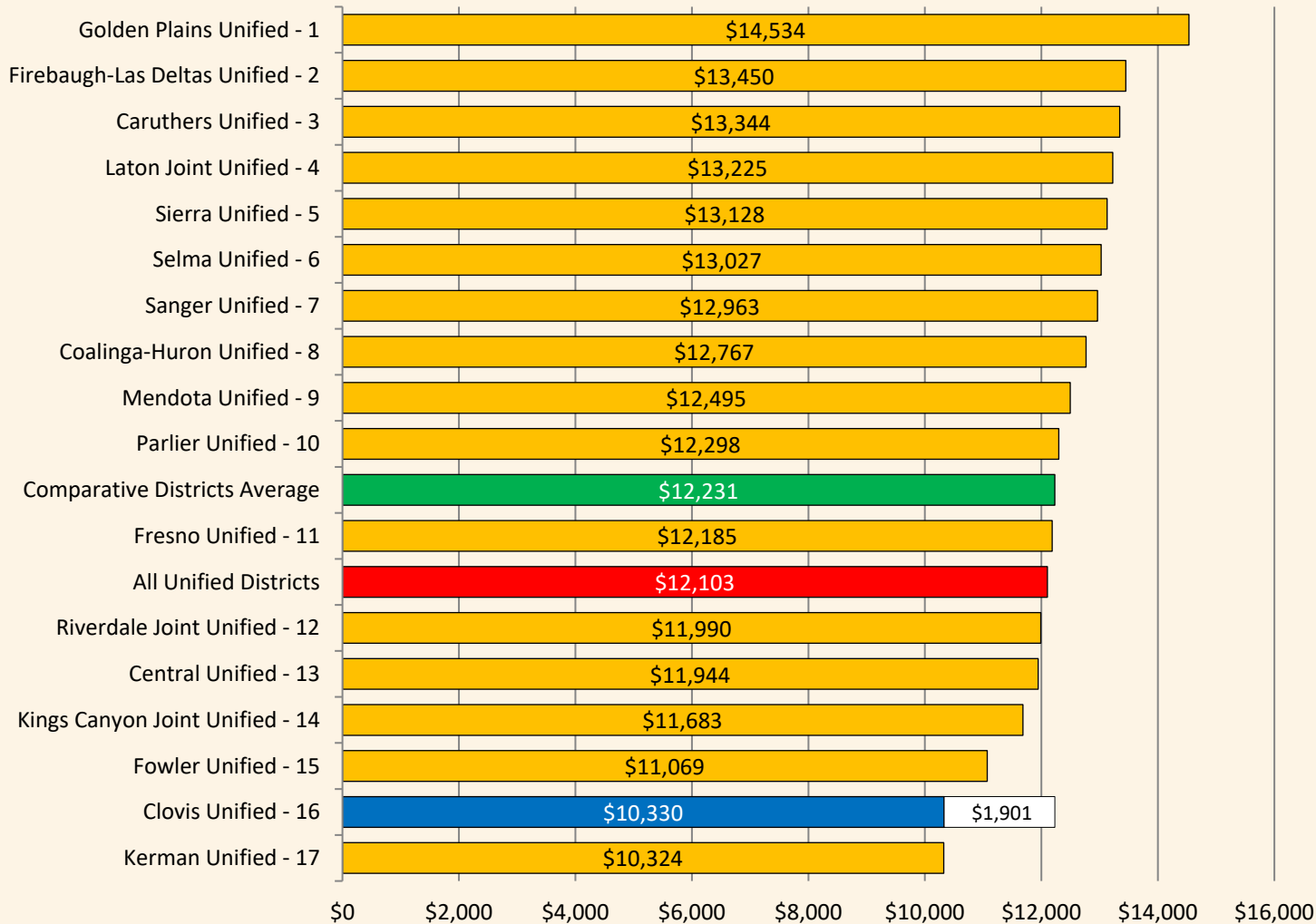
Countywide Comparative  
Analysis

**Services & Other  
Operating Expenses**





## Countywide Comparison Total Expenditures



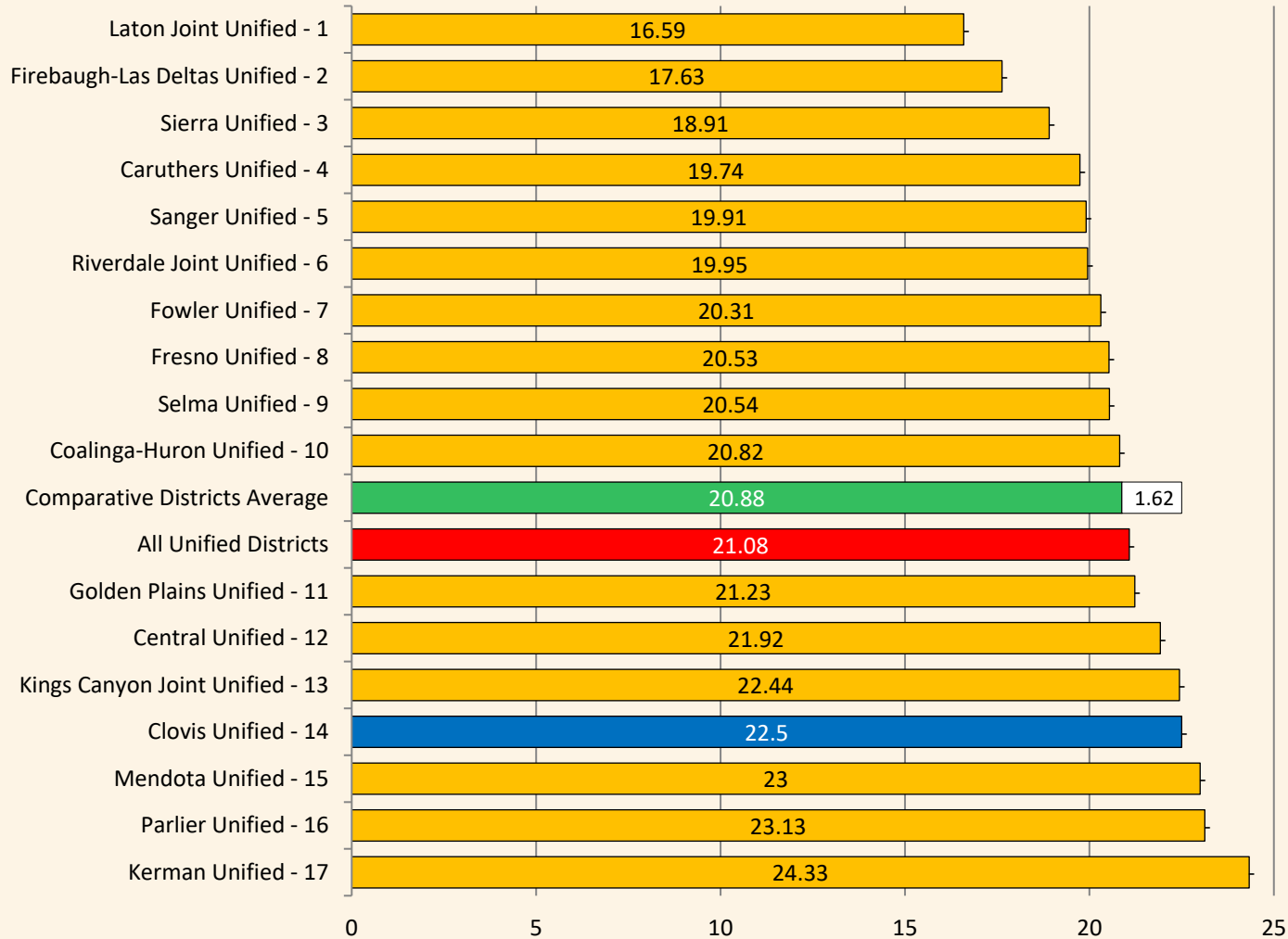
Expenditures Per ADA

Data: Fresno County CADIE 2016-17, School Services of California

## Countywide Comparative Analysis

### Expenditures per ADA

## Countywide Comparison Student Enrollment per Teacher



### Countywide Comparative Analysis Enrollment Per Teacher

Enrollment Per Teacher

Data: Fresno County CADIE 2016-17, School Services of California





## 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).

## 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.







**Allocated Personnel Unit (APU)**

A simplified staffing formula, which equitably distributes available staffing dollars. Each school site receives a total site allocation covering all personnel for the campus with the exception of Plant Operations, Food Services, 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.

**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 school month of the year. Fiscal or annual ADA is based on the count from July 1 through June 30. Historically, the final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. 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.



**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.



**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.

**Certificated/Credentialed Employees**

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

**Certificates of Participation (COP)**

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

**Classified Personnel**

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

**Class Size Reduction (CSR)**

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

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

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

**Comparative Analysis**

Comparative Analysis of a District's Income and Expenditures as compared to other agencies.

**Concurrently Enrolled**

Pupils who are enrolled both in a regular program for at least the minimum school day and 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 equal the aggregate amount of interfund receivables at all times.

**Economic Impact Aid (EIA)**

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

**Education Code**

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

**Education Revenue Augmentation Fund (ERAF)**

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

**Employee Benefits**

Amounts paid by the school system on behalf of employees. These amounts are not included in the gross salary but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS - State Teachers' Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.





## 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 2017-28, California is in a transition period from NCLB to ESSA. The state is reviewing Federal requirements in the new law and is updating its assessments and benchmarks to conform to its requirements.

**Expenditures**

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

**Expenditures:**

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

**School Finance  
Glossary of Terms**



## School Finance Glossary of Terms

### **Fact Finding**

The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by the Public Employment Relations Board, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties. (See Government Code Section 3540 et. al.)

### **Financial Statements**

The document published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.

### **First Principal Apportionment**

The statutory date (February 20) by which the State Department of Education must first calculate district and county funding entitlements.

### **Fiscal Crisis and Management Assistance Team (FCMAT)**

The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.

### **Fiscal Year**

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 as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools or districts' eligibility for grants or other funding aimed at helping lower-income families.

### **Full-Time Equivalent (FTE)**

The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

**Fund**

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

**Funds:**

- **Governmental Funds**

The *General Fund* is used to account for the ordinary operations of the District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the *General Fund* must be identified and separated from unrestricted activities.

- **Special Revenue Funds**

Established to account for the proceeds from specific revenue sources, which (by law) are restricted to the financing of particular activities.

- **Adult Education Fund**

Used to account separately for federal, state, and local revenue for adult education programs.

- **Charter Schools Fund**

Used to account separately for federal, state, and local revenue for charter school programs.

- **Child Development Fund**

Used to account separately for federal, state, and local revenue to operate child development programs.

- **Cafeteria Fund**

Used to account separately for federal, state, and local revenue to operate the food service program.

- **Deferred Maintenance Fund**

Used to account separately for Local Education Agency's contributions for deferred maintenance purposes.

**School Finance  
Glossary of Terms**



### Capital Project Funds

Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

- **Building Fund**  
Exists primarily to account separately for proceeds from the sale of bonds.
- **Capital Facilities Fund**  
Used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances or private agreements between the Local Education Agency and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund.
- **County School Facilities Fund**  
Used primarily to account for apportionments received from State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization, and facility hardship grants.
- **Special Reserve for Capital Outlay Projects Sub-fund (SRCPF)**  
Exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues that may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property with the option to purchase; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and, (3) excess amounts sufficient to pay all unpaid bond obligations. The Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt.
- **Recreational, Cultural, Athletic Facilities (RCA) Sub-fund**  
Used solely for the purpose of acquiring, constructing, operating and maintaining recreational, cultural and athletic facilities.

**Debt Service Funds**

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

- **Bond Interest and Redemption Fund**

Used for the repayment of bonds issued for a Local Education Agency (Education Code sections 15125-15262, Bond Interest and Sinking Fund).

- **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.





**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.





### **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 will need to have a Board approved Local Control and Accountability Plan prior to the adoption of their budget.

According to Education Code section 52060, the LCAP must describe the annual goals for all students including details for low-income, English learners and foster youth that address state and local priorities. The LCAP must also describe the specific actions that the district will take to achieve the goals it has identified with budget details that show the level and type of state expenditures made to support these actions.

The state priorities are expressed as metrics for which districts are expected to develop performance measures to demonstrate how LCFF and the LCAP support student outcomes. The State priorities are as follows:

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





### Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) replaces the previous K-12 finance system. The LCFF includes the following components for school districts and charter schools:

- Provides a base grant for each LEA per average daily attendance (ADA). The actual base grants would vary based on grade span; K-3 \$7,941 per ADA; 4-6 \$7,301 per ADA; 7-8 \$7,518 per ADA; 9-12 \$8,939 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.



School Finance  
Glossary of Terms

- **Employee Benefits 3000**  
Expenditures for employer's contributions to retirement plans and for health and welfare benefits for employees and/or their dependents, retired employees, and board members.
- **Books and Supplies 4000**  
Books, supplies, equipment under \$25,000 and equipment replacement for instruction and other district operations, such as administration and maintenance.
- **Contracted Services and Other Operating 5000**  
Expenditures for consultants, lecturers, Western Association of Schools and Colleges (WASC) reports and testing services, services provided by the County Superintendent of Schools or other school districts, travel, conferences, membership, dues, insurance, utilities, rentals, leases, legal assistance, elections, audits, other contracted services, and inter-program charges and credits for direct services.
- **Capital Outlay 6000**  
Expenditures over \$25,000 for sites and improvement of buildings, books and media for new school libraries, or major expansion of school libraries, and new equipment.
- **Other Outgo 7000**  
Expenditures for the retirement of debt, outgoing tuition, interfund transfers, other transfers, and appropriations for contingencies.

**Organized Associated Student Body (ASB)**

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

**Parcel Tax**

In California, an assessment on each parcel of property that must be approved by two-thirds of the voters in a school district. When proposing parcel tax elections, districts indicate how the money will be used, generally for educational programs. Money from parcel taxes is usually not used for school construction or renovation, which is normally financed through a general obligation bond measure. (See Government Code Section 50079, et al.)

**Per Capita Personal Income**

Total personal income from all sources prior to taxation, divided by the number of residents in a state.





**Permissive Override Tax**

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

**PL94-142**

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

**Prior Year's Taxes**

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

**Principal Apportionment**

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

**Program**

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

**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.

School Finance  
Glossary of Terms

- **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 general obligation bonds: \$3 billion for new construction, \$3 billion for modernization of K-12 public school facilities, \$1 billion for charter schools and vocational 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)**

State law requires that classified employees, their employer, and the State to contribute to this retirement fund. The fund is the largest public pension fund in the world with over \$150 billion in investments.

**Public Employment Relations Board (PERB)**

Five persons appointed by the Governor to regulate collective bargaining between site and school employers and employee organizations. (See Government Code Sections 3541, et al.)





### **Purchase Order**

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

### **Reserves**

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

### **Resource Specialist Program (RSP)**

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

### **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).

**School Finance  
Glossary of Terms**



## School Finance Glossary of Terms

### **School Facility Improvement District (SFID)**

Beginning in 1998, school districts could establish a SFID, which taxes just a portion of the school district but is a general obligation bond (GO bond) based on the value of the property. Beginning in July 2001, the voter-approved threshold for SFIDs changed from two-thirds to 55% with added accountability provisions

### **School Improvement Programs (SIP)**

Money granted by the state to selected schools to carry out a plan developed by the school site council for improvement of the school's program.

### **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 of 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 of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

**Site Based Budgeting**

A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

**Smarter Balanced Assessment Consortium**

The Smarter Balanced Assessment Consortium is a service provided by a public institution (University of California, Los Angeles), governed by member states/territories and funded with member state/territory fees. Smarter Balanced has developed assessments to accurately measure student progress toward college and career readiness in English language arts/literacy (ELA) and mathematics.







## School Finance Glossary of Terms

### **Special Day Class (SDC)**

Special Day Class is a self-contained classroom for special education students needing a more restrictive placement than RSP. SDC may provide a safer, more structured environment for learning with a small adult/student ratio.

### **Special Education**

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

### **Special Education Local Plan Area (SELPA)**

All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.

### **Standardized Account Code Structure (SACS)**

Standardized Account Code Structure is a method for school agencies to account for their revenues and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts are required to account by this method.

### **State Allocation Board (SAB)**

A regulatory agency, which controls most state-aided capital outlay and distributes funds for them.

### **State School Fund**

Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

### **State Teachers' Retirement System (STRS)**

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

**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.





### **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.

### **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.





CLOVIS

UNIFIED

SCHOOL DISTRICT