



# Table of Contents

## **Executive Summary**

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

## **Organizational Section**

In the Heart of California .....	37
Organizational Chart .....	38
District Organization .....	39
Summary of 2024-25 State Education Budget .....	45
Budget Calendar .....	49
Budget Development Process .....	50
Division/Department Budgets .....	63

## **Financial Section**

Summary of Financial Data .....	72
Summary of General Fund Revenues .....	79
Summary of General Fund Expenditures .....	85
Other Funds .....	111
Capital Projects Funds .....	146
Long Term Obligations .....	160
Summary Fund Balances .....	166
Multi-Year Projections .....	173
State of California Standardized Account Code Structure .....	188

## **Information Section**

Budget Forecasts .....	202
Student Achievement .....	237
Comparative Analysis .....	265
School Finance Glossary of Terms .....	297

---

*Budget Cover Created By:  
Addison Snow – 8<sup>th</sup> Grade  
Clark Intermediate*

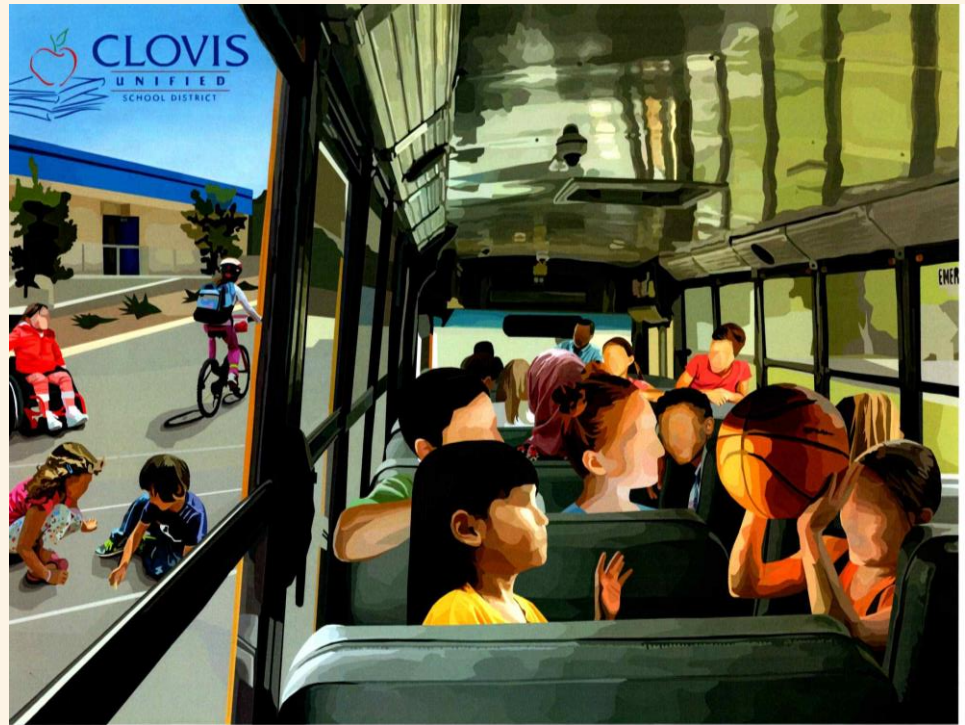
---

# Executive Summary

Superintendent's Message.....	1
Trustee Areas.....	2
CUSD Municipal Map.....	3
Governing Board and Executive Cabinet.....	4
ASBO Meritorious Budget Award.....	5
Executive Summary.....	7

Budget Cover Contest Runner-up:

Alexis Phung – 8<sup>th</sup> Grade – Clark Intermediate





## Superintendent's Message

July 1, 2024

Dear Community Member:

In Clovis Unified, our foundational guiding priority is always grounded in what is best for our students, and we believe that readers of our 2024-25 Annual District Budget will find that our financial decisions reflect that priority.

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

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

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

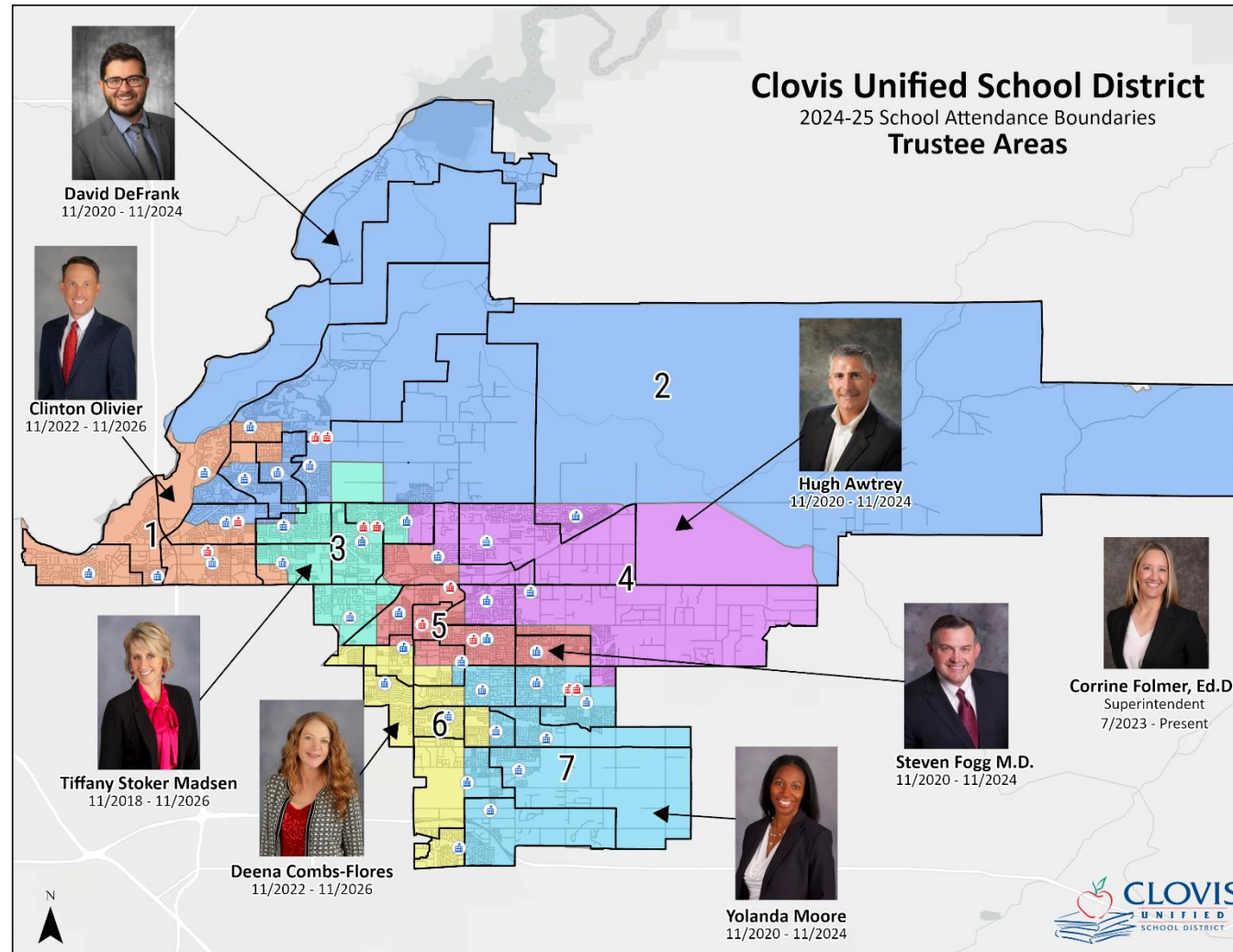
This budget document represents our fiscal plan to provide an educational program for all students of the district as we continue our vision to be America's benchmark for excellence in education. If you have any questions or need additional information or further explanation on any aspect of the Adopted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

Sincerely,

Corrine Folmer, Ed. D.  
Superintendent

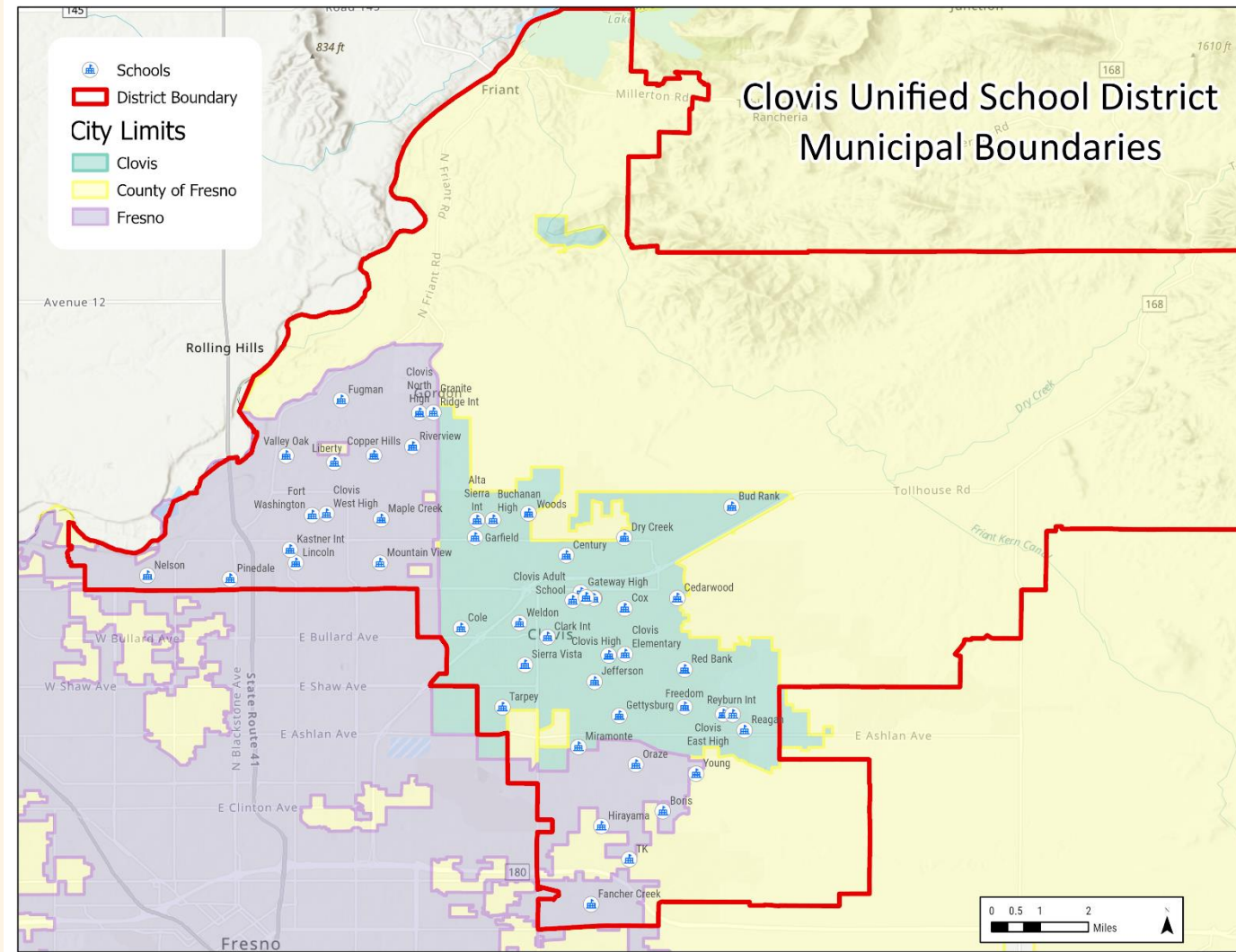
## Superintendent's Message





## Trustee Areas





## CUSD Municipal Map





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

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

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

## Governing Board and Executive Cabinet





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

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

Clovis Unified School District first submitted its budget for review in 1998-99. The District was very proud to be an award recipient that first year. The District's budget has consistently received the award for fiscal years 1998-99 through 2023-24; twenty-six consecutive years. The District will again submit this document for review for the 2024-25 fiscal year.

## ASBO Meritorious Budget Award







This Meritorious Budget Award is presented to:

## CLOVIS UNIFIED SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2023–2024.

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



  
John W. Hutchison  
President

  
Siobhán McMahon, CAE  
Chief Operations Officer/  
Interim Executive Director

## ASBO Meritorious Budget Award



Clovis Unified School District serves the residents of the City of Clovis, City of Fresno, and the unincorporated areas of the County of Fresno adjacent to Clovis and Fresno. A total population of approximately 232,007 citizens results in a projected student K-12 enrollment of 43,383 as of the 2024-25 school year. The 2024-25 Adopted Budget is presented for the District's 35 elementary schools, 5 intermediate schools, 5 high schools, 1 alternative high school, 2 community day schools, 1 continuation school, Clovis Online Charter School and Adult School. In addition, the budget summarizes the cost to provide the necessary services to support the District's school sites, 3 Joint Powers Authorities (JPAs).

The 2024-25 Adopted Budget represents a continuation of District educational programs through the Governing Board's three aims. The District's budgeting process is centered on meeting those aims which are:

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

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

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

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

## Executive Summary





## Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) was enacted into law for the 2013-14 fiscal year and replaced the Revenue Limit model that had existed in California for nearly 40 years. The LCFF revenue is 78% of the District's entire General Fund budget.

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

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

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

Clovis Unified's UPP for 2023-24 was 48.33%. The District is projecting 47.45% for the 2024-25 fiscal year. The District is one of two in Fresno County with a UPP lower than the 55% threshold and not receiving the Concentration Grant. This contributes to the District being funded at a lower rate than other unified districts in Fresno County.

The May Revision decreases the cost-of-living adjustment (COLA) to 1.07% for 2024-25. Funds are allocated to Districts through an augmentation to the LCFF.

## Executive Summary Local Control Funding Formula



### **Proposition 28 - Arts and Music in Schools (AMS)**

On November 8, 2022, voters approved Proposition 28, which provides additional funding for arts and music education in all K-12 public schools (including charter schools). Arts education programs include but are not limited to instruction and training, supplies, materials, and arts educational partnership programs for instruction in dance, media arts, music, theatre, and visual arts including folk art, painting, sculpture, photography, craft arts, creative expression including graphic arts and design, computer coding, animation, music composition, ensembles, script writing, costume design, film, and video. School administrators are advised to collaborate and gather input from teachers, families, and students to create an expenditure plan that best serves their students. While each school is required to create an expenditure plan, it is not mandated to be posted on the District's website.

The amount of funding available for each fiscal year will be determined prior to the beginning of the fiscal year by the Department of Finance as part of the May Revision of the Governor's budget. Approximately \$933M has been appropriated in the Budget Act for 2023 for the AMS program for the 2023-24 fiscal year. The amount available for the 2024-25 fiscal year has yet to be announced.

Arts and Music in Schools (AMS) funding is calculated based on prior year pupil enrollment and prior year enrollment of pupils eligible for free or reduced-price meals. School districts are given three fiscal years to spend their annual allocations before unused funds must be reverted to the state. The 2024-25 Adopted Budget includes the anticipated amount of approximately \$6.5M. Any additional available balances at the close of the 2023-24 fiscal year will be added subsequent to budget adoption as carryover funds.

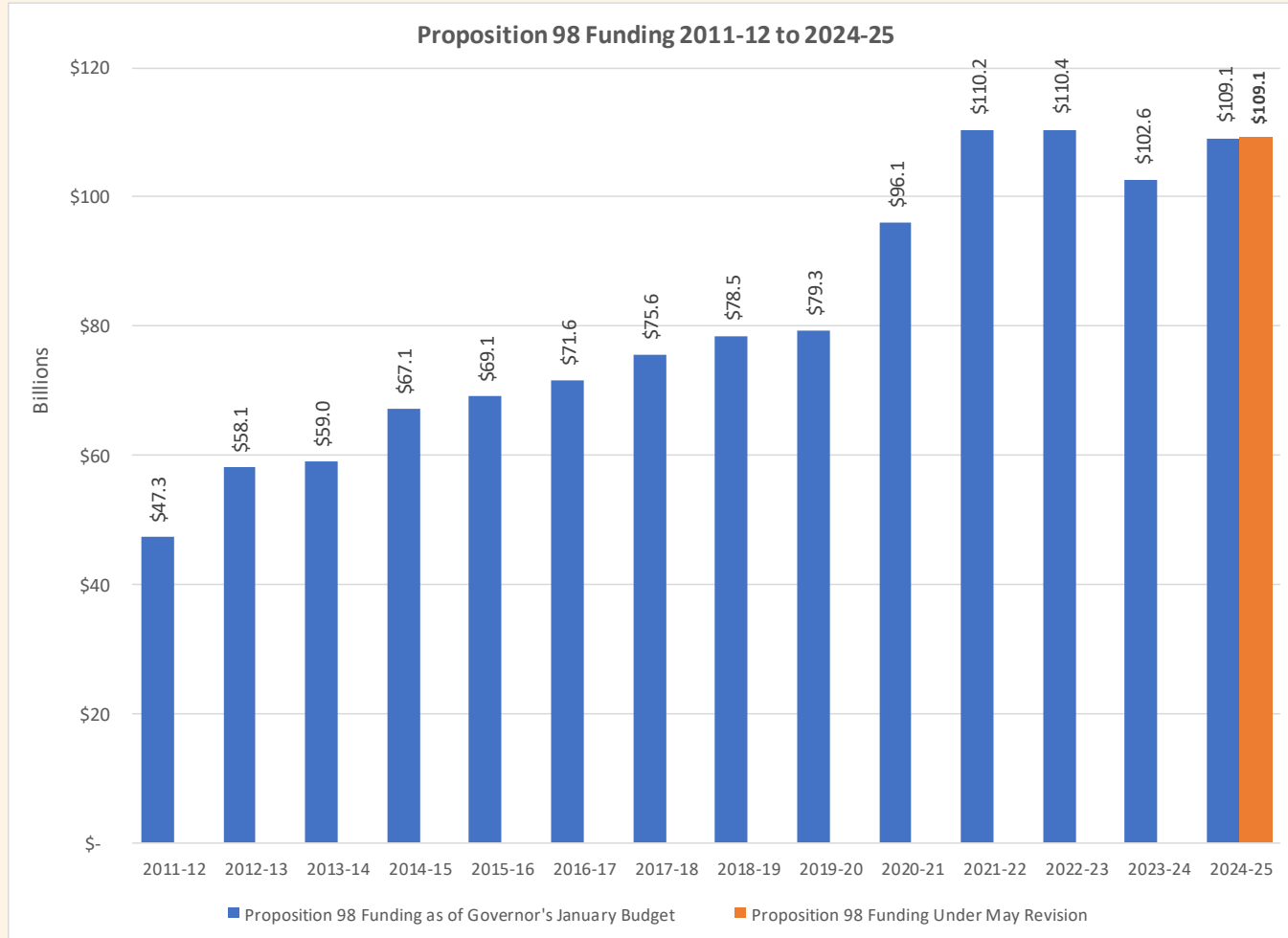
### **Proposition 98**

The May Revision projects decreases in the "Big Three" taxes that the state relies on to fund most of its major programs including education. While the "Big Three" tax revenues are lower than projected, they are still higher than pre-pandemic levels.

## **Executive Summary**

### **Proposition 28**

### **Proposition 98**



Source: 2024-25 School Services of California May Revise Workshop

## Executive Summary Proposition 98



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

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

#### Academic Performance

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

#### Academic Engagement

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

#### Conditions and Climate

- Suspension Rate (K-12)

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



## Executive Summary California Dashboard



Each District receives a report on its state and local measures. The Dashboard also provides additional data on each measure such as school or district results for the current year and whether improvement was made from the prior year. There is also an Equity Report which will reflect a district's performance related to the State indicators. The California Dashboard results are an integral component to evaluating the effectiveness of a district's LCAP. The following is a snapshot of Clovis Unified's performance overview for the Fall of 2023:



The District's results were mostly positive with areas of targeted supports needed to address chronic absenteeism, suspension rates and English Learner Progress. Our Local Control Accountability Plan details the specific actions and services that are targeted to increase the status and change positions for each indicator. This plan is reviewed annually, with staff, students, parents, and other community partners to ensure our students are receiving the best services we can offer. Clovis Unified also received collaborative support from the Fresno County Superintendent of Schools to address any areas the state has deemed qualifying Clovis Unified for Differentiated Assistance.

## 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. To succeed in this goal takes the combined effort of the whole community. Clovis Unified is proud to play a part in contributing to the successful achievements of our students.

### **CAASPP Program**

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

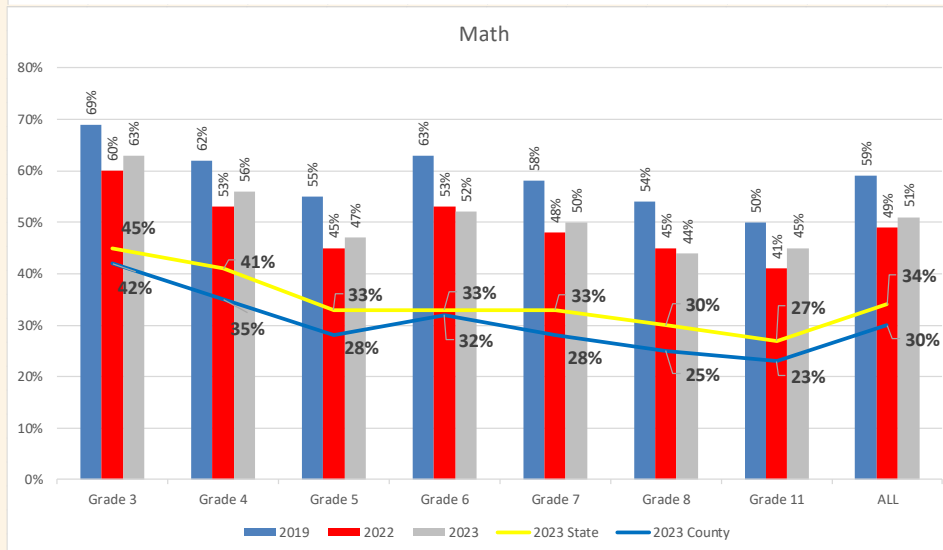
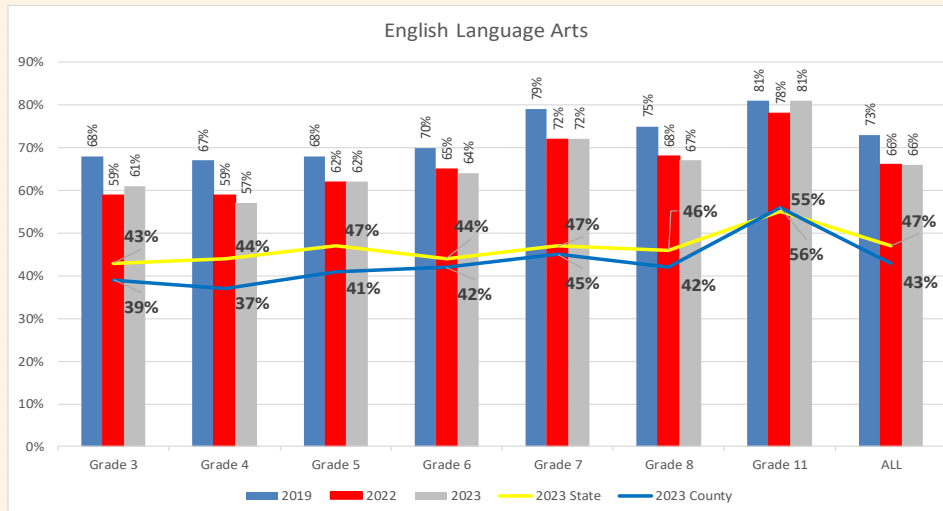
The CAASPP program is designed to give information to teachers, students, and their families about what students know, can do, and whether they are on track to be ready for success in college or career when they graduate from high school. Test results will help identify and address gaps in knowledge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

The State-wide average for 2022-23 was 47% of students who met or exceeded the English language arts/literacy standard and 34% who met or exceeded the mathematics standards. As noted in the following charts, Clovis Unified students exceeded the state-wide average with 66% of students meeting or exceeding standards in the English language arts/literacy standard and 51% in mathematics standard.



## **Executive Summary Student Achievement**





## Executive Summary Student Achievement

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



### **Keeping the System Going**

The Governor's May Revise includes a planned COLA of 1.07% for the LCFF and categorical programs. This results in a growth of approximately \$5.8 million in LCFF revenues. The projected enrollment for 2024-25 is 43,383 which is 105 more than 2024-25.

### **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 2023-24 year was 47.45% and the District is projecting 47.45% for the 2024-25 fiscal year. The three-year average UPP is used to calculate the LCFF Supplemental and Concentration grant revenues for a District. Clovis Unified's three-year average as of 2024-25 is projected to be 47.72%. The District is the only district in Fresno County not eligible to receive Concentration funding, resulting in receiving less LCFF revenues per student than any other district in Fresno County.

### **Special Revenue Funds**

The Special Revenue Funds include Charter School, Adult Education, Child Development, Cafeteria, and Deferred Maintenance programs. These programs will continue for 2024-25. The Charter School Fund receives a separate LCFF Apportionment utilizing the Charter School's enrollment for the LCFF base grants and the sponsoring LEAs UPP to calculate LCFF Supplemental and Concentration grant funding. The Cafeteria, Charter School, and Adult Education Funds are projected to receive a 1.07% COLA for the 2024-25 fiscal year per the Governor's May Revise; the Child Development Fund is not projected to receive a COLA. The Deferred Maintenance Fund is fully supported with General Fund contributions. The expenditures for all funds have been updated based on current trends.

### **Capital Project Funds**

Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets. The Capital Project Funds include the Building Fund, Capital Facilities Fund, County School Facilities Fund, and the Special Reserve Fund for Capital Outlay Projects. These funds are budgeted on a multi-year basis. At the end of the year, available balances will roll forward and become the subsequent year's budget.

## **Executive Summary**

# **Total District Budgeted Revenues**

## **2024-25**



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

All Funds Revenues	2023-24		2024-25	Difference
	Estimated	Actuals Q3		
General Fund	\$682,321,867		\$640,768,485	(\$41,553,382)
Charter School	\$10,845,960		\$10,769,177	(\$76,783)
Adult Education	\$7,104,379		\$7,137,400	\$33,021
Child Development	\$30,735,771		\$29,474,973	(\$1,260,798)
Cafeteria	\$30,409,869		\$29,630,399	(\$779,470)
Deferred Maintenance	\$3,901,000		\$3,401,000	(\$500,000)
Building	\$186,439,056		\$1,556,000	(\$184,883,056)
Capital Facilities (Developer Fees)	\$16,280,790		\$10,101,000	(\$6,179,790)
County School Facilities	\$1,392,499		\$10,000	(\$1,382,499)
Special Reserve Fund for Capital Projects	\$76,758,892		\$15,231,836	(\$61,527,056)
Bond Interest & Redemption	\$49,648,991		\$50,671,202	\$1,022,211
Self-Insurance	\$86,152,478		\$86,152,478	\$0
Workers' Compensation	\$5,225,166		\$4,585,533	(\$639,633)
<b>Total</b>	<b>\$1,187,216,718</b>		<b>\$889,489,483</b>	<b>(\$297,727,235)</b>

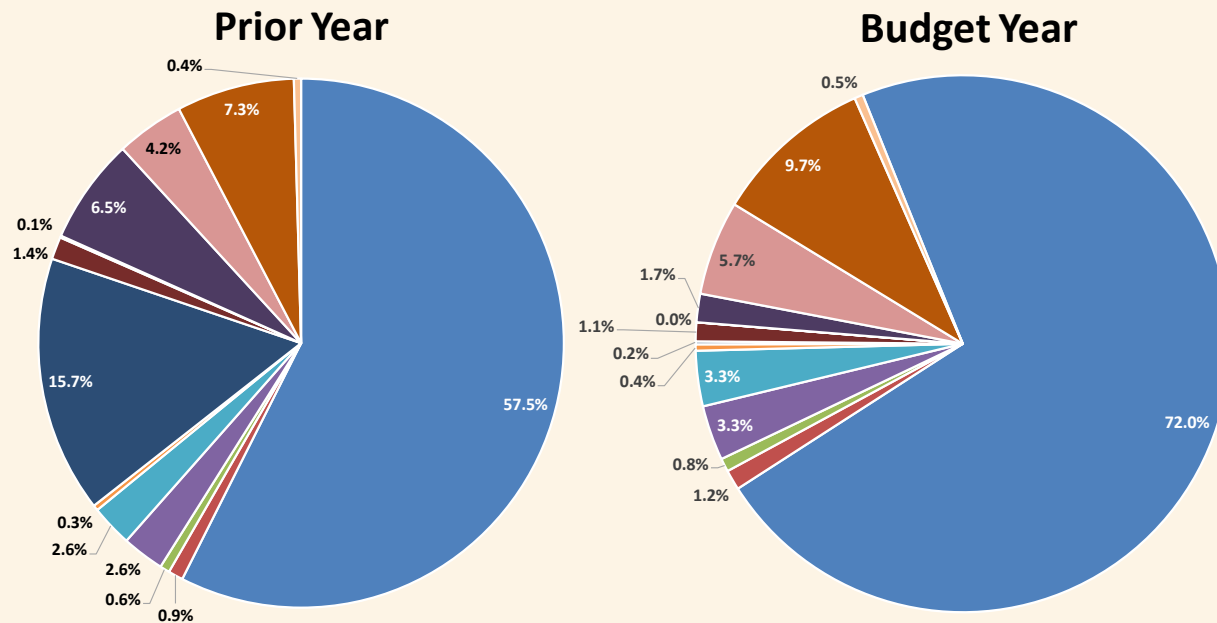
**Executive Summary**  
**Total District**  
**Budgeted Revenues**  
**2024-25**



The District's total budgeted revenue for 2024-25 is \$889,489,483. This is a decrease of \$297,087,602 from the 2023-24 Third Quarter revenue of \$1,187,216,718. The General Fund makes up the largest portion of the District's total budget accounting for 72%. The Self Insurance Fund for 9.7%; Bond Interest and Redemption for 5.7%; Cafeteria Fund for 3.3%; and the remaining funds account for 9.3% of the District's budgeted revenues.

### Budgeted Revenues

## Executive Summary Total District Budgeted Revenues 2024-25



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



Below are the total budgeted expenditures by fund for Clovis Unified School District:

All Funds Expenditures	2023-24		2024-25 Adopted Budget	Difference
	Estimated	Actuals Q3		
General Fund	\$696,688,021		\$675,153,171	(\$21,534,850)
Charter School	\$9,476,967		\$9,054,083	(\$422,884)
Adult Education	\$7,500,831		\$7,547,125	\$46,294
Child Development	\$24,937,884		\$21,789,563	(\$3,148,321)
Cafeteria	\$22,434,282		\$26,495,911	\$4,061,629
Deferred Maintenance	\$4,242,391		\$3,401,000	(\$841,391)
Building	\$282,360,902		\$1,556,000	(\$280,804,902)
Capital Facilities (Developer Fees)	\$65,335,332		\$10,101,000	(\$55,234,332)
County School Facilities	\$57,500,687		\$10,000	(\$57,490,687)
Special Reserve Fund for Capital Projects	\$52,857,931		\$15,231,836	(\$37,626,095)
Bond Interest & Redemption	\$49,648,991		\$50,671,202	\$1,022,211
Self-Insurance	\$91,217,454		\$97,037,910	\$5,820,456
Workers Compensation	\$5,481,401		\$4,928,485	(\$552,916)
<b>Total</b>	<b>\$1,369,683,075</b>		<b>\$922,977,285</b>	<b>(\$446,705,790)</b>

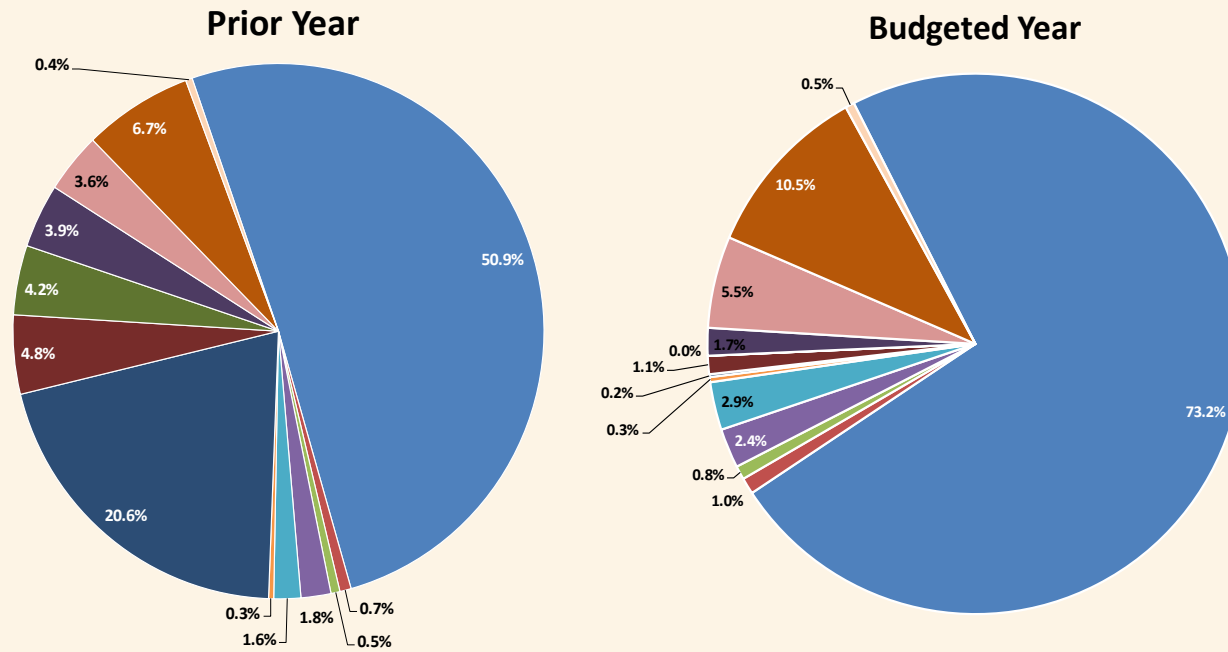
Executive Summary  
**Total District  
 Budgeted Expenditures  
 2024-25**



The District's total budget expenditures for 2024-25 are \$922,377,285. This is a decrease of \$447,305,790 compared to Third Quarter 2023-24. Of the total District budgeted expenditures, the General Fund accounts for 73.2%; the Self Insurance Fund for 10.5%; Bond Interest and Redemption Fund for 5.5%; the remaining funds account for 10.8% of the remaining expenditures.

**Executive Summary**  
**Total District**  
**Budgeted Expenditures**  
**2024-25**

**Budgeted Expenditures**



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



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 a "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, economically disadvantaged students, foster youth and the homeless. The Concentration grant equals 65% of the adjusted Base grant for targeted students exceeding 55% of the LEA's enrollment.

Passage of AB 727 in 1998 changed the definition of ADA from including excused student absences to excluding excused student absences. The change in law was to have no effect on the district's total revenue. However, if the district has a higher than normal absence rate, it can result in a significant loss in revenue due to AB 727. Due to COVID the District's absence rate increased from about 4% to close to 8%. This could've resulted in a significant decrease if District's weren't provided with the hold harmless provision due to the widespread impacts of the pandemic. The 2024-25 LCFF budget is based on maintaining the District attendance rate at the average level of previous years, an absence rate of 5.3%.

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 economically disadvantaged. 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 105 (including Clovis Online Charter) was used to determine staffing needs for the 2024-25 fiscal year. Staffing formulas, along with scheduled increases for salary schedule implementation (step and column) for all District employees, plus other costs related to keeping the system going are factored into the Adopted Budget.

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



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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated	24-25 Adopted	25-26 Projected	26-27 Projected	26-27 Projected
<b>Revenues</b>								
LCFF Sources	\$400,189,597	\$420,687,646	\$479,107,358	\$506,557,077	\$513,030,552	\$531,271,521	\$548,388,527	\$569,361,689
Federal Revenues	58,476,909	73,867,150	61,617,156	75,400,007	35,406,510	35,688,956	35,977,050	36,270,907
State Revenues	121,650,711	124,410,808	218,780,569	146,527,298	141,831,618	142,746,925	143,640,114	144,586,888
Other Local Revenues	161,931,865	165,638,289	183,042,042	190,630,823	178,872,087	181,788,399	184,136,072	188,571,486
Other Sources	58,348,592	123,247,370	123,243,399	268,101,512	20,348,716	9,127,481	9,127,481	9,127,481
<b>Total Revenues</b>	<b>\$800,597,674</b>	<b>\$907,851,263</b>	<b>\$1,065,790,524</b>	<b>\$1,187,216,717</b>	<b>\$889,489,483</b>	<b>\$900,623,281</b>	<b>\$921,269,244</b>	<b>\$947,918,451</b>
\$ Increase/(Decrease)	45,014,977	107,253,589	157,939,262	121,426,193	(176,301,042)	(286,593,435)	31,779,762	47,295,170
% Increase/Decrease	5.96%	13.40%	17.40%	11.39%	-16.54%	-24.14%	3.57%	5.25%
<b>Expenditures</b>								
Certificated Salaries	\$215,115,926	\$225,593,361	\$254,553,584	\$276,215,764	\$276,612,476	\$283,000,934	\$287,907,314	\$293,251,059
Classified Salaries	99,048,276	103,499,433	114,604,695	124,911,798	129,966,809	132,739,804	134,977,786	137,392,240
Employee Benefits	147,932,533	164,894,872	181,442,363	195,157,173	202,336,466	207,054,353	210,461,919	214,820,729
Books and Supplies	42,740,629	56,031,231	51,326,472	69,334,827	52,800,789	52,448,312	53,179,709	53,490,862
Services & Other Operating	112,815,123	126,467,804	134,495,663	158,396,816	155,843,152	160,143,795	165,617,162	170,824,615
Capital Outlay	17,685,866	34,503,621	57,388,057	456,588,303	22,133,677	50,432,523	50,246,514	50,303,064
Other Outgo/Debt Service	53,692,440	74,955,677	78,028,903	88,327,963	83,283,916	71,197,951	70,724,374	70,764,049
<b>Total Expenditures</b>	<b>\$689,030,793</b>	<b>\$785,945,999</b>	<b>\$871,839,737</b>	<b>\$1,368,932,645</b>	<b>\$922,977,284</b>	<b>\$957,017,671</b>	<b>\$973,114,778</b>	<b>\$990,846,618</b>
\$ Increase/(Decrease)	(22,790,443)	96,915,206	85,893,738	497,092,908	51,137,547	(411,914,974)	50,137,493	33,828,947
% Increase/(Decrease)	-3.20%	14.07%	10.93%	57.02%	5.87%	-30.09%	5.43%	3.53%
Beginning Fund Balance	\$249,462,858	\$361,029,738	\$482,935,002	\$676,885,788	\$495,169,860	\$461,682,059	\$405,287,669	\$353,442,136
Fiscal Year Transactions	111,566,880	121,905,263	193,950,787	(181,715,928)	(33,487,802)	(56,394,390)	(51,845,533)	(42,928,167)
Audit Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$361,029,738</b>	<b>\$482,935,002</b>	<b>\$676,885,788</b>	<b>\$495,169,860</b>	<b>\$461,682,059</b>	<b>\$405,287,669</b>	<b>\$353,442,136</b>	<b>\$310,513,968</b>

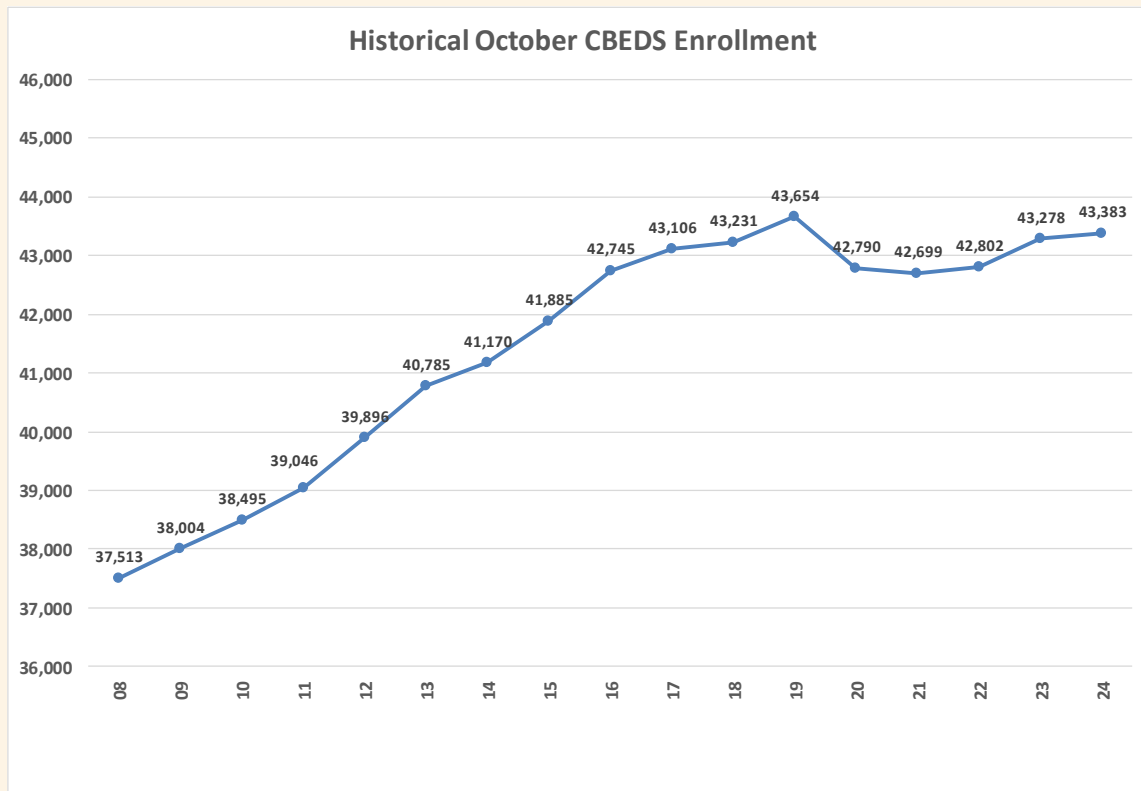




### Clovis Unified School District's Enrollment Patterns

Many school districts throughout the country in recent years have experienced a decline in student enrollment. CUSD has continued to serve an increasing number of students since its inception in 1960. Since 2007, Clovis Unified School District has experienced an enrollment growth of 6,401 students, or 17.36% from 36,877 students in October 2007 to 43,278 in October 2023. During the pandemic, the District decreased by close to 1,000 students. As we move into a post pandemic environment, students who may have attended private school or were home schooled are returning to the District. The housing market within District boundaries is still strong and the District plans on continued growth. The growth for 2024-25 is projected to be 105 students.

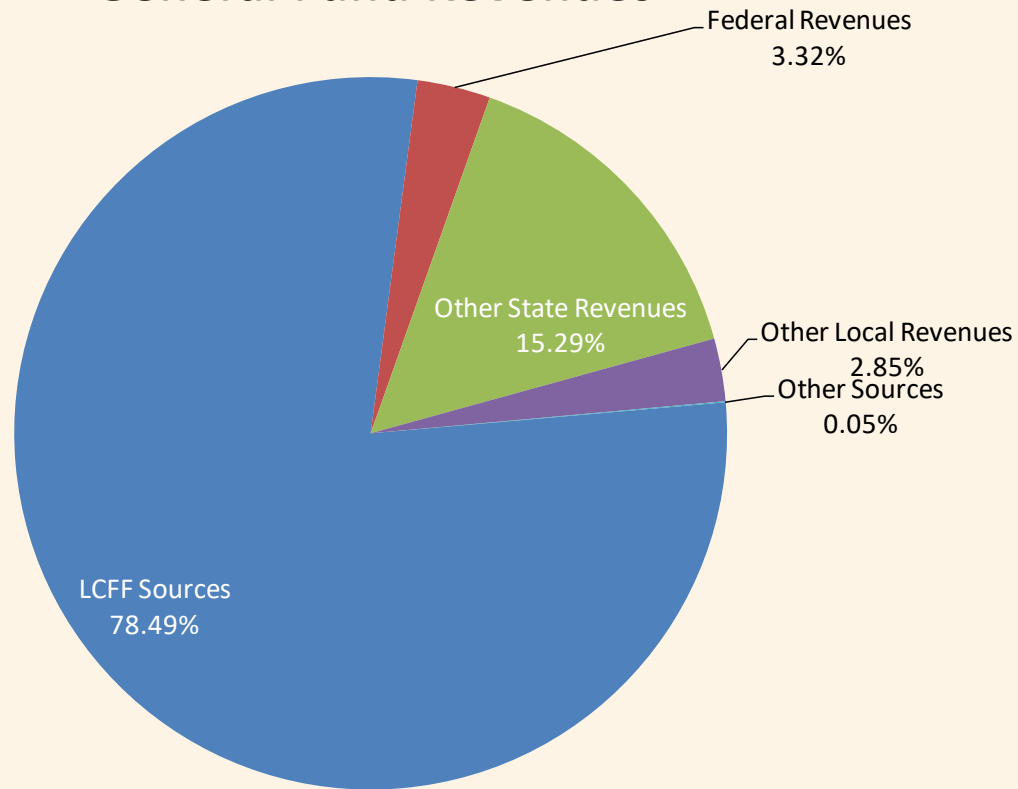
## Executive Summary Student Enrollment Projections





The District's total General Fund budgeted revenue for 2024-25 is \$640,768,485. In 2024-25, the LCFF will account for 78.49% of the District's unrestricted General Fund revenues. Other State sources of income are 15.29% of the General Fund in 2024-25. Federal revenue sources are 3.32%. Other local revenue (not property taxes), and other sources, make up the remaining portion of the District's General Fund revenue, and represent 2.90% of the General Fund revenue for 2024-25.

## General Fund Revenues



### Executive Summary

### General Fund Revenues



The District's total General Fund budgeted expenditures for 2024-25 are \$675,153,171 or \$15,563 per student.

Much of the expenditures in the General Fund are in compensation which includes 39.36% for certificated salaries, 16.51% for classified salaries, and 28.08% for benefits. Books and supplies account for 5.51% of expenditures, contracted services 6.98%, capital outlay .21% and other outgo 3.35%.

Certificated salaries in the 2024-25 Adopted Budget total \$265,767,537 and classified salaries total \$111,456,239. Together these total \$377,223,776, an increase of \$5,025,200 from 2023-24 3rd quarter expenditures.

Employee benefits in the 2024-25 Adopted Budget are \$189,601,832, an increase of \$6,822,147 compared to 2023-24 3rd quarter expenditures.

Books and supplies in the 2024-25 Adopted Budget are \$37,183,902, a decrease of \$15,488,366 from 2023-24 3rd quarter expenditures.

Services and Other Operating Expenditures in the 2024-25 Adopted Budget are \$47,127,722, a decrease of \$5,168,124 compared to 2023-24 3rd quarter expenditures.

Capital Outlay in the 2024-25 Adopted Budget is \$1,418,998, a decrease of \$12,841,008 compared to the 2023-24 3rd quarter expenditures.

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

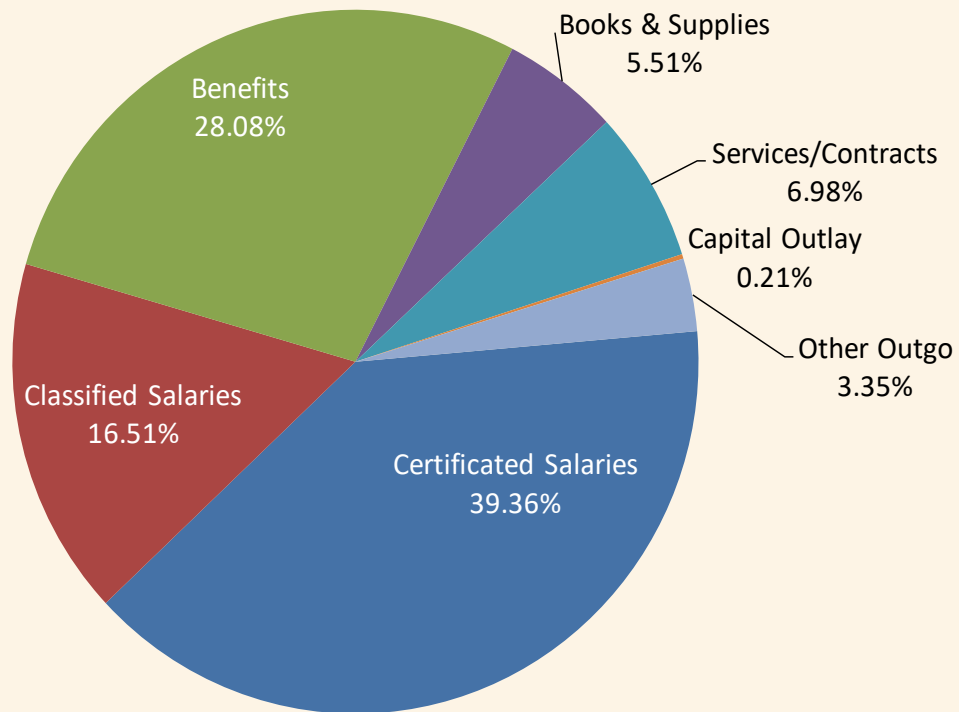


## Executive Summary

### General Fund Expenditures



## General Fund Expenditures



Executive Summary

## General Fund Expenditures



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



## Executive Summary

# General Fund Expenditures



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

## Executive Summary

## District Staffing

Function	2020-21	2021-22	2022-23	2023-24	2024-25*
Instruction	1,711	1,666	1,644	1,675	1,692
Special Ed Other Spec Instruction Services	849	845	894	963	994
Instructional Supervision & Administration	53	56	51	54	55
Instructional Library/Media/Technology/Other	198	277	273	274	273
School Administration	275	272	274	279	279
Pupil Services	345	361	366	378	385
Pupil Transportation	117	116	115	121	121
Ancillary Services	31	30	30	31	31
General Administration	24	24	25	25	26
Board & Superintendent	12	13	11	11	11
Fiscal Services	22	23	25	26	26
Personnel/Human Resources Services	18	18	21	22	23
Central Support	21	22	24	24	23
Centralized Data Processing	25	26	25	25	25
Plant Maintenance & Operations	367	379	375	379	386
Security	15	16	16	16	16
<b>Total</b>	<b>4,085</b>	<b>4,144</b>	<b>4,169</b>	<b>4,303</b>	<b>4,368</b>



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

## Executive Summary

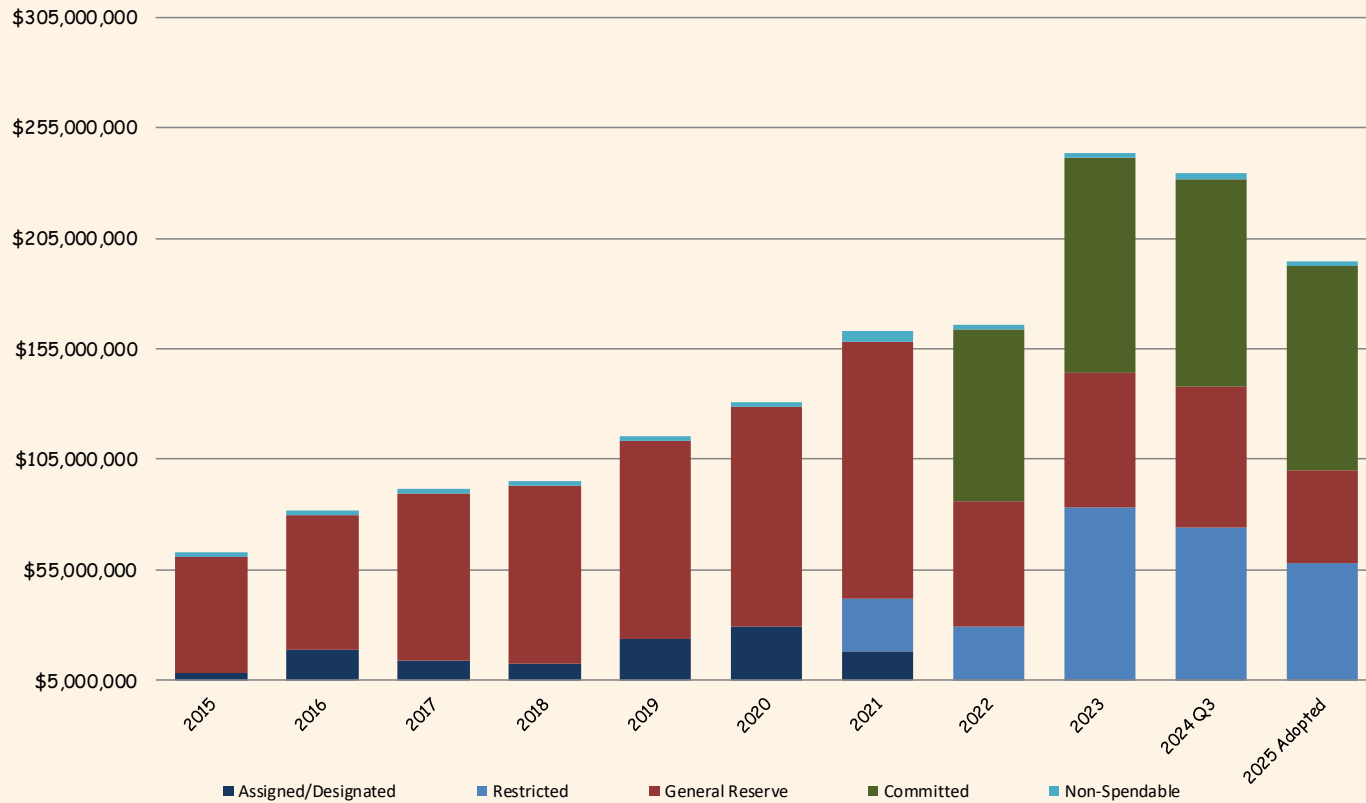
### General Fund Fund Balance

General Fund 2024-25 Adopted Budget Projected Fund Balance		
<b>Beginning Fund Balance 7/1/24, Projected</b>		<b>\$228,975,434</b>
2024-25 Revenues	\$640,768,486	
2024-25 Expenditures	<u>\$675,153,171</u>	
Deficit (1)		(\$34,384,685)
<b>Ending Fund Balance 6/30/25, Projected</b>		<b><u>\$194,590,749</u></b>
<b>Components of Fund Balance:</b>		
<b>Non-Spendable:</b>		
Revolving Cash Reserve	\$144,000	
Stores Inventory Reserve	1,458,342	
Pre-Paid	461,858	
<b>Restricted:</b>		
Learning Recovery Block Grant	25,213,622	
Arts, Music, Instructional Materials Block Grant	12,478,647	
Textbooks (Lottery)	6,652,514	
Educator Effectiveness Block Grant	4,489,185	
Kitchen Infrastructure Grant	3,627,012	
Prop 28	3,376,500	
A-G Completion Grant	1,927,380	
Ethnic Studies Block Grant	193,000	
<b>Committed:</b>		
10% Stabilization Arrangement, Board Policy 3100	67,515,317	
Capital Equipment Refresh	3,492,731	
Textbooks (Unrestricted Revenues)	6,288,289	
Technology Refresh	4,292,731	
Site/Department Long Term Plans	10,877,868	
<b>Subtotal of Components</b>		<b><u>152,488,996</u></b>
<b>General Reserve 6/30/25, Projected</b>		<b><u>\$42,101,753</u></b>
<b>General Reserve as a Percentage of Expenditures, Projected</b>		<b>6.24%</b>
<b>Total One-Time Items (2)</b>		<b>\$14,795,192</b>
<b>Ongoing Operating Deficit (1+2)</b>		<b><u>(\$19,589,493)</u></b>



The District's historical general fund reserve (balance) and the projected balance for 2023-24 and 2024-25 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 2024-25 fiscal year, Clovis Unified School District projects to receive \$889,489,482 and spend \$675,153,171 from all District funds with a staffing of approximately 5,268 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



## 2024-25 Adopted Budget Summary

	2023-24		2024-25		Dollar Changes	% Change	Total %	2023-24		2024-25		Dollar Changes	% Change	Total %
	Estimated	Actuals Q3	Adopted	Budget				Estimated	Actuals Q3	Adopted	Budget			
<b>Funds</b>	<b>Revenues</b>						<b>Expenditures</b>							
01 - General Fund	\$682,321,867	\$640,768,486	(\$41,553,381)	-6.09%	72.04%	\$ 696,688,021	\$ 675,153,171	(\$21,534,850)	-3.09%	73.15%				
<b>Special Revenue Funds</b>														
09 - Charter School Fund	\$10,845,960	\$10,769,177	(\$76,783)	-0.71%	1.21%	\$ 9,476,967	\$ 9,054,083	(\$422,884)	-4.46%	0.98%				
11 - Adult Education Fund	\$7,104,379	\$7,137,400	\$33,021	0.46%	0.80%	\$ 7,500,831	\$ 7,547,125	\$46,294	0.62%	0.82%				
12 - Child Development Fund	\$30,735,771	\$29,474,973	(\$1,260,798)	-4.10%	3.31%	\$ 24,937,884	\$ 21,789,563	(\$3,148,321)	-12.62%	2.36%				
13 - Cafeteria Fund	\$30,409,869	\$29,630,399	(\$779,470)	-2.56%	3.33%	\$ 22,434,282	\$ 26,495,911	\$4,061,629	18.10%	2.87%				
14 - Deferred Maintenance Fund	\$3,901,000	\$3,401,000	(\$500,000)	-12.82%	0.38%	\$ 4,242,391	\$ 3,401,000	(\$841,391)	-19.83%	0.37%				
<b>Capital Projects Funds</b>														
21 - Building Fund	\$186,439,056	\$1,556,000	(\$184,883,056)	-99.17%	0.17%	\$ 282,360,902	\$ 1,556,000	(\$280,804,902)	-99.45%	0.17%				
25 - Capital Facilities Fund	\$16,280,790	\$10,101,000	(\$6,179,790)	-37.96%	1.14%	\$ 65,335,332	\$ 10,101,000	(\$55,234,332)	-84.54%	1.09%				
35 - County School Facilities Fund	\$1,392,499	\$10,000	(\$1,382,499)	-99.28%	0.00%	\$ 57,500,687	\$ 10,000	(\$57,490,687)	-99.98%	0.00%				
40 - Special Reserve for Capital Projects	\$76,758,892	\$15,231,836	(\$61,527,056)	-80.16%	1.71%	\$ 52,857,931	\$ 15,231,836	(\$37,626,095)	-71.18%	1.65%				
<b>Debt Service Funds</b>														
51 - Bond Interest and Redemption Fund	\$49,648,991	\$50,671,202	\$1,022,211	2.06%	5.70%	\$ 49,648,991	\$ 50,671,202	\$1,022,211	2.06%	5.49%				
<b>Proprietary Fund</b>														
67 - Self Insurance Fund	\$86,152,478	\$86,152,478	\$0	0.00%	9.69%	\$ 91,217,454	\$ 97,037,910	\$5,820,456	6.38%	10.51%				
68 - Workers Compensation Fund	\$5,225,166	\$4,585,533	(\$639,633)	0.58%	0.52%	\$ 5,481,401	\$ 4,928,485	(\$552,916)	-10.09%	0.53%				
<b>Total</b>	<b>\$1,187,216,718</b>	<b>\$889,489,484</b>	<b>(\$297,727,234)</b>	<b>-25.08%</b>	<b>100.00%</b>	<b>\$1,369,683,074</b>	<b>\$ 922,977,286</b>	<b>(\$446,705,788)</b>	<b>-32.61%</b>	<b>100.00%</b>				



Major capital facility improvements and new school construction 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 construction, 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
2024-25	\$32,210,144	\$29,961,750	\$62,171,893
2025-26	\$17,024,955	\$30,432,116	\$47,457,071
2026-27	\$18,714,039	\$33,679,782	\$52,393,821
2027-28	\$15,588,363	\$39,312,053	\$54,900,416
2028-29	\$18,868,890	\$33,439,655	\$52,308,545
2029-30	\$19,140,491	\$35,373,156	\$54,513,647
2030-31	\$23,191,400	\$28,411,485	\$51,602,885
2031-32	\$21,140,000	\$13,960,859	\$35,100,859
Thereafter	\$387,441,677	\$132,610,471	\$520,052,147
<b>Total</b>	<b>\$553,319,958</b>	<b>\$377,181,326</b>	<b>\$930,501,284</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 \$36,366,062,905 for the 2024-25 fiscal year. Multiplied by the 2.5% California legal debt limit, the District's maximum allowable debt limit is \$909,151,572. The final series of general obligation bonds from the 2012 Bond Election were issued and sold in August 2015. The first issue of the 2020 Bond Election was issued and sold in March 2021 and the second series is planned for August 2023. The District continues to work closely with a Financial Advisor to ensure we are maximizing our taxpayer's dollars. Since 2016, the District has refinanced outstanding bonds to take advantage of lower interest rates, ultimately saving taxpayer dollars.

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

<b>Bond Repayment Schedule</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024-25	\$26,412,673	\$24,258,528	\$50,671,201
2025-26	\$11,959,955	\$24,900,068	\$36,860,023
2026-27	\$13,549,039	\$28,310,333	\$41,859,373
2027-28	\$10,263,363	\$34,104,019	\$44,367,381
2028-29	\$13,368,890	\$28,404,854	\$41,773,745
2029-30	\$13,460,491	\$30,522,577	\$43,983,068
2030-31	\$19,281,400	\$23,749,149	\$43,030,549
2031-32	\$17,110,000	\$9,418,811	\$26,528,811
Thereafter	\$269,256,677	\$81,368,899	\$350,625,575
<b>Total</b>	<b>\$394,662,487</b>	<b>\$285,037,239</b>	<b>\$679,699,726</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 2023-24. The portion of the District within the City of Clovis has a 2023-24 assessed valuation of approximately \$13.83 billion and represents 42.83% of the District's taxable assessed valuation. The portion of the District within the City of Fresno has a 2023-24 assessed valuation of approximately \$15.44 billion and represents 47.79% of the District's taxable assessed valuation. The portion of the District within Unincorporated Fresno County has a 2023-24 assessed valuation of approximately \$3.03 billion and represents 9.38% of the District's taxable assessed valuation. The District does not receive information regarding the actual tax amounts collected for each tax rate area. The following table summarizes the total Ad Valorem tax rates levied by all taxing entities in three representative rate areas during fiscal years 2010-11 through 2023-24.

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

Fiscal Year	City of Clovis Tax Rate Area*	City of Fresno Tax Rate Area**	Unincorporated Fresno County Tax Rate Area	Tax Rate on Bond Indebtedness	Assessed Value of Average Single Family Home	Taxes Paid by Average Single Family Home
2010-11	\$1.196790	\$1.229228	\$1.196790	\$0.186740	\$230,937	\$431.25
2011-12	\$1.162422	\$1.194860	\$1.162422	\$0.155352	\$230,827	\$358.59
2012-13	\$1.164708	\$1.197146	\$1.164708	\$0.155350	\$225,805	\$350.79
2013-14	\$1.164952	\$1.197390	\$1.164952	\$0.155350	\$236,469	\$367.35
2014-15	\$1.164654	\$1.197092	\$1.164654	\$0.155346	\$251,391	\$390.53
2015-16	\$1.163414	\$1.195852	\$1.163414	\$0.155346	\$266,475	\$413.96
2016-17	\$1.163830	\$1.196268	\$1.163830	\$0.155346	\$270,709	\$420.54
2017-18	\$1.181284	\$1.213722	\$1.181284	\$0.155346	\$285,992	\$444.28
2018-19	\$1.178316	\$1.211830	\$1.178316	\$0.155350	\$282,376	\$438.67
2019-20	\$1.181138	\$1.213576	\$1.181138	\$0.155352	\$306,025	\$475.42
2020-21	\$1.181028	\$1.213466	\$1.181028	\$0.155356	\$313,564	\$487.14
2021-22	\$1.173438	\$1.205876	\$1.173438	\$0.155350	\$331,726	\$515.34
2022-23	\$1.183800	\$1.216238	\$1.183800	\$0.155330	\$352,815	\$548.03
2023-24	\$1.176270	\$1.208708	\$1.176270	\$0.155350	\$374,219	\$581.35

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

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

*Source: California Municipal Statistics, Inc*

## Executive Summary

### Debt Obligations



### Certificates of Participation

Certificates of Participation (COP) are sold to investors much as bonds are, however, a special tax is not assessed, and repayment comes from the District's General Fund or other operating revenues. The District issued two Certificates of Participation between fiscal years 2009-11 and most recently another three between 2019-2023. These funds are for acquiring equipment, purchasing land for future school sites, building construction and site improvements through the lease/purchase arrangement.

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

Certificates of Participation Amortization Schedule	
Fiscal Year	Payment
2024-25	\$11,069,203
2025-26	\$10,597,048
2026-27	\$10,534,448
2027-28	\$10,533,034
2028-29	\$10,534,800
2029-30	\$10,530,579
2030-31	\$8,572,335
2031-32	\$8,572,048
Thereafter	\$169,426,572
<b>Total</b>	<b>\$250,370,069</b>

### Executive Summary

### Debt Obligations

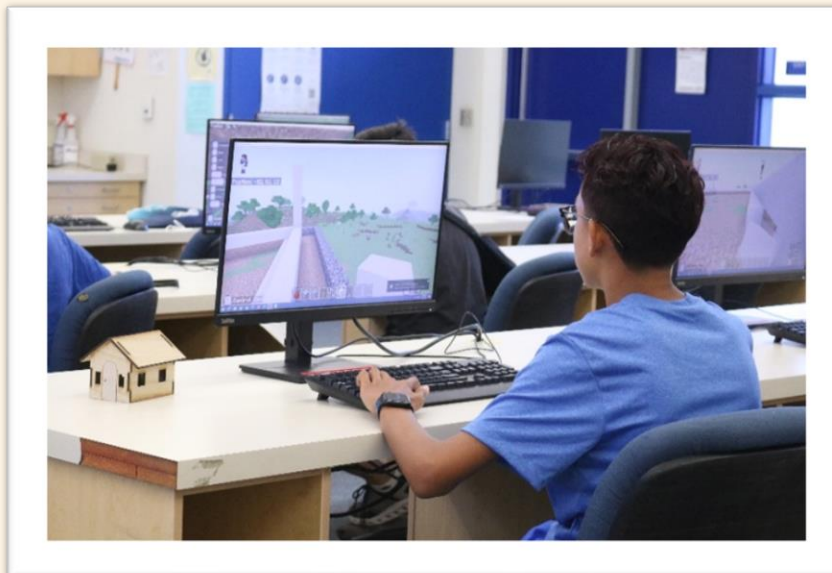


### Capital Leases

On November 17, 2004, the Board approved the Computer Refresh Program for the purchase of employee computers. Through this program, equipment is used by staff for three years and then placed into the student-use pool at school sites to be used for the next two years. Once the equipment is five years old or older, it will continue to be used but will not be repaired, as maintenance costs exceed the value of the computer that is more than five years old. To fund the computer refresh program, the District pursues a three-year lease with an option for a \$1.00 buyout at the end of the lease period. Due to the pandemic, employee computers were not refreshed during 2020-21. The program was reinstated for the 2021-22 year and the period has changed to a four-year refresh going forward. However, due to the influx of one-time dollars, the District has decided to bypass the capital lease for the 2022-23, 2023-24, and 2024-25 years.

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

Fiscal Year	Principal	Interest	Total Payment
2024-25	\$427,471.15	\$4,018.24	\$431,489.39



### Executive Summary

## Debt Obligations

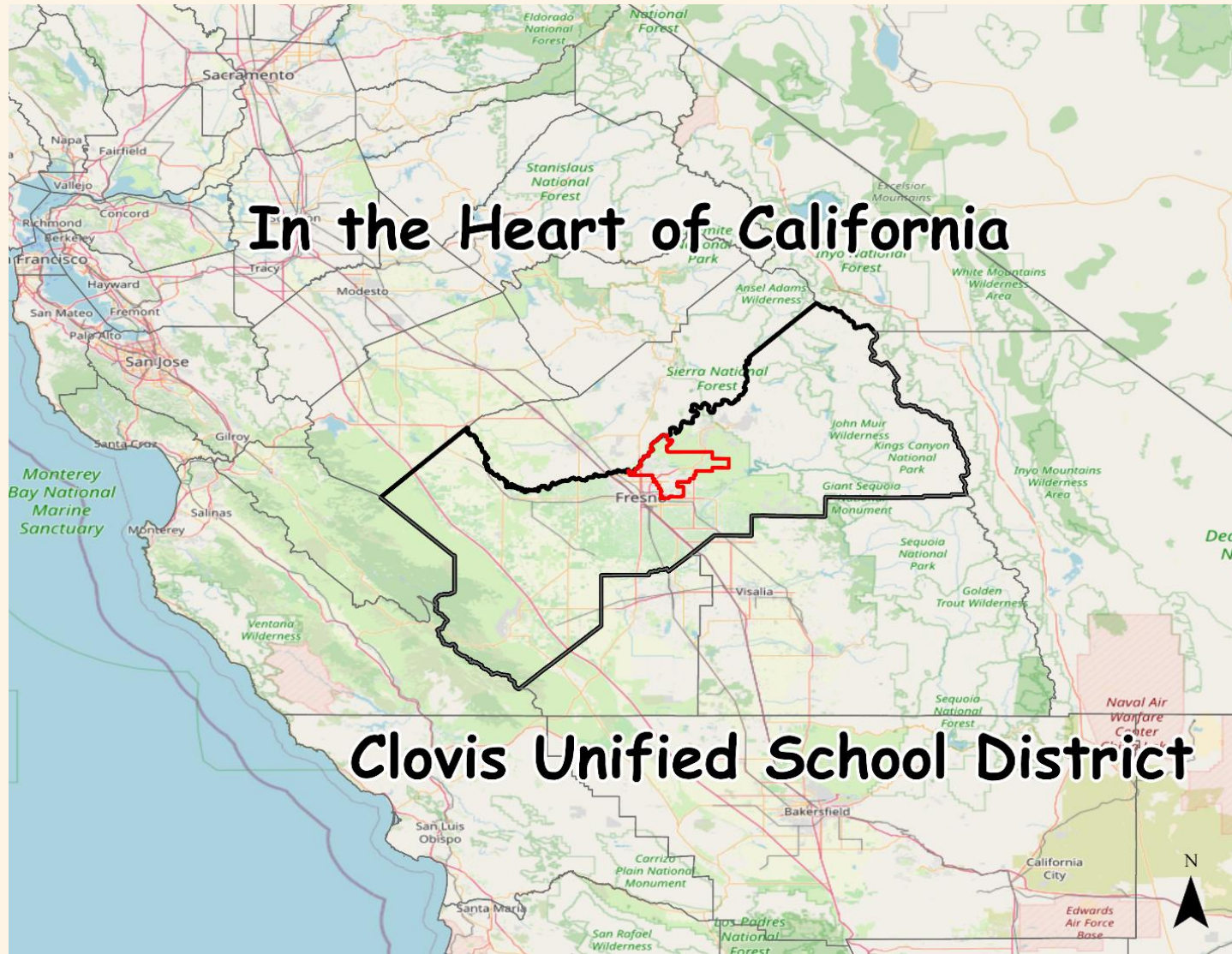
# Organizational Section

In the Heart of California.....	37
Organizational Chart.....	38
District Organization.....	39
Summary of 2024-25 State Education Budget.....	45
Budget Calendar.....	49
Budget Development Process.....	50
Division/Department Budgets.....	63



Budget Cover Contest Runner-up:  
Amara Rankin - 6<sup>th</sup> Grade – Woods Elementary

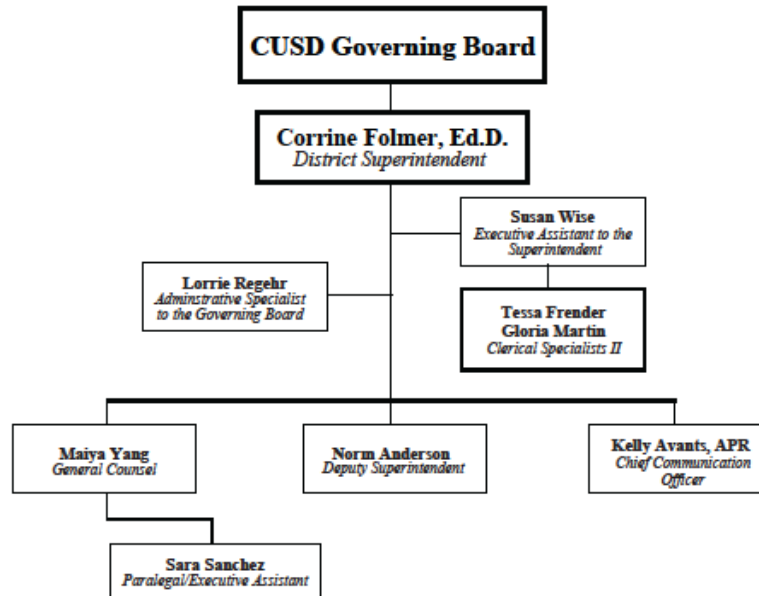






## Organizational Chart

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



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



The Clovis Unified School District formed on July 1, 1960 when the Clovis Union High School District unified with six elementary Districts - Clovis, Dry Creek Union, Fort Washington-Lincoln Union, Jefferson Union, Pinedale, and Temperance-Kutner Union.

One high school, 10 elementary schools, and an enrollment of slightly over 5,200 students formed the original nucleus. In 2024-25, the District will support 35 elementary schools, 5 intermediate schools, 5 high schools, one alternative education site, 1 continuation school, 2 community day schools, the Clovis Online Charter School, and the Center for Advanced Research & Technology (CART), a Joint Powers Authority with Fresno Unified School District. These sites make up a total projected enrollment of 43,383 K-12 students plus the Clovis Adult School with an average enrollment of approximately 9,000 students.

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

Over the years, the District's General Fund budget has grown from \$2,112,200 in 1960-61 to \$675,153,171 in 2024-25. The assessed valuation has also grown from \$34,967,368,178 in the current year 2023-2024 to a projected \$36,366,062,905 in the 2024-25 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 2,575 certificated and 2,692 classified employees for a total of 5,267 full and part time staff.

### 2024-25 Vision, Mission, and Motto

The 2024-25 budget envelops the District's vision, mission statement, and aims that reflect the core principles and philosophies of the District.

The 2024-25 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 2024-25 school year, the District will continue to provide a learning community that is secure, open, and optimistic about the future. The District will create steady improvement based on the needs of students.



## District Organization

### Governance

#### Vision

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

#### Mission

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

#### Values

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



In Clovis Unified, we hold ourselves accountable to a set of core values that we consider non-negotiable. Floyd "Doc" Buchanan, Ed.D. served as the founding superintendent of the Clovis Unified School District. Over the course of his 31-year career (1960-1991), Doc established Clovis Unified's strong foundation of high standards and core values that define the district today. The core values are expressed in the following key phrases and words:

**Our Non-Negotiable Core Values**

"We believe in high standards in Clovis schools." - Floyd "Doc" Buchanan, Ed.D.

We believe that integrity cannot be compromised.

We believe in collaboration based on shared decision-making and trust.

We believe that standing together with our students, employees, and community is our strength.

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

Students	Employees	Community	Schools and Facilities
<p>"A fair break for every kid." - "Doc"</p> <p>Educate the whole child in Mind, Body, and Spirit.</p> <p>Base all decisions on what is best for students' academic, social, and emotional well-being.</p> <p>Commit to a safe and inclusive learning environment for ALL students.</p> <p>Believe every child can learn and we can teach ALL children.</p> <p>Students are at the center of every decision.</p>	<p>"It's people, not programs that make the positive difference for students." - "Doc"</p> <p>Foster a climate of trust and respect through personal relationships and communication.</p> <p>Collaborate and empower all employees in the decision-making process at every level of the District.</p> <p>Be accountable to high standards, both collectively and individually.</p> <p>Surround students with the very best role models and mentors who are reflective of our student community.</p> <p>Support life-long learning by providing ongoing professional development for all employees.</p>	<p>"Education revolves around teamwork and trust." - "Doc"</p> <p>Good schools build great communities and good communities build great schools.</p> <p>Engage with parents and the community to support ALL students.</p> <p>Value the cultural perspectives of our community.</p> <p>Be accessible to parents and the community as we continue to grow.</p> <p>Decision making includes perspectives from parents, students, staff and community.</p>	<p>"When you do something, only do it first class." - "Doc"</p> <p>Provide safe, student-centered, world-class schools.</p> <p>Build state of the art facilities that promote student success.</p> <p>Maintain quality campuses that create community pride.</p> <p>Design learning environments that serve ALL students, now and in the future.</p> <p>We are stewards of our community's resources.</p>



#### **General Fund - Number 01**

- General Fund

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

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

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

- Building Fund - 21
  - Redevelopment Projects Sub-fund
  - Certificates of Participation (COP) Sub-fund
  - Building Fund
- Capital Facilities Fund - 25
  - Developer Fee Fund
- County School Facilities Fund - 35
  - School Facilities Program Sub-fund
- Special Reserve Fund for Capital Outlay Projects Fund - 40
  - Recreational, Cultural and Athletic Facilities (RCA) Sub-fund
  - Special Reserve for Capital Projects Sub-fund

#### **Debt Service Fund - Number 51**

- Bond Interest and Redemption Fund

#### **Internal Service Funds - Numbers 67-68**

- Self-Insurance Fund - 67
- Workers' Compensation Fund - 68

---

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

*Joint Powers Authority -  
Number 82*

*Ed Tech - Education Technology*

*Joint Powers Authority -  
Number 80*

*CVSS - Central Valley Support  
Services*

*Joint Powers Authority -  
Number 78*

*CART - Center for Advanced  
Research & Technology*

---

## **District Organization Funds Operated by the District**



Elementary Sites	Principal	2024-25*
Boris Elementary	Demetra Vincent-Walker	626
Bud Rank Elementary	Ryan Gettman	665
Cedarwood Elementary	Amanda Howes	898
Century Elementary	Brion Warren	708
Clovis Elementary	Donelle Kellom	713
Cole Elementary	Jennifer Arruda	679
Copper Hills Elementary	Tami Graham	593
Mickey Cox Elementary	TBD	636
Dry Creek Elementary	Aaron Cook	953
Fancher Creek Elementary	Carisa Cordova	653
Fort Washington Elementary	Melanie Hashimoto	556
Freedom Elementary	Laurel Graves	694
Fugman Elementary	Jeremy Pierro	905
Garfield Elementary	Jennifer Bump	585
Gettysburg Elementary	David Castro	630
Hirayama Elementary	Laura Reynolds	416
Jefferson Elementary	Andrew Bolls	510
Liberty Elementary	George Petersen	611
Lincoln Elementary	Matt Verhalen	644
Maple Creek Elementary	Gina Kismet	494
Miramonte Elementary	Michelle Dodson	541
Mountain View Elementary	Tom Wright	619
Nelson Elementary	Thomas Brocklebank	465
Oraze Elementary	Sara McAvoy	876
Pinedale Elementary	Debra Bolls	465
Reagan Elementary	Pamela Hoffhous	790
Red Bank Elementary	Amanda Torres	757
Riverview Elementary	Kaitlyn Vargas	692
Sierra Vista Elementary	Jennifer Thao	515
Tarpey Elementary	Tachua Vue, Ed.D.	685
Temperance-Kutner Elem	Kelli Hinojos	623
Valley Oak Elementary	Amandeep Athwal	481
Weldon Elementary	Ann Castro	544
Woods Elementary	Cecelia Dansby	664
Young Elementary	Ramon Gamez	616
Enrollment includes Special Education Special Day Class students		
*Projected		

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



Intermediate Sites	Principal	2024-25*
Alta Sierra Intermediate	Jennifer Carter	1,334
Clark Intermediate	Matt Hernandez	1,480
Granite Ridge Intermediate	Josh Shapiro, Ed.D.	1,175
Kastner Intermediate	Julie Duwe	1,134
Reyburn Intermediate	Ryan Eisele, Ed.D.	1,785

High School Sites	Principal	2024-25*
Buchanan High School	Omar Hemaidan	2,560
Clovis East High School	Ryan Eisele, Ed.D.	3,033
Clovis High School	Matthew Lucas	2,707
Clovis North High School	Josh Shapiro, Ed.D.	2,378
Clovis West High School	Eric Swain	2,158

Alternative Education	Principal	2024-25*
Enterprise	Steve Pagani	37
Gateway	Steve Pagani	230
Clovis Online School	Sean Osterberg	663

Community Day	Principal	2024-25*
Community Day Elementary	Casey Olson	4
Community Day Secondary	Casey Olson	39
Enrollment includes Special Education Special Day class students.		

Adult Education	Principal	2024-25*
Clovis Adult Education	Marci Panoo	9,000
Enrollment includes Adult Basic ED (ABE), Community Ed, High School GED and Career Technical Education students.		
*Projected		

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



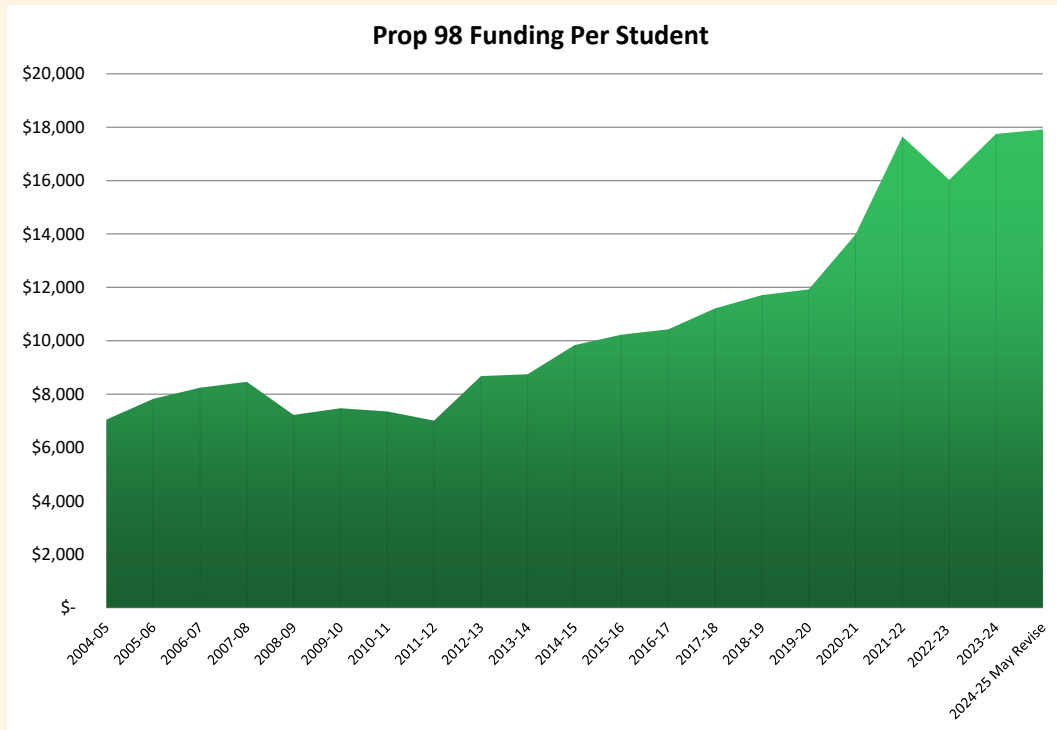


This section of the budget document summarizes the major changes in General Fund revenue projections due to the Governor's May Revise projection of the 2024-25 State budget, as well as the assumptions used in the development of revenues and expenditures for the District's 2024-25 General Fund budget.

**Summary of 2024-25 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 \$109 billion during the 2024-25 fiscal year. The State budget continues to fully fund the Local Control Funding Formula (LCFF). This funding model provides additional funds to districts based on their unduplicated percentage of students who are English language learners, from low-income families, foster youth, and homeless. Districts with a high percentage of these populations will receive substantially more funding.

**Summary of 2024-25 State Education Budget**



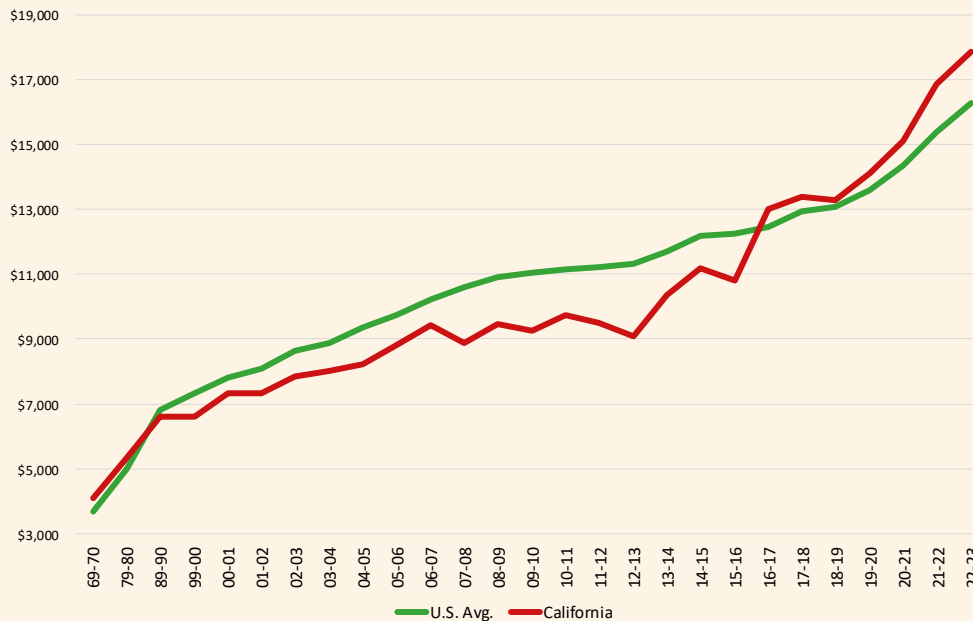


In the early 1990's, California saw itself drop from a position of providing a relatively high level of support to public education to a position of ranking close to the bottom when comparing per pupil expenditures in California with other states throughout the country. This graph displays what has occurred during the past several years relative to California's historical support for public education.

From 1989-1990 through 1996-97, California's expenditures per student declined compared to the national average. California showed some improvement from 1997-98 through 2002-03. During the recession years of 2007-08 through 2012-13, California dropped relative to the rest of the nation. Since then, the full implementation of the LCFF has raised California to an average ranking of 19<sup>th</sup> spanning 2017-18 through 2022-23.

## Summary of 2024-25 State Education Budget Expenditures per Student

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



Year	99-00	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
Ranking	32	31	31	35	33	32	44	39	42	37	40	42	33	28	32	21	20	20	19	19	18	17



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

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

- Local Control Funding Formula increased 1.07%
- Student growth of 105 enrolled students yielding a minimum of 87 additional ADA
  - The District has not returned to pre-pandemic enrollment or ADA
  - The District will be funded based on the current year's ADA
- Due to the implementation of Universal TK District receive an additional augmentation for TK ADA of \$3,076.80 per ADA.

#### **Federal Revenue**

- Removal of prior year carryover and deferred revenues
- Addition of new Federal Grants and updated awards for existing grants
- Removal of COVID relief funds and other federal grants anticipated to be fully spent by the close of 2023-24

#### **Other State Revenue**

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

#### **Other Local Revenue**

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

#### **Transfers In/Other Sources**

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

## **Summary of 2024-25 State Education Budget CUSD General Fund Revenues**



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

**Certificated Salaries**

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

**Classified Salaries**

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

**Fringe Benefits**

- Adjustments to coincide with step and column and increased salaries
- Workers' Compensation reduced
- Adjustments to PERS for new employer rates, while STRS remains capped

**Books, Supplies & Other Materials**

- Reduction of one-time and carryover budget for furniture refresh and elementary startup using one-time funds

**Contracted Services/Other Operating Expenditures**

- Elimination of budget from grant deferred revenues and carryover

**Capital Outlay**

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

**Summary of 2024-25  
State Education Budget  
CUSD General Fund  
Expenditure**



In October 1991, Governor Wilson signed into law Assembly Bill 1200 which allowed school districts to choose one of two methods for the approval of their local budgets. For the last thirty-two (32) fiscal years, as well as the 2024-25 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 2024-25 budget, the calendar highlights the main steps, specifically those involving the Governing Board.

Following is the budget calendar for its use in the 2024-25 budget adoption process.

January 10, 2024	Governor's 2024-2025 budget proposal released
January 29, 2024	LCAP Parent Advisory Night
February 7, 2024	Preliminary Budget presentation to Board
April 8, 2024	LCAP Parent Advisory Night
May 15, 2024	Governor's May Revise Proposal
May 21, 2024	Budget copy available for public review
May 21, 2024	School Services of California May Budget Revise Workshop
May 22, 2024	Governing Board Public Hearing for Proposed Budget
June 12, 2024	2024-25 Budget adopted by Board
June 15, 2024	Governor expected to sign the State Budget

## Budget Calendar



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

Due to construction projects often taking longer than one year, the District prepared multi-year budgets for projects accounted for in all Capital Project Funds. Anticipated revenues and expenditures for all projects were budgeted in fiscal year 2023-24. The available balances at year-end will become the revised budget for fiscal year 2024-25.

The District is a fiscally accountable district which means the District issues its own payroll and vendor warrants. The District is still subject to oversight by the Fresno County Superintendent of Schools (FCSS). The District must submit its first interim budget, second interim budget, adopted budget, and actual financial reports to FCSS for review and approval. FCSS requires the District to do internal audits of each of its warrant registers. Additionally, on a periodic basis, FCSS will conduct audits of those District warrants issued. The following is a summary of the significant accounting policies:

- A. Fund Accounting** - The accounts of the District are organized based on funds or account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures, as appropriate. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and how spending activities are controlled. The District accounts are organized into major and non-major governmental, proprietary, and fiduciary funds.

**Major Governmental Funds:**

- The General Fund is the main operating fund of the District and is used to manage all financial resources except those required to be accounted for in another fund.
- The Building Fund accounts for the acquisition of major governmental capital facilities and buildings from bond proceeds.
- The Capital Facilities Fund accounts for revenues received from developer fees.

## Budget Development Process



## Significant Accounting Policies and Terms



#### **Non-Major Governmental Funds:**

- Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds in this category include the Charter Schools Fund, Adult Education Fund, Child Development Fund, Food Service Fund (Campus Catering), and Deferred Maintenance Fund.
- Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. Funds in this category include the County School Facilities Program Fund and the Special Reserve Fund.
- Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The Bond Interest and Redemption Fund is the only CUSD debt service fund.

#### **Proprietary Funds:**

- One type of Proprietary Fund is the Internal Service Fund. This fund renders services to other organizational units of a Local Educational Agency on a cost reimbursement basis. The fund is generally self-supporting. CUSD has established two Internal Service Funds. One for Self-Insurance and the other for Workers' Compensation. These funds separate money for self-insurance and workers' compensation activities from other operating funds of the District. Health and welfare activities are accounted for in the Self-Insurance fund and workers' compensation activity is accounted for in the Workers' Compensation fund.

#### **Fiduciary Funds:**

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

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

#### **Accrual:**

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

## **Budget Development Process**

### **Significant Accounting Policies and Terms**



#### **Modified Accrual:**

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

- C. **Budgets and Budgetary Accounting** - Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds. By State law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing is conducted prior to adoption to receive comments. The budget is revised by the District's Governing Board during the year to consider unanticipated income and expenditures. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.
- D. **Encumbrances** - Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are initiated. Encumbrances are liquidated when the commitments are paid.
- E. **Inventories** - Inventories are recorded using the consumption method, in that inventory acquisitions are initially recorded in inventory accounts and the cost is recorded as expenditure at the time items are requisitioned. Inventories are valued on the weighted average method. Reported inventories are equally offset by a fund balance reserve which indicates that these amounts are not available for appropriation and expenditure even though they are a component of net current assets.

#### **Budget Development Process**

### **Significant Accounting Policies and Terms**





- F. **Prepaid Expenditures** - The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District chooses to report expenditures in the benefiting period.
- G. **Capital Assets** - Assets purchased or acquired with an original cost of \$25,000 or more are reported as capital assets.
- H. **Fund Balance Categories** - GASB 54 requires the fund balance amounts to be properly reported within the fund balance categories below:
- **Non-spendable** - This is the fund balance associated with revolving cash funds, inventories and prepaids.
  - **Restricted** - This includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
  - **Committed** - This includes amounts that can be used only for the specific purposes determined by a formal action of the Governing Board (the District's highest level of decision-making authority).
  - **Assigned** - These funds are intended to be used by the government (District) for specific purposes but do not meet the criteria to be classified as restricted or committed.
  - **Unassigned** - This is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications

## Budget Development Process Significant Accounting Policies and Terms





## LCAP Planning

The LCAP is:

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

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

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

### 23-24 Educational Partner Feedback Meetings

CUSD sought educational partners feedback from all school sites and departments during the 2023-24 school year. Two LCAP Advisory Committee meetings occurred on January 29, 2024 and April 8, 2024. Meetings were held across the District at school sites with parents, staff, and students. Input and feedback were used to create the 2024-25 LCAP. Actions taken at these meetings included:

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

## Budget Development Process

### Local Control Accountability Plan



### What Did Educational Partners Tell Us?

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

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

### Recommended Additions to the 2024-2025 LCAP Action and Services

Listed below are some of the recommended additions to Clovis Unified's 2024-25 LCAP:

- Purchase curriculum and instructional materials that support behavioral intervention
- Addition of staff to support students who need behavioral support
- Professional development and training for educators on how to improve attendance and reduce chronic absenteeism rates
- Provide fully credentialed push-in teachers and/or Instructional assistants for learning recovery

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



### Budget Development Process

## Local Control Accountability Plan

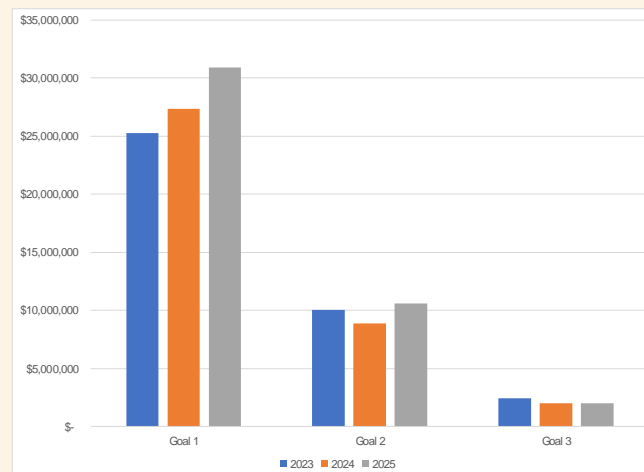


### Financial Impact of the Local Control Funding Formula on Clovis Unified

With a 47.45% single year unduplicated pupil percentage of eligible students (unduplicated count of Foster Youth, Homeless, English Learners, and Low-Income students), Clovis Unified is expected to receive the following Supplemental dollars in 2024-25:

New Supplemental Grant Dollars: \$9,241

- We do not qualify for Concentration Grant funds (additional dollars available for school districts with over 55% of their student populations falling into these categories).
  - Although the District does not qualify for Concentration Grant Funds, it's important to note during the 2023-24 school year the District reached 48.33% of unduplicated pupils.
- The Local Control Accountability Plan focuses on the use of supplemental dollars to improve services to at risk students. The state also expects to see a significant portion of our total budget accounted for in the LCAP.
- New supplemental grant dollars will be used to offset step and column salary increases, retirement, and health benefits increases for employees currently funded with LCAP supplemental funds.
- The estimate of new supplemental and base dollars is the result of a projected COLA of 1.07%.



### Budget Development Process

## Local Control Accountability Plan



## Facilities

During 2009, the District completed a detailed audit on all District owned facilities. The facilities audit was the baseline for the current Capital Improvement Plan (CIP). The team working on the audit and CIP consisted of an architect, a contractor, and CUSD Construction and Plant Operations personnel. The team was able to prioritize and summarize the costs by site to develop a ten-year CIP plan. In addition to examining the needs of existing District facilities, the District hired a consultant to prepare an enrollment study to project the need for new facilities over the subsequent ten years. The plan was presented to the community and Board during the 2012 General Obligation Bond Campaign. The 2012 Bond was approved by voters in June 2012. The proceeds from the \$298 Million bond funded much of the budgeted expenditures on the District's current CIP. The 2020 Bond was approved by voters in November 2020. The proceeds from the \$335 Million bond will fund some of the remaining expenditures as well as address the growth capacity needed. The increasing costs of construction, volatile economic climate, and emergency projects will require the District to continuously review the CIP and re-prioritize as well as adjust budgets when necessary. The District is committed to providing safe, high quality facilities to ensure student success.

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

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



## Budget Development Process

### Facilities



### **Area Administration**

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

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

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

The teacher position represents one (1) Allocated Personnel Unit (APU). All other school site positions, with the exception of Special Education and Clovis Adult Education, have an allocated personnel unit equivalency assigned to the position based upon its salary and length of work year as compared to the classroom teacher position. As an example, the position of elementary school principal has a unit equivalent of 1.38, a school secretary .617 (depending upon the length of the work year) and an elementary attendance clerk .570 (depending upon the length of the work year). Special Education positions are determined based on student need and are in addition to site staffing parameters.

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

### **Budget Development Process**

## **Establishing Budget Projections**

### **School Site Staffing**



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

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

Grade Level	APUs
Elementary K-6	23.07
Intermediate 7-8	23.07
High School 9-12	23.46
Alternative Education 4-12	11.37

The average District-wide cost of an APU is \$134,069 in 2024-25, which includes salary and benefits.

To prepare the 2024-25 budget, enrollment projections for the upcoming school year were made during the winter of 2023-24. In February, principals reviewed projected enrollment and made necessary staffing modifications in preparation for next school year. The District will continue to carefully monitor the staffing needs while considering the long-term impact to the budget. Lastly, in late September, a final review of actual enrollment and staffing levels are necessary to determine the final APU staffing levels for the year.

## Budget Development Process

### Establishing Budget Projections

#### School Site Staffing



The following is a summation, based upon projected enrollment, of authorized APUs for the 2024-25 school year by school site.

Elementary Schools	2024-25 Projected Enrollment*	APUs
Boris	610	26.28
Bud Rank	634	28.28
Cedarwood	878	32.28
Century	690	27.66
Clovis Elem	680	30.28
Cole	662	28.66
Copper Hills	576	25.66
Cox	607	27.66
Dry Creek	930	38.89
Fancher Creek	626	27.66
Ft. Washington	545	24.28
Freedom	669	28.66
Fugman	895	36.28
Garfield	575	25.66
Gettysburg	605	26.66
Hirayama	416	19.66
Jefferson	482	23.86
Liberty	595	25.66
Lincoln	621	26.66
Maple Creek	467	21.66
Miramonte	517	24.66
Mountain View	589	24.66
Nelson	458	21.66
Oraze	843	34.05
Pinedale	441	20.66
Reagan Elem	748	28.57
Red Bank	740	31.66
Riverview	671	28.66
Sierra Vista	488	22.66
Tarpey	667	27.66
Temperance Kutner	600	26.66
Valley Oak	457	21.66
Weldon	522	23.66
Woods	632	26.66
Young	593	25.66

Intermediate Schools	2024-25 Projected Enrollment*	APUs
Alta Sierra	1289	55.71
Clark	1447	61.95
Kastner	1102	48.09

High Schools	2024-25 Projected Enrollment*	APUs
Buchanan	2517	107.45
Clovis	2648	112.15
Clovis West	2123	95.40
Enterprise	37	1.18
Gateway	230	31.92

Educational Centers	2024-25 Projected Enrollment*	APUs
Reagan	4711	194.84
Clovis North	3456	151.62

Community Day School	2024-25 Projected Enrollment*	APUs
Community Day-Elem.	4	3.78
Community Day-Sec.	39	13.41

\*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 2024-25.

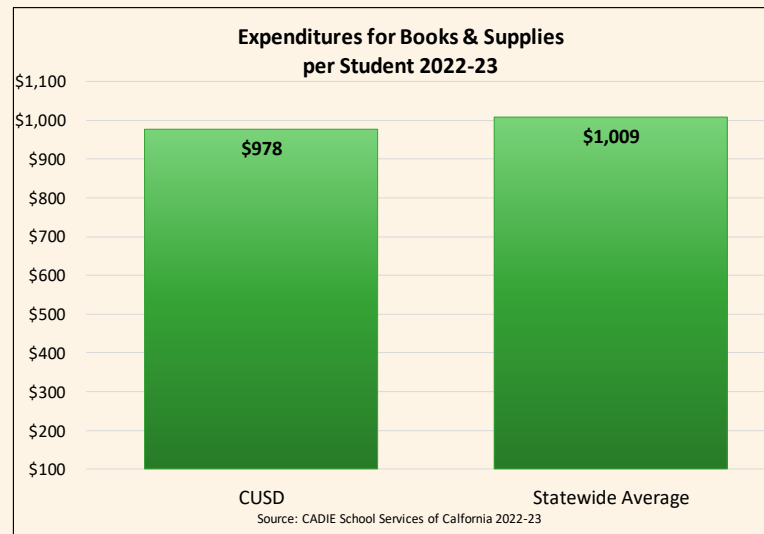
Educational Level	Supply/Material Allocations per Enrolled Student
Elementary (K-6)	\$69
Intermediate (7-8)	\$77
High School (9-12)	\$86
Gateway High School *	\$56,433
Community Day School *	\$33,751
Enterprise High School *	\$5,932

\*Flat allocation reviewed annually

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

In 2022-23, Clovis Unified spent \$31 less per student than the statewide average on books and supplies and \$1,481 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 2022-23 (the most recent data available):



## Budget Development Process Supply/Material Allocations



In addition to staffing and supply allocations, sites also receive an allocation for school business substitutes based on the number of APUs allocated to the site.

The District also uses a formula for allocating funds to cover transportation costs for extra/co-curricular student activities. This formula varies by grade level and controls the amount of "free" transportation miles a school's program may receive. The following are the student trip allocations for 2024-25:

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 Campus Catering. Below is a list of current Board approved APU allocations for these departments. The technology and Campus Catering allocations are under review:

<b>Grounds</b>	1 APU per 17.15 acres
<b>Maintenance</b>	1 APU per 54,750 sq. ft. to be serviced (permanent and portables)
<b>Custodial</b>	1 APU per 20,125 sq. ft. to be cleaned (permanent and portables)
<b>Technology</b>	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
<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

## Budget Development Process

### Other Allocations

### Non-School Site Staffing



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

#### **School Leadership Division**

It is the primary responsibility of the School Leadership Division to provide leadership to the school sites and instructional departments. In 2024-25, the District will operate 35 elementary schools, 5 intermediate schools, 5 comprehensive high schools, 1 alternative education school, 1 continuation school, 2 Community Day schools, Clovis Adult Education, Clovis Online Charter School and the Center for Advanced Research and Technology JPA.

---

#### ***Mission Statement***

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

---

## **Division/Department Budgets**



### **School Leadership Division**



In addition, the following departments report to the School Leadership Division:

- Curriculum, Instruction, and Accountability
- Visual and Performing Arts
- Assessment and Accountability
- Child Development
- Career Technical Education
- Supplemental Services
- Student Services and School Attendance
- Alternative Education
- Sierra Outdoor School
- Adult Education
- Clovis Community Sport and Recreation
- Clovis Online School

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

- Special Education
- Nursing Services

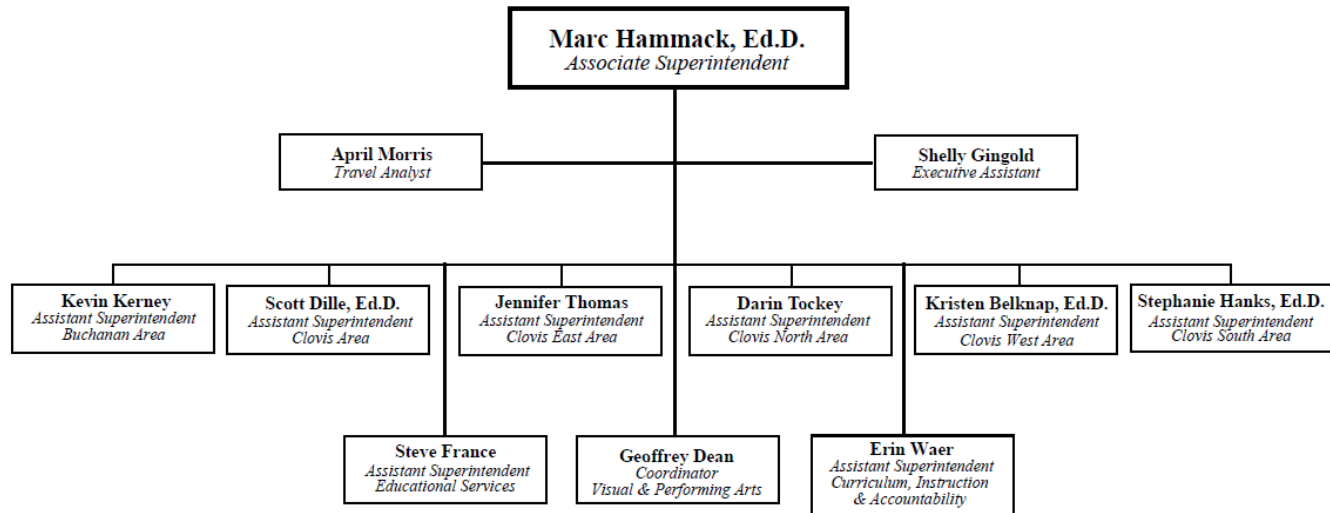
## Division/Department Budgets

### School Leadership Division



Division: School Leadership  
Reports to: Deputy Superintendent

### SCHOOL LEADERSHIP 2024-25 Organizational Chart



Division/Department Budgets

## School Leadership Division



## Administrative and Human Resources Division

---

### *Mission Statement*

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

---

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

#### **Administrative Services**

- Business Services
- Facility Services
- Campus Catering
- Transportation
- Graphic Arts
- Purchasing
- Warehouse
- Accounting
- Budget & Finance
- Payroll
- Plant Operations
- Construction
- Information Technology Services

#### **Human Resources Services**

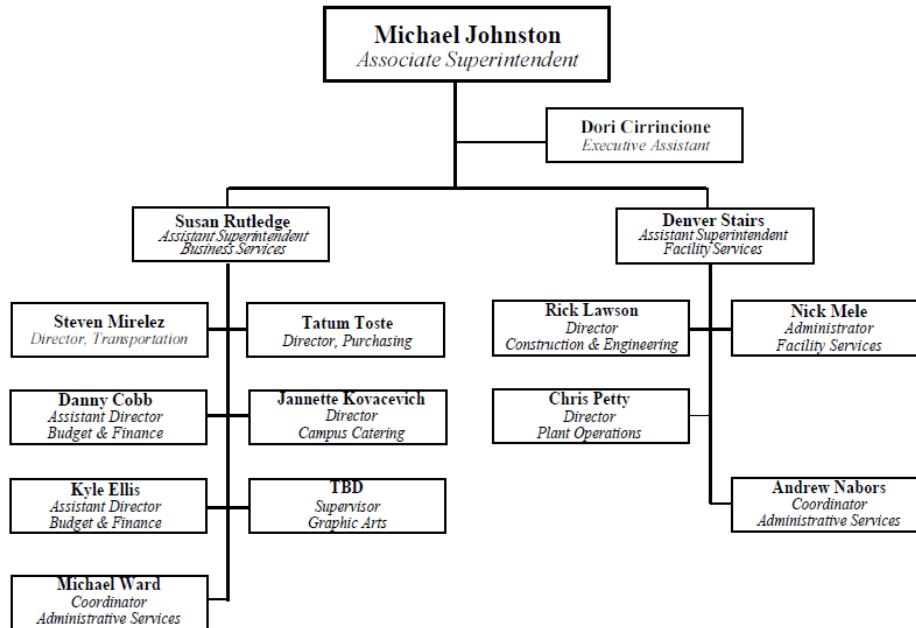
- Human Resources
- Benefits
- Risk Management

## Division/Department Budgets Administrative Services and Human Resources Division



Division: Administrative Services  
Reports to: Deputy Superintendent

### ADMINISTRATIVE SERVICES 2024-25 Organizational Chart

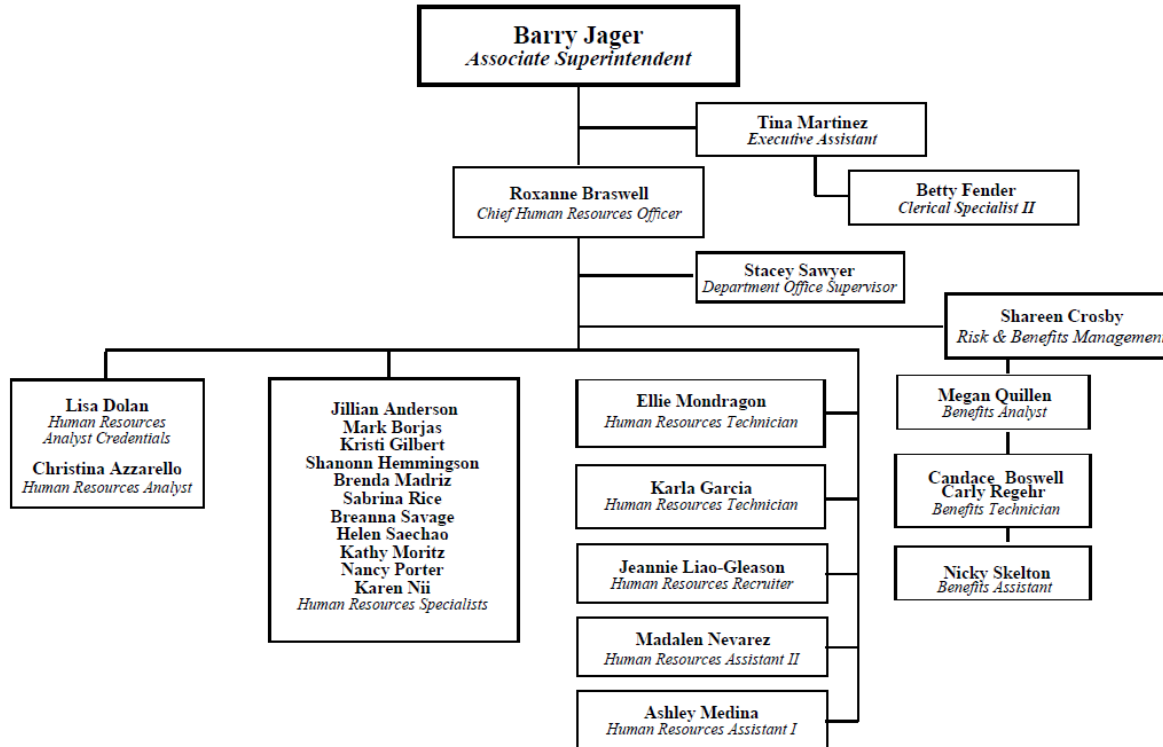


### Division/Department Budgets Administrative Services



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

### HUMAN RESOURCES & EMPLOYEE RELATIONS 2024-25 Organizational Chart



Division/Department Budgets  
Human Resources and  
Employee Relations





During the 2024-25 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 2024-25 budget for all funds within 45 days from the date the State adopts its budget (State Budget Act). Once the District's budget is adopted, it will be modified to reflect revenue and expenditure adjustments on a quarterly basis. District Board Policy Number 4802 established a minimum 10% reserve for economic uncertainty.

### **Budget Adjustments**

Beginning in the 1991-92 fiscal year, interim/quarterly financial reports have been prepared by Administration for review by the Board that reflect updated financial data. In addition, prior to the completion of the audited financial reports, the Administration prepares a separate annual financial report for review.

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

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

### **Budget Development Process**

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

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



Site dollars are calculated based on projected student enrollment for each site. Sites receive 90% of this allocation in the Adopted Budget, budgets are adjusted in January based on the site's actual California Basic Education Data System (CBEDS) student enrollment reported each October and certified each December. Each site allocates their total dollar allowance to meet the specific needs of their students. When a site's CBEDS enrollment increases compared to projections, they receive additional discretionary dollars in January of that fiscal year. When enrollment decreases compared to projections, the site will be held harmless, and no adjustments will be made. School sites are authorized to carry forward unspent allocations.

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

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

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

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



The District Financial System verifies that sufficient funds are available to move from the selected category before accepting the transfer. After an online review of the transfer, Business Services will post it in the system. The budget change is immediate, so the site can then process its computer order. If there is an error on the transfer the site will be notified and asked to correct it before posting.

The District's online 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 managers' access to the most up-to-date financial information so timely and well-informed decisions are made.

## Division/Department Budgets Budget Administration and Management

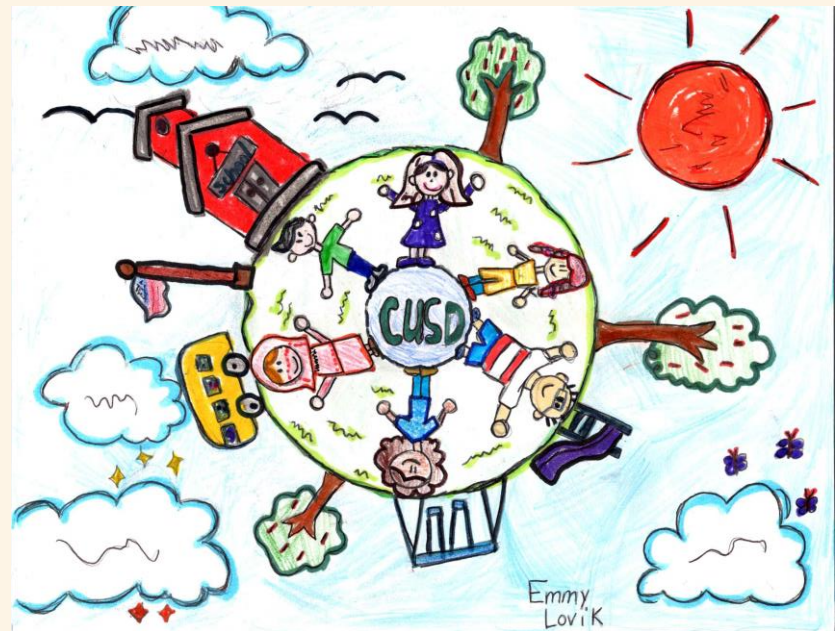


# Financial Section

Summary of Financial Data.....	72
Summary of General Fund Financial Data Revenue.....	79
Summary of General Fund Expenditures.....	85
Other Funds.....	111
Capital Projects Funds.....	146
Long Term Obligations.....	162
Summary Fund Balances.....	168
Multi-Year Projections.....	175
State of California Standardized Account Code Structure.....	190

Budget Cover Contest Runner-up:

Emmy Lovik – 1<sup>st</sup> grade – Orazo Elementary School





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

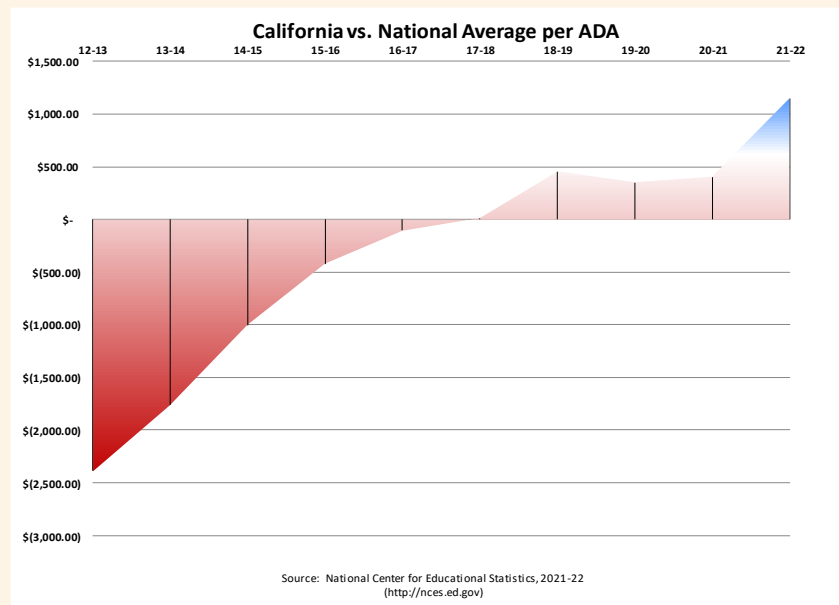
On May 10, 2006, a settlement over the prior year funding of the Proposition 98 guarantee provided for added Proposition 98 funding that was due for the 2004-05 and 2005-06 fiscal years. The State budget included \$2 billion, plus budget language that called for an additional \$3 billion paid in annual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

Starting in 1987-88 and continuing through the first half of the 1990s, California saw itself drop from a position of providing a relatively high level of support to public education to a position ranking close to the bottom when comparing per pupil expenditures in California with other states throughout the country. Data for 2021-22 shows California receiving more than the national average.

## Summary of Financial Data



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



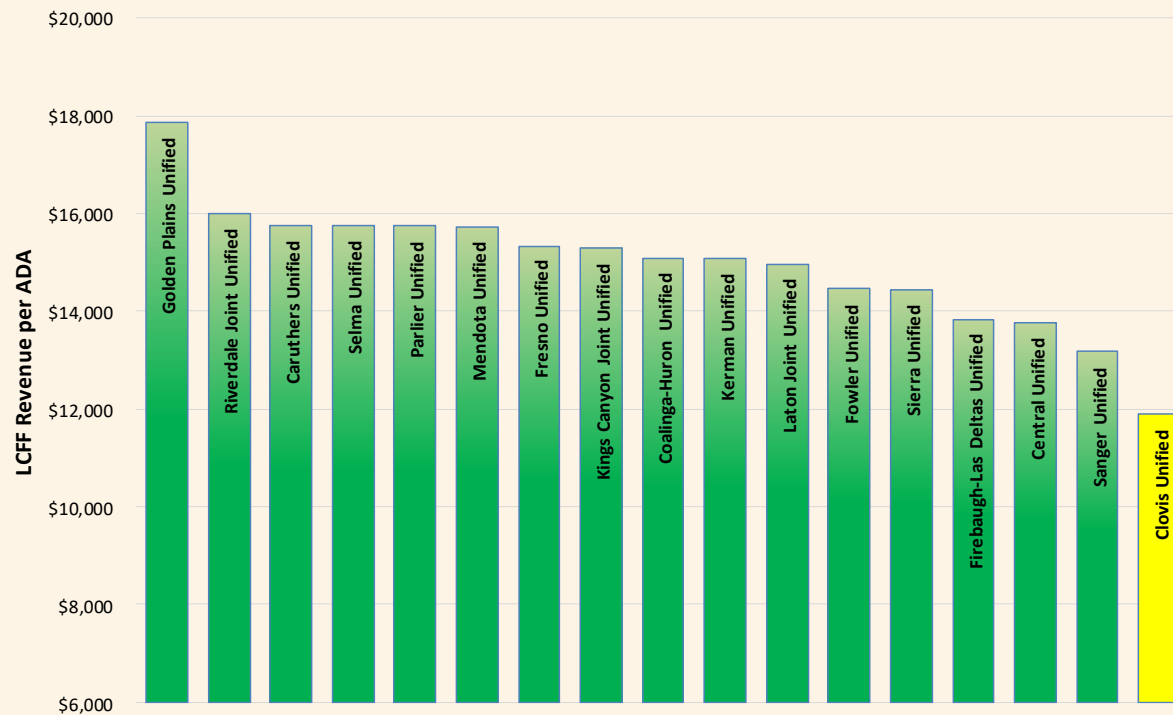


As shown on the following 2022-23 comparison of LCFF revenues, not all districts are funded equally. Clovis Unified School District's funded LCFF was \$11,895, a difference of \$3,053 less per Average Daily Attendance (ADA). The estimated average LCFF for unified districts in the State of California was \$14,137 for 2022-23. This means Clovis Unified would be eligible for an additional \$120 million in LCFF revenues if the District received the countywide average; \$88 million in revenues if the District received the statewide average.

## Summary of Financial Data

### LCFF Revenues

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



Source: 2022-23 CADIE Report, ED-Data, <http://www.ed-data.org>



Revenues	2023-24		2024-25	Difference
	Estimated	Actuals Q3		
General Fund	\$682,321,867		\$640,768,485	(\$41,553,382)
Charter School Fund	\$10,845,960		\$10,769,177	(\$76,783)
Adult Education Fund	\$7,104,379		\$7,137,400	\$33,021
Child Development Fund	\$30,735,771		\$29,474,973	(\$1,260,798)
Cafeteria Fund	\$30,409,869		\$29,630,399	(\$779,470)
Deferred Maintenance Fund	\$3,901,000		\$3,401,000	(\$500,000)
Building Fund	\$186,439,056		\$1,556,000	(\$184,883,056)
Capital Facilities Fund	\$16,280,790		\$10,101,000	(\$6,179,790)
County School Facilities Fund	\$1,392,499		\$10,000	(\$1,382,499)
Special Reserve for Capital Projects Fund	\$76,758,892		\$15,231,836	(\$61,527,056)
Bond Interest and Redemption Fund	\$49,648,991		\$50,671,202	\$1,022,211
Self-Insurance Fund	\$86,152,478		\$86,152,478	\$0
Workers' Compensation	\$5,225,166		\$4,585,533	(\$639,633)
<b>Total</b>	<b>\$1,187,216,718</b>		<b>\$889,489,483</b>	<b>(\$297,727,235)</b>
Expenditures	2023-24		2024-25	Difference
	Estimated	Actuals Q3		
General Fund	\$696,688,021		\$675,153,171	(\$21,534,850)
Charter School Fund	\$9,476,967		\$9,054,083	(\$422,884)
Adult Education Fund	\$7,500,831		\$7,546,885	\$46,054
Child Development Fund	\$24,937,884		\$21,789,563	(\$3,148,321)
Cafeteria Fund	\$22,434,282		\$26,495,911	\$4,061,629
Deferred Maintenance Fund	\$4,242,391		\$3,401,000	(\$841,391)
Building Fund	\$282,360,902		\$1,556,000	(\$280,804,902)
Capital Facilities Fund	\$65,335,332		\$10,101,000	(\$55,234,332)
County School Facilities Fund	\$57,500,687		\$10,000	(\$57,490,687)
Special Reserve for Capital Projects Fund	\$52,857,931		\$15,231,836	(\$37,626,095)
Bond Interest and Redemption Fund	\$49,648,991		\$50,671,202	\$1,022,211
Self-Insurance Fund	\$91,217,454		\$97,037,910	\$5,820,456
Workers' Compensation	\$5,481,401		\$4,928,485	(\$552,916)
<b>Total</b>	<b>\$1,369,683,074</b>		<b>\$922,977,046</b>	<b>(\$446,706,028)</b>

Summary of Financial Data

Summary of all  
Funds within District



### Revenue Sources

The District categorizes its General Fund revenue into five sources:

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

**LCFF Revenue Sources:** In fiscal years 1973-74 through 2012-13, California school districts operated under general purpose Revenue Limits established by the State Legislature. In general, Revenue Limits were calculated for each school district by multiplying the actual Average Daily Attendance (ADA) by a base Revenue Limit. The basic Revenue Limit calculations were adjusted annually in accordance with several factors designated primarily to provide cost-of-living increases and to equalize revenue among all California school districts of the same type.

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

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

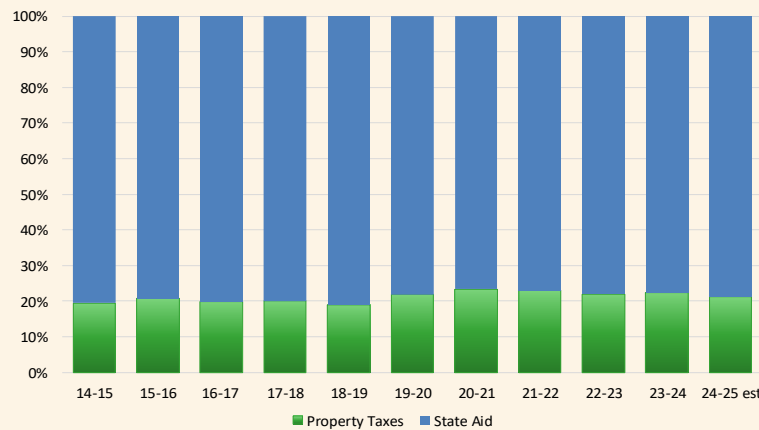
### Assumptions and Effect of State Budget on District Revenues



### Revenue Sources

#### LCFF/Revenue Limit Sources

State Aid vs. Property Taxes







Beginning in 1978-79, Proposition 13 and its implementing legislation provided for each county to levy (except for levies to support prior voter-approved indebtedness) and collect all property taxes. Prop 13 prescribed how levies on countywide property values are to be shared with local taxing entities within each county. Local Control Funding Formula Sources are projected to be 78.49% of General Fund revenues for 2024-25.

**Federal Revenue Sources:** Federal revenue is received from the Federal Government and is restricted (categorical) in nature. This means it must be expended on special programs. Major sources of federal revenue include Title I, Title II, Special Education, and Migrant Education. Federal revenues comprised approximately 8.78% of General Fund revenues in 2023-24 and are projected to be 3.32% in 2024-25.

**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 1.28% of General Fund revenue in 2024-25. State Special Education master plan funding represents 6.23% of General Fund revenue. State Special Education and Lottery revenue normally make up the largest portions of this category. Other State revenues comprise approximately 14.74% of General Fund revenues in 2023-24 and are projected to be 15.29% in 2024-25.

**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 3.60% of General Fund revenues in 2023-24 and is budgeted to equal approximately 2.85% of General Fund revenues in 2024-25.

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

## Assumptions and Effect of State Budget on District Revenues

### Revenue Sources



## Assumptions

The revenue and expenditure projection for the 2024-25 budget is based on the following assumptions:

- LCFF will be funded on current year ADA as the District continues to recover from the impacts of the pandemic. The May Revision reflects the utilization of one-time Proposition 98 General Fund dollars to support the overall costs of the LCFF in 2024-25 after applying the 1.07% COLA.
- LCFF Supplemental revenue projection is based on the District's three-year average unduplicated pupil percentage of 47.72%. This assumes an unduplicated pupil percentage of 47.45% in 2024-25.
- Grant adjustments based on award letters or history of funding.
- Grant expenditures budgeted to match associated revenue.
- Local dollars budgeted conservatively.
- Step and column movement offset by projected attrition for both certificated and classified staff.
- STRS employer rate of 19.10% and PERS employer rate of 27.05%.
- Carrying forward ongoing expenditures, adjusted for inflation as needed.
- Site budgets adjusted for student enrollment in both staff and supplies.
- Projected Special Education pupil growth and projected staffing needs.

## Assumptions and Effect of State Budget on District Revenues

### Assumptions



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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated	24-25 Adopted	25-26 Projected	26-27 Projected	26-27 Projected
<b>Revenues</b>								
LCFF Sources	\$400,189,597	\$420,687,646	\$479,107,358	\$506,557,077	\$513,030,552	\$531,271,521	\$548,388,527	\$569,361,689
Federal Revenues	58,476,909	73,867,150	61,617,156	75,400,007	35,406,510	35,688,956	35,977,050	36,270,907
State Revenues	121,650,711	124,410,808	218,780,569	146,527,298	141,831,618	142,746,925	143,640,114	144,586,888
Other Local Revenues	161,931,865	165,638,289	183,042,042	190,630,823	178,872,087	181,788,399	184,136,072	188,571,486
Other Sources	58,348,592	123,247,370	123,243,399	268,101,512	20,348,716	9,127,481	9,127,481	9,127,481
<b>Total Revenues</b>	<b>\$800,597,674</b>	<b>\$907,851,263</b>	<b>\$1,065,790,524</b>	<b>\$1,187,216,717</b>	<b>\$889,489,483</b>	<b>\$900,623,281</b>	<b>\$921,269,244</b>	<b>\$947,918,451</b>
\$ Increase/(Decrease)	45,014,977	107,253,589	157,939,262	121,426,193	(176,301,042)	(286,593,435)	31,779,762	47,295,170
% Increase/Decrease	5.96%	13.40%	17.40%	11.39%	-16.54%	-24.14%	3.57%	5.25%
<b>Expenditures</b>								
Certificated Salaries	\$215,115,926	\$225,593,361	\$254,553,584	\$276,215,764	\$276,612,476	\$283,000,934	\$287,907,314	\$293,251,059
Classified Salaries	99,048,276	103,499,433	114,604,695	124,911,798	129,966,809	132,739,804	134,977,786	137,392,240
Employee Benefits	147,932,533	164,894,872	181,442,363	195,157,173	202,336,466	207,054,353	210,461,919	214,820,729
Books and Supplies	42,740,629	56,031,231	51,326,472	69,334,827	52,800,789	52,448,312	53,179,709	53,490,862
Services & Other Operating	112,815,123	126,467,804	134,495,663	158,396,816	155,843,152	160,143,795	165,617,162	170,824,615
Capital Outlay	17,685,866	34,503,621	57,388,057	456,588,303	22,133,677	50,432,523	50,246,514	50,303,064
Other Outgo/Debt Service	53,692,440	74,955,677	78,028,903	88,327,963	83,283,916	71,197,951	70,724,374	70,764,049
<b>Total Expenditures</b>	<b>\$689,030,793</b>	<b>\$785,945,999</b>	<b>\$871,839,737</b>	<b>\$1,368,932,645</b>	<b>\$922,977,284</b>	<b>\$957,017,671</b>	<b>\$973,114,778</b>	<b>\$990,846,618</b>
\$ Increase/(Decrease)	(22,790,443)	96,915,206	85,893,738	497,092,908	51,137,547	(411,914,974)	50,137,493	33,828,947
% Increase/(Decrease)	-3.20%	14.07%	10.93%	57.02%	5.87%	-30.09%	5.43%	3.53%
Beginning Fund Balance	\$249,462,858	\$361,029,738	\$482,935,002	\$676,885,788	\$495,169,860	\$461,682,059	\$405,287,669	\$353,442,136
Fiscal Year Transactions	111,566,880	121,905,263	193,950,787	(181,715,928)	(33,487,802)	(56,394,390)	(51,845,533)	(42,928,167)
Audit Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$361,029,738</b>	<b>\$482,935,002</b>	<b>\$676,885,788</b>	<b>\$495,169,860</b>	<b>\$461,682,059</b>	<b>\$405,287,669</b>	<b>\$353,442,136</b>	<b>\$310,513,968</b>



### 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 2024-25 as compared to the District's 2023-24 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 2024-25. This source of revenue includes both unrestricted state aid and local property taxes.

It is currently anticipated that \$502,954,168 will be received from LCFF Sources in 2024-25. This represents an increase of \$6,484,746 when compared to the 2023-24 Estimated Actuals Third Quarter (Q3) budget.

The LCFF provides up to three separate grants to a district. The Base Grant is allocated to districts for each average daily attendance (ADA) reported. The Supplemental Grant provides an additional 20% to districts based on the unduplicated pupil percentage (UPP). The UPP is the percentage of the district's target student population. The target students are eligible for free and reduced-price meals, English learners, foster youth, or homeless. If a district has a UPP greater than 55%, the LCFF provides an additional 65% of the Base Grant. These additional funds are referred to as the Concentration Grant. The District's three-year average UPP for 2024-25 is projected to be 47.45%, therefore the District is not eligible for the Concentration Grant. In 2024-25, the District will be funded based on its current year ADA.

The increase in LCFF revenues is primarily due to the planned COLA of 1.07%.

2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Increase/ (Decrease)	Percent Change
\$496,469,422	\$502,954,168	\$6,484,746	1.31

## Summary of General Fund Revenues



### Local Control Funding Formula



### Federal Revenue

Federal Revenues, which represent approximately 3% of General Fund revenues in 2024-25, are restricted (categorical) in nature, which means that they must be expended on special programs. Major sources include Title I, Title II, and Special Education.

It is currently projected that \$21,284,219 will be received from Federal Revenue sources in 2024-25. This represents a decrease of \$38,601,825 compared to the 2023-24 Estimated Actuals Third Quarter (Q3) budget.

Significant changes in Federal Revenue sources are noted on this page. The decrease is primarily due to the 2024-25 Adopted budget's exclusion of onetime grants, largely impacted by the Coronavirus Aid, Relief, and Economic Security Act (CARES), Coronavirus Response and Relief Supplemental Appropriations (CRRSA) and the American Rescue Plan (ARP) funding, which will collectively be referred to as COVID Relief Funding. These funds were provided to LEAs to address the impact of COVID-19 on elementary and secondary schools. The Coronavirus relief funds were recognized as revenue when the expenditures were incurred. Additional adjustments in Federal revenue included decreases related to the removal of deferred revenue for Title I, Title II/A, and Title III funds recorded in the 2023-24 Q3 budget. Special Education federal revenue decreased due to 2023-24 including revenue for a prior fiscal year that had not been recognized through use. The 2023-24 Q3 budget assumes the District will fully recognize this revenue and therefore, the unrecognized amount is absent from the 2024-25 budget. Additionally, the 2023-24 school year marks the final year for the District to utilize the School Climate Transformation grant. The other revenues adjusted consists of adjustments to account for smaller categorical grants such as the ESSA: School Improvement grant, ARP Homeless Child Youth and Air Force Junior ROTC grants.

### Summary of General Fund Revenues Federal Revenues

Program	Increase/ (Decrease)
COVID Relief Funding	(\$34,060,590)
Title I/II/III	(\$2,565,907)
School Climate Transformation	(\$1,021,151)
Special Education	(\$628,833)
Other	(\$325,344)

2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Increase/ (Decrease)	Percent Change
\$59,886,044	\$21,284,219	(\$38,601,825)	(64.46)



**Other State Revenue**

Other State Revenues represent approximately 15% of the total General Fund revenue in 2024-25.

It is currently anticipated that approximately \$97,970,082 will be realized from Other State Revenues in 2024-25. This represents a decrease of \$2,625,803 when compared to the 2023-24 Estimated Actuals Third Quarter (Q3) budget.

The decrease in 2024-25 when compared to 2023-24 is primarily due to receipt of one-time state funds in 2023-24 along with adjustments for deferred revenue grants such as the CTE Incentive Grant (CTEIG). The District received one-time funds in the form of the Universal Pre-K and In-Person Instruction Grant in 2023-24 that are not included in the 2024-25 Adopted budget. LCFF Equity Multiplier revenues were also not included in the 2024-25 Adopted Budget. The District is not receiving the IEEEP grant in 2024-25 and thus is not included. CAL STRS on behalf was adjusted to account for anticipated activity for 2024-25.

**Summary of General Fund Revenues**

**Other State Revenues**

Program	Increase/ (Decrease)
CTEIG	(\$2,134,787)
Universal Pre-K	(\$954,918)
In-Person Instruction Grant	(\$799,874)
LCFF Equity Multiplier	(\$751,039)
Lottery	(\$693,982)
IEEEP Grant	(\$514,612)
Other	\$670,104
CAL STRS on Behalf	\$2,553,305

2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Increase/ (Decrease)	Percent Change
\$100,595,886	\$97,970,082	(\$2,625,804)	-2.61



**Other Local Revenue**

The Other Local Revenues section of the budget, which represents approximately 2.85% of total General Fund revenues in 2024-25, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest on investments, Sports and Recreation programs, local transportation grants, Community Education, plus leases and rental of facilities.

It is currently anticipated that \$18,230,016 will be realized in 2024-25 from Other Local Revenues. This represents a decrease of \$6,360,067 when compared to the 2023-24 Estimated Actuals Third Quarter (Q3) budget.

The decrease in Local Revenue is primarily due to the removal of a one-time increase in local interest revenue and other small adjustments to local programs such as the Sierra Outdoor School. Medi-Cal and SMAA programs are budgeted conservatively at adopted and adjusted throughout the year as revenue projections stabilize.

**Summary of General Fund Revenues**  
**Other Local Revenue**

Program	Increase/ (Decrease)
SIERRA OUTDOOR SCHOOL	\$509,695
SMAA	(\$288,211)
OTHER	(\$397,221)
MEDI-CAL	(\$2,184,331)
INTREST	(\$4,000,000)

2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Increase/ (Decrease)	Percent Change
\$24,590,083	\$18,230,016	(\$6,360,067)	(25.86)



### Other Financing Sources

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

It is currently anticipated that \$330,000 will be realized from Other Financing Sources in 2024-25. This represents a decrease of \$450,431 when compared to the 2023-24 Estimated Actuals Third Quarter (Q3) budget. This is a one-time decrease due to a reduction in Cafeteria Tables and Vehicles being funded by certificates of participation in 2024-25.

Following is a summation of changes in Other Financing Sources:

2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Increase/ (Decrease)	Percent Change
\$780,431	\$330,000	(\$450,431)	-57.72



### Summary of General Fund Revenues

### Other Financing Sources





### Summary of Revenues

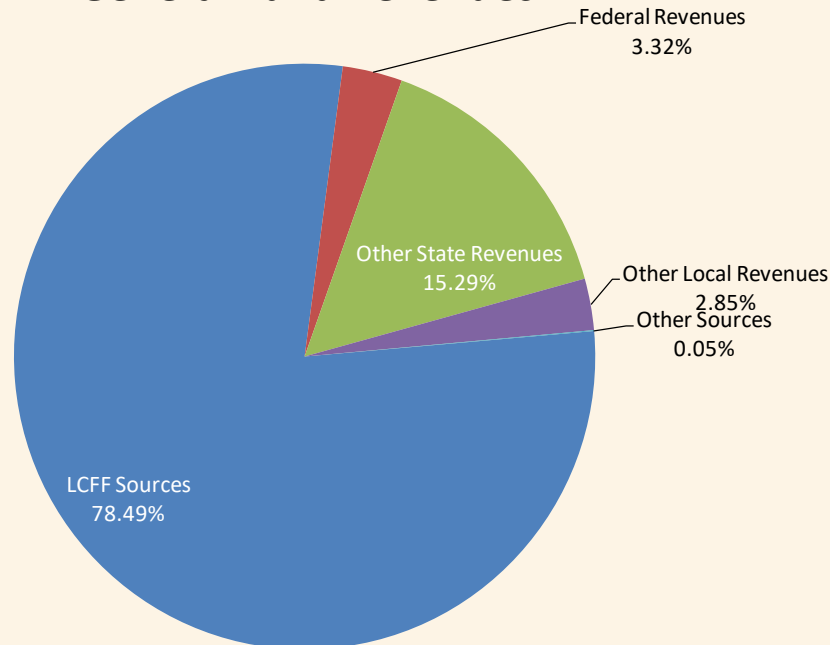
The following is a summary of General Fund revenues for both 2023-24 and 2024-25:

Source	2023-24		Increase/ (Decrease)
	Estimated	Actuals Q3	
	2024-25		
	Adopted Budget		
LCFF	\$496,469,422	\$502,954,168	\$6,484,746
Federal Revenues	\$59,886,044	\$21,284,219	(\$38,601,825)
State Revenues	\$100,595,886	\$97,970,082	(\$2,625,803)
Local Revenues	\$24,590,083	\$18,230,016	(\$6,360,068)
Other Financing Sources	\$780,431	\$330,000	(\$450,431)
<b>Total</b>	<b>\$682,321,867</b>	<b>\$640,768,485</b>	<b>(\$41,553,382)</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 2024-25 Adopted Budget as compared to the 2023-24 Estimated Actuals Third Quarter (Q3) expenditures.

### Certificated Salaries

Certificated salaries include teachers, administrators, counselors, psychologists, and other employees who maintain a credential with the State of California. This expenditure category represents approximately 39% of total expenditures in 2024-25.

It is projected that \$265,767,537 will be expended on certificated salaries in 2024-25. This represents an increase of \$462,962 from the 2023-24 Third Quarter (Q3) budget.

Changes in certificated salaries are related to special education growth and attrition. Additionally, funds set aside for professional development and summer school hourly that were funded by one-time funds were reduced at Adopted. With the infusion of one-time funds, the District has been able to invest more funds toward professional development and summer school assignments. As these one-time funds are depleted, the District will continue to pivot to develop funding options to continue to meet the ongoing needs of professional development and summer school staffing.

Item	Increase/ (Decrease)
Teacher General Education	\$1,989,189
Teacher Special Education	\$1,298,607
Other Salary Adjustments	(\$319,345)
Summer School Hourly	(\$1,045,430)
Professional Development Subs	(\$1,460,060)

2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Increase/ (Decrease)	Percent Change
\$265,304,575	\$265,767,537	\$462,962	0.17%

## 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 16.51% of total expenditures in 2024-25.

It is projected that \$111,456,239 will be expended on classified salaries in 2024-25. This represents an increase of \$4,562,238 from the 2023-24 Third Quarter (Q3) budget.

Major changes in classified salaries are primarily related to special education enrollment growth and subsequent increases in instructional assistants. Additionally, plant operations increased to account for upcoming needs for the new educational center being built in the Clovis South area. Finally, nursing services and transportation staff were increased to account for projected needs in 2024-25.

The following is a summation of the major changes affecting the 2024-25 classified salaries budget:

Item	Increase/ (Decrease)
Instructional Assistants	\$2,998,332
Plant Operations	\$782,938
Nursing Services	\$329,168
Transportation	\$274,917
Other	\$176,883

2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Increase/ (Decrease)	Percent Change
\$106,894,001	\$111,456,239	\$4,562,238	4.27%

**Summary of General Fund Expenditures**  
**Classified Salaries**



### Employee Benefits

Employee benefits include all employer contributions to State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), APPLE (alternative retirement system), Social Security, and Health and Welfare benefits provided to all eligible employees. These expenditures represent approximately 28.08% of the total expenditures in 2024-25. The unfunded liability of State retirement systems, CalPERS and CalSTRS, has become the responsibility of school districts in California. Employer contribution rates have been on the rise and will continue to increase annually. This is an unfunded mandate. The State does not provide any funds to assist districts with the increased expense. Due to current law, STRS employer contribution rates remain capped at 19.10%. However, the Governor's May Revise did increase PERS employer contribution rates from 26.68% in 2023-24 to 27.05% in 2024-25.

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

Employee Benefits	Certificated	Classified
STRS	19.10%	0.00%
PERS	0.00%	27.05%
APPLE (1)	3.75%	3.75%
Unemployment	0.05%	0.05%
Workers Compensation	1.00%	1.00%
OASDHI	0.00%	6.20%
Medicare (2)	1.45%	1.45%
Long-Term Disability (3)	0.00%	0.48%
Self-Funded Insurance	0.40%	0.40%
Retiree Contribution (4)	3.50%	3.50%
AB 1522 (5)	1.00%	1.00%

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

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

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

(4) For employees with health and welfare benefits only

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

### Summary of General Fund Expenditures

### Employee Benefits



Costs associated with the District's health and welfare benefits are budgeted on a self-funded basis. The District has contracted directly with a primary health care provider. Expenditures in this portion of the budget are based on actual utilization of the program. This can vary greatly from year to year. The health benefits portion of the budget is monitored very closely by our finance team and the Employee Benefits Committee (EBC). EBC is comprised of 129 employees representing every job classification in the District. The District contributes towards the benefits plan each year. Employees that qualify for employer paid health, dental, vision, and life insurance have a payment of \$15,055 per year made on their behalf. The amount varies slightly depending on an employee's classification such as management or non-management. Health, dental, vision and life benefit budget increased when comparing 2023-24 Third Quarter budget to 2024-25 Adopted budget due to attrition.

After several discussions and votes, the EBC decided to keep employee premiums for 2024-25 flat to 2023-24. The District has a rich benefits plan and tries to minimize the out-of-pocket expenses for our employees. Employee premiums are as follows:

Coverage	2023-24 Premiums	2024-25 Premiums
Employee Only	\$91 per month/\$910 annually	\$91 per month/\$910 annually
Employee Plus 1	\$222 per month/\$2,220 annually	\$222 per month/\$2,220 annually
Employee Plus 2 or More	\$260 per month/\$2,600 annually	\$260 per month/\$2,600 annually

It is currently anticipated that \$184,591,524 will be expended on employee benefits in 2024-25. This represents an increase of \$4,988,236 from the 2023-24 Third Quarter budget.

The following are the major adjustments reflected in the 2024-25 employee fringe benefit costs:

Item	Increase/ (Decrease)
STRS	\$3,067,378
Health, Dental, Vision, Life	\$1,730,278
PERS	\$1,717,584
Other Benefits	\$939,857
Workers' Compensation	(\$632,949)

2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Increase/ (Decrease)	Percent Change
\$182,779,685	\$189,601,832	\$6,822,147	3.73%

## 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 5.51% of total expenditures in 2024-25.

It is anticipated that approximately \$37,183,902 will be expended on books, supplies, and other materials during 2024-25. This represents a decrease of \$15,488,366 from the 2023-24 Third Quarter (Q3) budget.

The decrease is primarily due to the reduction in expenditure budget for COVID relief funded and onetime Arts Music Instruction (AMI) discretionary block grant expenditures being reduced due to the exhaustion of those funds. Additionally, there is reduction in budget due to anticipated carryover for site discretionary funds and textbooks. As the District continued to spend down COVID relief funds, budget set aside for these expenditures declined across fiscal years. All funds from COVID relief revenue sources are allocated to eligible expenditures over multiple years as prescribed by the grant guidelines. Oftentimes, the budget for a one-time grant is placed in holding accounts in the Books and Supplies category and will be moved to other classifications as expenses occur throughout the year.

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

Item	Increase/ (Decrease)
Other Supplies	(\$144,280)
Anticipated Site Carryover	(\$988,562)
COVID Relief Funded	(\$4,469,885)
Onetime AMI Discretionary Block Grant	(\$9,885,638)

2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Increase/ (Decrease)	Percent Change
\$52,672,268	\$37,183,902	(\$15,488,366)	-29.41%

### Summary of General Fund Expenditures

### Books and Supplies



### Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures include items such as utilities, repairs, professional services, travel, leases, postage, legal fees, liability insurance, and other service contracts. These expenses represent approximately 6.98% of total expenditures in 2024-25.

It is anticipated that \$47,127,722 will be expended in this classification in 2024-25. This represents a decrease of \$5,168,124 from the 2023-24 Third Quarter (Q3) budget.

The large decrease is primarily related to the removal of one-time COVID relief-funded expenditures and the removal of carryover and deferred revenues. The decrease is also due to reductions in one-time non-capitalized projects. Travel and outside contracted services are re-benched at Adopted and are categories that see fluctuations throughout the year as sites and departments establish their operational needs. The decrease is offset by an anticipated increase in insurance costs for in part due to higher rates and AB 218.

The following are major changes included in the Contracted Services/Other Operating Expenditures classification for 2024-25:

Item	Increase/ (Decrease)
Insurance	\$835,120
Other Services	\$697,623
Conference & Travel	(\$597,390)
One-time Items Funded with COVID Relief	(\$1,674,202)
Outside Contracted Services	(\$2,024,566)
Non-Capitalized Improvements	(\$2,404,709)

### Summary of General Fund Expenditures

### Contracted Services and Other Operating Expenditures



### Capital Outlay

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

It is anticipated that \$1,418,997 will be expended in this classification for the fiscal year 2024-25. This represents a decrease of \$12,841,008 from the 2023-24 Third Quarter (Q3) report. This is largely due to the removal of one-time expenditures funded with COVID Relief revenues and one-time transportation capital purchases. White fleet vehicle replacement is reviewed annually.

The following are major changes for the decrease in Capital Outlay items in the 2024-25 budget:

Item	Increase/ (Decrease)
Other Capital Projects	(\$368,145)
AMI Discretionary Block Grant	(\$912,085)
Equipment Refresh	(\$2,435,181)
Transportation	(\$6,631,688)
COVID Relief	(\$7,556,320)

2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Increase/ (Decrease)	Percent Change
\$14,260,006	\$1,418,997	(\$12,841,008)	-90.05%

### 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.

Other outgo and interfund transfer outs changes include adjustments for projected tuition fees related to students served by Fresno County Superintendent of Schools. Additionally, transfer out for JPAs increased to account for District agreed upon funding levels for CART. These expenses represent approximately 3.35% of total expenditures in 2024-25. It is projected that in 2024-25, the District will expend \$22,596,941 in this classification. This represents a decrease of \$115,301 compared to the 2023-24 Third Quarter report.

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

Item	Increase/ (Decrease)
Other Tuition	(\$21,211)
Other Transfers	\$26,161
Indirect Costs Interfund Transfers	\$48,118
Transfers to CART	\$62,233

2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Increase/ (Decrease)	Percent Change
\$22,481,640	\$22,596,941	\$115,301	0.51%

**Summary of General Fund Expenditures**

**Other Outgo/  
Interfund Transfers  
Out**



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

Districts receive funding for student growth to cover basic needs for student learning. CUSD distributes those funds to a site via an Allocated Personnel Unit (APU) formula and a supply formula. These formulas cover the teaching, counseling, health, administrative and clerical staff at a school site, as well as supplies for classroom and office use.

However, when growth warrants the District to build a new school, there are ongoing costs related to opening the new facility that are not covered by growth dollars.

Examples of these costs are:

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

## Summary of General Fund Expenditures

### Capital Projects impact on the General Fund



Following is a summary of General Fund expenditures for both 2023-24 and 2024-25:

Source	2023-24		2024-25	Increase/ (Decrease)
	Estimated	Actuals Q3		
Certificated Salaries	\$265,304,575		\$265,767,537	\$462,962
Classified Salaries	\$106,894,001		\$111,456,239	\$4,562,238
Employee Benefits	\$182,779,685		\$189,601,832	\$6,822,148
Books & Supplies	\$52,672,268		\$37,183,902	(\$15,488,366)
Contracts & Services	\$52,295,846		\$47,127,722	(\$5,168,124)
Capital Outlay	\$14,260,006		\$1,418,997	(\$12,841,008)
Other Outgo	\$22,481,640		\$22,596,941	\$115,301
<b>Total</b>	<b>\$696,688,021</b>		<b>\$675,153,171</b>	<b>(\$21,534,849)</b>



Summary of General Fund Expenditures

**Budgeted General Fund Expenditures 2024-25**



The District's General Fund balance, in accounting terms, is the difference between assets and liabilities. In general terms it is the amount of funds the District has as a safety net. The General Fund balance is comprised of many items: stores inventory, revolving cash, state mandated reserves, funds "assigned" for specific expenditures, funds "committed" for specific expenditures, and finally the unallocated reserve. For the 2023-24 fiscal year, the estimated ending fund balance is \$228,975,435 with a general reserve of \$58,936,252 which is 8.46% of projected expenditures. The following schedule is prepared based on 2023-24 Third Quarter fiscal year:

**Summary of General Fund Expenditures**  
**Projected Ending Fund Balance 2024-25**

General Fund 2023-24 Third Quarter Budget Projected Fund Balance		
<b>Beginning Fund Balance 7/1/23, Audited</b>		<b>\$243,341,589</b>
2023-24 Revenues	\$682,321,867	
2023-24 Expenditures	\$696,688,021	
Deficit (1)		(\$14,366,154)
<b>Ending Fund Balance 6/30/24, Projected</b>		<b>\$228,975,435</b>
<b>Components of Fund Balance:</b>		
<b>Non-Spendable:</b>		
Revolving Cash Reserve	144,000	
Stores Inventory Reserve	1,458,342	
Pre-Paid	461,858	
<b>Restricted:</b>		
Learning Recovery Block Grant	39,209,148	
Arts, Music, Instructional Materials Block Grant	12,527,272	
Textbooks (Lottery)	6,652,514	
Educator Effectiveness Block Grant	4,489,185	
Kitchen Infrastructure Grant	3,627,012	
Prop 28	3,376,500	
A-G Completion Grant	1,927,380	
Equity Multiplier	751,039	
Ethnic Studies Block Grant	193,000	
<b>Committed:</b>		
10% Stabilization Agreement, Board Policy 3100	69,668,802	
Capital Equipment Refresh	3,492,731	
Textbooks	6,288,289	
Technology Refresh	4,292,731	
Site/Department Long Term Plans	11,479,380	
<b>Subtotal of Components</b>		<b>\$ 170,039,183</b>
<b>General Reserve 6/30/24, Projected</b>		<b>\$58,936,252</b>
General Reserve as a Percentage of Expenditures, Projected		8.46%
<b>One-Time in the 2022-23 Budget:</b>		
Department/Program Carryover	\$7,141,559	
State Grant Carryover	5,544,009	
Technology Student Refresh	1,832,561	
LCFF Prior Year Adj	1,748,412	
Site Discretionary Carryover	1,662,709	
Other One-Time Expenditures	1,151,082	
Special Education Vacancies	(3,003,637)	
One-Time Revenues	(8,127,714)	
<b>Total One-Time Items (2)</b>		<b>\$7,948,981</b>
<b>Ongoing Operating Deficit (1+2)</b>		<b>(\$6,417,173)</b>



The projected ending fund balance for 2024-25 is \$194,590,749 with a general reserve of \$42,101,753 which is 6.24% of projected expenditures. For the 2024-25 school year, the State reserve minimum requirement of 2% is based on the District's projected 2024-25 funded Average Daily Attendance (ADA) of 40,450. Clovis Unified board policy was revised in August of 2018 to reflect a change in the District's minimum general fund reserve from 6% to 10%.

## General Fund Balance Projected Ending Fund Balance 2024-25

General Fund 2024-25 Adopted Budget Projected Fund Balance		
<b>Beginning Fund Balance 7/1/24, Projected</b>		\$228,975,434
2024-25 Revenues	\$640,768,486	
2024-25 Expenditures	<u>\$675,153,171</u>	
Deficit (1)		(\$34,384,685)
<b>Ending Fund Balance 6/30/25, Projected</b>		<b><u>\$194,590,749</u></b>
<b>Components of Fund Balance:</b>		
<b>Non-Spendable:</b>		
Revolving Cash Reserve	\$144,000	
Stores Inventory Reserve	1,458,342	
Pre-Paid	461,858	
<b>Restricted:</b>		
Learning Recovery Block Grant	25,213,622	
Arts, Music, Instructional Materials Block Grant	12,478,647	
Textbooks (Lottery)	6,652,514	
Educator Effectiveness Block Grant	4,489,185	
Kitchen Infrastructure Grant	3,627,012	
Prop 28	3,376,500	
A-G Completion Grant	1,927,380	
Ethnic Studies Block Grant	193,000	
<b>Committed:</b>		
10% Stabilization Arrangement, Board Policy 3100	67,515,317	
Capital Equipment Refresh	3,492,731	
Textbooks (Unrestricted Revenues)	6,288,289	
Technology Refresh	4,292,731	
Site/Department Long Term Plans	10,877,868	
<b>Subtotal of Components</b>		<b><u>152,488,996</u></b>
<b>General Reserve 6/30/25, Projected</b>		<b><u>\$42,101,753</u></b>
<b>General Reserve as a Percentage of Expenditures, Projected</b>		<b>6.24%</b>
<b>Total One-Time Items (2)</b>		<b>\$14,795,192</b>
<b>Ongoing Operating Deficit (1+2)</b>		<b><u>(\$19,589,493)</u></b>



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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated Actuals	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
LCFF Sources	\$395,449,308	\$412,458,239	\$469,055,148	\$496,469,422	\$502,954,168	\$520,995,970	\$537,796,871	\$558,420,638
Federal Revenues	46,504,543	52,159,348	46,036,619	59,886,044	21,284,219	21,284,219	21,284,219	21,284,219
State Revenues	100,006,366	96,166,964	157,473,196	100,595,886	97,970,082	98,022,594	98,031,515	98,076,376
Other Local Revenues	10,175,122	9,469,205	16,898,486	24,590,083	18,230,016	18,230,016	18,230,016	18,230,016
Other Sources	1,142,374	2,036,000	332,806	780,431	330,000	2,030,001	2,030,001	2,030,001
<b>Total Revenues</b>	<b>\$553,277,713</b>	<b>\$572,289,756</b>	<b>\$689,796,255</b>	<b>\$682,321,866</b>	<b>\$640,768,485</b>	<b>\$660,562,800</b>	<b>\$677,372,622</b>	<b>\$698,041,250</b>
\$ Increase/(Decrease)	64,099,175	19,012,043	117,506,499	(7,474,389)	(41,553,381)	19,794,315	16,809,822	20,668,628
% Increase/Decrease	13.1%	3.4%	20.5%	-1.1%	-6.1%	3.1%	2.5%	3.1%
<b>Expenditures</b>								
Certificated Salaries	\$208,875,486	\$217,328,092	\$244,642,753	\$265,304,575	\$265,767,537	\$271,940,304	\$276,568,844	\$281,615,386
Classified Salaries	86,907,636	89,605,972	98,474,880	106,894,001	111,456,239	113,891,038	115,742,454	117,761,071
Employee Benefits	139,981,768	155,529,926	170,310,703	182,779,685	189,601,832	194,084,816	197,206,169	201,266,780
Books and Supplies	35,945,452	46,565,163	38,551,999	52,672,268	37,183,902	36,536,784	36,967,435	36,971,720
Services & Other Operating	39,862,574	41,523,836	42,990,675	52,295,846	47,127,722	48,460,587	49,977,383	51,495,536
Capital Outlay	4,526,165	4,929,968	6,662,931	14,260,006	1,418,997	1,418,997	1,418,997	1,418,997
Other Outgo/Debt Service	4,917,780	14,105,747	10,864,505	22,481,640	22,596,941	10,801,023	10,286,623	10,284,623
<b>Total Expenditures</b>	<b>\$521,016,861</b>	<b>\$569,588,704</b>	<b>\$612,498,446</b>	<b>\$696,688,021</b>	<b>\$675,153,170</b>	<b>\$677,133,549</b>	<b>\$688,167,905</b>	<b>\$700,814,113</b>
\$ Increase/(Decrease)	52,897,426	48,571,843	42,909,742	84,189,575	(21,534,851)	1,980,379	11,034,356	12,646,208
% Increase/(Decrease)	11.30%	9.32%	7.53%	13.75%	-3.09%	0.29%	1.63%	1.84%
Beginning Fund Balance	\$131,081,878	\$163,342,730	\$166,043,781	\$243,341,590	\$228,975,435	\$194,590,750	\$178,020,001	\$167,224,718
Fiscal Year Transactions	32,260,852	2,701,052	77,297,809	(14,366,155)	(34,384,685)	(16,570,749)	(10,795,283)	(2,772,863)
Audit Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$163,342,730</b>	<b>\$166,043,781</b>	<b>\$243,341,590</b>	<b>\$228,975,435</b>	<b>\$194,590,750</b>	<b>\$178,020,001</b>	<b>\$167,224,718</b>	<b>\$164,451,855</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 2021-22 actual activity, 2022-23 Estimated Actuals Third Quarter (Q3) Budget and the 2023-24 Adopted Budget. The second report shows the same information, but in more detail. This gives the reader an alternate view of the same data. The function classifications are:

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



## General Fund Balance

### General Fund Reports



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

	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$166,043,781</b>	<b>\$243,341,589</b>	<b>\$228,975,435</b>	<b>(\$14,366,154)</b>
8010 - 8099 Revenue Limit Sources	\$469,055,148	\$496,469,422	\$502,954,168	\$6,484,746
8100 - 8299 Federal Revenue	46,036,619	59,886,044	21,284,219	(38,601,825)
8300 - 8599 Other State Revenue	157,473,196	100,595,886	97,970,082	(2,625,803)
8600 - 8799 Other Local Revenue	16,898,486	24,590,083	18,230,016	(6,360,068)
8900 - 8929 Interfund Transfers In	332,806	780,431	330,000	(450,431)
8930 - 8979 All Other Financing Sources	0	0	0	0
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenue</b>	<b>\$689,796,254</b>	<b>\$682,321,867</b>	<b>\$640,768,485</b>	<b>(\$41,553,382)</b>
<b>Expenses</b>				
1000 - 1999 Certificated Personnel Salaries	\$244,642,753	\$265,304,575	\$265,767,537	\$462,962
2000 - 2999 Classified Personnel Salaries	98,474,880	106,894,001	111,456,239	4,562,238
3000 - 3999 Employee Benefits	170,310,703	182,779,685	189,601,832	6,822,148
4000 - 4999 Books and Supplies	38,551,999	52,672,268	37,183,902	(15,488,366)
5000 - 5999 Services and Other Operating Expenditures	42,990,675	52,295,846	47,127,722	(5,168,124)
6000 - 6999 Capital Outlay	6,662,931	14,260,006	1,418,997	(12,841,008)
7000 - 7499 Other Outgo	142,561	2,486,974	2,578,225	91,252
7600 - 7629 Interfund Transfers Out	10,721,944	19,994,666	20,018,716	24,050
9620 - Due to Other Funds	0	0	0	0
<b>Total Expenses</b>	<b>\$612,498,446</b>	<b>\$696,688,021</b>	<b>\$675,153,171</b>	<b>(\$21,534,849)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$77,297,808</b>	<b>(\$14,366,154)</b>	<b>(\$34,384,686)</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Ending Balance Fund 01 - GENERAL FUND</b>	<b>\$243,341,589</b>	<b>\$228,975,435</b>	<b>\$194,590,749</b>	<b>(\$34,384,686)</b>





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

	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$166,043,781</b>	<b>\$243,341,589</b>	<b>\$228,975,435</b>	<b>(\$14,366,154)</b>
<b>Revenue</b>				
<b>8010 - 8099 Revenue Limit Sources</b>				
801100 - REVENUE LIMIT STATE AID	\$329,299,795	\$257,505,474	\$266,634,243	\$9,128,769
801200 - EDUCATIONAL PROTECTION ACCT.	\$34,583,480	\$128,172,710	\$129,818,230	\$1,645,520
801900 - RL ST AID PRIOR YEAR	\$1,247,086	\$0	\$0	\$0
802100 - RL HOMEOWNERS	\$657,200	\$649,344	\$649,344	\$0
802900 - RL CTY OTH IN-LIEU TAXES	\$10,037	\$10,037	\$10,037	(\$0)
804100 - RL SECURED ROLL TAXES	\$98,413,456	\$105,986,975	\$105,986,975	\$0
804200 - RL UNSECURED ROLL TAXES	\$4,614,210	\$4,756,390	\$4,756,390	\$0
804300 - RL PRIOR YRS TAXES	\$499,181	\$240,840	\$240,840	\$0
804400 - RL SUPPLEMENTAL TAXES	\$1,370,132	\$1,291,503	\$1,291,503	\$0
804500 - RL ERAF	(\$3,294,187)	(\$3,554,762)	(\$3,554,762)	\$0
804700 - RL COMM REDEVL FUNDS	\$4,156,508	\$4,155,564	\$0	(\$4,155,564)
808200 - RL OTH IN-LIEU TAXES	\$8,522	\$0	\$0	\$0
808900 - RL LESS NON-RL 50% ADJUSTMENT	(\$4,261)	\$0	\$0	\$0
809600 - IN LIEU PROPERTY TAX TRANSFER	(\$2,506,010)	(\$2,744,653)	(\$2,878,632)	(\$133,979)
<b>8010 - 8099 Revenue Limit Sources</b>	<b>\$469,055,148</b>	<b>\$496,469,422</b>	<b>\$502,954,168</b>	<b>\$6,484,746</b>
<b>8100 - 8299 Federal Revenue</b>				
818100 - FED SP ED ENTITLEMENT	\$7,793,453	\$9,178,557	\$8,439,742	(\$738,815)
818200 - FED SP ED DISCRETIONARY GRANTS	\$836,681	\$726,026	\$709,616	(\$16,410)
818201 - FED SP ED DEF REVENUE	\$1,602,032	\$0	\$0	\$0
821000 - FED DEFERRED REVENUE	\$0	\$0	\$0	\$0
829000 - FED OTH REV	\$19,407,473	\$47,227,882	\$12,134,861	(\$35,093,021)
829001 - PRIOR YEAR FEDERAL REVENUE	\$16,396,980	\$2,753,579	\$0	(\$2,753,579)
<b>8100 - 8299 Federal Revenue</b>	<b>\$46,036,619</b>	<b>\$59,886,044</b>	<b>\$21,284,219</b>	<b>(\$38,601,825)</b>
<b>8300 - 8599 Other State Revenue</b>				
831100 - ST OTH APPORTIONMENTS	\$37,513,374	\$39,445,523	\$39,910,516	\$464,994
831900 - ST OTH APPORT PR YR	(\$125,687)	\$0	\$0	\$0
851000 - ST DEFERRED REVENUE	\$968,038	\$0	\$0	\$0



	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
855000 - ST MANDATED REIMB	1,741,145	1,912,668	1,933,134	20,466
856000 - ST LOTTERY	12,239,648	11,729,180	11,726,126	(3,055)
856001 - ST LOTTERY PR YR	343,834	690,927	0	(690,927)
859000 - ST OTHER REVENUE	97,945,245	43,150,835	44,400,307	1,249,472
859001 - ST OTHER REVENUE PR YR	3,220,587	3,666,752	0	(3,666,752)
<b>8300 - 8599 Other State Revenue</b>	<b>\$157,473,196</b>	<b>\$100,595,886</b>	<b>\$97,970,082</b>	<b>(\$2,625,803)</b>
<b>8600 - 8799 Other Local Revenue</b>				
863100 - LOC SALE OF EQUIP	32,720	38,915	25,000	(13,915)
863900 - LOC ALL OTH SALES	145,608	154,000	154,000	0
863910 - LOC CONCESSION SALES	21,146	21,400	21,400	0
863912 - LOC FUNDRAISING	4,685	4,700	4,700	0
865000 - LOC LEASES & RENTAL	31,350	36,000	36,000	0
866000 - LOC INTEREST INCOME/TREAS	4,228,377	5,925,000	1,925,000	(4,000,000)
866200 - NET INC(DEC) FAIR VALUE INVEST	(5,601,456)	0	0	0
868900 - LOC ALL OTH FEES	3,709,220	4,122,895	3,992,794	(130,100)
868901 - LOC SHOP CRD DIR#1	6,999	6,992	2,300	(4,692)
868902 - LOC SHOP CRD DIR#2	7,550	8,287	3,200	(5,087)
868903 - LOC SHOP CRD DIR#3	5,591	4,400	1,000	(3,400)
868904 - LOC SHOP CRD DIR#4	1,570	581	0	(581)
868905 - LOC SHOP CRD DIR#5	1,148	3,660	0	(3,660)
868914 - LOC SPONSORS	2,000	0	0	0
868940 - LOC SOS EXTERNAL FEES	2,122,880	2,019,301	2,498,192	478,891
868941 - LOC SOS CUSD FEES	761,241	812,338	843,142	30,804
869100 - NON-REV LIMIT 50% / IN-LIEU	4,261	0	0	0
869900 - LOC OTHER REVENUE	6,428,923	6,737,673	4,097,790	(2,639,883)
869905 - PREPAYMENTS/DEPOSITS	(2,674)	300	1,100	800
869910 - LOC REBATE-CCARD	120,301	96,248	90,000	(6,248)
869915 - REIMB REVENUE	262,339	160,000	165,000	5,000
869919 - E-RATE REVENUE	247,545	74,693	0	(74,693)
869930 - DONATION	124,499	31,109	0	(31,109)
869941 - CVRC/EARLY INTER SUPPL	2,588,984	2,714,718	2,773,849	59,131



	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
869990 - 21ST CENTURY	265,976	217,270	197,166	(20,104)
878300 - TRANSFER FROM JPA	1,377,702	1,399,604	1,398,383	(1,221)
<b>8600 - 8799 Other Local Revenue</b>	<b>16,898,486</b>	<b>24,590,083</b>	<b>18,230,016</b>	<b>(6,360,068)</b>
<b>8900 - 8929 Interfund Transfers In</b>				
891901 - OTH INTERFUND TRANSFER IN	\$332,806	\$780,431	\$330,000	(\$450,431)
<b>8900 - 8929 Interfund Transfers In</b>	<b>\$332,806</b>	<b>\$780,431</b>	<b>\$330,000</b>	<b>(\$450,431)</b>
<b>8930 - 8979 All Other Financing Sources</b>				
897200 - PROCEEDS FROM CAPITAL LEASES				
<b>8930 - 8979 All Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue</b>	<b>\$689,796,254</b>	<b>\$682,321,867</b>	<b>\$640,768,485</b>	<b>(\$41,553,382)</b>
<b>Expenses</b>				
<b>1000 - 1999 Certificated Personnel Salaries</b>				
110001 - TEACHER SAL	170,344,380	184,541,408	187,829,204	3,287,796
110015 - TEACHER ASSIST	0	30,201	40,879	10,678
110040 - TEACH SAL SUMMER/HOURLY	3,314,662	4,261,904	3,216,474	(1,045,430)
110050 - TEACH SAL SUB	4,130,666	4,022,733	3,807,324	(215,409)
110051 - TEACH SAL SCH BUS SUB	1,963,413	2,561,661	1,101,601	(1,460,060)
110060 - TEACH SAL STIPEND	8,730,705	8,935,292	8,295,397	(639,894)
110065 - CERT CLASS COVERAGE STIPEND	275,238	302,202	307,478	5,276
110070 - TEACH SAL XTRA PD	3,281,286	3,621,275	3,111,291	(509,984)
110099 - TEACHER REIMBURSABLE	109,259	0	0	0
120001 - LIBRARIAN SAL	354,310	360,715	410,605	49,890
120002 - GUIDANCE SAL GLS/GIS	9,308,487	10,637,445	11,185,929	548,484
120003 - PSYCH/MENTAL HEALTH SP SAL	7,964,606	9,788,274	10,192,798	404,524
120004 - NURSE SAL	4,464,773	4,900,264	5,169,243	268,979
120040 - PUPIL SUPPORT HRLY	19,253	25,305	23,737	(1,567)
120050 - PUPIL SUPPORT SUB	263,566	338,872	249,710	(89,163)
120090 - PUPIL SUPPORT EXTRA TIME	0	1,200	1,200	0
130001 - PRINCIPAL SAL	6,432,118	6,775,431	7,160,187	384,756
130002 - COORDINATOR SAL	280,908	444,659	444,659	0



	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
130003 - LEARNING DIRECTOR SAL	4,606,727	4,879,022	4,810,516	(68,506)
130005 - DEPUTY PRINCIPAL SAL	995,537	1,048,661	1,038,035	(10,626)
130007 - DIRECTORS ACTI/ATHL/ASST SAL	852,553	807,414	626,193	(181,221)
130008 - DIST ADM SAL	5,181,942	5,884,349	5,904,464	20,115
130050 - CERT ADMIN SUB	72,160	0	0	0
130060 - CERT SUP & ADM STIPEND	5,609,490	5,791,171	5,462,916	(328,255)
190001 - RESOURCE TEACH SAL	513,218	614,756	632,529	17,773
190003 - TRANSITION COORDINATORS	2,674,743	1,733,227	1,666,401	(66,826)
190005 - PROGRAM SPECIALIST	2,458,718	2,729,443	2,922,117	192,674
190040 - OTH CERT HOURLY	5,398	3,831	3,339	(492)
190050 - OTH CERT SUB	93,688	0	0	0
190060 - OTHER CERTIFICATED STIPEND	298,170	233,288	122,738	(110,550)
190090 - CERT OTH SAL	42,781	30,571	30,571	0
190099 - CERT REIMB SAL	0	0	0	0
<b>1000 - 1999 Certificated Personnel Salaries</b>	<b>\$244,642,753</b>	<b>\$265,304,575</b>	<b>\$265,767,537</b>	<b>\$462,962</b>
<b>2000 - 2999 Classified Personnel Salaries</b>				
210001 - INSTR ASSIST/TUTOR	\$20,446,018	\$23,368,827	\$26,367,158	\$2,998,332
210002 - EDUCATIONAL INTERPRETER	731,072	856,086	760,420	(95,665)
210040 - INSTRUCTIONAL HOURLY	157,530	226,106	191,830	(34,276)
210050 - INSTR ASSIST SUB	634,746	805,002	698,757	(106,244)
210070 - INSTRUCT ASST OT	5,117	23,474	9,203	(14,271)
220001 - HEALTH AIDE/OCCUP THERAPIST	5,728,546	7,167,479	7,496,647	329,168
220002 - INSTR MEDIA/LIBRARY	1,732,788	1,859,662	1,915,768	56,106
220003 - CUSTODIAL SAL	8,606,523	8,724,206	9,009,348	285,142
220005 - GROUNDS SAL	2,780,388	2,748,522	3,120,821	372,299
220006 - WAREHOUSE SAL	365,615	368,077	368,077	0
220007 - MAINTENANCE SAL	3,872,942	4,020,928	4,146,425	125,497
220008 - COMMUNITY LIAISON	110,240	172,579	177,241	4,662
220010 - ATTENDANCE OFFICER SAL	361,236	421,335	396,180	(25,155)
220020 - FOOD SERVICE SAL	347,630	364,650	371,385	6,735
220030 - TRANSPORTATION OTHER	1,058,050	1,085,135	1,134,660	49,525



	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
220031 - BUS DRIVER SAL	3,710,594	3,787,606	4,012,999	225,392
220040 - CLASS SUPPORT HOURLY	121,141	714,002	689,177	(24,826)
220050 - CLASS SUPPORT SUB	1,685,923	1,393,727	1,336,532	(57,195)
220060 - FOOD SERVICE STIPEND	11,145	12,692	12,692	0
220070 - CLASS SUPPORT OT	1,223,226	1,095,967	1,048,577	(47,391)
220090 - CLASSIFIED SUPPORT OTHER	69,534	81,383	83,568	2,185
220099 - M&O REIMB SAL	596	0	0	0
230001 - CLASS MANAGEMENT SA	12,069,304	12,475,348	12,996,689	521,341
230016 - BOARD MEMBER SAL	60,000	63,000	63,000	0
230070 - OVERTIME CL MGMNT	113,585	85,414	65,732	(19,682)
240001 - CLASS BUSINESS SUPPORT	19,676,454	21,233,395	21,800,261	566,865
240040 - CLASS BUSINESS SUPPORT HRLY	23,966	23,097	15,437	(7,660)
240050 - CLASS BUSINESS SUPPORT SUB	499,616	474,227	458,313	(15,915)
240070 - CLASS BUSINESS SUPPORT OT	111,025	143,747	75,105	(68,642)
240090 - CLASS BUSINESS SUPPORT OTHER	\$440	\$1,400	\$0	(\$1,400)
290001 - RECREATION SAL	\$340,513	\$361,491	\$363,658	\$2,167
290002 - CAMPUS MONITOR SAL	1,089,917	1,346,221	1,294,406	(51,815)
290004 - MGMT-SCHL RES OFFCR	241,910	268,545	269,209	664
290005 - RESOURCE OFFICER SAL	727,879	777,559	878,072	100,513
290006 - STUDENT LIAISON	3,403,868	3,762,356	3,825,865	63,509
290011 - CLASSIFIED TEACHER/THEATRE	555,439	532,054	547,101	15,047
290040 - OTH CL HOURLY	674,628	837,965	773,159	(64,806)
290050 - OTHER CLASS SUB	82,812	116,907	90,952	(25,955)
290060 - CLASSIFIED STIPEND	4,955,124	5,044,437	4,519,037	(525,401)
290070 - OTH CLASSIFIED OT	33,533	28,600	60,601	32,001
290090 - OTHER CLASSIFIED SAL	37,019	20,792	12,178	(8,614)
290099 - CLASSIFIED REIMB	17,249	0	0	0
<b>2000 - 2999 Classified Personnel Salaries</b>	<b>\$98,474,880</b>	<b>\$106,894,001</b>	<b>\$111,456,239</b>	<b>\$4,562,238</b>
<b>3000 - 3999 Employee Benefits</b>				
310100 - STRS CERT	\$63,827,341	\$68,983,665	\$72,857,297	\$3,873,633
310190 - STRS CERT	829,772	1,359,493	751,629	(607,864)



	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
310201 - STRS CLASSIFIED	740,109	759,427	569,324	(190,103)
310291 - STRS CLASSIFIED	\$8,736	\$22,313	\$14,026	(\$8,288)
320100 - PERS CERTIFICATED	536,830	667,961	746,594	78,632
320190 - PERS CERTIFICATED	195	19	0	(19)
320200 - PERS CLASSIFIED	21,257,444	24,419,926	26,112,770	1,692,844
320290 - PERS CLASSIFIED	\$500,697	\$752,007	\$698,134	(\$53,874)
330100 - SOCIAL SECURITY CERT	136,677	164,596	227,730	63,134
330101 - MEDICARE CERT	3,289,438	3,610,277	3,795,144	184,868
330102 - SUPPLEMENTAL RETIREMENT CERT	3,389	7,569	1,787	(5,782)
330190 - SOCIAL SECURITY CERT	23,461	9,119	854	(8,264)
330191 - MEDICARE CERT	103,157	105,626	74,886	(30,740)
330192 - SUPPLEMENTAL RETIREMENT CERT	53,625	6,618	1,191	(5,427)
330200 - SOCIAL SECURITY CLASS	5,123,636	5,784,916	6,046,648	261,731
330201 - MEDICARE CLASS	1,301,805	1,508,651	1,704,257	195,607
330202 - SUPPLEMENTAL RETIREMENT CLASS	155,045	195,400	173,269	(22,130)
330290 - SOCIAL SECURITY CLASS	212,173	255,166	231,929	(23,237)
330291 - MEDICARE CLASS	76,913	86,777	77,019	(9,759)
330292 - SUPPLEMENTAL RETIREMENT CLASS	58,305	64,994	57,069	(7,926)
340111 - HEALTH CERT	32,589,740	33,563,805	34,194,964	631,159
340112 - DENTAL CERT	2,105,163	2,183,998	2,262,777	78,779
340113 - VISION CERT	405,498	419,827	434,867	15,041
340114 - LIFE INS CERT	151,259	155,893	159,319	3,427
340211 - HEALTH CLASS	18,064,225	18,919,013	19,824,677	905,664
340212 - DENTAL CLASS	1,177,877	1,236,921	1,316,150	79,229
340213 - VISION CLASS	226,441	237,783	251,157	13,374
340214 - LIFE INS CLASS	79,285	82,429	86,034	3,605
340216 - DIS CLASS	207,199	246,070	258,508	12,438
350100 - SUI CERT	1,158,904	126,875	109,718	(17,157)
350190 - SUI CERT	35,333	4,293	2,614	(1,679)
350200 - SUI CLASS	451,796	51,413	52,418	1,005
350290 - SUI CLASS	25,705	10,270	7,391	(2,879)



	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
360100 - W/C CERT	2,850,593	3,069,508	2,609,186	(460,322)
360190 - W/C CERT	85,086	89,880	51,339	(38,540)
360200 - W/C CLASS	1,114,204	1,198,633	1,072,117	(126,516)
360290 - W/C CLASS	46,064	57,219	49,649	(7,571)
370100 - RETIREE BENEFITS CERT	7,380,394	8,228,191	8,507,972	279,781
370200 - RETIREE BENEFIT CLASSIFIED	2,438,467	2,606,670	2,684,371	77,702
390103 - SELF INSUR CERT	950,197	1,024,715	1,033,576	8,861
390104 - AB 1522 ACCRUAL	15,517	1,126	1,288	162
390193 - SELF INSUR CERT	28,360	30,856	20,285	(10,571)
390194 - AB 1522 ACCRUAL	63,054	14,986	5,554	(9,432)
390203 - SELF INSUR CLASS	372,330	401,367	419,039	17,672
390204 - AB 1522 ACCRUAL	541	621	140	(481)
390293 - SELF INSUR CLASS	21,511	24,217	21,251	(2,966)
390294 - AB 1522 ACCRUAL	27,213	28,587	23,915	(4,673)
<b>3000 - 3999 Employee Benefits</b>	<b>\$170,310,703</b>	<b>\$182,779,685</b>	<b>\$189,601,832</b>	<b>\$6,822,148</b>
<b>4000 - 4999 Books and Supplies</b>				
410000 - TEXTBOOKS	\$7,261,421	\$5,591,393	\$6,075,682	\$484,288
420000 - OTH BOOKS/LIBRARY	138,461	228,059	153,377	(74,681)
430000 - INSTRUCTIONAL SUPPLIES	11,335,672	16,755,887	9,088,071	(7,667,817)
430001 - SUPPLIES CARRYOVER	(13,629)	1,880,282	111	(1,880,171)
430002 - HOLDING INSTR SUPP	4,107	(4,267,700)	2,524,612	6,792,312
430004 - PRINTING/PUBLISHING	59,057	98,719	73,519	(25,200)
430005 - FOOD/IN-HOUSE MEETINGS	608,799	957,442	656,535	(300,906)
430006 - FOOD SUP SIERRA OUTDOOR	275,899	354,072	364,092	10,020
430007 - SUPPLIES/SOFTWARE	9,517	3,075	6,302	3,227
430008 - SUPPLIES NON-CLASSROOM	4,328,518	7,620,883	4,678,781	(2,942,102)
430010 - SUPPLIES IMMUNIZATION	0	143	143	0
430012 - ERGONOMICS/PURCHASING	9,422	9,472	9,472	0
430013 - ASSESSMENT SUPPLIES	31,309	48,455	38,000	(10,455)
430023 - SALES/USE TAX	6,079	12,400	12,400	0
430026 - FACILITY USE SUPPLIES	13,436	14,500	15,000	500



	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
430031 - VANDALISM	109,212	166,000	150,000	(16,000)
430038 - UNIFORMS	221,721	223,597	218,374	(5,224)
430040 - SUPPLIES - DISTRICT EVENTS	28,174	25,000	11,000	(14,000)
430050 - SUPPLIES M&O	2,499,531	2,709,725	3,326,680	616,955
430051 - SMALL TOOLS M&O	22	600	500	(100)
430054 - SUPP M&O SAFETY	1,811	500	500	0
430055 - SUPPLIES POOL	459,496	500,000	500,000	0
430060 - SUPPLIES GROUNDS	583,575	555,000	570,000	15,000
430061 - SUPPLIES HAZARDOUS WASTE	0	1,300	1,300	0
430062 - SUPPLIES FIBAR M&O	49,762	30,000	30,000	0
430063 - SUPPLIES IRRIGATION	304,757	370,000	360,000	(10,000)
430064 - CHEMICAL PRE-EMERGENT	13,372	100,000	75,000	(25,000)
430065 - SUPP VARSITY FIELD	27,683	40,000	45,000	5,000
430070 - SUPPLIES/TRANSP	125,572	175,453	146,400	(29,053)
430071 - SHOP TOOLS	8,932	21,242	4,000	(17,242)
430072 - GAS	518,732	485,000	515,000	30,000
430073 - DIESEL	903,684	847,555	880,000	32,445
430074 - SUPP OIL & GR TRANSP	52,927	114,143	90,000	(24,143)
430075 - TIRES/OTH VEHICLES	233,389	249,500	259,500	10,000
430076 - REPAIR SUPP TRANSP	920,741	1,122,485	1,120,761	(1,724)
430082 - INVENTORY ADJUSTMENT	0	23,504	5,204	(18,300)
430091 - OFFSET FOR 5700 OBJECTS	0	38,590	13,770	(24,820)
430092 - PURCHASING BIDS	1,339	0	0	0
430099 - REIMB SUPPLY	(506,585)	0	0	0
440000 - EQUIP \$500-\$24999	\$7,838,262	\$15,562,891	\$5,164,816	(\$10,398,076)
440005 - EQ REPL NON-CAP EQUIP	0	3,100	0	(3,100)
440099 - REIMB NON-CAP EQUIP \$500-24999	\$487	\$0	\$0	\$0
470000 - FOOD	87,336	0	0	0
<b>4000 - 4999 Books and Supplies</b>	<b>38,551,999</b>	<b>52,672,268</b>	<b>37,183,902</b>	<b>(15,488,366)</b>





	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>5000 - 5999 Services and Other Operating Expenditures</b>				
510000 - SUBAGREEMENTS FOR SERVICES	5,282,537	6,846,827	6,380,534	(466,292)
520000 - CONF/TRAVEL	2,165,600	2,675,829	2,114,207	(561,622)
520002 - MILEAGE CLAIM REIMB	32,989	35,000	19,600	(15,400)
520010 - FIXED MILEAGE ALLOWANCE	312,418	344,692	324,324	(20,368)
520012 - FIXED MILEAGE/CLASSIFIED	56,252	56,544	56,544	0
520099 - CONF/TRAVEL REIM	7,876	0	0	0
530000 - DUES & MEMBERSHIP	68,111	82,006	74,011	(7,995)
545001 - PROPERTY INS	1,142,968	1,236,380	1,236,380	0
545002 - LIABILITY INS	3,580,120	3,250,616	3,713,037	462,421
545003 - OTHER INS	(15,563)	59,988	126,731	66,743
545004 - SELF INS CREDIT FR PROGRAMS	(1,480,105)	(1,920,544)	(1,614,588)	305,956
550030 - WATER/SEWER	1,729,555	1,796,325	1,797,401	1,076
550040 - GARBAGE	802,976	714,550	789,550	75,000
550050 - PEST CONTROL	84,259	113,500	103,500	(10,000)
550060 - TOWEL SERVICE	1,905	2,500	2,500	0
550061 - DUST MOP SERVICE	26,388	32,000	30,000	(2,000)
550070 - FUEL OIL UTILITY	148,728	112,763	166,698	53,935
550080 - PG&E	8,334,170	9,889,828	12,531,666	2,641,838
550085 - SPURR	2,697,847	1,750,000	0	(1,750,000)
560001 - NONCAPITALIZED IMPROVEMENTS	2,826,404	2,258,189	673,932	(1,584,257)
560002 - MAINTENANCE AGREEMENTS	3,097,479	3,648,175	3,295,115	(353,059)
560003 - ALARM SYSTEM	439,530	459,725	455,825	(3,900)
560004 - ALARM ADDITIONAL CHARGES	270	12,812	11,955	(857)
560005 - RENTAL	372,396	327,442	221,330	(106,113)
560006 - REPAIR EQUIP	200,543	283,220	204,828	(78,392)
560007 - MUSIC REPAIR	83,680	122,350	116,466	(5,884)
560009 - FIRE EXT SERV	36,628	41,000	41,000	0
560010 - BLDG LEASE/RENTS	58,700	59,800	59,800	0
560031 - REPAIR VANDALISM	0	15,000	15,000	0
560040 - SERVICE - DISTRICT EVENTS	0	20,000	23,000	3,000



	2021-22 Actuals	2022-23 Estimated Actuals Q3	2023-24 Adopted Budget	2022-23 vs 2023-24 Increase/(Decrease)
560050 - REPAIR EQ M&O	1,081,874	1,072,525	1,140,000	67,475
560051 - REPAIR EQ, POOL	9,091	105,000	100,000	(5,000)
560070 - OUT SERVICE TRANSP	147,494	144,943	139,000	(5,943)
560071 - OUT SERV MECHANICAL	362,406	460,250	467,750	7,500
560072 - EQ REPAIR/TRANSP	0	500,000	0	(500,000)
571070 - DIRECT COST/TEACH CTR	(2)	0	0	0
575002 - DIRECT COST/CUSD TODAY INTERFN	(13,510)	(18,007)	(25,400)	(7,393)
575003 - DIRECT COST/UTILITY INTERFUND	(195,000)	(195,000)	(195,000)	0
575005 - DIRECT COST CUSTODIAL INTERFUN	(86,102)	(86,000)	(86,000)	0
575010 - DIRECT COST/MTCE INTERFUND	(6,490)	(14,098)	(1,038)	13,060
575020 - DIRECT COST/TRANSP INTERFUND	(12,845)	(40,405)	(31,584)	8,821
575040 - DIRECT COST/GAD/INTERF	(14,905)	(32,523)	(32,151)	372
575050 - DIRECT COST/COPIER INTERFUND	(6,641)	(8,170)	(4,483)	3,687
575052 - DIRECT COST/SCANBACK INTERFUND	(2,688)	(3,592)	(1,792)	1,800
575070 - DIRECT COST/TCH CTR INTERFUND	(20,106)	(15,851)	(14,822)	1,028
575080 - INTER-FUND DIRECT COST FUEL	(14,452)	(22,380)	(20,500)	1,880
575090 - DC TRANSFER INTERFUND CD	(3,869,508)	0	0	0
580001 - CONT FOR PER SERV/INDIVIDUAL	289,977	479,713	421,518	(58,196)
580002 - CONTRACT SERVICES	3,466,544	4,476,557	3,788,992	(687,565)
580003 - CHARTER BUS	1,124,260	947,284	939,600	(7,684)
580005 - LEGAL SERVICES	1,548,632	1,847,196	1,782,196	(65,000)
580006 - ADVERTISING	72,847	82,984	77,342	(5,641)
580007 - FEES/ADMINISTRATIVE	23,502	33,097	29,221	(3,876)
580008 - FEES/ADMISSION - STUDENTS	529,356	723,607	590,408	(133,199)
580009 - FEES / OTHER	766,107	1,151,389	776,391	(374,998)
580010 - SOFTWARE LICENSE	2,179,139	2,909,481	2,285,668	(623,813)
580011 - FCOE STRS PENALTIES	0	1,000	1,000	0
580012 - SOFTWARE LICENSE CURRICULUM	2,266,632	1,651,810	312,713	(1,339,097)
580013 - ASSESSMENT SOFTWARE	792	26,745	41,500	14,755
580021 - LEGAL SETTLEMENTS	163,564	399,273	250,000	(149,273)
580090 - BUDGET RESERVE	\$0	\$301,465	\$420,636	\$119,171



	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
580099 - CONTRACT REIMB	\$42,412	\$0	\$0	\$0
590001 - PHONE CERTIFICATED	\$612,833	\$604,912	\$597,019	(\$7,892)
590002 - PHONE CLASSIFIED	\$177,780	\$192,945	\$193,513	\$568
590005 - COMMUNICATION/POSTAGE	\$272,449	\$292,269	\$215,517	(\$76,752)
590009 - TELEPHONE/E-RATE/DAS	\$574	\$913	\$163	(\$750)
<b>5000 - 5999 Services and Other Operating Expenditures</b>	<b>\$42,990,675</b>	<b>\$52,295,846</b>	<b>\$47,127,722</b>	<b>(\$5,168,124)</b>
<b>6000 - 6999 Capital Outlay</b>				
617000 - LAND IMPROVEMENTS	\$194,101	\$283,000	\$65,000	(\$218,000)
617006 - SITE IMPRV CONSTRUCTION	\$36,158	\$78,668	\$0	(\$78,668)
620000 - BLDG/IMPRV OF BLDG	\$5,896,684	\$8,013,041	\$16,400	(\$7,996,641)
640090 - EQUIPMENT \$25,000+	\$535,989	\$5,844,560	\$1,337,597	(\$4,506,963)
650000 - CAPITAL EQUIPMENT REPLACEMENT	\$0	\$40,737	\$0	(\$40,737)
<b>6000 - 6999 Capital Outlay</b>	<b>\$6,662,931</b>	<b>\$14,260,006</b>	<b>\$1,418,997</b>	<b>(\$12,841,008)</b>
<b>7000 - 7499 Other Outgo</b>				
713000 - STATE SP SCH	\$23,305	\$20,000	\$20,000	\$0
714200 - OTH TUITION/DEFICIT PAY CO	\$22,968	\$21,211	\$0	(\$21,211)
722300 - TRANSFER OUT TO JPA CART	\$1,524,424	\$1,624,408	\$1,686,641	\$62,233
735000 - TRF OF DIRECT COST-INTERFUND	(\$1,859,625)	(\$1,584,024)	(\$1,535,906)	\$48,118
743800 - DEBT SERVICE/INTEREST	\$11,943	\$1,326,889	\$1,455,018	\$128,129
743900 - DEBT SERVICE/PRINCIPAL	\$419,547	\$1,078,490	\$952,472	(\$126,018)
<b>7000 - 7499 Other Outgo</b>	<b>\$142,561</b>	<b>\$2,486,974</b>	<b>\$2,578,225</b>	<b>\$91,252</b>
<b>7600 - 7629 Interfund Transfers Out</b>				
761237 - TRANSFER GF TO SRCPP	\$4,288,089	\$15,133,730	\$13,271,236	(\$1,862,494)
761903 - TRANSFER TO ADULT FUND	\$846,880	\$846,880	\$846,880	\$0
761904 - TRANSFER TO COP	\$886,975	\$414,056	\$2,500,600	\$2,086,544
761999 - TRANSFER TO ALL OTHR FUNDS	\$4,700,000	\$3,600,000	\$3,400,000	(\$200,000)
<b>7600 - 7629 Interfund Transfers Out</b>	<b>\$10,721,944</b>	<b>\$19,994,666</b>	<b>\$20,018,716</b>	<b>\$24,050</b>
<b>9500 - 9589 Accounts Payable</b>				
<b>9500 - 9589 Accounts Payable</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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>\$612,498,446</b>	<b>\$696,688,021</b>	<b>\$675,153,171</b>	<b>(\$21,534,849)</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. The following is a brief description and summation of 2023-24 activities and 2024-2025 goals within each of these funds:

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

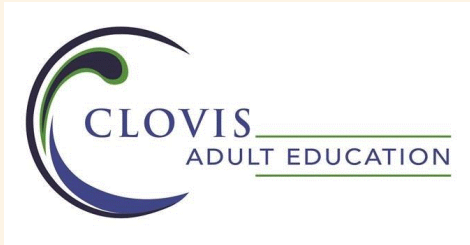
Clovis Online Charter School opened its virtual doors in August 2009 for students in grades 9-10 and now is serving students in grades K-12. Most students who come to COS come from a comprehensive school setting, but some also have previously been home schooled, attended a private school, or another charter school. Many of these students may not have been successful in these other educational settings. We have learned that every student has a different learning style or life circumstance, where attending COS might better enable the student to succeed, leading them to graduate from high school while preparing them for college and/or a career path.

Students of Clovis Online Charter School are full-time and interact with their teachers daily through e-mail, phone chats, live parent/student meetings, as well as interactive sessions via the internet, synchronous daily instruction, face to face meetings and interventions/labs. Each course in the COS virtual classroom is aligned with the current content standards adopted by the California State Board of Education and an Expected School-Wide Learning Results Program led by the school. Courses are A-G approved as well as one of the few online charter schools that are NCAA approved. COS has a wide range of AP courses in addition to in person wet labs for our Biology, Chemistry and Physics courses. A wide variety of online courses and on-campus academic and intervention labs are offered to meet the diverse needs of the students who attend the school. Each lesson taught outlines the goals and objectives for meeting the content standards. COS has developed a wide range of academic support programs designed to ensure both the involvement and success of the student in their personal learning plan. The students are encouraged to get involved with and are offered guidance in the following activities: work experience programs, ASVAB testing, PSAT testing, careers class, college placement testing, Career Technical Education courses, and guest speaker opportunities such as college counselors, military recruiters, and others.

## Other Funds



## Charter Schools Fund

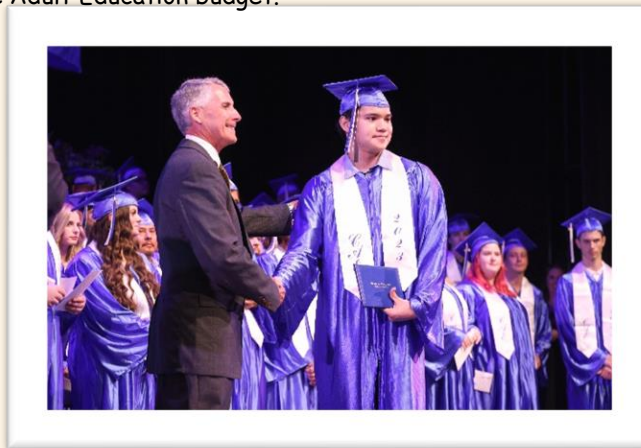


The Adult Education Fund, which funds Clovis Adult Education (CAE) programs, generates revenue by offering classes that are either fee-based, or State authorized. State funding for Adult Education is directly funded through the area's Consortium, State Center Adult Education Consortium (SCAEC). The SCAEC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

English Language Acquisition (ELA) programs. Student achievement benchmarks are a high priority and are used by the State to measure student success and generate revenue for Adult Education through the WIOA Grant. CAE also receives Federal funding through sources such as the Carl D. Perkins Vocational and Technical Education Act grant, and PELL student financial aid grants. Local revenue sources include the collection of class fees, testing fees, and bookstore material fees.

Clovis Adult Education's main campus is comprised of 57 portables (35 classrooms currently used by CAE, 12 classrooms currently used by Special Education, 10 used by administration) located on David E. Cook Way. Classes are also conducted on many District school sites, over 20 medical sites, as well as several municipal facilities.

Clovis Adult Education's Academic and Career Technical Education (CTE) Business and Nursing programs have a combined staff that include 34 full and part-time certificated staff, as well as 29 full and part-time classified support staff. The Community Education program employs approximately 150 part-time short-term classified teachers for self-enrichment classes. During the course of this year, CAE will register approximately 9,000 students in its Academic, CTE, and Community Education programs. Clovis Unified School District continues to support Clovis Adult Education programs with a General Fund contribution of \$846,880 for the Adult Education budget.



## Other Funds

### Adult Education Fund

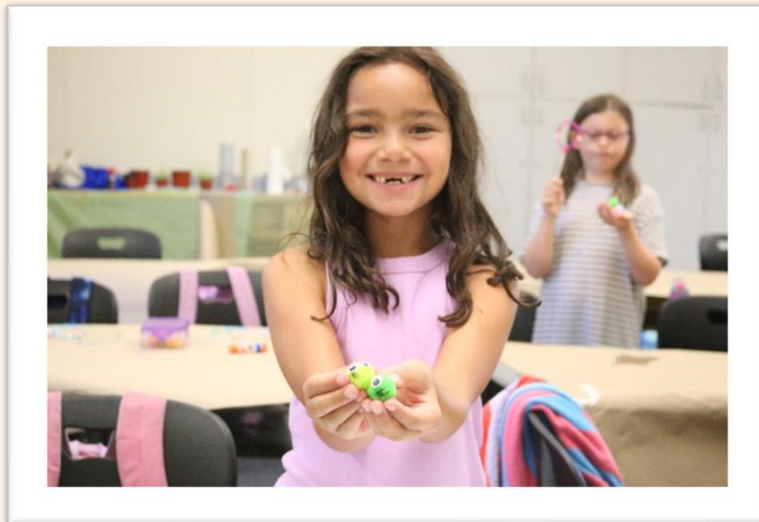


The District's Child Development Fund is authorized by the State Department of Education to account for the operation of various Child Development programs such as Expanded Learning Club and Preschool. These programs are accounted for in a separate fund to comply with state-wide accounting procedures. The Youth Parent Program, managed by Child Development, is funded within the General Fund.

The District uses the Expanded Learning Opportunities Program fund to establish the Expanded Learning Club (ELC) program which provides quality academic support and enrichment opportunities outside of the school day for students at all the elementary campuses during the school year, and during spring, summer, fall and winter breaks. Students who are English Learners, Foster Youth, or eligible for the free/reduced meals participate in program at no cost. A fee is charged to students who do not meet the fee waiver criteria.

The District's Preschool program and its' 126 employees provide high quality early learning experiences to approximately 818 three and four-year-old children through the CA State Preschool Program (CSPP) fund and two Private Pay Programs. Preschool programs operate at 29 elementary sites with the options of both morning and afternoon programs offered at multiple sites.

Altogether, the District's Child Development Department, with 560 employees, has been very successful in serving over 8,500 students yearly. The 2024-25 programs are once again being budgeted, combining contract revenues and parent fee income, to allow these programs to operate on a self-sufficient basis outside the District's General Fund.



## Other Funds

### Child Development Fund



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

The District continues to participate in the National School Lunch and School Breakfast Programs which assist in funding for meals served. The California Department of Education implemented the Universal Meals Program, which mandates all LEAs to make available both a nutritiously adequate breakfast and lunch for, not just needy children, but all children each school day, at no cost.

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

To receive Federal and State funding, the National School Lunch and School Breakfast Programs are required to follow the USDA food-based meal pattern. Daily and weekly specified quantities of each of the following five food groups must be met: fruits, vegetables, grains/whole grains, meat/meat alternates, and fluid milk (Campus Catering offers 1% low fat and fat free chocolate milk). Meals offered as part of the National School Lunch and Breakfast Programs are provided in age-appropriate portions and meet USDA regulations aligning with the Dietary Guidelines for Americans. The USDA guidelines specify minimums and maximums for calories, limit sodium, and restrict saturated fat to no more than 10% of total calories. In addition, products must indicate zero grams trans-fat per serving. Internal and external audits are conducted to ensure adherence to National School Lunch and Breakfast Program regulations.

Campus Catering's Mission Statement is to "Provide quality nutritional programs promoting healthy bodies". Campus Catering serves over 5 million meals per school year. Every school day, Campus Catering's 250 employees serve approximately 9,100 student breakfasts and 21,700 student lunches. In addition to meals, Campus Catering also sells a la carte foods. USDA Smart Snacks in Schools regulate the nutrient content of a la carte foods sold on school campuses during the school day.

California passed Senate Bill 138 into law which requires school districts with sites whose student populations contain students that are designated by the State or County as receiving benefits from the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance to Needy Families (TANF) or Medicaid-Free exceeding 40% of the overall student population shall apply for one of the programs from the Federal government's National School Lunch Program that is at no cost for all students at those sites. Clovis Unified has identified 23 such sites under the Community Eligibility Provision Program under provisions of the National School Lunch Program and School Breakfast Program. The program allows each student at the eligible sites to receive a nutritious breakfast and lunch each day at no cost. The program should be revenue neutral to our Campus Catering department and will likely increase our participation as no applications will be required at the affected sites nor will funds be collected.

## Other Funds Cafeteria Fund



## Other Funds

### Cafeteria Fund

Listening to our customers is a vital part of the Campus Catering Department. Taste testing of new products with student focus groups is also conducted throughout the school year at all grade levels. As part of Coordinated School Wellness, Campus Catering provides nutrition education and promotes physical activity for students, parents, and staff. Work experience is also provided for California State University, Fresno, Dietetic Interns.

To support our local economy, we work with local farmers and companies whenever possible. Some of the current local companies we contract with are Producers Dairy, Wawona and La Tapatia. Campus Catering strives to provide all Clovis Unified School District students, staff, and parents with nutritious choices, professional service, a safe and sanitary environment, and an enjoyable dining experience. We also purchase some of our fresh produce from the Clovis Unified School Farm which is operated by students enrolled in the agriculture program at Clovis East High School. The produce is distributed throughout our high schools and is seen positively by our customers since it is grown by their fellow Clovis Unified students.







The State Legislature established the Deferred Maintenance Fund (DMF) in 1980 to assist districts in maintaining facilities and sites. The District has participated in the Deferred Maintenance Program since its inception. The program required both the local district and the State of California to share equally in the cost of major deferred maintenance projects, with the maximum contribution from the State limited to approximately one-half of one percent of the District's General Fund and Adult Education Fund operating budgets. Due to the implementation of LCFF in 2013-14, the State eliminated the Deferred Maintenance Program. However, the District is committed to maintaining its facilities, and will continue to contribute to the Deferred Maintenance Program. An in-depth review of the Deferred Maintenance Fund can be found in the Capital Projects section of the budget.

The Capital Facilities Fund (Developer Fees) was approved by the Board at its April 10, 1985 meeting to account for revenue and expenditures related to an agreement between the District and Trend Homes, Inc./Westcal, Inc., under which the District received developer fees associated with the Brentwood III Estates development.

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



These guidelines require the District to annually adopt a School Facilities Needs Analysis to determine eligibility for Level II Developer's Fees. If eligible, this Analysis will set the new rate per square foot. Also incorporated in the guidelines is the requirement to take into consideration local funds (e.g. General Obligation Bonds) available for new school facilities. Level I Developer Fees are as follows: \$4.79 per square foot for additions to existing residential development, \$.78 per square foot for commercial/industrial development, and \$5.68 per square foot is the proposed rate for Level II fees for new residential development. The District purchased 3 new elementary school sites during the 2018-19 fiscal

year using the Developer Fees and finished construction on the new Janet L. Young Elementary School in 2019-20. The next elementary school, Hirayama Elementary, opening 2024-25, will also be paid by Developer Fees, along with a portion of the 7-12 Terry Bradley Educational Center.

## Other Funds Deferred Maintenance Fund

## Capital Facilities Fund



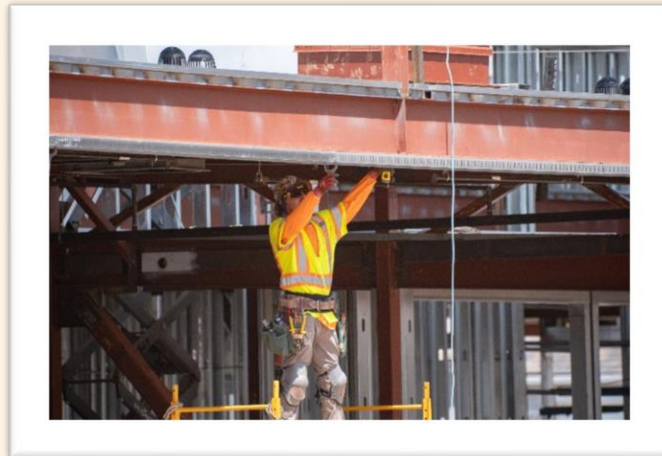
The District will operate three building sub-funds within the Building Fund during the 2024-25 fiscal year: 2020 Bond Sub-Fund, Certificates of Participation (COP) Sub-Fund, and Redevelopment Sub-Fund (RDA).

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

The Certificates of Participation sub-fund is used to account for all revenue and expenditures related to the sale and repayment of Certificates of Participation. The Board has approved thirteen Certificates of Participation sales including the 2011 COP which was approved by the Board on December 8, 2010, with proceeds received in January 2011. Starting in 2019-20 any new Certificates of Participation are accounted for in the Special Reserve Fund for Capital Outlay Projects.

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

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



## Other Funds

### Building Fund

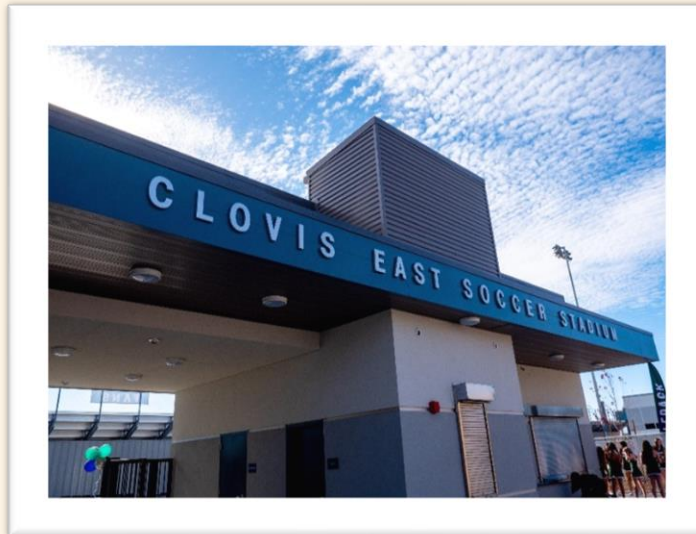


With the passage of SB50, the County School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Program authorized by the State Allocation Board for new school facility construction, modernization projects, and facility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

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of funds for capital outlay purposes. The District will operate two of these sub-funds in fiscal year 2024-25: The Recreational Cultural and Athletics Sub-Fund (RCA) and the Special Reserve for Capital Projects Sub-Fund (SRCP).

The RCA sub-fund was established in the 1973-74 fiscal year and is used to finance recreational, cultural, and athletic capital facility improvements. Annual transfers to this fund are at the discretion of the Board and are received from the General Fund.

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



## Other Funds

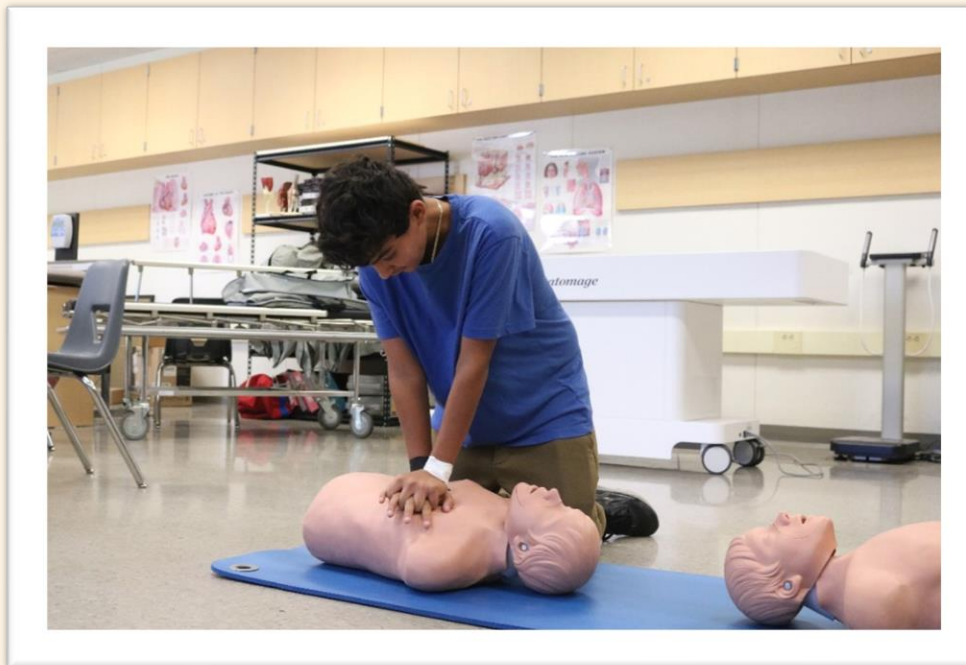
### County School Facilities Fund

### Special Reserve for Capital Projects Fund



The Bond Interest and Redemption Fund is used solely for the purpose of making annual or semi-annual principal and interest payments on the District's General Obligation Bonds, which are detailed in the Capital Projects Funds section. The District currently is making payments on the 2001, 2004, 2012 and 2020 General Obligation Bonds.

The Self-Insurance fund is established for all the District's self-insured health and welfare benefit programs which include: medical, prescription, dental, vision, and short-term disability benefits provided for employees and retirees by the District. Contributions to the fund are made by other funds in the District that provide health and welfare coverage for employees and retirees as part of their program's operating expense. All expenditures related to the District's self-insurance program, both actual claims and administrative costs, are reflected in this fund. Estimated costs for incurred-but-not-reported claims are accounted for in this fund. The District is self-insured for the first \$700,000 of each member's health insurance claim. If a claim exceeds \$700,000 then stop loss coverage protects the District.



## Other Funds

### Bond Interest and Redemption Fund

### Self-Insurance Fund



The Workers' Compensation fund is established for all the District's self-insured workers' compensation program. The fund opened in the 2021-22 fiscal year. Contributions to the fund are made by other funds in the District that provide workers' compensation coverage for employees as part of their program's operating expense. All expenditures related to the District's workers' compensation program, both actual claims and administrative costs, are reflected in this fund. Estimated costs for incurred-but-not-reported claims are accounted for in this fund. The District is self-insured for the first \$350,000 of each member's workers' compensation claim. If a claim exceeds \$350,000 then insurance coverage protects the District. This coverage is purchased from Alliance of Schools for Cooperative Insurance Programs (ASCIP).

**Other Funds**  
**Workers**  
**Compensation Fund**





On the following pages the reader will find a one-page summary of revenue and expenditures by major classification for all other funds operated by the District. This summary includes the 2022-23 Actuals, 2023-24 Q3, and projected 2024-25 for the following funds:

**SACS Fund Number**

- Charter Schools Fund 09
- Adult Education Fund 11
- Child Development Fund 12
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21
- Capital Facilities Fund 25
- County School Facilities Fund 35
- Special Reserve Fund for Capital Outlay Projects 40
- Bond Interest and Redemption Fund 51
- Self-Insurance Fund 67
- Workers' Compensation 68

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

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

**Other Funds  
Funds 09-68**



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

Fund 09 - CHARTER SCHOOLS	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$8,189,352</b>	<b>\$12,094,119</b>	<b>\$13,463,111</b>	<b>\$1,368,992</b>
<b>Revenue</b>				
8010 - 8099 Revenue Limit Sources	\$10,052,210	\$10,087,655	\$10,076,384	(\$11,271)
8100 - 8299 Federal Revenue	146,214	0	0	0
8300 - 8599 Other State Revenue	1,585,571	460,881	421,793	(39,088)
8600 - 8799 Other Local Revenue	(7,641)	297,424	271,000	(26,424)
<b>Total Revenue</b>	<b>\$11,776,354</b>	<b>\$10,845,960</b>	<b>\$10,769,177</b>	<b>(\$76,783)</b>
<b>Expenses</b>				
1000 - 1999 Certificated Personnel Salaries	\$4,429,400	\$5,064,743	\$5,159,364	\$94,621
2000 - 2999 Classified Personnel Salaries	428,011	505,753	489,842	(15,911)
3000 - 3999 Employee Benefits	2,028,461	2,253,020	2,297,525	44,505
4000 - 4999 Books and Supplies	154,562	806,491	536,816	(269,675)
5000 - 5999 Services/Other Op. Expenditures	575,716	643,188	392,359	(250,829)
7000 - 7499 Other Outgo	255,437	203,773	178,177	(25,596)
<b>Total Expenses</b>	<b>\$7,871,587</b>	<b>\$9,476,968</b>	<b>\$9,054,083</b>	<b>(\$422,885)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$3,904,767</b>	<b>\$1,368,992</b>	<b>\$1,715,094</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 09 - CHARTER SCHOOLS</b>	<b>\$12,094,119</b>	<b>\$13,463,111</b>	<b>\$15,178,205</b>	<b>\$1,715,094</b>



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

Fund 11 - ADULT EDUCATION FUND	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2022-23 vs 2023-24 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$3,278,278</b>	<b>\$3,120,397</b>	<b>\$2,723,945</b>	<b>(\$396,452)</b>
<b>Revenue</b>				
8100 - 8299 Federal Revenue	\$1,039,641	\$1,229,416	\$1,229,614	\$198
8300 - 8599 Other State Revenue	2,778,478	3,202,533	3,224,881	\$22,348
8600 - 8799 Other Local Revenue	1,818,956	1,825,550	1,836,025	\$10,475
8900 - 8929 Interfund Transfers In	846,880	846,880	846,880	\$0
<b>Total Revenue</b>	<b>\$6,483,955</b>	<b>\$7,104,379</b>	<b>\$7,137,400</b>	<b>\$33,021</b>
<b>Expenses</b>				
1000 - 1999 Certificated Personnel Salaries	\$2,226,709	\$2,447,620	\$2,344,504	(\$103,116)
2000 - 2999 Classified Personnel Salaries	1,564,591	1,598,467	1,645,518	\$47,051
3000 - 3999 Employee Benefits	1,676,028	1,807,990	1,879,136	\$71,146
4000 - 4999 Books and Supplies	349,383	633,091	728,752	\$95,661
5000 - 5999 Services and Other Operating Expenditures	670,676	890,156	829,641	(\$60,515)
6000 - 6999 Capital Outlay	26,831	0	0	\$0
7000 - 7499 Other Outgo	127,616	123,507	119,574	(\$3,933)
7600 - 7629 Interfund Transfers Out	0	0	0	\$0
<b>Total Expenses</b>	<b>\$6,641,834</b>	<b>\$7,500,831</b>	<b>\$7,547,125</b>	<b>\$46,294</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$157,879)</b>	<b>(\$396,452)</b>	<b>(\$409,725)</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 11 - ADULT EDUCATION FUND</b>	<b>\$3,120,399</b>	<b>\$2,723,945</b>	<b>\$2,314,220</b>	<b>(\$409,725)</b>





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

Fund 12 - CHILD DEVELOPMENT FUND	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$8,274,655</b>	<b>\$17,615,759</b>	<b>\$23,413,646</b>	<b>\$5,797,887</b>
<b>Revenues</b>				
8100 - 8299 Federal Revenue	\$246,910	\$0	\$0	\$0
8300 - 8599 Other State Revenue	26,671,469	25,548,247	24,363,463	(1,184,784)
8600 - 8799 Other Local Revenue	4,744,991	5,187,524	5,111,510	(76,014)
<b>Total Revenues</b>	<b>\$31,663,370</b>	<b>\$30,735,771</b>	<b>\$29,474,973</b>	<b>(\$1,260,798)</b>
<b>Expenditures</b>				
1000 - 1999 Certificated Personnel Salaries	\$3,254,722	\$3,398,827	\$3,341,071	(\$57,756)
2000 - 2999 Classified Personnel Salaries	6,817,241	8,174,618	8,477,786	303,168
3000 - 3999 Employee Benefits	3,280,575	3,948,358	4,169,114	220,756
4000 - 4999 Books and Supplies	1,636,248	3,152,403	1,990,935	(1,161,468)
5000 - 5999 Services and Other Operating Expenditures	4,954,843	1,392,952	1,515,833	122,881
6000 - 6999 Capital Outlay	1,171,759	4,056,165	1,510,000	(2,546,165)
7000 - 7499 Other Outgo	1,206,878	814,560	784,824	(29,736)
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenditures</b>	<b>\$22,322,266</b>	<b>\$24,937,884</b>	<b>\$21,789,563</b>	<b>(\$3,148,321)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$9,341,104</b>	<b>\$5,797,887</b>	<b>\$7,685,410</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 12 - CHILD DEVELOPMENT FUND</b>	<b>\$17,615,759</b>	<b>\$23,413,646</b>	<b>\$31,099,056</b>	<b>\$7,685,410</b>



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

Fund 13 - CAFETERIA FUND	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$11,396,531</b>	<b>\$18,454,159</b>	<b>\$26,429,746</b>	<b>\$7,975,587</b>
<b>Revenues</b>				
8100 - 8299 Federal Revenue	\$14,147,772	\$14,284,547	\$12,892,677	(\$1,391,870)
8300 - 8599 Other State Revenue	13,472,046	15,022,252	15,551,399	529,147
8600 - 8799 Other Local Revenue	179,642	1,103,070	1,186,323	83,253
<b>Total Revenues</b>	<b>\$27,799,460</b>	<b>\$30,409,869</b>	<b>\$29,630,399</b>	<b>(\$779,470)</b>
<b>Expenditures</b>				
2000 - 2999 Classified Personnel Salaries	6,152,330	6,455,456	6,865,112	409,656
3000 - 3999 Employee Benefits	3,560,956	3,728,736	3,847,603	118,867
4000 - 4999 Books and Supplies	9,641,415	10,729,339	11,287,649	558,310
5000 - 5999 Services and Other Operating Expenditures	142,169	(222,471)	186,303	408,774
6000 - 6999 Capital Outlay	326,068	907,639	3,456,513	2,548,874
7000 - 7499 Other Outgo	918,894	835,584	852,730	17,146
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenditures</b>	<b>\$20,741,832</b>	<b>\$22,434,282</b>	<b>\$26,495,911</b>	<b>\$4,061,627</b>
<b>Net Surplus/(Deficit)</b>	<b>\$7,057,628</b>	<b>\$7,975,587</b>	<b>\$3,134,488</b>	<b>\$0</b>
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 13 - CAFETERIA FUND</b>	<b>\$18,454,159</b>	<b>\$26,429,746</b>	<b>\$29,564,234</b>	<b>\$3,134,488</b>



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

Fund 14 - DEFERRED MAINTENANCE FUND	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$10,771</b>	<b>\$1,441,391</b>	<b>\$1,100,000</b>	<b>(\$341,391)</b>
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	(\$36,843)	\$1,000	\$1,000	\$0
8900 - 8929 Interfund Transfers In	3,800,000	3,900,000	3,400,000	(500,000)
<b>Total Revenues</b>	<b>\$3,763,157</b>	<b>\$3,901,000</b>	<b>\$3,401,000</b>	<b>(\$500,000)</b>
<b>Expenses</b>				
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0
3000 - 3999 Employee Benefits	0	0	0	0
4000 - 4999 Books and Supplies	0	0	0	0
5000 - 5999 Services and Other Operating	886,326	1,685,741	3,401,000	1,715,259
6000 - 6999 Capital Outlay	1,446,211	2,556,650	0	(2,556,650)
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenses</b>	<b>\$2,332,537</b>	<b>\$4,242,391</b>	<b>\$3,401,000</b>	<b>(\$841,391)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$1,430,620</b>	<b>(\$341,391)</b>	<b>\$0</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Ending Balance Fund 14 - DEFERRED MAINTENANCE FUND</b>	<b>\$1,441,391</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$0</b>



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

Fund 21 - BUILDING FUND	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$31,484,714</b>	<b>\$99,151,622</b>	<b>\$3,229,776</b>	<b>(\$95,921,846)</b>
<b>Revenue</b>				
8600 - 8799 Other Local Revenue	(\$1,478,116)	\$1,025,000	\$1,011,000	(\$14,000)
8900 - 8929 Interfund Transfers In	1,416,775	414,056	545,000	130,944
8930 - 8979 All Other Financing Sources	100,000,000	185,000,000	0	(185,000,000)
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenue</b>	<b>\$99,938,659</b>	<b>\$186,439,056</b>	<b>\$1,556,000</b>	<b>(\$184,883,056)</b>
<b>Expenses</b>				
2000 - 2999 Classified Personnel Salaries	\$268,404	\$290,413	\$0	(\$290,413)
3000 - 3999 Employee Benefits	114,744	122,163	0	(122,163)
4000 - 4999 Books and Supplies	54,833	50,000	10,000	(40,000)
5000 - 5999 Services and Other Operating Expenditures	139,244	116,703	1,000	(115,703)
6000 - 6999 Capital Outlay	31,275,328	280,917,136	1,000,000	(279,917,136)
7000 - 7499 Other Outgo	416,392	414,056	545,000	130,944
7600 - 7629 Interfund Transfers Out	2,806	450,431	0	(450,431)
<b>Total Expenses</b>	<b>\$32,271,751</b>	<b>\$282,360,902</b>	<b>\$1,556,000</b>	<b>(\$280,804,902)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$67,666,908</b>	<b>(\$95,921,846)</b>	<b>\$0</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	
<b>Ending Balance Fund 21 - BUILDING FUND</b>	<b>\$99,151,622</b>	<b>\$3,229,776</b>	<b>\$3,229,776</b>	<b>\$0</b>



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

Fund 25 - CAPITAL FACILITES FUND	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$51,270,698</b>	<b>\$49,054,542</b>	<b>\$0</b>	<b>(\$49,054,542)</b>
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$13,519,336	\$11,930,000	\$10,101,000	(\$1,829,000)
8900 - 8929 Interfund Transfers In	3,311,494	4,350,790	0	(4,350,790)
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenues</b>	<b>\$16,830,830</b>	<b>\$16,280,790</b>	<b>\$10,101,000</b>	<b>(\$6,179,790)</b>
<b>Expenditures</b>				
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0
2000 - 2999 Classified Personnel Salaries	709,977	764,682	773,444	8,762
3000 - 3999 Employee Benefits	354,128	377,862	381,992	4,130
4000 - 4999 Books and Supplies	47,096	68,500	55,000	(13,500)
5000 - 5999 Services and Other Operating Expenditures	1,282,866	2,091,319	893,766	(1,197,553)
6000 - 6999 Capital Outlay	6,746,281	56,423,621	2,416,931	(54,006,690)
7000-7499 Other Outgo	5,265,144	5,279,348	5,249,867	(29,481)
7600 - 7629 Interfund Transfers Out	4,641,494	330,000	330,000	0
<b>Total Expenditures</b>	<b>\$19,046,986</b>	<b>\$65,335,332</b>	<b>\$10,101,000</b>	<b>(\$55,234,332)</b>
<b>Net Surplus/(Deficit)</b>	<b>(\$2,216,156)</b>	<b>(\$49,054,542)</b>	<b>\$0</b>	
<b>Ending Balance Fund 25 - CAP FAC/DEV FEES FUND</b>	<b>\$49,054,542</b>	<b>\$0</b>	<b>\$0</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	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$44,817,318</b>	<b>\$57,225,001</b>	<b>\$1,116,813</b>	<b>(\$56,108,188)</b>
<b>Revenue</b>				
8300 - 8599 Other State Revenue	\$16,490,615	\$1,382,499	\$0	(\$1,382,499)
8600 - 8799 Other Local Revenue	126,999	10,000	10,000	0
8900 - 8929 Interfund Transfers In	0	0	0	0
8980 - 8999 Contributions	0	0	0	0
<b>Total Revenue</b>	<b>\$16,617,614</b>	<b>\$1,392,499</b>	<b>\$10,000</b>	<b>(\$1,382,499)</b>
<b>Expenses</b>				
4000 - 4999 Books and Supplies	\$0	\$0	\$0	\$0
5000 - 5999 Services and Other Operating Expenditures	0	0	0	0
6000 - 6999 Capital Outlay	323,544	53,149,897	10,000	(53,139,897)
7600 - 7629 Interfund Transfers Out	3,886,387	4,350,790	0	(4,350,790)
<b>Total Expenses</b>	<b>\$4,209,931</b>	<b>\$57,500,687</b>	<b>\$10,000</b>	<b>(\$57,490,687)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$12,407,683</b>	<b>(\$56,108,188)</b>	<b>\$0</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Ending Balance Fund 35 - COUNTY SCHOOL FACILITIES</b>	<b>\$57,225,001</b>	<b>\$1,116,813</b>	<b>\$1,116,813</b>	<b>\$0</b>



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

Fund 40 - SPECIAL RESERVE - CAPITAL PROJECTS	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$120,885,350</b>	<b>\$124,858,453</b>	<b>\$148,759,414</b>	<b>\$23,900,961</b>
<b>Revenues</b>				
8300 - 8599 Other State Revenue	\$0	\$0	\$0	\$0
8600 - 8799 Other Local Revenue	6,168,144	4,739,648	5,000	(4,734,648)
8900 - 8929 Interfund Transfers In	9,544,676	15,133,730	15,226,836	93,106
8930 - 8979 Other Financing Sources	0	56,885,514	0	(56,885,514)
<b>Total Revenues</b>	<b>\$15,712,820</b>	<b>\$76,758,892</b>	<b>\$15,231,836</b>	<b>(\$61,527,056)</b>
<b>Expenditures</b>				
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0
3000 - 3999 Employee Benefits	0	0	0	0
4000 - 4999 Books and Supplies	54,106	415,000	200,000	(215,000)
5000 - 5999 Services and Other Operating Expenditures	2,276,507	3,980,029	755,000	(3,225,029)
6000 - 6999 Capital Outlay	9,409,104	44,317,188	12,321,236	(31,995,952)
7000 - 7499 Other Outgo	0	3,845,714	1,955,600	(1,890,114)
7600 - 7629 Interfund Transfers Out	0	300,000	0	(300,000)
<b>Total Expenditures</b>	<b>\$11,739,717</b>	<b>\$52,857,931</b>	<b>\$15,231,836</b>	<b>(\$37,626,095)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$3,973,103</b>	<b>\$23,900,961</b>	<b>\$0</b>	
<b>Audit Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Ending Balance Fund 40 - SPEC RES FUND FOR CAPITAL</b>	<b>\$124,858,453</b>	<b>\$148,759,414</b>	<b>\$148,759,414</b>	<b>\$0</b>



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

Fund 51 - BOND INT & REDEMPTION FUND	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Beginning Balance</b>	\$52,444,163	\$60,147,466	\$60,147,466	\$0
<b>Revenue</b>				
8300 - 8599 Other State Revenue	\$309,194	\$315,000	\$300,000	15,000
8600 - 8799 Other Local Revenue	53,849,497	48,543,880	50,371,202	(1,827,322)
8930 - 8979 All Other Financing Sources	3,990,768	790,111	0	790,111
<b>Total Revenue</b>	<b>\$58,149,459</b>	<b>\$49,648,991</b>	<b>\$50,671,202</b>	<b>(\$1,022,211)</b>
<b>Expenditures</b>				
7000 - 7499 Other Outgo	\$50,446,156	\$49,648,991	\$50,671,202	(\$1,022,211)
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenditures</b>	<b>\$50,446,156</b>	<b>\$49,648,991</b>	<b>\$50,671,202</b>	<b>(\$1,022,211)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$7,703,303</b>	<b>\$0</b>	<b>\$0</b>	
<b>Ending Balance Fund 51 - BOND INT &amp; REDEMPTION FUND</b>	<b>\$60,147,466</b>	<b>\$60,147,466</b>	<b>\$60,147,466</b>	<b>\$0</b>





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

Fund 67 - SELF INSURANCE FUND	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$31,466,619</b>	<b>\$37,005,711</b>	<b>\$31,940,735</b>	<b>(\$5,064,976)</b>
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$82,567,949	\$86,152,478	\$86,152,478	\$0
8900 - 8929 Interfund Transfers In	0	0	0	0
<b>Total Revenues</b>	<b>\$82,567,949</b>	<b>\$86,152,478</b>	<b>\$86,152,478</b>	<b>\$0</b>
<b>Expenses</b>				
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0
2000 - 2999 Classified Personnel Salaries	131,173	171,347	167,663	(3,684)
3000 - 3999 Employee Benefits	79,759	104,167	102,389	(1,778)
4000 - 4999 Books and Supplies	836,830	807,735	807,735	0
5000 - 5999 Services and Other Operating Expenditures	75,981,095	90,134,204	95,960,123	5,825,919
7600 - 7629 Interfund Transfers Out	0	0	0	0
<b>Total Expenditures</b>	<b>\$77,028,857</b>	<b>\$91,217,454</b>	<b>\$97,037,910</b>	<b>\$5,820,456</b>
<b>Net Surplus/(Deficit)</b>	<b>\$5,539,092</b>	<b>(\$5,064,976)</b>	<b>(\$10,885,432)</b>	<b>\$0</b>
<b>Ending Balance Fund 67 - SELF INSURANCE FUND</b>	<b>\$37,005,711</b>	<b>\$31,940,735</b>	<b>\$21,055,303</b>	<b>\$0</b>



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

Fund 68 - WORKER'S COMPENSATION FUND	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Beginning Balance</b>	<b>\$1,405,666</b>	<b>\$2,148,277</b>	<b>\$1,892,042</b>	<b>(\$256,235)</b>
<b>Revenues</b>				
8600 - 8799 Other Local Revenue	\$4,556,852	\$5,225,166	\$4,585,533	(\$639,633)
<b>Total Revenues</b>	<b>\$4,556,852</b>	<b>\$5,225,166</b>	<b>\$4,585,533</b>	<b>(\$639,633)</b>
<b>Expenses</b>				
2000 - 2999 Classified Salaries	\$58,064	\$57,060	\$91,205	\$34,145
3000 - 3999 Employee Benefits	\$36,745	\$35,192	\$56,875	\$21,683
5000 - 5999 Services and Other Operating Expenditures	\$3,719,432	\$5,389,149	\$4,780,405	(\$608,744)
<b>Total Expenses</b>	<b>\$3,814,241</b>	<b>\$5,481,401</b>	<b>\$4,928,485</b>	<b>(\$552,916)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$742,611</b>	<b>(\$256,235)</b>	<b>(\$342,952)</b>	<b>\$0</b>
<b>Ending Balance Fund 68 - Worker's Compensation</b>	<b>\$2,148,277</b>	<b>\$1,892,042</b>	<b>\$1,549,090</b>	<b>\$342,952</b>



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

Fund 09 - CHARTER SCHOOLS	2022-23	2023-24	2024-25	2023-24 vs 2024-25
Subfund 60009 - CHARTER SCHOOL	Actuals	Estimated Actuals Q3	Adopted Budget	Increase/(Decrease)
1000 - Instruction	\$5,711,350	\$6,661,537	\$6,296,576	(\$364,961)
1120 - Special Education: Resource Specialist Instruction	257,478	312,058	317,634	5,576
2420 - Instructional Library, Media, and Technology	98,302	230,771	235,150	4,379
2490 - Other Instructional Resources	43,541	37,993	44,895	6,902
2700 - School Administration	586,516	705,673	689,556	(16,117)
3110 - Guidance and Counseling Services	771,638	1,028,659	983,894	(44,765)
3120 - Psychological Services	90,140	98,924	103,269	4,345
3140 - Health Services	0	163,304	163,003	(301)
7210 - General Administration Cost Transfers	255,437	203,773	178,177	(25,596)
8100 - Plant Maintenance and Operations	56,376	34,275	41,929	7,654
8300 - Security	809	0	0	0
<b>Total Subfund 60009 - CHARTER SCHOOL</b>	<b>\$7,871,587</b>	<b>\$9,476,967</b>	<b>\$9,054,083</b>	<b>(\$422,884)</b>
<b>Total Fund 09 - CHARTER SCHOOLS</b>	<b>\$7,871,587</b>	<b>\$9,476,967</b>	<b>\$9,054,083</b>	<b>(\$422,884)</b>



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

Fund 11 - ADULT EDUCATION FUND	2022-23	2023-24	2024-25	2023-24 vs 2024-25
Subfund 60007 - ADULT	Actuals	Estimated Actuals Q3	Adopted Budget	Increase/(Decrease)
1000 - Instruction	\$2,935,804	\$3,385,947	\$3,270,277	(\$115,670)
2110 - Instructional Supervision	\$0	\$0	\$0	\$0
2420 - Instructional Library, Media, and Technology	\$45,295	\$117,411	\$255,385	\$137,974
2490 - Other Instructional Resources	\$667,389	\$751,224	\$767,988	\$16,764
2700 - School Administration	\$2,092,903	\$2,411,061	\$2,418,827	\$7,766
3110 - Guidance and Counseling Services	\$376,626	\$321,107	\$298,986	(\$22,121)
7210 - General Administration Cost Transfers	\$127,616	\$123,507	\$119,574	(\$3,933)
8100 - Plant Maintenance and Operations	\$92,307	\$92,592	\$114,900	\$22,308
8200 - Operations	\$277,064	\$297,982	\$300,948	\$2,966
8500 - Facilities Acquisition and Construction	\$26,831	\$0	\$0	\$0
9300 - Interfund Transfers	\$0	\$0	\$0	\$0
<b>Total Subfund 60007 - ADULT</b>	<b>\$6,641,835</b>	<b>\$7,500,831</b>	<b>\$7,546,885</b>	<b>\$46,054</b>
<b>Total Fund 11 - ADULT EDUCATION FUND</b>	<b>\$6,641,835</b>	<b>\$7,500,831</b>	<b>\$7,546,885</b>	<b>\$46,054</b>



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

Fund 12 - CHILD DEVELOPMENT FUND Subfund 60012 - CHILD DEVELOPMENT	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
1000 - Instruction	\$16,046,120	\$15,083,592	\$14,180,414	(\$903,178)
2100 - Instructional Supervision and Administration	\$0	\$0	\$2,449,450	\$2,449,450
2490 - Other Instructional Resources	\$3,551,788	\$4,637,354	\$2,486,825	(\$2,150,529)
3120 - Psychological Services	\$142,616	\$189,532	\$189,745	\$213
3140 - Health Services	\$114,577	\$156,681	\$188,305	\$31,624
7210 - Indirect Cost Transfers	\$954,878	\$814,560	\$784,824	(\$29,736)
8100 - Plant Maintenance and Operations	\$0	\$0	\$0	\$0
8500 - Facilities Acquisition and Construction	\$1,260,288	\$4,056,165	\$1,510,000	(\$2,546,165)
9100 - Debt Service	\$252,000	\$0	\$0	\$0
9300 - Interfund Transfers	\$0	\$0	\$0	\$0
<b>Total Subfund 60012 - CHILD DEVELOPMENT</b>	<b>\$22,322,266</b>	<b>\$24,937,884</b>	<b>\$21,789,563</b>	<b>(\$3,148,321)</b>
<b>Total Fund 12 - CHILD DEVELOPMENT FUND</b>	<b>\$22,322,266</b>	<b>\$24,937,884</b>	<b>\$21,789,563</b>	<b>(\$3,148,321)</b>



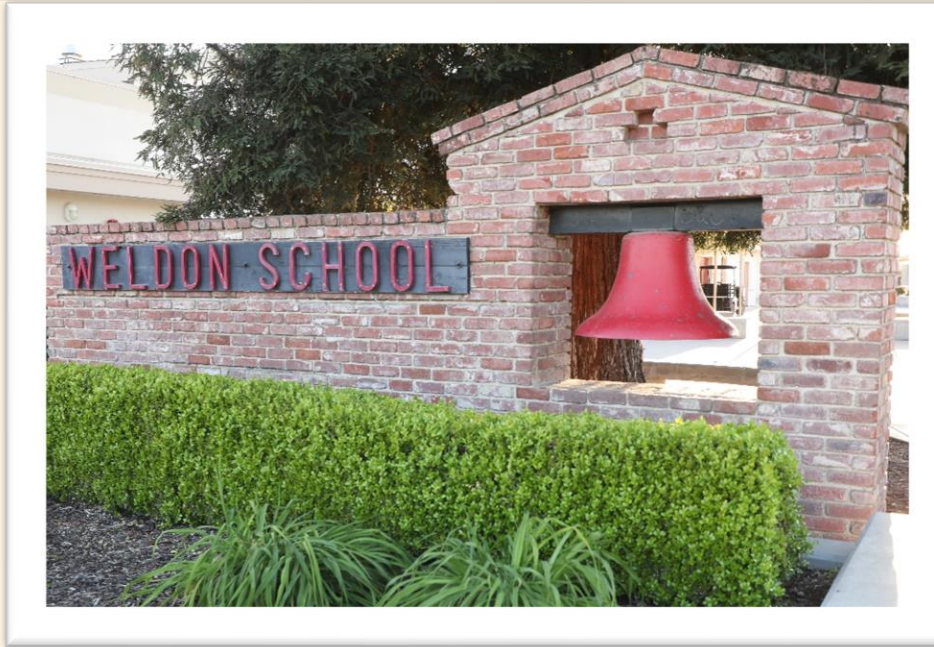
**Clovis Unified School District  
Fund 13 - Cafeteria Special Reserve Fund  
Subfund 60008 - Cafeteria  
Budget Report by Function**

<b>Fund 13 - CAFETERIA FUND Subfund 60008 -</b>	<b>2022-23 Actuals</b>	<b>2023-24 Estimated Actuals Q3</b>	<b>2024-25 Adopted Budget</b>	<b>2023-24 vs 2024-25 Increase/(Decrease)</b>
3700 - Food Services	\$19,807,928	\$21,283,929	\$24,643,180	\$3,359,251
7210 - Indirect Cost Transfers	\$521,694	\$442,184	\$453,330	\$11,146
8100 - Plant Maintenance and Operations	\$0	\$24,600	\$0	(\$24,600)
8500 - Facilities Acquisition and Construction	\$15,010	\$290,169	\$1,000,000	\$709,831
9100 - Debt Service	\$397,200	\$393,400	\$399,400	\$6,000
9300 - Interfund Transfers	\$0	\$0	\$0	\$0
<b>Total Subfund 60008 - CAFETERIA</b>	<b>\$20,741,832</b>	<b>\$22,434,282</b>	<b>\$26,495,911</b>	<b>\$4,061,629</b>
<b>Total Fund 13 - CAFETERIA FUND</b>	<b>\$20,741,832</b>	<b>\$22,434,282</b>	<b>\$26,495,911</b>	<b>\$4,061,629</b>



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

Fund 14 - DEFERRED MAINTENANCE FUND Subfund 60005 - DEFERRED MAINTENANCE	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
8100 - Plant Maintenance and Operations	\$886,326	\$736,131	\$0	(\$736,131)
8110 - Maintenance	\$0	\$949,610	\$3,401,000	\$2,451,390
8500 - Facilities Acquisition and Construction	\$1,446,211	\$2,556,650	\$0	(\$2,556,650)
9300 - Interfund Transfers	\$0	\$0	\$0	\$0
<b>Total Subfund 60005 - DEFERRED MAINTENANCE</b>	<b>\$2,332,537</b>	<b>\$4,242,391</b>	<b>\$3,401,000</b>	<b>(\$841,391)</b>
<b>Total Fund 14 - DEFERRED MAINTENANCE FUND</b>	<b>\$2,332,537</b>	<b>\$4,242,391</b>	<b>\$3,401,000</b>	<b>(\$841,391)</b>





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

Fund 21 - BUILDING FUND	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Subfund 60018 - REDEVELOPMENT</b>				
8100 - Plant Maintenance and Operations	\$0	\$0	\$10,000	\$10,000
8500 - Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
9300 - Interfund Transfers	\$0	\$0	\$0	\$0
<b>Total Subfund 60018 - REDEVELOPMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</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	\$418,042	\$414,056	\$546,000	\$131,944
9300 - Interfund Transfers	\$2,806	\$450,431	\$0	(\$450,431)
<b>Total Subfund 61101 - COP</b>	<b>\$420,848</b>	<b>\$864,487</b>	<b>\$546,000</b>	<b>(\$318,487)</b>
<b>Subfund 65413 - 2020A BOND</b>				
8100 - Plant Maintenance and Operations	\$520,742	\$529,280	\$0	(\$529,280)
8500 - Facilities Acquisition and Construction	\$31,330,161	\$280,967,136	\$1,000,000	(\$279,967,136)
<b>Total Subfund 65413 - 2020A BOND</b>	<b>\$31,850,903</b>	<b>\$281,496,416</b>	<b>\$1,000,000</b>	<b>(\$280,496,416)</b>
<b>Total Fund 21 - BUILDING FUND</b>	<b>\$32,271,751</b>	<b>\$282,360,903</b>	<b>\$1,556,000</b>	<b>(\$280,804,903)</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	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Subfund 60006 - DEV FEES LEVEL I</b>				
8100 - Plant Maintenance and Operations	\$0	\$0	\$0	\$0
8500 - Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
9300 - Interfund Transfers	\$3,311,494	\$0	\$0	\$0
<b>Total Subfund 60006 - DEV FEES LEVEL I</b>	<b>\$3,311,494</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Subfund 61150 - DEV FEES LEVEL II</b>				
7200 - Other General Administration	\$0	\$0	\$0	\$0
8100 - Plant Maintenance and Operations	\$2,308,714	\$2,812,073	\$1,454,202	(\$1,357,871)
8500 - Facilities Acquisition and Construction	\$6,746,281	\$56,423,621	\$2,416,931	(\$54,006,690)
8700 - Facilities Rents and Leases	\$85,353	\$490,291	\$650,000	\$159,709
9100 - Debt Service	\$5,265,144	\$5,279,348	\$5,249,867	(\$29,481)
9300 - Interfund Transfers	\$1,330,000	\$330,000	\$330,000	\$0
<b>Total Subfund 61150 - DEV FEES LEVEL II</b>	<b>\$15,735,492</b>	<b>\$65,335,333</b>	<b>\$10,101,000</b>	<b>(\$55,234,333)</b>
<b>Total Fund 25 - CAPITAL FACILITIES FUND</b>	<b>\$19,046,986</b>	<b>\$65,335,333</b>	<b>\$10,101,000</b>	<b>(\$55,234,333)</b>



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

Fund 35 - SCHOOL FACILITIES PROGRAM FUND Subfund 60035 - SCHOOL FACILITIES PROGRAM	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
8100 - Plant Maintenance and Operations	\$0	\$0	\$0	\$0
8500 - Facilities Acquisition and Construction	\$323,544	\$53,149,897	\$10,000	(\$53,139,897)
9300 - Interfund Transfers	\$3,886,387	\$4,350,790	\$0	(\$4,350,790)
<b>Total Subfund 60035 - SCHOOL FACILITIES PROGRAM</b>	<b>\$4,209,931</b>	<b>\$57,500,687</b>	<b>\$10,000</b>	<b>(\$57,490,687)</b>
<b>Total Fund 35 - COUNTY SCHOOL FACILITIES FUND</b>	<b>\$4,209,931</b>	<b>\$57,500,687</b>	<b>\$10,000</b>	<b>(\$57,490,687)</b>





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

Fund 40 - SPECIAL RESERVE FUND FOR CAPITAL PROJECTS	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
<b>Subfund 60015 - RCA</b>				
8100 - Plant Maintenance and Operations	\$0	\$1,000	\$0	(\$1,000)
8500 - Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
9300 - Interfund Transfers	\$0	\$0	\$0	\$0
<b>Total Subfund 60015 - RCA</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>(\$1,000)</b>
<b>Subfund 60037 - SPEC RES FOR CAPITAL PROJ</b>				
8100 - Plant Maintenance and Operations	\$2,387,424	\$4,391,279	\$955,000	(\$3,436,279)
8500 - Facilities Acquisition and Construction	\$9,346,543	\$44,317,188	\$12,321,236	(\$31,995,952)
9100 - Debt Service	\$5,750	\$3,848,464	\$1,955,600	(\$1,892,864)
9300 - Interfund Transfers	\$0	\$300,000	\$0	(\$300,000)
<b>Total Subfund 60037 - SPECIAL RESERVE FOR CAPITAL</b>	<b>\$11,739,717</b>	<b>\$52,856,931</b>	<b>\$15,231,836</b>	<b>(\$37,625,095)</b>
<b>Total Fund 40 - SPECIAL RESERVE FUND FOR CAPITAL</b>	<b>\$11,739,717</b>	<b>\$52,857,931</b>	<b>\$15,231,836</b>	<b>(\$37,626,095)</b>



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

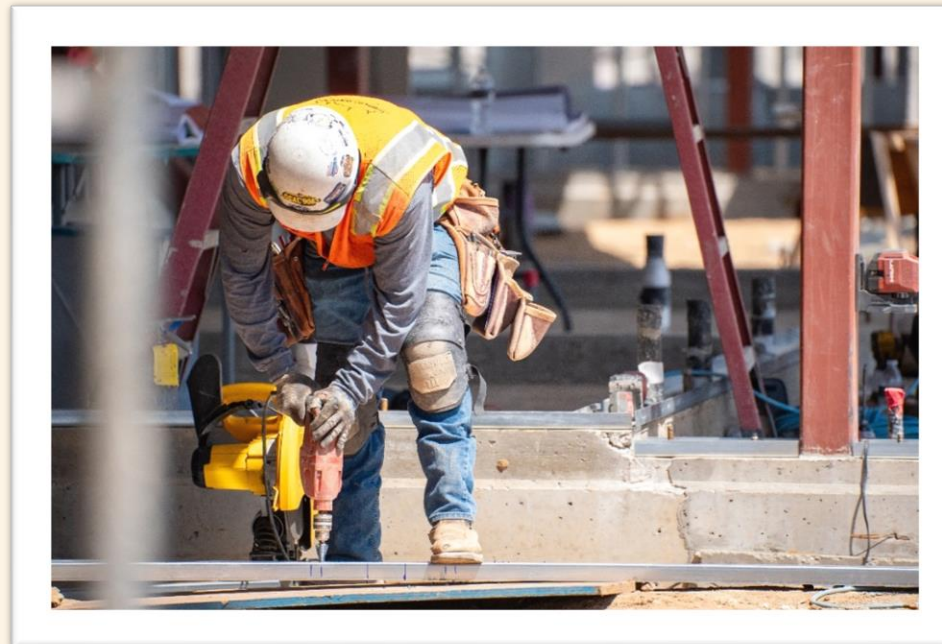
Fund 51 - BOND INT & REDEMPTION FUND Subfund 60051 - BOND INT & REDEMPTION	2022-23 Actuals	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	2023-24 vs 2024-25 Increase/(Decrease)
9100 - Debt Service	\$50,446,156	\$49,648,991	\$50,671,202	\$1,022,211
9300 - Interfund Transfers	0	0	0	0
<b>Total Subfund 60051 - BOND INTEREST &amp; REDEMPTION</b>	<b>\$50,446,156</b>	<b>\$49,648,991</b>	<b>\$50,671,202</b>	<b>\$1,022,211</b>
<b>Total Fund 51 - BOND INT &amp; REDEMPTION FUND</b>	<b>\$50,446,156</b>	<b>\$49,648,991</b>	<b>\$50,671,202</b>	<b>\$1,022,211</b>





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

Fund 67 - SELF INSURANCE FUND	2022-23	2023-24	2024-25	2023-24 vs 2024-25
Subfund 61110 - SELF INSURANCE	Actuals	Estimated Actuals Q3	Adopted Budget	Increase/(Decrease)
6000 - Enterprise	\$77,028,857	\$91,217,454	\$97,037,910	\$5,820,456
<b>Total Subfund 61110 - SELF INSURANCE</b>	<b>\$77,028,857</b>	<b>\$91,217,454</b>	<b>\$97,037,910</b>	<b>\$5,820,456</b>
<b>Total Fund 67 - SELF INSURANCE FUND</b>	<b>\$77,028,857</b>	<b>\$91,217,454</b>	<b>\$97,037,910</b>	<b>\$5,820,456</b>





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

<b>Fund 68 - WORKERS' COMPENSATION FUND</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2023-24 vs 2024-25</b>
<b>Subfund 60068 - WORKERS' COMPENSATION</b>	<b>Actuals</b>	<b>Estimated Actuals Q3</b>	<b>Adopted Budget</b>	<b>Increase/(Decrease)</b>
6000 - Enterprise	\$3,814,241	\$5,481,401	\$4,928,485	(\$552,916)
<b>Total Subfund 60068 - WORKERS' COMPENSATION</b>	<b>\$3,814,241</b>	<b>\$5,481,401</b>	<b>\$4,928,485</b>	<b>(\$552,916)</b>
<b>68 - WORKERS' COMPENSATION FUND</b>	<b>\$3,814,241</b>	<b>\$5,481,401</b>	<b>\$4,928,485</b>	<b>(\$552,916)</b>





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

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

The District has continually recognized the need to maintain its facilities. During the 1995-96 fiscal year, the District's Budget Standards Committee and the Governing Board recognized that the lack of adequate funds for the Deferred Maintenance Program had an impact on all school sites throughout the District. The Budget Standards Committee established an on-going transfer to the Deferred Maintenance Fund from the General Fund equal to 1/2 of 1% of the General Fund and Adult Education expenditures effective with the 1996-97 fiscal year. This recommendation was unanimously approved by the Governing Board and was carried forward into 2011-12. Due to the uncertainty of the State budget, the Budget Standards Committee lowered the transfer to the Deferred Maintenance Fund in fiscal year 2012-13 and 2013-14 to \$900,000. The 2013-14 Budget Act included the passage of landmark legislation changing the California School Finance System to the Local Control Funding Formula (LCFF). Under the new funding system most state categorical programs were eliminated, including the Deferred Maintenance Program. Although the Deferred Maintenance Program has been eliminated and become part of the LCFF calculation, the District will continue to contribute annually to ensure all District facilities uphold the high standards Clovis Unified is known for. The District will contribute \$2,800,000 to the Deferred Maintenance Fund during fiscal year 2024-25.

Following is a list of the board approved deferred maintenance projects to be completed during fiscal year 2024-25. Several of these projects began construction during the 2023-24 fiscal year with current year carryover.

## Capital Projects Funds



### Deferred Maintenance Fund



The following Deferred Maintenance projects are scheduled for completion during 2024-25:

School	Project	Budget
A List		
Alta Sierra	Paving	\$100,000
Bud Rank	Paving	\$200,000
Clark	Paving/Roofing	\$580,000
Clovis East	Paving /HVAC	\$350,000
Clovis West	Flooring	\$600,000
Cole	Painting/Paving	\$320,000
David E Cook Way	Paving	\$100,000
District wide	Carpet/Roofing/Bleachers	\$120,000
Fancher Creek	Paving	\$30,000
Kastner	Tennis Courts	\$50,000
Liberty	Paving	\$50,000
Maple Creek	Paving	\$40,000
Nelson	Paving	\$220,000
Sierra Vista	Paving	\$100,000
Consultants/Engineering	All	\$240,000
B List		
Liberty	Roofing	
Mt. View	Flooring	
<b>Total</b>		<b>\$3,100,000</b>

Capital Projects Funds  
**Deferred  
Maintenance Projects**





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

During the 2024-25 fiscal year, the District will operate one building sub-fund to account for revenue and expenditures from the 2020 General Obligation Bond measure, and one sub-fund to account for revenue and expenditures from the County School Facilities Fund in hopes of a future State bond. Due to construction projects often taking longer than one year, the District prepares multi-year budgets for Local/State Bond funded projects. At the end of each fiscal year, the unexpended budget balance for each project will be rolled forward into the subsequent fiscal year.

The passage of the seven general obligation bond measures since 1986, which totaled over \$1 billion, has enabled the District to move forward with its Capital Facilities Program to accommodate the ever-increasing student enrollment of the District, as well as modernize and improve existing facilities.

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

## Capital Projects Funds

### Local Bonds



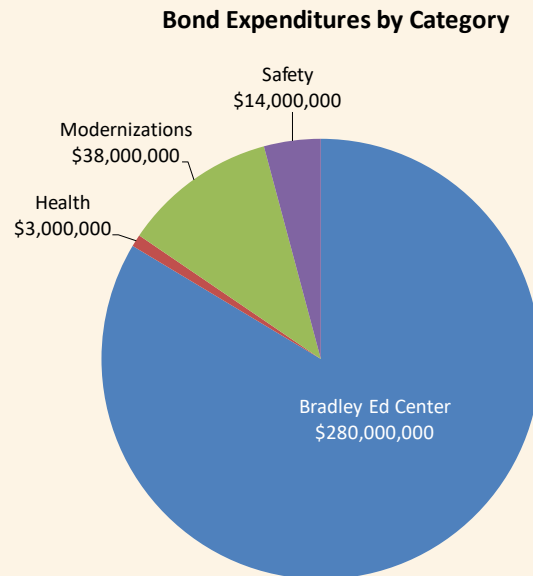
## Capital Projects Funds

### Local Bonds

On June 5, 2012, the voters of the District passed a \$298 million general obligation bond measure. With the uncertain future of the State School Facility Program, the passage of this bond measure was crucial to the District's capital facilities improvement program. The bond proceeds were used for the modernization of existing school sites, upgrade technology, upgrade HVAC systems, and construction of a new elementary school. Additionally, \$25 million of bond proceeds were used to install a renewable energy generation system at twenty-one District sites.

On November 3, 2020 the seventh and largest bond measure of the District was passed by the voters in the amount of \$335 million. At the top of the list of important projects is upgrading the air quality in the HVAC systems district wide, installing one button lock down technology on all school sites, new classroom wing additions at several schools, and other site modernization projects. A major portion of the bond proceeds will go towards building the 7-12 Bradley Education Center. The projects are scheduled to be completed by 2025.

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





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

State Bond	Year	State Bond Amount	CUSD Amount
Prop 1A	November 1998	\$9,200,000,000	\$33,792,000
Prop 47	November 2002	\$13,000,000,000	\$39,736,000
Prop 55	March 2004	\$10,000,000,000	\$87,875,000
Prop 1D	November 2006	\$10,400,000,000	\$34,234,000
Prop 51	November 2016	\$9,000,000,000	\$98,351,000
Total		\$51,600,000,000	\$293,988,000

When the State School Facilities Program (SFP) bond authority became exhausted in 2013, the District acknowledged through Board Resolution No. 3399 approved during the April 24, 2013 Board meeting, that funding may not be guaranteed for eligible funding applications submitted to the Office of Public School Construction (OPSC). The OPSC continued to accept applications based on the current SFP and the District continued to file eligibility and funding applications based on the current SFP guidelines to establish the District's place in line for future funding, once funds become available.

In November of 2016, Proposition 51 was passed that authorized the State to sell \$9 billion in General Obligation Bonds to fund the SFP. The district has received over \$90 million from Proposition 51. SFP funding received for these projects will be applied to SFP approved projects and the 2012 Bond will be reimbursed for any excess contributions. This will enable the District to move forward with the modernization and new construction of more school sites. All site modernizations follow the State Facility Program eligibility guidelines modernizing permanent buildings every 25 years. With Proposition 51 funding already exhausted, the District has once again acknowledged through a Board Resolution to continue to submit applications beyond funding authority in hopes of another State Bond being placed on the 2024 ballot. The District is committed to maintaining top notch facilities to provide the best educational experience for our students.

## Capital Projects Funds

### State Bonds



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

Fiscal Year	Amount
2017/18	\$792,881
2018/19	\$16,833,786
2019/20	\$41,479,499
2020/21	\$11,981,645
2021/22	\$10,772,957
2022/23	\$16,490,615
Total	\$98,351,383



**Capital Projects Funds  
State Bonds**



The Special Reserve for Capital Projects (SRCP) sub-fund was created to account for revenue and expenditures for capital projects not eligible for local and state bonds, usually funded by the general fund. This sub-fund also dedicates funds to the refresh of student furniture. The District has allocated \$950,000 to the SRCP sub-fund for the 2024-25 fiscal year.

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

## Special Reserve for Capital Projects Sub-Fund





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

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

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

The 1995-96 and 1996-97 State Budget Acts included sufficient funds to fully equalize school district revenue limits to the 1994-95 statewide average. This action resulted in the District no longer receiving additional State aid equal to \$27 per ADA because of the action of the voters in 1975. Notwithstanding the action of the State Legislature described above, the Budget Standards Committee recommended, and the Governing Board approved, the continuance of this fund with an amount, determined annually, to be transferred from the General Fund to the Recreational, Cultural and Athletic Fund (RCA).

During fiscal year 2013-14 the Board authorized an ongoing, annual transfer from Mandate Block Grant revenue to the RCA sub-fund. In fiscal year 2020-21 the transfer was eliminated due to COVID-19 budget cuts.

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





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

**Buchanan Educational Center**

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

**Clovis High School**

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

**Clovis East High School**

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

**Clovis North High School**

Baseball Stadium Improvements  
Softball/Baseball Stadium Restrooms/Concessions

**Clovis West High School**

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

**Clark Intermediate School**

Tennis Court Lighting  
Track Improvements  
Renovate Mercedes Edwards Theater

**Kastner Intermediate School**

Additional Softball Field

**Mountain View Elementary School**

Environmental Learning Facility

**Miscellaneous**

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

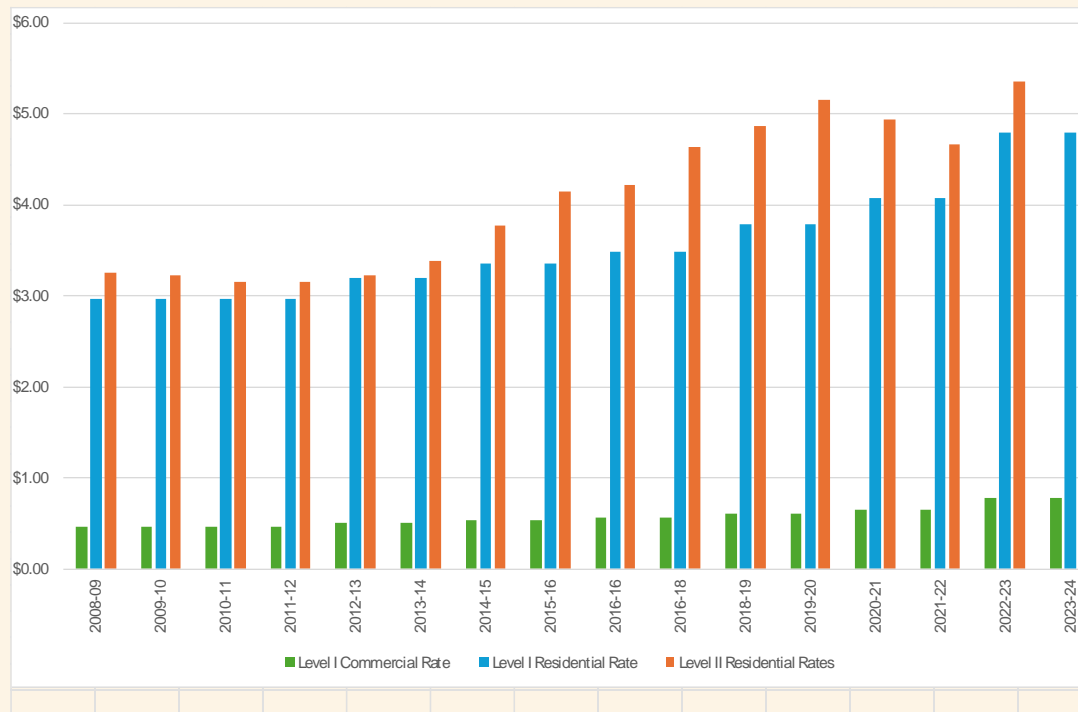


**Capital Projects Funds  
Recreational, Cultural  
and Athletic Facilities  
Sub-Fund**



### Capital Facilities Fund

The Capital Facilities (Developer Fee) Fund was approved by the Board at its April 10, 1985 meeting to account for revenue and expenditures related to an agreement between the District and Trend Homes, Inc./Westcal, Inc., under which the District received developer fees associated with the Brentwood III Estates development. With the adoption of Senate Bill 50 (SB 50) and the passage of Proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge developer fees based on prescribed state guidelines. The District has used this fund since January 28, 1987 to account for revenues and expenditures related to developer fees the District receives for residential and commercial development taking place within the boundaries of the District. Level I Fees are set by the State and adjusted every two years. A School Facilities Needs Analysis to determine eligibility for Level II Developer's Fees. Below is a chart of the historical Developer Fee rates charged by the district.



### Capital Projects Funds Capital Facilities Fund





Developer Fees may be used on new construction projects related to student growth. Expenditures anticipated for 2024-25 are as follows:

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



## Capital Projects Funds Capital Facilities Fund



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

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

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

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

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

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

## Capital Projects Funds Certificates of Participation



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

Project	Estimated Cost	Funding Source
Capital Improvement Projects	\$12,528,811	General Fund
<b>Total</b>	<b>\$12,528,811</b>	

On September 22, 2021, the Board authorized the District to proceed with the completion of documents and sale of the 2021-22 Certificates of Participation for an amount not to exceed \$105,000,000. The COP resulted in actual revenues of \$100,000,000. The plan for this COP is to help with the increased construction costs for the next 7-12 Education Center.

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

Project	Actual Cost	Funding Source
New School Construction	\$100,000,000	Developer Fees
<b>Total</b>	<b>\$100,000,000</b>	

On June 14, 2023, the Board authorized the District to proceed with the completion of documents and sale of the 2023-24 Certificates of Participation for an amount not to exceed \$55,000,000. The COP resulted in actual revenues of \$55,000,000. The plan for this COP is to help with new construction costs due to program growth.

Following are the funding sources that will be used to make principal and interest payments on the 2023 Certificates of Participation issue:

Project	Actual Cost	Funding Source
New School Construction	\$21,000,000	Online School
New School Construction	\$34,000,000	General Fund
<b>Total</b>	<b>\$55,000,000</b>	

## Capital Projects Funds Certificates of Participation



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

During 1999-00, this fund was used to cover \$100,000 of the cost to light the tennis courts at Clark Intermediate School. No expenditures were charged to this fund between 2000-01 and 2003-04. During 2004-05 and 2005-06, \$531,506 was expended on weight room improvements at Clovis High School and Clovis West High School. In fiscal year 2005-06, \$98,676 was expended on new musical instruments. In fiscal year 2006-07 \$10,139 was expended on a shade structure at Clovis High School. In fiscal year 2007-08, \$17,075 was expended on a storage unit and cabinets for the gym at Clovis High School, \$36,306 was expended on an athletic video system at Clovis North High School, \$14,900 was expended to remodel the office in the Warehouse, \$4,570 was expended on irrigation improvements at the Clovis East Agriculture Center, and \$4,597 was expended on backboard improvements at various high school gymnasiums. In fiscal year 2008-09, \$6,183 was expended on miscellaneous projects, and \$581,838 was expended on improvements to the Veteran's Memorial Stadium. The improvements to the Veteran's Memorial Stadium continued in 2009-10, totaling approximately \$287,000. During 2012-13, \$161,521 was expended on district office remodel needs. During 2016-17 \$763,261 was expended towards the capital improvements of Sierra Vista Elementary and most recently \$1,000,000 was expended in 2021-22 for district wide HVAC upgrades.

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, 2023 is estimated to be \$2,001,690 and will be spent on future eligible projects.



## Capital Projects Funds Redevelopment Sub Fund



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

As mentioned in the Introductory Section/Executive Summary under the sub-heading of "Long-Term Obligations", the state debt limit for school districts in California is 2.5% of the total assessed valuation of the district. Current estimates have our District's total assessed valuation for the 2024-25 fiscal year at approximately \$36.3 billion. The District's projected maximum allowable debt limit for the 2024-25 fiscal year is \$909 million. As of June 30, 2024, the total bond debt of the District is \$394 million which is 43.3% 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 8.27% increase in the official assessed valuation of the entire District from the 2022-23 fiscal year to the 2023-24 fiscal year. Current conservative estimates of, at least, a 4% increase in District assessed valuation for the 2024-25 fiscal year. The increase in property values coupled with the scheduled retirement of \$26 million in bond principal will allow the District to move forward in identifying, planning for, and meeting the future needs of those whom it serves.

The District's Bond Debt Repayment Schedule, reflecting both principal and interest payments, for all outstanding General Obligation Bond issues as of July 1, 2024:

Bond Debt Repayment Schedule			
All totals reflect the principal and interest owed by the District on all outstanding debt, including the most recent bond issuance of the 2020 Series B, General Obligation Bonds.			
Fiscal Year	Principal	Interest	Total
2024-25	\$26,412,673	\$24,258,528	\$50,671,201
2025-26	\$11,959,955	\$24,900,068	\$36,860,023
2026-27	\$13,549,039	\$28,310,333	\$41,859,373
2027-28	\$10,263,363	\$34,104,019	\$44,367,381
2028-29	\$13,368,890	\$28,404,854	\$41,773,745
2029-30	\$13,460,491	\$30,522,577	\$43,983,068
2030-31	\$19,281,400	\$23,749,149	\$43,030,549
2031-32	\$17,110,000	\$9,418,811	\$26,528,811
Thereafter	\$269,256,677	\$81,368,899	\$350,625,575
<b>Total</b>	<b>\$394,662,487</b>	<b>\$285,037,239</b>	<b>\$679,699,726</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 to principal and interest payments that are due for the year.

Taking into consideration existing cash reserves, it is projected that the current add-on annual tax rate of \$0.15535 per \$100 of assessed valuation will be sufficient to cover all bond principal and interest payments in 2024-25 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 2047-48 fiscal year.

Principal and interest payments on outstanding general obligation bonds in 2024-25 are estimated to be \$50,671,201.

The balance in this fund on June 30, 2024 is projected to be \$60,147,466 and funds expected to be received in 2024-25 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 COPs are utilized to acquire high-cost equipment, purchase land for future school sites, improve performance of buildings, provide facility and site improvements, new school construction, purchase new buses and other transportation vehicles, as well as upgrade computer equipment and systems. A detailed list of projects completed with COP funds can be found in the Financial Section of the budget book. These offerings constitute a lease/purchase agreement whereby the District makes lease/purchase payments as per the "Lease Payment Schedule" contained within the offering prospectus. As of the date of this document, the District is current on all of its payment obligations related to the issuance of said Certificates.

The following is a summary of outstanding indebtedness, as well as the District's 2024-25 Certificates of Participation total lease payments.

Fiscal Year of Issue	Principal	Interest	Outstanding Indebtedness July 1, 2024*	2024-25 Payment**
2010-11	\$555,000	\$60,000	\$615,000	\$545,000
2019-20	\$10,265,000	\$1,484,400	\$11,749,400	\$1,955,600
2020-21	\$93,975,000	\$48,321,438	\$142,296,438	\$5,269,866
2023-24	\$53,435,000	\$42,274,231	\$95,709,231	\$3,298,738
<b>Total</b>	<b>\$158,230,000</b>	<b>\$92,140,069</b>	<b>\$250,370,069</b>	<b>\$11,069,204</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 Certificate of Participation payments. All payments will be funded by the District's General Fund, Online School and Developer Fees.

Fiscal Year	Total Payment
2024-25	\$11,069,203
2025-26	\$10,597,048
2026-27	\$10,534,448
2027-28	\$10,533,034
2028-29	\$10,534,800
2029-30	\$10,530,579
2030-31	\$8,572,335
2031-32	\$8,572,048
Thereafter	\$169,426,572
<b>Total</b>	<b>\$250,370,069</b>



## Long-Term Obligations Certificates of Participation





### **Municipal Lease Purchase Agreements**

As part of the District's Computer Refresh Program, new computers are being financed through a series of Master Lease Agreements. On November 17, 2004, the Board approved entering into a Master Lease Agreement with Municipal Asset Management for the purchase of computers related to the 2004-05 District Computer Refresh Program. The purpose of the program was to place the District on a regular three-year cycle for the replacement of selected computers district wide. The program was suspended during the pandemic but was reinstated in the 2021-22 fiscal year. The refresh period has been extended to a four-year refresh.

The following is the estimated yearly lease repayment schedule:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Payment</b>
2024-25	\$427,471	\$4,018	\$431,489
<b>Total</b>	<b>\$427,471</b>	<b>\$4,018</b>	<b>\$431,489</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, 2023 is estimated to be \$398,479,811 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**



### Other Leases

Clovis Unified leases a building for the Campus Catering Department from the Central Valley Support Services JPA (CVSS). The lease payments are funded exclusively by the Campus Catering Department and the lease agreement was structured to be allowable with Campus Catering's restricted State and Federal funds. The payments for the facility will conclude in June of 2036 and are summarized below by fiscal year.

Fiscal Year	Principal	Interest	Total Amount
2024-25	\$240,000	\$159,400	\$399,400
2025-26	\$265,000	\$149,800	\$414,800
2026-27	\$275,000	\$139,200	\$414,200
2027-28	\$285,000	\$128,200	\$413,200
2028-29	\$300,000	\$116,800	\$416,800
2029-30	\$315,000	\$104,800	\$419,800
2030-31	\$345,000	\$92,200	\$437,200
2031-32	\$355,000	\$78,400	\$433,400
2032-33	\$370,000	\$64,200	\$434,200
2033-34	\$385,000	\$49,400	\$434,400
2034-35	\$410,000	\$34,000	\$444,000
2035-36	\$440,000	\$17,600	\$457,600
<b>Total</b>	<b>\$3,985,000</b>	<b>\$1,134,000</b>	<b>\$5,119,000</b>

### Long-Term Obligations

### Campus Catering



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

	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Dollar Change	Percent Change
Beginning Balance	\$243,341,589	\$228,975,435	(\$14,366,154)	(5.90)
Revenues	\$682,321,867	\$640,768,485	(\$41,553,382)	(6.09)
Expenditures	\$696,688,021	\$675,153,171	(\$21,534,850)	(3.09)
Projected Ending Balance	\$228,975,435	\$194,590,749	(\$34,384,686)	(15.02)

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

	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Dollar Change	Percent Change
Beginning Balance	\$12,094,119	\$13,463,112	\$1,368,993	11.32
Revenues	\$10,845,960	\$10,769,177	(\$76,783)	(0.71)
Expenditures	\$9,476,967	\$9,054,083	(\$422,884)	(4.46)
Projected Ending Balance	\$13,463,112	\$15,178,206	\$1,715,094	12.74

**Summary Fund  
Balances**





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

**Summary Fund Balances**

	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Dollar Change	Percent Change
Beginning Balance	\$3,120,397	\$2,723,945	(\$396,452)	(12.71)
Revenues	\$7,104,379	\$7,137,400	\$33,021	0.05
Expenditures	\$7,500,831	\$7,547,125	\$46,294	0.06
Projected Ending Balance	\$2,723,945	\$2,314,220	(\$409,725)	(15.04)

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

	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Dollar Change	Percent Change
Beginning Balance	\$17,615,759	\$23,413,646	\$5,797,887	32.91
Revenues	\$30,735,771	\$29,474,973	(\$1,260,798)	(4.10)
Expenditures	\$24,937,884	\$21,789,563	(\$3,148,321)	(12.62)
Projected Ending Balance	\$23,413,646	\$31,099,056	\$7,685,410	32.82



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

	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Dollar Change	Percent Change
Beginning Balance	\$18,454,159	\$26,429,746	\$7,975,587	43.22
Revenues	\$30,409,869	\$29,630,399	(\$779,470)	(2.56)
Expenditures	\$22,434,282	\$26,495,911	\$4,061,629	18.10
Balance	\$26,429,746	\$29,564,234	\$3,134,488	11.86

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

	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Dollar Change	Percent Change
Beginning Balance	\$1,441,391	\$1,100,000	(\$341,391)	(23.68)
Revenues	\$3,901,000	\$3,401,000	(\$500,000)	(12.82)
Expenditures	\$4,242,391	\$3,401,000	(\$841,391)	(19.83)
Balance	\$1,100,000	\$1,100,000	\$0	0.00

**Summary Fund Balances**



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

	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Dollar Change	Percent Change
Beginning Balance	\$99,151,622	\$3,229,776	(\$95,921,846)	(96.74)
Revenues	\$186,439,056	\$1,556,000	(\$184,883,056)	(99.17)
Expenditures	\$282,360,902	\$1,556,000	(\$280,804,902)	(99.45)
Balance	\$3,229,776	\$3,229,776	\$0	0.00

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

	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Dollar Change	Percent Change
Beginning Balance	\$49,054,542	\$0	(\$49,054,542)	(100.00)
Revenues	\$16,280,790	\$10,101,000	(\$6,179,790)	(37.96)
Expenditures	\$65,335,332	\$10,101,000	(\$55,234,332)	(84.54)
Balance	\$0	\$0	\$0	0.00

**Summary Fund Balances**



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

	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Dollar Change	Percent Change
Beginning Balance	\$57,225,001	\$1,116,813	(\$56,108,188)	(98.05)
Revenues	\$1,392,499	\$10,000	(\$1,382,499)	(99.28)
Expenditures	\$57,500,687	\$10,000	(\$57,490,687)	(99.98)
Balance	\$1,116,813	\$1,116,813	\$0	0.00

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

	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Dollar Change	Percent Change
Beginning Balance	\$124,858,453	\$148,759,414	\$23,900,961	19.14
Revenues	\$76,758,892	\$15,231,836	(\$61,527,056)	(80.16)
Expenditures	\$52,857,931	\$15,231,836	(\$37,626,095)	(71.18)
Balance	\$148,759,414	\$148,759,414	\$0	0.00

**Summary Fund Balances**



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

	2023-24		2024-25	Dollar Change	Percent Change
	Estimated	Actuals Q3	Adopted Budget		
Beginning Balance	\$60,147,466	\$60,147,466	\$60,147,466	\$0	0.00
Revenues	\$49,648,991	\$49,648,991	\$50,671,202	\$1,022,211	2.06
Expenditures	\$49,648,991	\$49,648,991	\$50,671,202	\$1,022,211	2.06
Projected Ending Balance	\$60,147,466	\$60,147,466	\$60,147,466	\$0	0.00

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

	2023-24		2024-25	Dollar Change	Percent Change
	Estimated	Actuals Q3	Adopted Budget		
Beginning Balance	\$37,005,711	\$37,005,711	\$31,940,735	(\$5,064,976)	(13.69)
Revenues	\$86,152,478	\$86,152,478	\$86,152,478	\$0	0.00
Expenditures	\$91,217,454	\$91,217,454	\$97,037,910	\$5,820,456	6.38
Projected Ending Balance	\$31,940,735	\$31,940,735	\$21,055,303	(\$10,885,432)	(34.08)

**Summary Fund Balances**

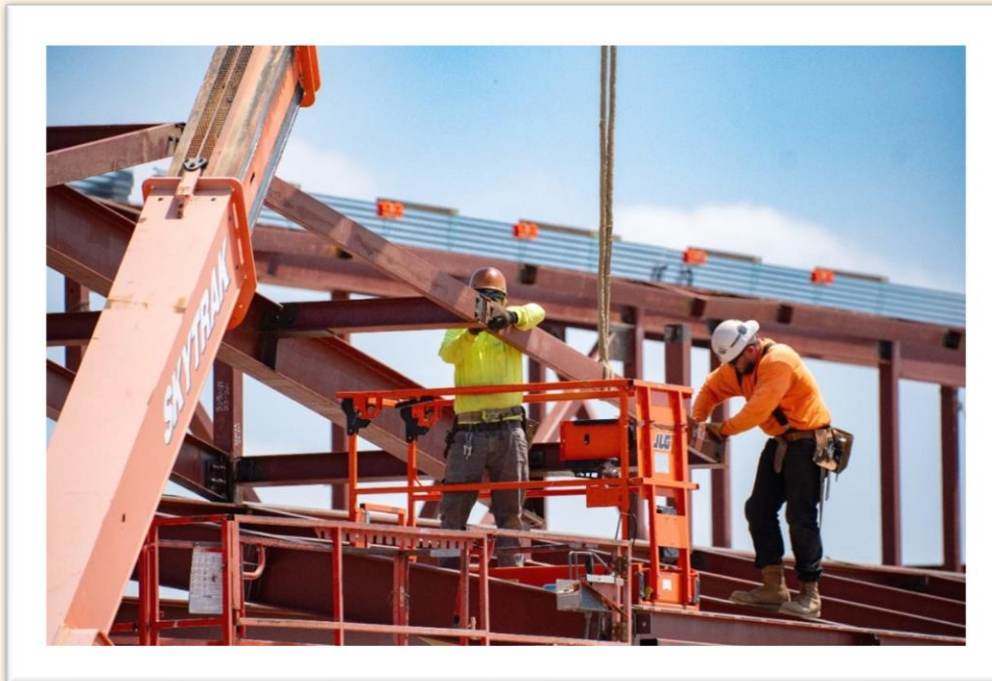




**Clovis Unified School District  
Fund Balances  
Fund 68 - WORKERS' COMPENSATION FUND**

**Summary Fund Balances**

	2023-24 Estimated Actuals Q3	2024-25 Adopted Budget	Dollar Change	Percent Change
Beginning Balance	\$2,148,277	\$1,892,042	(\$256,235)	(11.93)
Revenues	\$5,225,166	\$4,585,533	(\$639,633)	(12.24)
Expenditures	\$5,481,401	\$4,928,485	(\$552,916)	(10.09)
Projected Ending Balance	\$1,892,042	\$1,549,090	(\$342,952)	(18.13)



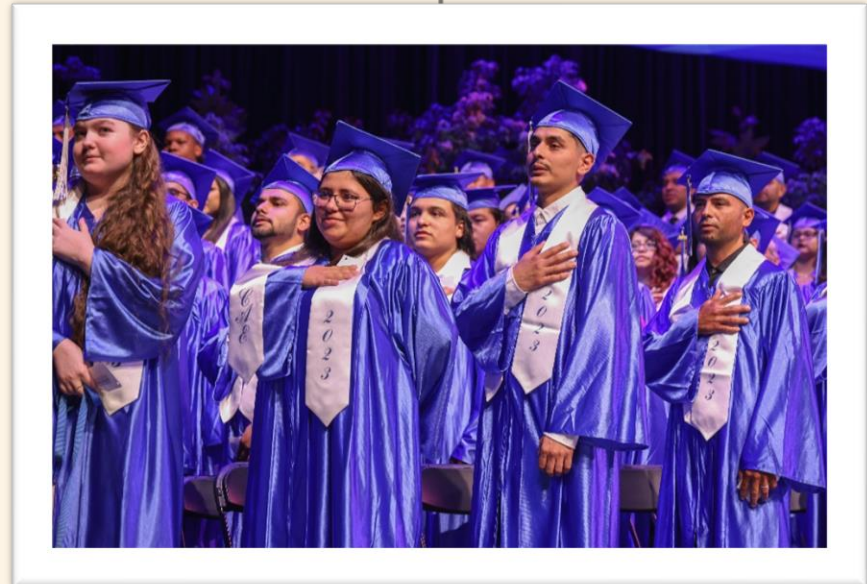


Often, looking at one or two years of financial data will not provide the reader with the ability to observe financial trends. Accordingly, in this section, the District provides three years of prior data, the estimated actuals for the current year, proposed budget and three years of projected data for 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 2024-25 is projected to decrease by \$34,384,686. The District is projecting an operating (ongoing) deficit of \$19,676,805. Per the Governor's May Revision, a 1.07% COLA will be applied to the LCFF and most categorical funding sources. The COLA is not enough to cover the costs associated with step and column increases, employer contributions to CalSTRS and CalPERS, or other operational costs impacted by inflation. It is also important to note that the General Fund's multi-year projection does not include increases to salary schedules or the employer's contribution to the employee health benefit plan. The Employee Compensation Committee will not bring a proposal for a recommended salary schedule to the Board. The cost of a 1% salary schedule increase is approximately \$3.7 million.
- The Charter School Fund ending fund balance for 2024-25 is projected to increase by \$1,715,094. Clovis Online will begin construction on a new facility funded by a Certificate of Participation (COP). The increased revenues will be used to pay COP debt service.
- The Adult Education Fund ending fund balance for 2024-25 is projected to decrease by \$535,160.
- The Child Development Fund ending fund balance for 2024-25 is projected to increase by \$7,685,410. This is primarily due to the new Expanded Learning Opportunities Program. The District continues to work towards full implementation.
- The Cafeteria Fund ending fund balance for 2024-25 is projected to increase by \$3,134,488. The implementation of the State Universal Meal Service program resulted in increased participation thus increased revenues. The District will use this surplus to fund a multi-year equipment refresh plan.

## Multi-Year Projections





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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated	24-25 Adopted	25-26 Projected	26-27 Projected	26-27 Projected
<b>Revenues</b>								
LCFF Sources	\$400,189,597	\$420,687,646	\$479,107,358	\$506,557,077	\$513,030,552	\$531,271,521	\$548,388,527	\$569,361,689
Federal Revenues	58,476,909	73,867,150	61,617,156	75,400,007	35,406,510	35,688,956	35,977,050	36,270,907
State Revenues	121,650,711	124,410,808	218,780,569	146,527,298	141,831,618	142,746,925	143,640,114	144,586,888
Other Local Revenues	161,931,865	165,638,289	183,042,042	190,630,823	178,872,087	181,788,399	184,136,072	188,571,486
Other Sources	58,348,592	123,247,370	123,243,399	268,101,512	20,348,716	9,127,481	9,127,481	9,127,481
<b>Total Revenues</b>	<b>\$800,597,674</b>	<b>\$907,851,263</b>	<b>\$1,065,790,524</b>	<b>\$1,187,216,717</b>	<b>\$889,489,483</b>	<b>\$900,623,281</b>	<b>\$921,269,244</b>	<b>\$947,918,451</b>
\$ Increase/(Decrease)	45,014,977	107,253,589	157,939,262	121,426,193	(176,301,042)	(286,593,435)	31,779,762	47,295,170
% Increase/Decrease	5.96%	13.40%	17.40%	11.39%	-16.54%	-24.14%	3.57%	5.25%
<b>Expenditures</b>								
Certificated Salaries	\$215,115,926	\$225,593,361	\$254,553,584	\$276,215,764	\$276,612,476	\$283,000,934	\$287,907,314	\$293,251,059
Classified Salaries	99,048,276	103,499,433	114,604,695	124,911,798	129,966,809	132,739,804	134,977,786	137,392,240
Employee Benefits	147,932,533	164,894,872	181,442,363	195,157,173	202,336,466	207,054,353	210,461,919	214,820,729
Books and Supplies	42,740,629	56,031,231	51,326,472	69,334,827	52,800,789	52,448,312	53,179,709	53,490,862
Services & Other Operating	112,815,123	126,467,804	134,495,663	158,396,816	155,843,152	160,143,795	165,617,162	170,824,615
Capital Outlay	17,685,866	34,503,621	57,388,057	456,588,303	22,133,677	50,432,523	50,246,514	50,303,064
Other Outgo/Debt Service	53,692,440	74,955,677	78,028,903	88,327,963	83,283,916	71,197,951	70,724,374	70,764,049
<b>Total Expenditures</b>	<b>\$689,030,793</b>	<b>\$785,945,999</b>	<b>\$871,839,737</b>	<b>\$1,368,932,645</b>	<b>\$922,977,284</b>	<b>\$957,017,671</b>	<b>\$973,114,778</b>	<b>\$990,846,618</b>
\$ Increase/(Decrease)	(22,790,443)	96,915,206	85,893,738	497,092,908	51,137,547	(411,914,974)	50,137,493	33,828,947
% Increase/(Decrease)	-3.20%	14.07%	10.93%	57.02%	5.87%	-30.09%	5.43%	3.53%
Beginning Fund Balance	\$249,462,858	\$361,029,738	\$482,935,002	\$676,885,788	\$495,169,860	\$461,682,059	\$405,287,669	\$353,442,136
Fiscal Year Transactions	111,566,880	121,905,263	193,950,787	(181,715,928)	(33,487,802)	(56,394,390)	(51,845,533)	(42,928,167)
Audit Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$361,029,738</b>	<b>\$482,935,002</b>	<b>\$676,885,788</b>	<b>\$495,169,860</b>	<b>\$461,682,059</b>	<b>\$405,287,669</b>	<b>\$353,442,136</b>	<b>\$310,513,968</b>



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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated Actuals	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
LCFF Sources	\$395,449,308	\$412,458,239	\$469,055,148	\$496,469,422	\$502,954,168	\$520,995,970	\$537,796,871	\$558,420,638
Federal Revenues	46,504,543	52,159,348	46,036,619	59,886,044	21,284,219	21,284,219	21,284,219	21,284,219
State Revenues	100,006,366	96,166,964	157,473,196	100,595,886	97,970,082	98,022,594	98,031,515	98,076,376
Other Local Revenues	10,175,122	9,469,205	16,898,486	24,590,083	18,230,016	18,230,016	18,230,016	18,230,016
Other Sources	1,142,374	2,036,000	332,806	780,431	330,000	2,030,001	2,030,001	2,030,001
<b>Total Revenues</b>	<b>\$553,277,713</b>	<b>\$572,289,756</b>	<b>\$689,796,255</b>	<b>\$682,321,866</b>	<b>\$640,768,485</b>	<b>\$660,562,800</b>	<b>\$677,372,622</b>	<b>\$698,041,250</b>
\$ Increase/(Decrease)	64,099,175	19,012,043	117,506,499	(7,474,389)	(41,553,381)	19,794,315	16,809,822	20,668,628
% Increase/Decrease	13.1%	3.4%	20.5%	-1.1%	-6.1%	3.1%	2.5%	3.1%
<b>Expenditures</b>								
Certificated Salaries	\$208,875,486	\$217,328,092	\$244,642,753	\$265,304,575	\$265,767,537	\$271,940,304	\$276,568,844	\$281,615,386
Classified Salaries	86,907,636	89,605,972	98,474,880	106,894,001	111,456,239	113,891,038	115,742,454	117,761,071
Employee Benefits	139,981,768	155,529,926	170,310,703	182,779,685	189,601,832	194,084,816	197,206,169	201,266,780
Books and Supplies	35,945,452	46,565,163	38,551,999	52,672,268	37,183,902	36,536,784	36,967,435	36,971,720
Services & Other Operating	39,862,574	41,523,836	42,990,675	52,295,846	47,127,722	48,460,587	49,977,383	51,495,536
Capital Outlay	4,526,165	4,929,968	6,662,931	14,260,006	1,418,997	1,418,997	1,418,997	1,418,997
Other Outgo/Debt Service	4,917,780	14,105,747	10,864,505	22,481,640	22,596,941	10,801,023	10,286,623	10,284,623
<b>Total Expenditures</b>	<b>\$521,016,861</b>	<b>\$569,588,704</b>	<b>\$612,498,446</b>	<b>\$696,688,021</b>	<b>\$675,153,170</b>	<b>\$677,133,549</b>	<b>\$688,167,905</b>	<b>\$700,814,113</b>
\$ Increase/(Decrease)	52,897,426	48,571,843	42,909,742	84,189,575	(21,534,851)	1,980,379	11,034,356	12,646,208
% Increase/(Decrease)	11.30%	9.32%	7.53%	13.75%	-3.09%	0.29%	1.63%	1.84%
Beginning Fund Balance	\$131,081,878	\$163,342,730	\$166,043,781	\$243,341,590	\$228,975,435	\$194,590,750	\$178,020,001	\$167,224,718
Fiscal Year Transactions	32,260,852	2,701,052	77,297,809	(14,366,155)	(34,384,685)	(16,570,749)	(10,795,283)	(2,772,863)
Audit Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$163,342,730</b>	<b>\$166,043,781</b>	<b>\$243,341,590</b>	<b>\$228,975,435</b>	<b>\$194,590,750</b>	<b>\$178,020,001</b>	<b>\$167,224,718</b>	<b>\$164,451,855</b>



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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated Actuals	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
Revenue Limit Sources	\$4,740,289	\$8,229,407	\$10,052,210	\$10,087,655	\$10,076,384	\$10,275,551	\$10,591,656	\$10,941,051
Federal Revenue	32,532	0	146,214	0	0	0	0	0
Other State Revenue	342,836	423,928	1,585,571	460,881	421,793	421,793	426,011	430,271
Local Revenue	\$156,143	(\$267,300)	(\$7,641)	297,424	271,000	276,420	268,127	257,402
<b>Total Revenues</b>	<b>\$5,271,800</b>	<b>\$8,386,035</b>	<b>\$11,776,354</b>	<b>\$10,845,960</b>	<b>\$10,769,177</b>	<b>\$10,973,764</b>	<b>\$11,285,794</b>	<b>\$11,628,724</b>
\$ Increase/(Decrease)	321,994	3,114,235	3,390,319	(930,394)	(76,783)	204,587	312,030	342,930
% Increase/Decrease	6.51%	59.07%	40.43%	-7.90%	-0.71%	1.90%	2.84%	3.04%
<b>Expenditures</b>								
Certificated Salaries	\$2,240,168	\$3,772,350	\$4,429,400	\$5,064,742	\$5,159,364	\$5,261,343	\$5,423,197	\$5,602,096
Classified Salaries	348,558	434,998	428,011	505,753	489,842	499,524	514,891	531,876
Employee Benefits	1,026,364	1,602,693	2,028,461	2,253,020	2,297,525	2,342,937	2,415,012	2,494,678
Books and Supplies	87,096	165,248	154,562	806,491	536,816	551,310	566,306	581,710
Services & Other Operating	178,061	795,965	575,716	643,188	392,359	402,953	413,913	425,171
Capital outlay	0	188,594	0	0	0	0	0	0
Other Outgo	74,355	431,910	255,437	203,773	178,177	182,988	187,965	193,078
<b>Total Expenditures</b>	<b>\$3,954,602</b>	<b>\$7,391,758</b>	<b>\$7,871,587</b>	<b>\$9,476,967</b>	<b>\$9,054,083</b>	<b>\$9,241,055</b>	<b>\$9,521,284</b>	<b>\$9,828,609</b>
\$ Increase/(Decrease)	(\$271,094)	\$3,437,156	\$479,829	\$1,605,380	(\$422,884)	\$186,972	\$280,229	\$307,325
% Increase/(Decrease)	-6.42%	86.92%	6.49%	20.39%	-4.46%	2.07%	3.03%	3.23%
Beginning Fund Balance	\$5,877,877	\$7,195,075	\$8,189,352	\$12,094,119	\$13,463,112	\$15,178,206	\$16,910,915	\$18,675,425
Fiscal Year Transactions	1,317,198	994,277	3,904,767	1,368,993	1,715,094	1,732,709	1,764,510	1,800,115
Adjustments to Fund Balance	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$7,195,075</b>	<b>\$8,189,352</b>	<b>\$12,094,119</b>	<b>\$13,463,112</b>	<b>\$15,178,206</b>	<b>\$16,910,915</b>	<b>\$18,675,425</b>	<b>\$20,475,540</b>
Restricted Fund Balance	185,204	180,730	1,303,764	1,195,077	0	0	0	0
Assigned for LCAP Carryover	0	0	9,605	0	0	0	0	0
Assigned for Capital Outlay	6,725,205	7,639,214	10,387,170	11,794,187	14,419,296	16,065,369	17,741,654	19,451,763
<b>Unassigned</b>	<b>\$284,666</b>	<b>\$369,408</b>	<b>\$393,580</b>	<b>\$473,848</b>	<b>\$758,910</b>	<b>\$845,546</b>	<b>\$933,771</b>	<b>\$1,023,777</b>



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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated Actuals	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	882,686	872,047	1,039,641	1,229,416	1,229,614	1,254,206	1,279,290	1,304,876
State Revenues	2,602,082	2,691,240	2,778,478	3,202,533	3,224,881	3,289,379	3,355,166	3,422,270
Other Local Revenues	1,429,918	1,207,946	1,818,956	1,825,550	1,836,025	1,862,546	1,899,796	1,937,792
Other Sources	424,000	846,880	846,880	846,880	846,880	846,880	846,880	846,880
<b>Total Revenues</b>	<b>\$5,338,686</b>	<b>\$5,618,113</b>	<b>\$6,483,955</b>	<b>\$7,104,379</b>	<b>\$7,137,400</b>	<b>\$7,253,011</b>	<b>\$7,381,132</b>	<b>\$7,511,818</b>
\$ Increase/(Decrease)		279,427	865,842	620,424	33,021	115,611	128,121	130,686
% Increase/(Decrease)	-5.32%	5.23%	15.41%	9.57%	0.46%	1.62%	1.77%	1.77%
<b>Expenditures</b>								
Certificated Salaries	\$1,963,848	\$2,057,538	\$2,226,709	\$2,447,620	\$2,344,504	\$2,391,394	\$2,439,222	\$2,488,006
Classified Salaries	1,250,263	1,444,235	1,564,591	1,598,467	1,645,518	1,678,428	1,711,997	1,746,237
Employee Benefits	1,406,940	1,551,966	1,676,028	1,807,990	1,879,136	1,916,719	1,955,053	1,994,154
Books and Supplies	372,817	276,409	349,383	633,091	728,752	743,327	758,194	773,357
Services & Other Operating	491,764	505,744	670,676	890,156	829,641	846,234	863,158	880,422
Capital Outlay	10,642	0	26,831	0	0	0	0	0
Other Outgo	116,660	114,155	127,616	123,507	119,574	121,965	124,405	126,893
<b>Total Expenditures</b>	<b>\$5,612,934</b>	<b>\$5,950,047</b>	<b>\$6,641,834</b>	<b>\$7,500,831</b>	<b>\$7,547,125</b>	<b>\$7,698,067</b>	<b>\$7,852,029</b>	<b>\$8,009,069</b>
\$ Increase/(Decrease)	(114,999)	337,114	691,787	858,997	46,294	150,942	153,962	157,040
% Increase/(Decrease)	11.00%	6.01%	11.63%	12.93%	0.62%	2.00%	2.00%	2.00%
Beginning Fund Balance	\$3,884,459	\$3,610,212	\$3,278,278	\$3,120,399	\$2,723,947	\$2,314,222	\$1,869,166	\$1,398,269
Fiscal Year Transactions	(274,248)	(331,934)	(157,879)	(396,452)	(409,725)	(445,056)	(470,897)	(497,251)
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$3,610,212</u></b>	<b><u>\$3,278,278</u></b>	<b><u>\$3,120,399</u></b>	<b><u>\$2,723,947</u></b>	<b><u>\$2,314,222</u></b>	<b><u>\$1,869,166</u></b>	<b><u>\$1,398,269</u></b>	<b><u>\$901,018</u></b>



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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated Actuals	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
Federal Revenues	\$314,213	\$357,000	\$246,910	\$0	\$0	\$0	\$0	\$0
State Revenues	5,542,494	12,651,455	26,671,469	25,548,247	24,363,463	24,850,732	25,347,747	25,854,702
Other Local Revenues	429,987	6,842,258	4,744,991	5,187,524	5,111,510	5,213,740	5,318,015	5,424,375
Other Funding Sources	168,000	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$6,454,694</b>	<b>\$19,850,713</b>	<b>\$31,663,370</b>	<b>\$30,735,771</b>	<b>\$29,474,973</b>	<b>\$30,064,472</b>	<b>\$30,665,762</b>	<b>\$31,279,077</b>
\$ Increase/(Decrease)	(5,746,585)	13,396,019	11,812,657	(927,599)	(1,260,798)	589,499	601,289	613,315
% Increase/(Decrease)	-47.10%	207.54%	59.51%	-2.93%	-4.10%	2.00%	2.00%	2.00%
<b>Expenditures</b>								
Certificated Salaries	\$2,036,424	\$2,435,381	\$3,254,722	\$3,398,827	\$3,341,071	\$3,407,893	\$3,476,050	\$3,545,571
Classified Salaries	4,573,347	5,541,760	6,817,241	8,174,618	8,477,786	8,647,342	8,820,288	8,996,694
Employee Benefits	2,081,502	2,509,563	3,280,575	3,948,358	4,169,114	4,252,496	4,337,546	4,424,297
Books and Supplies	410,285	724,453	1,636,248	3,152,403	1,990,935	2,030,753	2,071,369	2,112,796
Services & Other Operating	(4,858,434)	715,801	4,954,843	1,392,952	1,515,833	1,546,149	1,577,072	1,608,614
Capital Outlay	86,878	102,570	1,171,759	4,056,165	1,510,000	1,540,200	1,571,004	1,602,424
Other Outgo	834,992	815,855	1,206,878	814,560	784,824	800,521	816,531	832,862
Interfund Transfers Out	804,679	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$5,969,673</b>	<b>\$12,845,383</b>	<b>\$22,322,266</b>	<b>\$24,937,884</b>	<b>\$21,789,563</b>	<b>\$22,225,354</b>	<b>\$22,669,861</b>	<b>\$23,123,259</b>
\$ Increase/(Decrease)	(8,266,786)	6,875,710	9,476,883	2,615,618	(3,148,321)	435,791	444,507	453,397
% Increase/(Decrease)	-58.07%	115.18%	73.78%	11.72%	-12.62%	2.00%	2.00%	2.00%
Beginning Fund Balance	\$784,305	\$1,269,326	\$8,274,656	\$17,615,760	\$23,413,647	\$31,099,057	\$38,938,175	\$46,934,075
Fiscal Year Transactions	485,021	7,005,330	9,341,104	5,797,887	7,685,410	7,839,118	7,995,901	8,155,819
Audit Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$1,269,326</u></b>	<b><u>\$8,274,656</u></b>	<b><u>\$17,615,760</u></b>	<b><u>\$23,413,647</u></b>	<b><u>\$31,099,057</u></b>	<b><u>\$38,938,175</u></b>	<b><u>\$46,934,075</u></b>	<b><u>\$55,089,894</u></b>



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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated Actuals	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
Federal Revenues	\$10,742,935	\$20,478,755	\$14,147,772	\$14,284,547	\$12,892,677	\$13,150,531	\$13,413,541	\$13,681,812
State Revenues	858,493	1,393,673	13,472,046	15,022,252	15,551,399	15,862,427	16,179,676	16,503,269
Other Local Revenues	101,831	123,354	179,642	1,103,070	1,186,323	1,210,049	1,234,250	1,258,935
<b>Total Revenues</b>	<b>\$11,703,259</b>	<b>\$21,995,782</b>	<b>\$27,799,460</b>	<b>\$30,409,869</b>	<b>\$29,630,399</b>	<b>\$30,223,007</b>	<b>\$30,827,467</b>	<b>\$31,444,016</b>
\$ Increase/(Decrease)	(3,107,023)	10,292,523	5,803,678	2,610,409	(779,470)	592,608	604,460	616,549
% Increase/(Decrease)	-20.98%	87.95%	26.39%	9.39%	-2.56%	2.00%	2.00%	2.00%
<b>Expenditures</b>								
Classified Salaries	\$4,902,105	\$5,384,208	\$6,152,330	\$6,455,456	\$6,865,112	\$7,002,414	\$7,142,463	\$7,285,312
Employee Benefits	2,925,554	3,169,297	3,560,956	3,728,736	3,847,603	3,924,555	4,003,046	4,083,107
Books and Supplies	4,436,693	7,323,557	9,641,415	10,729,339	11,287,649	11,513,402	11,743,670	11,978,543
Services & Other Operating	18,726	219,544	142,169	(222,471)	186,303	190,029	193,830	197,706
Capital Outlay	255,247	22,200	326,068	907,639	3,456,513	2,356,513	1,256,513	1,281,643
Other Outgo	548,982	421,395	918,894	835,584	852,730	869,785	887,181	904,925
<b>Total Expenditures</b>	<b>\$13,087,307</b>	<b>\$16,540,201</b>	<b>\$20,741,832</b>	<b>\$22,434,282</b>	<b>\$26,495,911</b>	<b>\$25,856,698</b>	<b>\$25,226,702</b>	<b>\$25,731,236</b>
\$ Increase/(Decrease)	(2,551,143)	3,452,894	4,201,631	1,692,450	4,061,629	(639,213)	(629,996)	504,534
% Increase/(Decrease)	-16.31%	26.38%	25.40%	8.16%	18.10%	-2.41%	-2.44%	2.00%
Beginning Fund Balance	\$7,324,998	\$5,940,950	\$11,396,531	\$18,454,159	\$26,429,746	\$29,564,234	\$33,930,542	\$39,531,307
Fiscal Year Transactions	(1,384,049)	5,455,581	7,057,628	7,975,587	3,134,488	4,366,308	5,600,764	5,712,780
<b>Ending Fund Balance</b>	<b>\$5,940,950</b>	<b>\$11,396,531</b>	<b>\$18,454,159</b>	<b>\$26,429,746</b>	<b>\$29,564,234</b>	<b>\$33,930,542</b>	<b>\$39,531,307</b>	<b>\$45,244,087</b>





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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated Actuals	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
State Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	26,755	(15,915)	(36,843)	1,000	1,000	1,000	1,000	1,000
Other Sources	2,700,000	2,825,000	3,800,000	3,900,000	3,400,000	2,800,000	2,800,000	2,800,000
<b>Total Revenues</b>	<b>\$2,726,755</b>	<b>\$2,809,085</b>	<b>\$3,763,157</b>	<b>\$3,901,000</b>	<b>\$3,401,000</b>	<b>\$2,801,000</b>	<b>\$2,801,000</b>	<b>\$2,801,000</b>
\$ Increase/(Decrease)	(1,298,220)	82,330	954,072	137,843	(500,000)	(600,000)	0	0
% Increase/(Decrease)	-32.25%	3.02%	33.96%	3.66%	-12.82%	-17.64%	0.00%	0.00%
<b>Expenditures</b>								
Books and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services & Other Operating	754,644	1,210,274	886,326	1,685,741	3,401,000	3,401,000	3,301,000	2,801,000
Capital Outlay	1,382,434	1,246,680	1,446,211	2,556,650	0	0	0	0
Other Outgo	0	1,000,000	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$2,137,078</b>	<b>\$3,456,954</b>	<b>\$2,332,537</b>	<b>\$4,242,391</b>	<b>\$3,401,000</b>	<b>\$3,401,000</b>	<b>\$3,301,000</b>	<b>\$2,801,000</b>
\$ Increase/(Decrease)	(1,898,796)	1,319,876	(1,124,417)	1,909,854	(841,391)	0	(100,000)	(500,000)
% Increase/(Decrease)	-10.95%	61.76%	-32.53%	81.88%	-19.83%	0.00%	-2.94%	-15.15%
Beginning Fund Balance	\$68,963	\$658,640	\$10,771	\$1,441,391	\$1,100,000	\$1,100,000	\$500,000	\$0
Fiscal Year Transactions	589,677	(647,869)	1,430,620	(341,391)	0	(600,000)	(500,000)	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$658,640</u></b>	<b><u>\$10,771</u></b>	<b><u>\$1,441,391</u></b>	<b><u>\$1,100,000</u></b>	<b><u>\$1,100,000</u></b>	<b><u>\$500,000</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>



**Clovis Unified School District - Building Fund**

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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated Actuals	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
Other Local Revenues	\$1,015,567	(\$1,335,922)	(\$1,478,116)	\$1,025,000	\$1,011,000	\$1,011,000	\$1,011,000	\$1,011,000
Interfund Transfers In	937,001	7,358,433	1,416,775	414,056	545,000	545,000	545,000	545,000
Other Sources	50,000,000	9	100,000,000	185,000,000	0	0	0	0
<b>Total Revenues</b>	<b>\$51,952,568</b>	<b>\$6,022,520</b>	<b>\$99,938,659</b>	<b>\$186,439,056</b>	<b>\$1,556,000</b>	<b>\$1,556,000</b>	<b>\$1,556,000</b>	<b>\$1,556,000</b>
\$ Increase/(Decrease)	47,222,809	(45,930,048)	93,916,139	86,500,397	(184,883,056)	0	0	0
% Increase/(Decrease)	998.42%	-88.41%	1559.42%	86.55%	-99.17%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Classified Salaries	\$113,315	\$248,326	\$268,404	\$290,413	\$0	\$0	\$0	\$0
Benefits	48,775	102,854	114,744	122,163	0	0	0	0
Supplies	0	48,875	54,833	50,000	10,000	10,000	10,000	10,000
Services & Other Operating	(991,060)	147,338	139,244	116,703	1,000	1,000	1,000	1,000
Capital Outlay	4,410,331	23,282,477	31,275,328	280,917,136	1,000,000	1,000,000	1,000,000	1,000,000
Other Outgo	854,009	856,887	416,392	414,056	545,000	545,000	545,000	545,000
Interfund Transfers Out	716,599	1,000,000	2,806	450,431	0	0	0	0
<b>Total Expenditures</b>	<b>\$5,151,969</b>	<b>\$25,686,757</b>	<b>\$32,271,751</b>	<b>\$282,360,902</b>	<b>\$1,556,000</b>	<b>\$1,556,000</b>	<b>\$1,556,000</b>	<b>\$1,556,000</b>
\$ Increase/(Decrease)	(2,701,377)	20,534,788	6,584,994	250,089,151	(280,804,902)	0	0	0
% Increase/(Decrease)	-34.40%	398.58%	25.64%	774.95%	-99.45%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$4,348,352	\$51,148,951	\$31,484,714	\$99,151,622	\$3,229,776	\$3,229,776	\$3,229,776	\$3,229,776
Fiscal Year Transactions	46,800,599	(19,664,237)	67,666,908	(95,921,846)	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$51,148,951</b>	<b>\$31,484,714</b>	<b>\$99,151,622</b>	<b>\$3,229,776</b>	<b>\$3,229,776</b>	<b>\$3,229,776</b>	<b>\$3,229,776</b>	<b>\$3,229,776</b>



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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated Actuals	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
Local	\$24,879,976	\$22,675,332	\$13,519,336	\$11,930,000	\$10,101,000	\$10,101,000	\$11,930,000	\$12,095,000
Other Sources	0	315,384	3,311,494	4,350,790	0	0	0	0
<b>Total Revenues</b>	<b>\$24,879,976</b>	<b>\$22,990,716</b>	<b>\$16,830,830</b>	<b>\$16,280,790</b>	<b>\$10,101,000</b>	<b>\$10,101,000</b>	<b>\$11,930,000</b>	<b>\$12,095,000</b>
\$ Increase/(Decrease)	6,157,280	(1,889,260)	(6,159,886)	(550,040)	(6,179,790)	0	1,829,000	165,000
% Increase/(Decrease)	32.89%	-7.59%	-26.79%	-3.27%	-37.96%	0.00%	18.11%	1.38%
<b>Expenditures</b>								
Certificated Salaries	0	0	0	0				
Classified Salaries	604,222	646,196	709,977	764,682	773,444	796,647	820,547	845,163
Employee Benefits	288,140	314,405	354,128	377,862	381,992	393,452	405,255	417,413
Supplies	23,153	38,323	47,096	68,500	55,000	55,000	55,000	55,000
Services & Other Operating	951,982	2,283,554	1,282,866	2,091,319	893,766	606,034	399,331	527,557
Capital Outlay	539,492	25,807	6,746,281	56,423,622	2,416,931	3,000,000	5,000,000	5,000,000
Other Outgo	0	5,271,323	5,265,144	5,279,348	5,249,867	5,249,867	5,249,867	5,249,867
Interfund Transfers Out	336,000	3,336,000	4,641,494	330,000	330,000	0	0	0
<b>Total Expenditures</b>	<b>\$2,742,989</b>	<b>\$11,915,608</b>	<b>\$19,046,986</b>	<b>\$65,335,333</b>	<b>\$10,101,000</b>	<b>\$10,101,000</b>	<b>\$11,930,000</b>	<b>\$12,095,000</b>
\$ Increase/(Decrease)	(12,920,925)	9,172,619	7,131,378	46,288,347	(55,234,333)	0	1,829,000	165,000
% Increase/(Decrease)	-82.49%	334.40%	59.85%	243.02%	-84.54%	0.00%	18.11%	1.38%
<b>Beginning Fund Balance</b>								
Beginning Fund Balance	\$18,058,604	\$40,195,591	\$51,270,699	\$49,054,543	\$0	\$0	(\$0)	(\$0)
Fiscal Year Transactions	22,136,987	11,075,108	(2,216,156)	(49,054,543)	0	(0)	(0)	(0)
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$40,195,591</b>	<b>\$51,270,699</b>	<b>\$49,054,543</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>
<b>Ending Fund Balance Components:</b>								
<b>Assigned:</b>								
New School Construction	\$40,195,591	\$51,270,699	\$49,054,543	\$0	\$0	\$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**

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated Actuals	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
State Revenues	\$11,981,645	\$10,772,957	\$16,490,615	\$1,382,499	\$0	\$0	\$0	\$0
Other Local Revenues	(322,047)	(1,738,402)	126,999	10,000	10,000	0	0	0
Other Sources	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$11,659,598</b>	<b>\$9,034,555</b>	<b>\$16,617,614</b>	<b>\$1,392,499</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	(44,597,278)	(2,625,043)	7,583,059	(15,225,115)	(1,382,499)	(10,000)	0	0
% Increase/(Decrease)	-79.27%	-22.51%	83.93%	-91.62%	-99.28%	-100.00%	0.00%	0.00%
<b>Expenditures</b>								
Supplies	\$964,578	\$63,162	\$0	\$0	\$0	\$0	\$0	\$0
Services & Other Operating	0	0	0	0	0	0	0	0
Capital Outlay	6,044,878	4,048,509	323,544	53,149,897	10,000	1,116,813	0	0
Other Outgo	106,735	407,590	3,886,387	4,350,790	0	0	0	0
<b>Total Expenditures</b>	<b>\$7,116,191</b>	<b>\$4,519,261</b>	<b>\$4,209,931</b>	<b>\$57,500,687</b>	<b>\$10,000</b>	<b>\$1,116,813</b>	<b>\$0</b>	<b>\$0</b>
\$ Increase/(Decrease)	(22,463,539)	(2,596,930)	(309,330)	53,290,756	(57,490,687)	1,106,813	(1,116,813)	0
% Increase/(Decrease)	-75.94%	-36.49%	-6.84%	1265.83%	-99.98%	11068.13%	-100.00%	0.00%
Beginning Fund Balance	\$35,758,617	\$40,302,024	\$44,817,318	\$57,225,001	\$1,116,813	\$1,116,813	\$0	\$0
Fiscal Year Transactions	4,543,407	4,515,294	12,407,683	(56,108,188)	0	(1,116,813)	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$40,302,024</b>	<b>\$44,817,318</b>	<b>\$57,225,001</b>	<b>\$1,116,813</b>	<b>\$1,116,813</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated Actuals	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
Other Local Revenues	\$160,870	(\$57,700)	\$6,168,144	\$4,739,648	\$5,000	\$5,000	\$5,000	\$5,000
Interfund Transfers In	1,009,922	6,729,573	9,544,676	15,133,730	15,226,836	2,905,600	2,905,600	2,905,600
Other Sources	0	102,535,000	0	56,885,514	0	0	0	0
<b>Total Revenues</b>	<b>\$1,170,792</b>	<b>\$109,206,873</b>	<b>\$15,712,820</b>	<b>\$76,758,892</b>	<b>\$15,231,836</b>	<b>\$2,910,600</b>	<b>\$2,910,600</b>	<b>\$2,910,600</b>
\$ Increase/(Decrease)	(2,198,502)	108,036,081	(93,494,053)	61,046,072	(61,527,056)	(12,321,236)	(12,321,236)	0
% Increase/(Decrease)	-65.25%	9227.61%	-85.61%	388.51%	-80.16%	-80.89%	-80.89%	0.00%
<b>Expenditures</b>								
Classified Salaries	\$113,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	43,067	0	0	0	0	0	0	0
Supplies	899,245	182,615	54,106	415,000	200,000	200,000	200,000	200,000
Services & Other Operating	(227,880)	142,825	2,276,507	3,980,029	755,000	755,000	755,000	755,000
Capital Outlay	429,799	845,410	9,409,104	44,317,188	12,321,236	40,000,000	40,000,000	40,000,000
Other Outgo	0	2,531,881	0	3,845,714	1,955,600	1,955,600	1,955,600	1,955,600
Interfund Transfers Out				300,000				
<b>Total Expenditures</b>	<b>\$1,257,546</b>	<b>\$3,702,731</b>	<b>\$11,739,717</b>	<b>\$52,857,931</b>	<b>\$15,231,836</b>	<b>\$42,910,600</b>	<b>\$42,910,600</b>	<b>\$42,910,600</b>
\$ Increase/(Decrease)	(2,304,622)	2,445,185	8,036,986	41,118,214	(37,626,095)	27,678,764	27,678,764	0
% Increase/(Decrease)	-64.70%	194.44%	217.06%	350.25%	-71.18%	181.72%	181.72%	0.00%
Beginning Fund Balance	\$15,467,962	\$15,381,208	\$120,885,350	\$124,858,453	\$148,759,414	\$148,759,414	\$108,759,414	\$68,759,414
Fiscal Year Transactions	(86,754)	105,504,142	3,973,103	23,900,961	0	(40,000,000)	(40,000,000)	(40,000,000)
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b><u>\$15,381,208</u></b>	<b><u>\$120,885,350</u></b>	<b><u>\$124,858,453</u></b>	<b><u>\$148,759,414</u></b>	<b><u>\$148,759,414</u></b>	<b><u>\$108,759,414</u></b>	<b><u>\$68,759,414</u></b>	<b><u>\$28,759,414</u></b>
<b>Ending Fund Balance Components:</b>								
Assigned:								
New School Construction	\$15,381,208	\$120,885,350	\$124,858,453	\$148,759,414	\$148,759,414	\$108,759,414	\$68,759,414	\$28,759,414
Unassigned/Unallocated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated Actuals	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
State Revenues	\$316,795	\$310,591	\$309,194	\$315,000	\$300,000	\$300,000	\$300,000	\$300,000
Local Revenues	46,311,171	47,197,686	53,849,497	48,543,880	50,371,202	50,371,202	50,371,202	50,371,202
Other Sources	1,543,295	1,091	3,990,768	790,111	0	0	0	0
<b>Total Revenues</b>	<b>\$48,171,261</b>	<b>\$47,509,368</b>	<b>\$58,149,459</b>	<b>\$49,648,991</b>	<b>\$50,671,202</b>	<b>\$50,671,202</b>	<b>\$50,671,202</b>	<b>\$50,671,202</b>
\$ Increase/(Decrease)	239,105	(661,893)	10,640,091	(8,500,468)	1,022,211	0	0	0
% Increase/(Decrease)	0.50%	-1.37%	22.40%	-14.62%	2.06%	0.00%	0.00%	0.00%
<b>Expenditures</b>								
Other Outgo	\$45,098,248	\$45,662,934	\$50,446,156	\$49,648,991	\$50,671,202	\$50,671,202	\$50,671,202	\$50,671,202
<b>Total Expenditures</b>	<b>\$45,098,248</b>	<b>\$45,662,934</b>	<b>\$50,446,156</b>	<b>\$49,648,991</b>	<b>\$50,671,202</b>	<b>\$50,671,202</b>	<b>\$50,671,202</b>	<b>\$50,671,202</b>
\$ Increase/(Decrease)	5,675,507	564,686	4,783,222	(797,165)	1,022,211	0	0	0
% Increase/(Decrease)	14.40%	1.25%	10.48%	-1.58%	2.06%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$47,524,716	\$50,597,729	\$52,444,163	\$60,147,466	\$60,147,466	\$60,147,466	\$60,147,466	\$60,147,466
Fiscal Year Transactions	3,073,013	1,846,434	7,703,303	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$50,597,729</b>	<b>\$52,444,163</b>	<b>\$60,147,466</b>	<b>\$60,147,466</b>	<b>\$60,147,466</b>	<b>\$60,147,466</b>	<b>\$60,147,466</b>	<b>\$60,147,466</b>



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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated Actuals	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
Local Revenues	\$77,566,572	\$78,186,996	\$82,567,949	\$86,152,478	\$86,152,478	\$88,783,326	\$89,002,874	\$92,969,028
Interfund Transfers In	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$77,566,572</b>	<b>\$78,786,996</b>	<b>\$82,567,949</b>	<b>\$86,152,478</b>	<b>\$86,152,478</b>	<b>\$88,783,326</b>	<b>\$89,002,874</b>	<b>\$92,969,028</b>
\$ Increase/(Decrease)	(1,054,723)	1,220,424	3,780,953	3,584,529	0	2,630,848	219,547	3,966,154
% Increase/(Decrease)	11.24%	1.57%	4.80%	4.34%	0.00%	3.05%	0.25%	4.46%
<b>Expenditures</b>								
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	235,516	138,833	131,173	171,347	167,663	132,476	132,476	132,476
Benefits	130,423	80,099	79,759	104,167	102,389	82,048	82,048	82,048
Supplies	565,888	706,588	836,830	807,735	807,735	807,735	807,735	807,735
Others Services & Operating	76,634,746	77,066,811	75,981,095	90,134,204	95,960,123	99,025,332	103,092,462	106,952,425
Other Outgo	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$77,566,572</b>	<b>\$77,992,331</b>	<b>\$77,028,857</b>	<b>\$91,217,454</b>	<b>\$97,037,910</b>	<b>\$100,047,591</b>	<b>\$104,114,721</b>	<b>\$107,974,684</b>
\$ Increase/(Decrease)	(1,054,723)	425,759	(963,474)	14,188,597	5,820,456	3,009,682	4,067,129	3,859,963
% Increase/(Decrease)	-1.55%	0.55%	-1.24%	18.42%	6.38%	3.10%	4.07%	3.71%
Beginning Fund Balance	\$0	\$0	\$31,466,619	\$37,005,711	\$31,940,735	\$21,055,303	\$9,791,038	(\$5,320,809)
Fiscal Year Transactions	0	794,665	5,539,092	(5,064,976)	(10,885,432)	(11,264,265)	(15,111,847)	(15,005,656)
Adjustments	0	30,671,954		0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$31,466,619</b>	<b>\$37,005,711</b>	<b>\$31,940,735</b>	<b>\$21,055,303</b>	<b>\$9,791,038</b>	<b>(\$5,320,809)</b>	<b>(\$20,326,466)</b>



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

	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Estimated	24-25 Adopted	25-26 Projected	26-27 Projected	27-28 Projected
<b>Revenues</b>								
Local Revenues	\$0	\$3,350,751	\$4,556,852	\$5,225,166	\$4,585,533	\$4,723,099	\$4,864,792	\$5,010,736
<b>Total Revenues</b>	<b>\$0</b>	<b>\$3,350,751</b>	<b>\$4,556,852</b>	<b>\$5,225,166</b>	<b>\$4,585,533</b>	<b>\$4,723,099</b>	<b>\$4,864,792</b>	<b>\$5,010,736</b>
\$ Increase/(Decrease)	0	3,350,751	1,206,101	668,314	(639,633)	137,566	141,693	145,944
% Increase/(Decrease)	N/A	N/A	\$0	14.67%	-12.24%	3.00%	3.00%	3.00%
<b>Expenses</b>								
Classified Salaries	\$0	\$54,905	\$58,064	\$57,060	\$91,205	\$91,935	\$92,670	\$93,411
Benefits	0	34,068	36,745	35,192	56,875	\$57,330	\$57,789	\$58,251
Others Services & Operating	0	1,856,112	3,719,432	5,389,149	4,780,405	4,909,476	5,043,014	5,180,184
Other Outgo	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$1,945,085</b>	<b>\$3,814,241</b>	<b>\$5,481,401</b>	<b>\$4,928,485</b>	<b>\$5,058,741</b>	<b>\$5,193,473</b>	<b>\$5,331,846</b>
\$ Increase/(Decrease)	0	1,945,085	1,869,156	1,667,160	(552,916)	130,256	134,732	138,373
% Increase/(Decrease)	N/A	N/A	96.10%	43.71%	-10.09%	2.64%	2.66%	2.66%
Beginning Fund Balance	\$0	\$0	\$1,405,666	\$2,148,277	\$1,892,042	\$1,549,090	\$1,213,448	\$884,767
Fiscal Year Transactions	0	1,405,666	742,611	(256,235)	(342,952)	(335,642)	(328,681)	(321,110)
Adjustments	0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$1,405,666</b>	<b>\$2,148,277</b>	<b>\$1,892,042</b>	<b>\$1,549,090</b>	<b>\$1,213,448</b>	<b>\$884,767</b>	<b>\$563,657</b>





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

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

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

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



## State of California Standardized Account Code Structure





**Clovis Unified School District  
Budget Report  
Fiscal Year 2024- 2025**

Fund 01 - GENERAL FUND		Prior Year			Current Year		Total
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$496,469,422	\$0	\$496,469,422	\$502,954,168	\$0	\$502,954,168
2) Federal Revenue	8100-8299	\$0	\$59,886,044	\$59,886,044	\$0	\$21,284,219	\$21,284,219
3) Other State Revenue	8300-8599	\$17,480,939	\$83,114,947	\$100,595,886	\$17,385,066	\$80,585,017	\$97,970,082
4) Other Local Revenue	8600-8799	\$21,359,904	\$3,230,180	\$24,590,083	\$17,200,228	\$1,029,788	\$18,230,016
5) TOTAL, REVENUES		\$535,310,264	\$146,231,172	\$681,541,436	\$537,539,461	\$102,899,024	\$640,438,485
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$206,987,669	\$58,316,907	\$265,304,575	\$209,111,995	\$56,655,542	\$265,767,537
2) Classified Personnel Salaries	2000-2999	\$69,772,832	\$37,121,169	\$106,894,001	\$74,599,357	\$36,856,883	\$111,456,239
3) Employee Benefits	3000-3999	\$120,159,841	\$62,619,844	\$182,779,685	\$124,904,854	\$64,696,979	\$189,601,832
4) Books and Supplies	4000-4999	\$23,232,106	\$29,440,162	\$52,672,268	\$21,352,645	\$15,831,257	\$37,183,902
5) Services and Other Operating Expenditures	5000-5999	\$35,530,017	\$16,765,829	\$52,295,846	\$34,835,473	\$12,292,249	\$47,127,722
6) Capital Outlay	6000-6999	\$4,366,863	\$9,893,143	\$14,260,006	\$1,260,000	\$158,997	\$1,418,997
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$4,050,998	\$20,000	\$4,070,998	\$4,094,131	\$20,000	\$4,114,131
8) Transfers of Indirect Costs	7300-7399	(\$3,316,146)	\$1,732,122	(\$1,584,024)	(\$2,600,577)	\$1,064,672	(\$1,535,906)
9) TOTAL, EXPENDITURES		\$460,784,180	\$215,909,175	\$676,693,355	\$467,557,876	\$187,576,579	\$655,134,455
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>\$74,526,084</b>	<b>(\$69,678,003)</b>	<b>\$4,848,081</b>	<b>\$69,981,585</b>	<b>(\$84,677,555)</b>	<b>(\$14,695,970)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$780,431	\$0	\$780,431	\$330,000	\$0	\$330,000
b) Transfers Out	7600-7629	(\$16,394,666)	(\$3,600,000)	(\$19,994,666)	(\$16,618,716)	(\$3,400,000)	(\$20,018,716)
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	(\$61,590,412)	\$61,590,412	\$0	(\$73,282,365)	\$73,282,365	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		(\$77,204,647)	\$57,990,412	(\$19,214,235)	(\$89,571,080)	\$69,882,365	(\$19,688,716)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$2,678,563)</b>	<b>(\$11,687,591)</b>	<b>(\$14,366,154)</b>	<b>(\$19,589,495)</b>	<b>(\$14,795,191)</b>	<b>(\$34,384,686)</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$158,900,947	\$84,440,642	\$243,341,589	\$156,222,384	\$72,753,051	\$228,975,435
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$158,900,947	\$84,440,642	\$243,341,589	\$156,222,384	\$72,753,051	\$228,975,435
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$158,900,947	\$84,440,642	\$243,341,589	\$156,222,384	\$72,753,051	\$228,975,435
2) Ending Balance, June 30		\$156,222,384	\$72,753,051	\$228,975,435	\$136,632,888	\$57,957,861	\$194,590,749
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0



**Clovis Unified School District  
Budget Report  
Fiscal Year 2024- 2025**

Fund 09 - CHARTER SCHOOLS		Prior Year			Current Year		Total
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$10,087,655	\$0	\$10,087,655	\$10,076,384	\$0	\$10,076,384
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$196,497	\$264,384	\$460,881	\$176,845	\$244,948	\$421,793
4) Other Local Revenue	8600-8799	\$297,424	\$0	\$297,424	\$271,000	\$0	\$271,000
5) TOTAL, REVENUES		\$10,581,576	\$264,384	\$10,845,960	\$10,524,229	\$244,948	\$10,769,177
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$4,925,332	\$139,410	\$5,064,742	\$4,980,228	\$179,136	\$5,159,364
2) Classified Personnel Salaries	2000-2999	\$495,482	\$10,271	\$505,753	\$485,307	\$4,535	\$489,842
3) Employee Benefits	3000-3999	\$2,193,738	\$59,282	\$2,253,020	\$2,218,062	\$79,463	\$2,297,525
4) Books and Supplies	4000-4999	\$740,221	\$66,270	\$806,491	\$466,228	\$70,588	\$536,816
5) Services and Other Operating Expenditures	5000-5999	\$547,958	\$95,230	\$643,188	\$377,078	\$15,281	\$392,359
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	\$201,166	\$2,607	\$203,773	\$175,726	\$2,451	\$178,177
9) TOTAL, EXPENDITURES		\$9,103,897	\$373,070	\$9,476,967	\$8,702,629	\$351,454	\$9,054,083
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>\$1,477,679</b>	<b>(\$108,686)</b>	<b>\$1,368,993</b>	<b>\$1,821,600</b>	<b>(\$106,506)</b>	<b>\$1,715,094</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$0	\$0	\$0	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>\$1,477,679</b>	<b>(\$108,686)</b>	<b>\$1,368,993</b>	<b>\$1,821,600</b>	<b>(\$106,506)</b>	<b>\$1,715,094</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$10,790,355	\$1,303,764	\$12,094,119	\$12,268,034	\$1,195,078	\$13,463,111
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$10,790,355	\$1,303,764	\$12,094,119	\$12,268,034	\$1,195,078	\$13,463,111
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$10,790,355	\$1,303,764	\$12,094,119	\$12,268,034	\$1,195,078	\$13,463,111
2) Ending Balance, June 30		\$12,268,034	\$1,195,078	\$13,463,111	\$14,089,634	\$1,088,572	\$15,178,205
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0



**Clovis Unified School District  
Budget Report  
Fiscal Year 2024- 2025**

<b>Fund 11 - ADULT EDUCATION FUND</b>		Prior Year			Current Year		
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	Total
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$1,229,416	\$1,229,416	\$0	\$1,229,614	\$1,229,614
3) Other State Revenue	8300-8599	\$0	\$3,202,533	\$3,202,533	\$0	\$3,224,881	\$3,224,881
4) Other Local Revenue	8600-8799	\$1,825,550	\$0	\$1,825,550	\$1,836,025	\$0	\$1,836,025
5) TOTAL, REVENUES		\$1,825,550	\$4,431,949	\$6,257,499	\$1,836,025	\$4,454,495	\$6,290,520
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$424,370	\$2,023,250	\$2,447,620	\$376,474	\$1,968,030	\$2,344,504
2) Classified Personnel Salaries	2000-2999	\$1,357,276	\$241,191	\$1,598,467	\$1,419,182	\$226,336	\$1,645,518
3) Employee Benefits	3000-3999	\$851,080	\$956,910	\$1,807,990	\$881,323	\$997,572	\$1,878,895
4) Books and Supplies	4000-4999	\$169,363	\$463,728	\$633,091	\$163,520	\$565,232	\$728,752
5) Services and Other Operating Expenditures	5000-5999	\$266,793	\$623,363	\$890,156	\$251,891	\$577,750	\$829,641
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	\$123,507	\$123,507	\$0	\$119,574	\$119,574
9) TOTAL, EXPENDITURES		\$3,068,882	\$4,431,949	\$7,500,831	\$3,092,390	\$4,454,495	\$7,546,885
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$1,243,332)</b>	<b>\$0</b>	<b>(\$1,243,332)</b>	<b>(\$1,256,365)</b>	<b>\$0</b>	<b>(\$1,256,365)</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>(\$396,452)</b>	<b>\$0</b>	<b>(\$396,452)</b>	<b>(\$409,485)</b>	<b>\$0</b>	<b>(\$409,485)</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$3,117,178	\$3,220	\$3,120,397	\$2,720,725	\$3,220	\$2,723,945
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$3,117,178	\$3,220	\$3,120,397	\$2,720,725	\$3,220	\$2,723,945
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$3,117,178	\$3,220	\$3,120,397	\$2,720,725	\$3,220	\$2,723,945
2) Ending Balance, June 30		\$2,720,725	\$3,220	\$2,723,945	\$2,311,241	\$3,220	\$2,314,460
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0



**Clovis Unified School District  
Budget Report  
Fiscal Year 2024- 2025**

Fund 12 - CHILD DEVELOPMENT FUND		Prior Year			Current Year		Total
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$25,548,247	\$25,548,247	\$0	\$24,363,463	\$24,363,463
4) Other Local Revenue	8600-8799	\$5,187,524	\$0	\$5,187,524	\$5,111,510	\$0	\$5,111,510
5) TOTAL, REVENUES		\$5,187,524	\$25,548,247	\$30,735,771	\$5,111,510	\$24,363,463	\$29,474,973
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$146,114	\$3,252,713	\$3,398,827	\$48,128	\$3,292,943	\$3,341,071
2) Classified Personnel Salaries	2000-2999	\$67,609	\$8,107,009	\$8,174,618	\$13,717	\$8,464,069	\$8,477,786
3) Employee Benefits	3000-3999	\$80,713	\$3,867,645	\$3,948,358	\$17,402	\$4,151,712	\$4,169,114
4) Books and Supplies	4000-4999	\$699,604	\$2,452,799	\$3,152,403	\$708,963	\$1,281,972	\$1,990,935
5) Services and Other Operating Expenditures	5000-5999	\$39,368	\$1,353,584	\$1,392,952	\$36,600	\$1,479,233	\$1,515,833
6) Capital Outlay	6000-6999	\$0	\$4,056,165	\$4,056,165	\$0	\$1,510,000	\$1,510,000
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$0	\$0	\$0	\$0	\$0
8) Transfers of Indirect Costs	7300-7399	\$36,027	\$778,533	\$814,560	\$29,245	\$755,579	\$784,824
9) TOTAL, EXPENDITURES		\$1,069,436	\$23,868,449	\$24,937,884	\$854,055	\$20,935,508	\$21,789,563
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>\$4,118,088</b>	<b>\$1,679,798</b>	<b>\$5,797,887</b>	<b>\$4,257,455</b>	<b>\$3,427,955</b>	<b>\$7,685,410</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>\$4,118,088</b>	<b>\$1,679,798</b>	<b>\$5,797,887</b>	<b>\$4,257,455</b>	<b>\$3,427,955</b>	<b>\$7,685,410</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$1,947,721	\$15,668,038	\$17,615,759	\$6,065,809	\$17,347,837	\$23,413,646
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,947,721	\$15,668,038	\$17,615,759	\$6,065,809	\$17,347,837	\$23,413,646
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,947,721	\$15,668,038	\$17,615,759	\$6,065,809	\$17,347,837	\$23,413,646
2) Ending Balance, June 30		\$6,065,809	\$17,347,837	\$23,413,646	\$10,323,263	\$20,775,792	\$31,099,056
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0



**Clovis Unified School District  
Budget Report  
Fiscal Year 2024- 2025**

Fund 13 - CAFETERIA FUND		Prior Year			Current Year		Total
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$14,284,547	\$14,284,547	\$0	\$12,892,677	\$12,892,677
3) Other State Revenue	8300-8599	\$0	\$15,022,252	\$15,022,252	\$0	\$15,551,399	\$15,551,399
4) Other Local Revenue	8600-8799	\$0	\$1,103,070	\$1,103,070	\$0	\$1,186,323	\$1,186,323
5) TOTAL, REVENUES		\$0	\$30,409,869	\$30,409,869	\$0	\$29,630,399	\$29,630,399
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$6,455,456	\$6,455,456	\$0	\$6,865,112	\$6,865,112
3) Employee Benefits	3000-3999	\$0	\$3,728,736	\$3,728,736	\$0	\$3,847,603	\$3,847,603
4) Books and Supplies	4000-4999	\$0	\$10,729,339	\$10,729,339	\$0	\$11,287,649	\$11,287,649
5) Services and Other Operating Expenditures	5000-5999	\$0	(\$222,471)	(\$222,471)	\$0	\$186,303	\$186,303
6) Capital Outlay	6000-6999	\$0	\$907,639	\$907,639	\$0	\$3,456,513	\$3,456,513
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$0	\$393,400	\$393,400	\$0	\$399,400	\$399,400
8) Transfers of Indirect Costs	7300-7399	\$0	\$442,184	\$442,184	\$0	\$453,330	\$453,330
9) TOTAL, EXPENDITURES		\$0	\$22,434,282	\$22,434,282	\$0	\$26,495,911	\$26,495,911
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>\$0</b>	<b>\$7,975,587</b>	<b>\$7,975,587</b>	<b>\$0</b>	<b>\$3,134,488</b>	<b>\$3,134,488</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>\$7,975,587</b>	<b>\$7,975,587</b>	<b>\$0</b>	<b>\$3,134,488</b>	<b>\$3,134,488</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$0	\$18,454,159	\$18,454,159	\$0	\$26,429,746	\$26,429,746
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$0	\$18,454,159	\$18,454,159	\$0	\$26,429,746	\$26,429,746
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$0	\$18,454,159	\$18,454,159	\$0	\$26,429,746	\$26,429,746
2) Ending Balance, June 30		\$0	\$26,429,746	\$26,429,746	\$0	\$29,564,234	\$29,564,234
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0



**Clovis Unified School District  
Budget Report  
Fiscal Year 2024- 2025**

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	\$1,000	\$0	\$1,000	\$0	\$0	\$1,000
5) TOTAL, REVENUES		\$1,000	\$0	\$1,000	\$0	\$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	\$1,685,741	\$0	\$1,685,741	\$3,401,000	\$0	\$3,401,000
6) Capital Outlay	6000-6999	\$2,556,650	\$0	\$2,556,650	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$0	\$0	\$0	\$0	\$0	\$0
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$4,242,391	\$0	\$4,242,391	\$3,401,000	\$0	\$3,401,000
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$4,241,391)</b>	<b>\$0</b>	<b>(\$4,241,391)</b>	<b>(\$3,400,000)</b>	<b>\$0</b>	<b>(\$3,400,000)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$3,900,000	\$0	\$3,900,000	\$3,400,000	\$0	\$3,400,000
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$3,900,000	\$0	\$3,900,000	\$3,400,000	\$0	\$3,400,000
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$341,391)</b>	<b>\$0</b>	<b>(\$341,391)</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	\$1,441,391	\$0	\$1,441,391	\$1,100,000	\$0	\$1,100,000
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$1,441,391	\$0	\$1,441,391	\$1,100,000	\$0	\$1,100,000
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$1,441,391	\$0	\$1,441,391	\$1,100,000	\$0	\$1,100,000
2) Ending Balance, June 30		\$1,100,000	\$0	\$1,100,000	\$1,100,000	\$0	\$1,100,000
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0



**Clovis Unified School District  
Budget Report  
Fiscal Year 2024- 2025**

Fund 21 - BUILDING FUND		Prior Year			Current Year		Total
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$1,025,000	\$0	\$1,025,000	\$1,011,000	\$0	\$1,011,000
5) TOTAL, REVENUES		\$1,025,000	\$0	\$1,025,000	\$1,011,000	\$0	\$1,011,000
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$290,413	\$0	\$290,413	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$122,163	\$0	\$122,163	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$50,000	\$0	\$50,000	\$10,000	\$0	\$10,000
5) Services and Other Operating Expenditures	5000-5999	\$116,703	\$0	\$116,703	\$1,000	\$0	\$1,000
6) Capital Outlay	6000-6999	\$280,917,136	\$0	\$280,917,136	\$1,000,000	\$0	\$1,000,000
7) Other Outgo (excluding Transfers of Indirect)	7100-7299 7400-7499	\$414,056	\$0	\$414,056	\$545,000	\$0	\$545,000
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$281,910,471	\$0	\$281,910,471	\$1,556,000	\$0	\$1,556,000
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$280,885,471)</b>	<b>\$0</b>	<b>(\$280,885,471)</b>	<b>(\$545,000)</b>	<b>\$0</b>	<b>(\$545,000)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$414,056	\$0	\$414,056	\$545,000	\$0	\$545,000
b) Transfers Out	7600-7629	(\$450,431)	\$0	(\$450,431)	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$185,000,000	\$0	\$185,000,000	\$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		\$184,963,625	\$0	\$184,963,625	\$545,000	\$0	\$545,000
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$95,921,846)</b>	<b>\$0</b>	<b>(\$95,921,846)</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	\$99,151,622	\$0	\$99,151,622	\$3,229,775	\$0	\$3,229,775
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$99,151,622	\$0	\$99,151,622	\$3,229,775	\$0	\$3,229,775
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$99,151,622	\$0	\$99,151,622	\$3,229,775	\$0	\$3,229,775
2) Ending Balance, June 30		\$3,229,775	\$0	\$3,229,775	\$3,229,775	\$0	\$3,229,775
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0





**Clovis Unified School District  
Budget Report  
Fiscal Year 2024- 2025**

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	\$11,930,000	\$0	\$11,930,000	\$10,101,000	\$0	\$10,101,000
5) TOTAL, REVENUES		\$11,930,000	\$0	\$11,930,000	\$10,101,000	\$0	\$10,101,000
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$764,682	\$0	\$764,682	\$773,444	\$0	\$773,444
3) Employee Benefits	3000-3999	\$377,862	\$0	\$377,862	\$381,992	\$0	\$381,992
4) Books and Supplies	4000-4999	\$68,500	\$0	\$68,500	\$55,000	\$0	\$55,000
5) Services and Other Operating Expenditures	5000-5999	\$2,091,319	\$0	\$2,091,319	\$893,766	\$0	\$893,766
6) Capital Outlay	6000-6999	\$56,423,621	\$0	\$56,423,621	\$2,416,931	\$0	\$2,416,931
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$5,279,348	\$0	\$5,279,348	\$5,249,867	\$0	\$5,249,867
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$65,005,332	\$0	\$65,005,332	\$9,771,000	\$0	\$9,771,000
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$53,075,332)</b>	<b>\$0</b>	<b>(\$53,075,332)</b>	<b>\$330,000</b>	<b>\$0</b>	<b>\$330,000</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$4,350,790	\$0	\$4,350,790	\$0	\$0	\$0
b) Transfers Out	7600-7629	(\$330,000)	\$0	(\$330,000)	(\$330,000)	\$0	(\$330,000)
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		\$4,020,790	\$0	\$4,020,790	(\$330,000)	\$0	(\$330,000)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$49,054,542)</b>	<b>\$0</b>	<b>(\$49,054,542)</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	\$49,054,542	\$0	\$49,054,542	\$0	\$0	\$0
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$49,054,542	\$0	\$49,054,542	\$0	\$0	\$0
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$49,054,542	\$0	\$49,054,542	\$0	\$0	\$0
2) Ending Balance, June 30		\$0	\$0	\$0	\$0	\$0	\$0
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0



**Clovis Unified School District  
Budget Report  
Fiscal Year 2024- 2025**

Fund 35 - COUNTY SCHOOL FACILITIES FUND	Prior Year			Current Year			Total
	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	\$1,382,499	\$0	\$1,382,499	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$10,000	\$0	\$10,000	\$10,000	\$0	\$10,000
5) TOTAL, REVENUES		\$1,392,499	\$0	\$1,392,499	\$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	\$53,149,897	\$0	\$53,149,897	\$10,000	\$0	\$10,000
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$0	\$0	\$0	\$0	\$0	\$0
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$53,149,897	\$0	\$53,149,897	\$10,000	\$0	\$10,000
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$51,757,398)</b>	<b>\$0</b>	<b>(\$51,757,398)</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	(\$4,350,790)	\$0	(\$4,350,790)	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		(\$4,350,790)	\$0	(\$4,350,790)	\$0	\$0	\$0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>(\$56,108,188)</b>	<b>\$0</b>	<b>(\$56,108,188)</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	\$57,225,001	\$0	\$57,225,001	\$1,116,813	\$0	\$1,116,813
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$57,225,001	\$0	\$57,225,001	\$1,116,813	\$0	\$1,116,813
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$57,225,001	\$0	\$57,225,001	\$1,116,813	\$0	\$1,116,813
2) Ending Balance, June 30		\$1,116,813	\$0	\$1,116,813	\$1,116,813	\$0	\$1,116,813
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0



**Clovis Unified School District  
Budget Report  
Fiscal Year 2024- 2025**

Fund 40 - SPECIAL RESERVE - CAPITAL PROJ		Prior Year			Current Year		Total
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$4,739,648	\$0	\$4,739,648	\$5,000	\$0	\$5,000
5) TOTAL, REVENUES		\$4,739,648	\$0	\$4,739,648	\$5,000	\$0	\$5,000
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$415,000	\$0	\$415,000	\$200,000	\$0	\$200,000
5) Services and Other Operating Expenditures	5000-5999	\$3,980,029	\$0	\$3,980,029	\$755,000	\$0	\$755,000
6) Capital Outlay	6000-6999	\$44,317,188	\$0	\$44,317,188	\$12,321,236	\$0	\$12,321,236
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$3,845,714	\$0	\$3,845,714	\$1,955,600	\$0	\$1,955,600
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$52,557,931	\$0	\$52,557,931	\$15,231,836	\$0	\$15,231,836
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$47,818,283)</b>	<b>\$0</b>	<b>(\$47,818,283)</b>	<b>(\$15,226,836)</b>	<b>\$0</b>	<b>(\$15,226,836)</b>
<b>D. Other Financing Sources/Uses</b>							
1) Interfund Transfers							
a) Transfers In	8900-8929	\$15,133,730	\$0	\$15,133,730	\$15,226,836	\$0	\$15,226,836
b) Transfers Out	7600-7629	(\$300,000)	\$0	(\$300,000)	\$0	\$0	\$0
2) Other Sources/Uses							
a) Sources	8930-8979	\$56,885,514	\$0	\$56,885,514	\$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		\$71,719,244	\$0	\$71,719,244	\$15,226,836	\$0	\$15,226,836
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>\$23,900,961</b>	<b>\$0</b>	<b>\$23,900,961</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	\$124,858,453	\$0	\$124,858,453	\$148,759,413	\$0	\$148,759,413
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$124,858,453	\$0	\$124,858,453	\$148,759,413	\$0	\$148,759,413
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$124,858,453	\$0	\$124,858,453	\$148,759,413	\$0	\$148,759,413
2) Ending Balance, June 30		\$148,759,413	\$0	\$148,759,413	\$148,759,413	\$0	\$148,759,413
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0



**Clovis Unified School District  
Budget Report  
Fiscal Year 2024- 2025**

Fund 51 - BOND INT & REDEMPTION FUND	Prior Year			Current Year		Total
	UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	
<b>A. Revenues</b>						
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$315,000	\$0	\$315,000	\$300,000	\$300,000
4) Other Local Revenue	8600-8799	\$48,543,880	\$0	\$48,543,880	\$50,371,202	\$50,371,202
5) TOTAL, REVENUES		\$48,858,880	\$0	\$48,858,880	\$50,671,202	\$50,671,202
<b>B. Expenditures</b>						
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$0	\$0	\$0	\$0	\$0
3) Employee Benefits	3000-3999	\$0	\$0	\$0	\$0	\$0
4) Books and Supplies	4000-4999	\$0	\$0	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$0	\$0	\$0	\$0	\$0
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$49,648,991	\$0	\$49,648,991	\$50,671,202	\$50,671,202
	7400-7499					
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$49,648,991	\$0	\$49,648,991	\$50,671,202	\$50,671,202
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$790,111)</b>	<b>\$0</b>	<b>(\$790,111)</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
b) Transfers Out	7600-7629	\$0	\$0	\$0	\$0	\$0
2) Other Sources/Uses						
a) Sources	8930-8979	\$790,111	\$0	\$790,111	\$0	\$0
b) Uses	7630-7699	\$0	\$0	\$0	\$0	\$0
3) Contributions	8980-8999	\$0	\$0	\$0	\$0	\$0
4) TOTAL, OTHER FINANCING SOURCES/USES		\$790,111	\$0	\$790,111	\$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>F. Fund Balance, Reserves</b>						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited	9791	\$60,147,466	\$0	\$60,147,466	\$60,147,466	\$60,147,466
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$60,147,466	\$0	\$60,147,466	\$60,147,466	\$60,147,466
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$60,147,466	\$0	\$60,147,466	\$60,147,466	\$60,147,466
2) Ending Balance, June 30		\$60,147,466	\$0	\$60,147,466	\$60,147,466	\$60,147,466
3) Components of Ending Fund Balance						
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0



**Clovis Unified School District  
Budget Report  
Fiscal Year 2024- 2025**

Fund 67 - SELF INSURANCE FUND		Prior Year			Current Year		Total
		UNRESTRICT	RESTRICT	Total	UNRESTRICT	RESTRICT	
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$86,152,478	\$0	\$86,152,478	\$86,152,478	\$0	\$86,152,478
5) TOTAL, REVENUES		\$86,152,478	\$0	\$86,152,478	\$86,152,478	\$0	\$86,152,478
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$171,347	\$0	\$171,347	\$167,663	\$0	\$167,663
3) Employee Benefits	3000-3999	\$104,167	\$0	\$104,167	\$102,389	\$0	\$102,389
4) Books and Supplies	4000-4999	\$807,735	\$0	\$807,735	\$807,735	\$0	\$807,735
5) Services and Other Operating Expenditures	5000-5999	\$90,134,204	\$0	\$90,134,204	\$95,960,123	\$0	\$95,960,123
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$0	\$0	\$0	\$0	\$0	\$0
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$91,217,454	\$0	\$91,217,454	\$97,037,910	\$0	\$97,037,910
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$5,064,976)</b>	<b>\$0</b>	<b>(\$5,064,976)</b>	<b>(\$10,885,432)</b>	<b>\$0</b>	<b>(\$10,885,432)</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>(\$5,064,976)</b>	<b>\$0</b>	<b>(\$5,064,976)</b>	<b>(\$10,885,432)</b>	<b>\$0</b>	<b>(\$10,885,432)</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$37,005,711	\$0	\$37,005,711	\$31,940,735	\$0	\$31,940,735
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$37,005,711	\$0	\$37,005,711	\$31,940,735	\$0	\$31,940,735
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$37,005,711	\$0	\$37,005,711	\$31,940,735	\$0	\$31,940,735
2) Ending Balance, June 30		\$31,940,735	\$0	\$31,940,735	\$21,055,303	\$0	\$21,055,303
3) Components of Ending Fund Balance							
a) Fund Balance, Nonspendable		\$0	\$0	\$0	\$0	\$0	\$0
b) Restricted		\$0	\$0	\$0	\$0	\$0	\$0
c) Fund Balance, Committed		\$0	\$0	\$0	\$0	\$0	\$0
d) Fund Balance, Assigned		\$0	\$0	\$0	\$0	\$0	\$0
e) Fund Balance, Unassigned		\$0	\$0	\$0	\$0	\$0	\$0



**Clovis Unified School District  
Budget Report  
Fiscal Year 2024- 2025**

Fund 68 - WORKERS' COMPENSATION		Prior Year		Total	Current Year		Total
		UNRESTRICT	RESTRICT		UNRESTRICT	RESTRICT	
<b>A. Revenues</b>							
1) LCFF Sources	8010-8099	\$0	\$0	\$0	\$0	\$0	\$0
2) Federal Revenue	8100-8299	\$0	\$0	\$0	\$0	\$0	\$0
3) Other State Revenue	8300-8599	\$0	\$0	\$0	\$0	\$0	\$0
4) Other Local Revenue	8600-8799	\$5,225,166	\$0	\$5,225,166	\$4,585,533	\$0	\$4,585,533
5) TOTAL, REVENUES		\$5,225,166	\$0	\$5,225,166	\$4,585,533	\$0	\$4,585,533
<b>B. Expenditures</b>							
1) Certificated Personnel Salaries	1000-1999	\$0	\$0	\$0	\$0	\$0	\$0
2) Classified Personnel Salaries	2000-2999	\$57,060	\$0	\$57,060	\$91,205	\$0	\$91,205
3) Employee Benefits	3000-3999	\$35,192	\$0	\$35,192	\$56,875	\$0	\$56,875
4) Books and Supplies	4000-4999	\$0	\$0	\$0	\$0	\$0	\$0
5) Services and Other Operating Expenditures	5000-5999	\$5,389,149	\$0	\$5,389,149	\$4,780,405	\$0	\$4,780,405
6) Capital Outlay	6000-6999	\$0	\$0	\$0	\$0	\$0	\$0
7) Other Outgo (excluding Transfers of Indirect)	7100-7299	\$0	\$0	\$0	\$0	\$0	\$0
	7400-7499						
8) Transfers of Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0	\$0
9) TOTAL, EXPENDITURES		\$5,481,401	\$0	\$5,481,401	\$4,928,485	\$0	\$4,928,485
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(\$256,235)</b>	<b>\$0</b>	<b>(\$256,235)</b>	<b>(\$342,952)</b>	<b>\$0</b>	<b>(\$342,952)</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>(\$256,235)</b>	<b>\$0</b>	<b>(\$256,235)</b>	<b>(\$342,952)</b>	<b>\$0</b>	<b>(\$342,952)</b>
<b>F. Fund Balance, Reserves</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	\$2,148,277	\$0	\$2,148,277	\$1,892,042	\$0	\$1,892,042
b) Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0	\$0
c) As of July 1 - Audited		\$2,148,277	\$0	\$2,148,277	\$1,892,042	\$0	\$1,892,042
d) Other Restatements	9795	\$0	\$0	\$0	\$0	\$0	\$0
e) Adjusted Beginning Balance		\$2,148,277	\$0	\$2,148,277	\$1,892,042	\$0	\$1,892,042
2) Ending Balance, June 30		\$1,892,042	\$0	\$1,892,042	\$1,549,090	\$0	\$1,549,090
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.....	202
Student Achievement.....	237
Comparative Analysis.....	265
Glossary of Terms.....	297





### Budget Forecasts Beyond the Proposed Budget Year

Revenues	2024-25	2025-26	2026-27
General Fund	\$640,768,485	\$660,562,800	\$677,372,622
Charter School Fund	\$10,769,177	\$10,973,764	\$11,285,794
Adult Education Fund	\$7,137,400	\$7,253,011	\$7,381,132
Child Development Fund	\$29,474,973	\$30,064,472	\$30,665,762
Cafeteria Fund	\$29,630,399	\$30,223,007	\$30,827,467
Deferred Maintenance Fund	\$3,401,000	\$2,801,000	\$2,801,000
Building Fund	\$1,556,000	\$1,556,000	\$1,556,000
Capital Facilities Fund	\$10,101,000	\$10,101,000	\$11,930,000
County School Facilities Fund	\$10,000	\$0	\$0
Special Reserve for Capital Projects	\$15,231,836	\$2,910,600	\$2,910,600
Bond Interest and Redemption Fund	\$50,671,202	\$50,671,202	\$50,671,202
Self-Insurance Fund	\$86,152,478	\$88,783,326	\$89,002,874
Workers Comp Self Insurance Fund	\$4,585,533	\$4,723,099	\$4,864,792
<b>Total</b>	<b>\$889,489,483</b>	<b>\$900,623,281</b>	<b>\$921,269,245</b>
Expenditures	2024-25	2025-26	2026-27
General Fund	\$675,153,170	\$677,133,549	\$688,167,905
Charter School Fund	\$9,054,083	\$9,241,055	\$9,521,284
Adult Education Fund	\$7,547,125	\$7,698,067	\$7,852,029
Child Development Fund	\$21,789,563	\$22,225,354	\$22,669,861
Cafeteria Fund	\$26,495,910	\$25,856,698	\$25,226,702
Deferred Maintenance Fund	\$3,401,000	\$3,401,000	\$3,301,000
Building Fund	\$1,556,000	\$1,556,000	\$1,556,000
Capital Facilities Fund	\$10,101,000	\$10,101,000	\$11,930,000
County School Facilities Fund	\$10,000	\$1,116,813	\$0
Special Reserve for Capital Projects	\$15,231,836	\$42,910,600	\$42,910,600
Bond Interest and Redemption Fund	\$50,671,202	\$50,671,202	\$50,671,202
Self-Insurance Fund	\$97,037,910	\$100,047,591	\$104,114,721
Workers Comp Self Insurance Fund	\$4,928,485	\$5,058,741	\$5,193,473
<b>Total</b>	<b>\$922,977,284</b>	<b>\$957,017,670</b>	<b>\$973,114,777</b>
Above is a summary of total revenue and expenditures, by fund, for the next three years.			

### Budget Forecasts







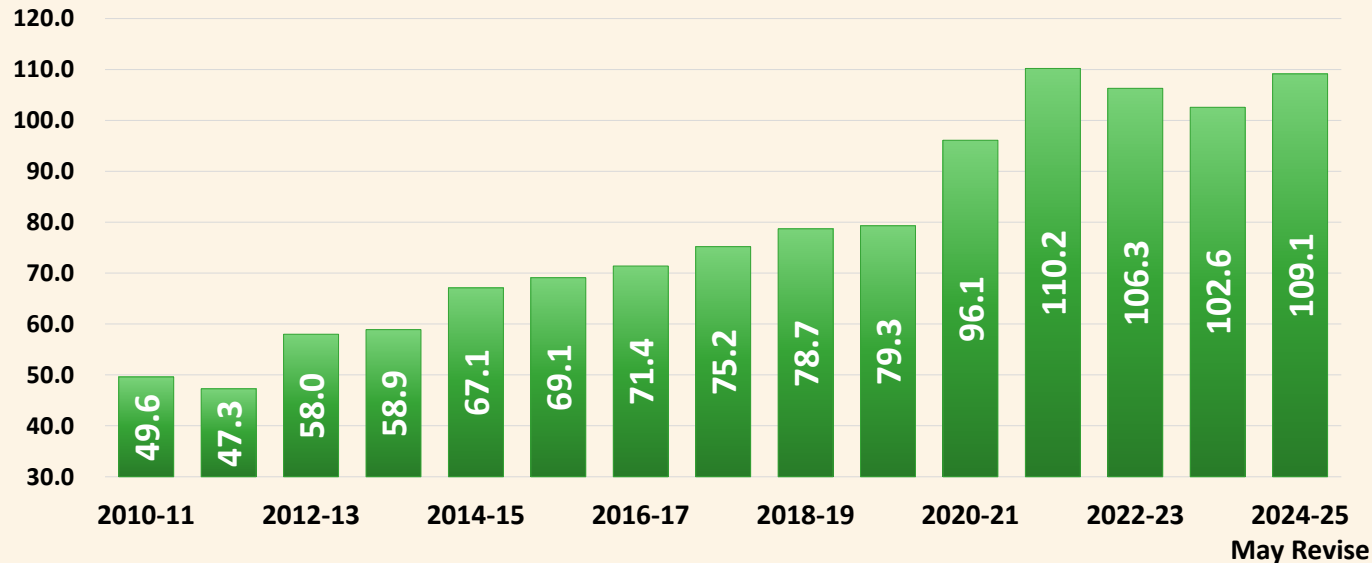
### Effect of State Budget on District Revenues

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 75% of total General Fund revenues in 2024-25.

The availability of State funds for public education is a function of constitutional provisions affecting school district revenues and expenditures. As a result, the condition of the State economy plays a major role in the determination of available funds for education. Funding on a statewide level has been, and continues to be, extremely volatile. In 2009-10, the slowdown in the housing market and construction reduced the number of additional dollars allocated by the State to schools. In 2009-10 through 2011-12, State budget shortfalls significantly decreased K-12 educational funding. In 2013-14, as the economy recovered, Proposition 98 funding was strong and K-12 education funding increased significantly. The 2024-25 May Revision includes Proposition 98 funding of \$109.1 billion for 2024-25.

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

### Proposition 98 (In Billions)



### Summary of California School Finance State Budget



### State Funding of Education and Average Daily Attendance

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

Prior to fiscal year 1999-00, annual State apportionments of basic and equalization aid to school districts for general purposes were computed based on a revenue limit per unit of average daily attendance. This calculation included funding for students who were absent from school for an excused absence, such as illness. Effective in fiscal year 1999-00, with the passage of SB 727, the basis of State funding was changed from average daily attendance to actual Average Daily Attendance (ADA). In 1999-2000, which was the base year, Clovis Unified's attendance rate was 96.2%.

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

The following is a chart reflecting the District's apportionment rates from 2014-15 to 2024-25.

CUSD LCFF/Revenue Limit Rate

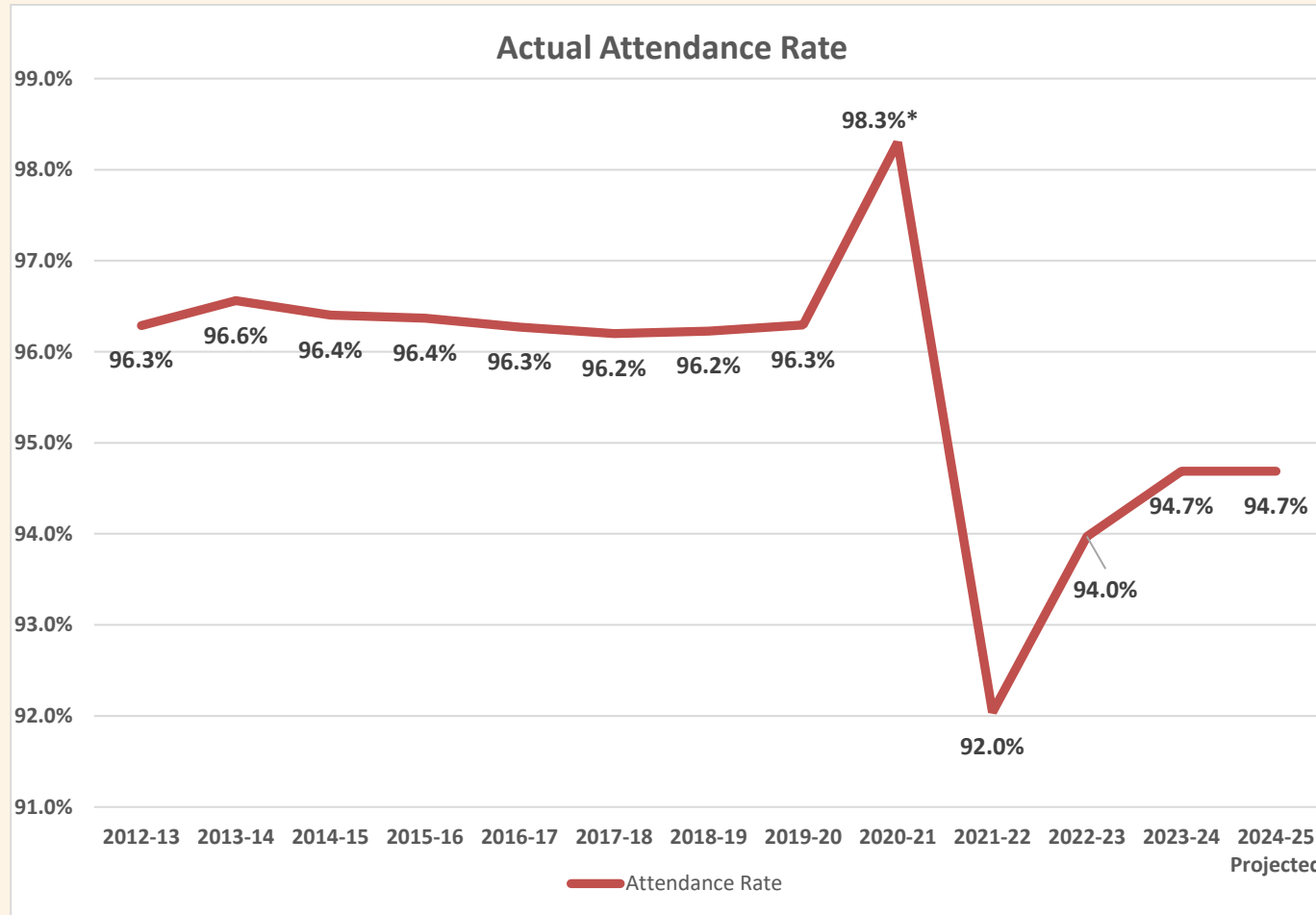
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 Projected
Funded Average LCFF per Student	\$7,080	\$7,910	\$8,314	\$8,545	\$9,194	\$9,454	\$9,476	\$9,982	\$11,366	\$12,315	\$12,449

### Summary of California School Finance

## State Funding of Education and Average Daily Attendance



The following are the District's attendance rates since 2012-13:



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

## Summary of California School Finance State Funding of Education and Average Daily Attendance



Taxes are levied by the County for each fiscal year on taxable real and personal property which is situated in the District as of the preceding January 1st. For assessment and collection purposes, property is classified either as secured or unsecured and is listed accordingly on separate parts of the assessment roll. The secured roll is that part of the assessment roll containing State-assessed public utilities property and real property having a tax lien which is sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Other property is assessed on the unsecured roll.

Property taxes on the secured roll are due in two installments, on November 1st and February 1st of each fiscal year. If unpaid, such taxes become delinquent on December 10th and April 10th, respectively and a 10% penalty attaches to any delinquent payment. Property on the secured roll with respect to which taxes are delinquent becomes tax defaulted on or about June 30th of the fiscal year. Such property may thereafter be redeemed by payment of a penalty of 1.5% per month to the time of redemption, plus costs and a redemption fee. If taxes are unpaid for a period of five years or more, the property is subject to sale by the Treasurer.

Property taxes in the General Fund are directly related to the Local Control Funding Formula (LCFF). The LCFF formula establishes the level of funding the State guarantees as the standard that a district should receive based on its formula. Property taxes for Clovis Unified are a portion of this guarantee. The remaining amount of LCFF funding comes from the State.

Property taxes on the unsecured roll are due as of the January 1st lien date and become delinquent, if unpaid, on August 31st. A 10% penalty attaches to delinquent unsecured taxes. If unsecured taxes are unpaid at 5:00 p.m. on October 31st, an additional penalty of 1.5% attaches to them on the first day of each month until paid. The taxing authority has four ways of collecting delinquent unsecured personal property taxes:

1. Bringing a civil action against the taxpayer;
2. Filing a certificate in the Office of the County Clerk specifying certain facts in order to obtain a lien on certain property of the taxpayer;
3. Filing a certificate of delinquency for record in the County Clerk and County Recorder's office in order to obtain a lien on certain property of the taxpayer;
4. Seizing and selling personal property, improvements, or possessory interests belonging or assessed to the assessee.

## Summary of California School Finance Property Taxes



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

The Board of Supervisors of Fresno County has approved the implementation of the Alternative Method of Distribution of Tax Levies and Collections and Tax Sale Proceeds (the Teeter Plan), as provided for in Section 4701 et seq. of the California Revenue and Taxation Code. The Teeter Plan guarantees distribution of 100% of the general taxes levied to the taxing entities within the County, with the County retaining all penalties and interest affixed upon delinquent properties and redemptions of subsequent collections. Under the Teeter Plan, the County apportions secured property taxes on a cash basis to local political subdivisions, including the District, for which the County acts as the tax-levying or tax-collecting agency. At the conclusion of each fiscal year, the County distributes 100% of any taxes delinquent as of June 30 to the respective taxing entities. The Teeter Plan was effective July 1, 1993.

The Teeter Plan is applicable to secured property tax levies. As adopted by the County, the Teeter Plan excludes Mello-Roos Community Facilities Districts, special assessment districts, and benefit assessment districts.

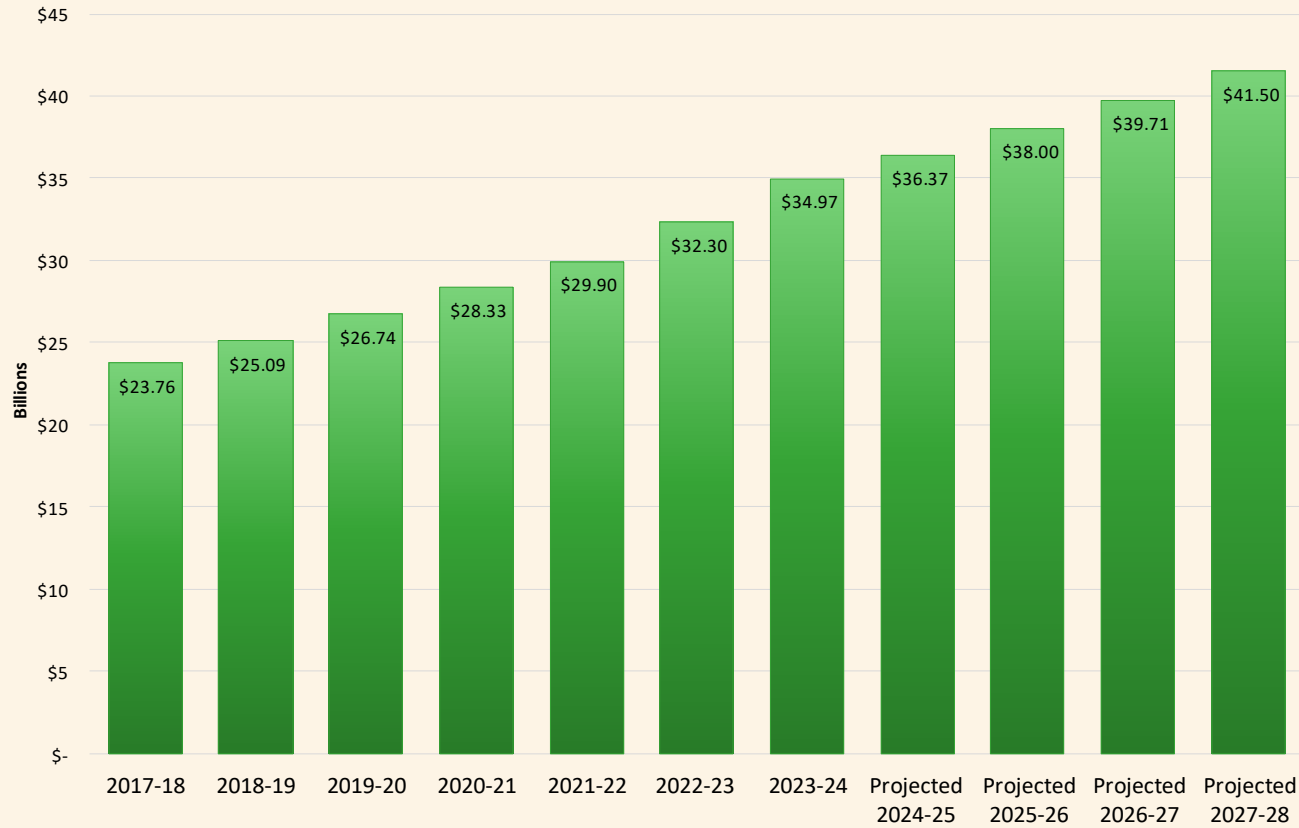
The Teeter Plan is to remain in effect unless the Board of Supervisors of Fresno County orders its discontinuance or unless, prior to the commencement of any fiscal year of the County (which commences on July 1st), the Board of Supervisors receives a petition for its discontinuance joined by resolutions adopted by at least two-thirds of the participating revenue districts in the County. In this event, the Board of Supervisors is to order discontinuance of the Teeter Plan effective at the commencement of the subsequent fiscal year. If the Teeter Plan is discontinued subsequent to its implementation, only those secured property taxes actually collected would be allocated to political subdivisions (including the District) for which the County acts as the tax-levying or tax-collecting agency, but penalties and interest would be credited to the political subdivisions.

The following graph reflects the previous seven years of available information on total assessed valuation of taxable property in the Clovis Unified School District as well as a projection for the current year and three subsequent years.

## **Summary of California School Finance Alternative Method of Tax Apportionment**



### Total Assessed Valuation



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



This section of the 2024-25 budget document speaks toward the significant long-term debt obligations of the District. Currently, the District has the following long-term obligations:

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

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

#### **General Obligation Bonds**

Major capital facility construction and improvements within the district are generally financed through the issuance and sale of a common type of municipal bond called *General Obligation (GO) Bonds*. Outstanding Bond payments cover the 2001, 2004, 2012 and 2020 Bonds. All Bond projects are for the modernization of schools over 25 years old, classroom additions to existing sites, site improvement projects, and to build new schools.

Through the years, significant legislation has been enacted related to the issuance and administration of *GO Bonds*. In 1978, Proposition 13 was passed by the California electorate and it imposed a maximum ad valorem tax on real property of \$1.00 per \$100 of assessed valuation. In 1986, Proposition 46 was approved which required that a bond issuance must be approved by a two-thirds vote of the state's electorate. In 1998, the voters of California approved Proposition 39 which authorized the passage of *GO Bond* issuances with a 55% majority vote. The debt service on the bonds is funded through an additional ad valorem tax over and above the \$1.00 per \$100 of assessed valuation imposed under Proposition 13. Lastly, State Legislators have imposed cautionary limitations to the amount of *GO Bond* debt that a school district can take on where their *GO* debt cannot exceed 2.5% of the entire District's Total Assessed Valuation.

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

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

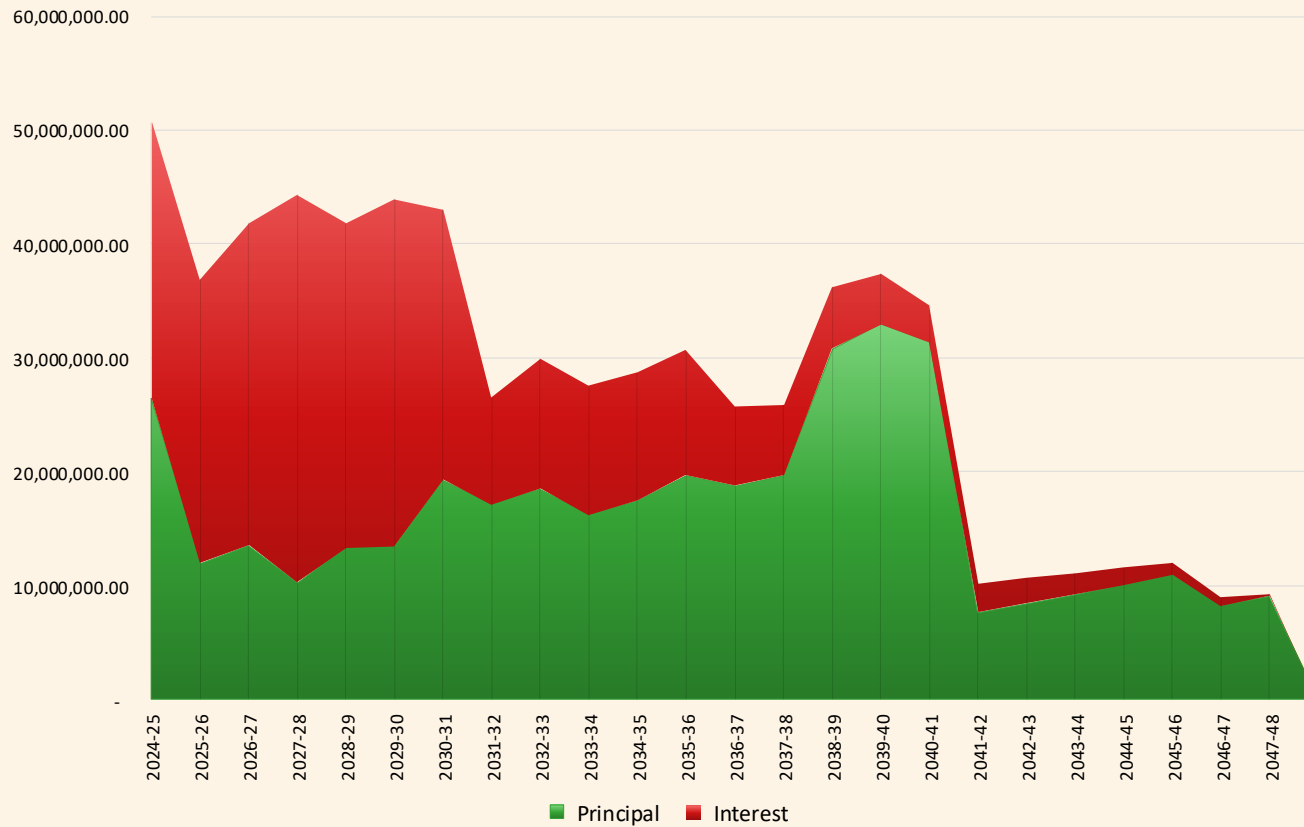


### Bond Repayment Schedule

As of July 1, 2024, the District has twelve outstanding general obligation bond issues. The following is the Bond Retirement Schedule, reflecting both principal and interest payments, for the fiscal years 2024-25 through 2047-48.

### Summary of California School Finance Bond Retirement

#### Bond Repayment Schedule







### Tax Rates

Based on the most recent data available, there are a total of three tax rate areas in the District as of fiscal year 2023-24. The portion of the District within the City of Clovis has a 2023-24 assessed valuation of approximately \$14.87 billion and represents 42.52% of the District's taxable assessed valuation. The portion of the District within the City of Fresno has a 2023-24 assessed valuation of approximately \$16.81 billion and represents 48.07% of the District's taxable assessed valuation. The portion of the District within Unincorporated Fresno County has a 2023-24 assessed valuation of approximately \$3.29 billion and represents 9.41% of the District's taxable assessed valuation. The District does not receive information regarding the actual tax amounts collected for each tax rate area.

### Summary of California School Finance Tax Rates

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

Fiscal Year	City of Clovis Tax Rate Area*	City of Fresno Tax Rate Area**	Unincorporated Fresno County Tax Rate Area	Tax Rate on Bond Indebtedness	Assessed Value of Average Single Family Home	Taxes Paid by Average Single Family Home
2010-11	\$1.196790	\$1.229228	\$1.196790	\$0.186740	\$230,937	\$431.25
2011-12	\$1.162422	\$1.194860	\$1.162422	\$0.155352	\$230,827	\$358.59
2012-13	\$1.164708	\$1.197146	\$1.164708	\$0.155350	\$225,805	\$350.79
2013-14	\$1.164952	\$1.197390	\$1.164952	\$0.155350	\$236,469	\$367.35
2014-15	\$1.164654	\$1.197092	\$1.164654	\$0.155346	\$251,391	\$390.53
2015-16	\$1.163414	\$1.195852	\$1.163414	\$0.155346	\$266,475	\$413.96
2016-17	\$1.163830	\$1.196268	\$1.163830	\$0.155346	\$270,709	\$420.54
2017-18	\$1.181284	\$1.213722	\$1.181284	\$0.155346	\$285,992	\$444.28
2018-19	\$1.178316	\$1.211830	\$1.178316	\$0.155350	\$282,376	\$438.67
2019-20	\$1.181138	\$1.213576	\$1.181138	\$0.155352	\$306,025	\$475.42
2020-21	\$1.181028	\$1.213466	\$1.181028	\$0.155356	\$313,564	\$487.14
2021-22	\$1.173438	\$1.205876	\$1.173438	\$0.155350	\$331,726	\$515.34
2022-23	\$1.183800	\$1.216238	\$1.183800	\$0.155330	\$352,815	\$548.03
2023-24	\$1.176270	\$1.208708	\$1.176270	\$0.155350	\$374,219	\$581.35
2024-25***	\$1.176270	\$1.208708	\$1.176270	\$0.155350	\$374,219	\$581.35

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

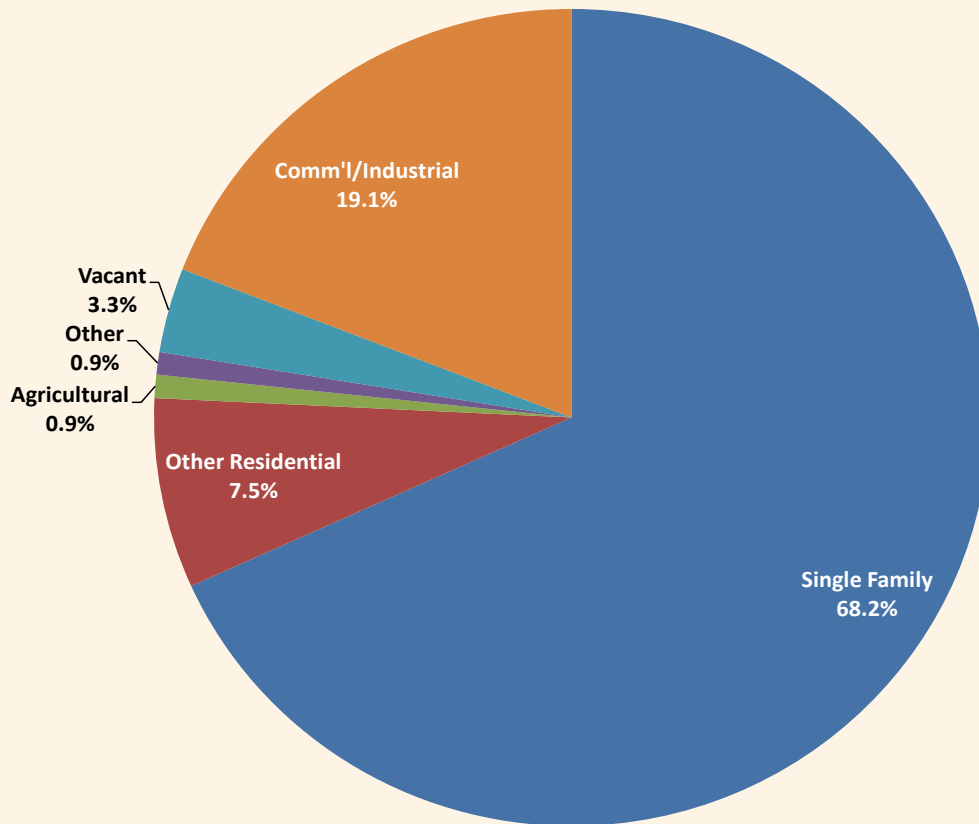
\*\* Comprised of General Countywide, CUSD Bond, State Center Community College District Bond and City of Fresno Pension Override tax rates

\*\*\* Projected

Source: California Municipal Statistics, Inc.



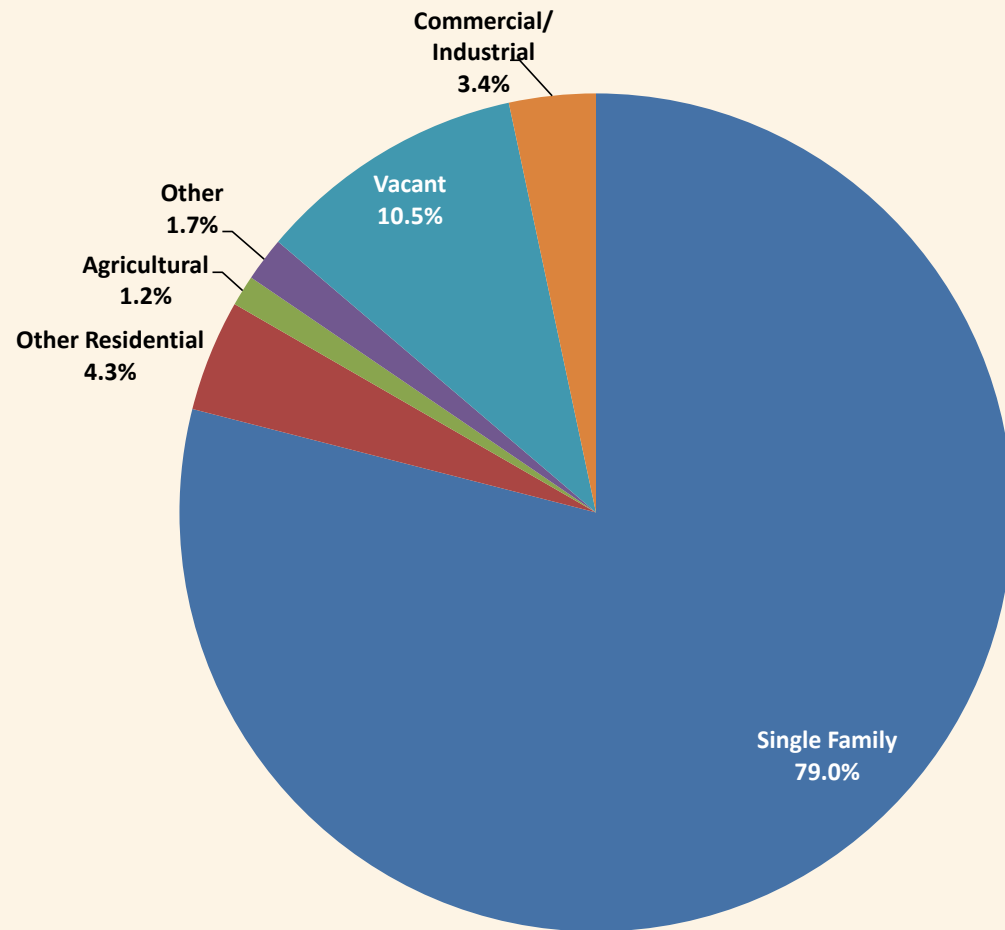
**Land Use Distribution by Total Assessed Value**



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



### Land Use Distribution by Parcel



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

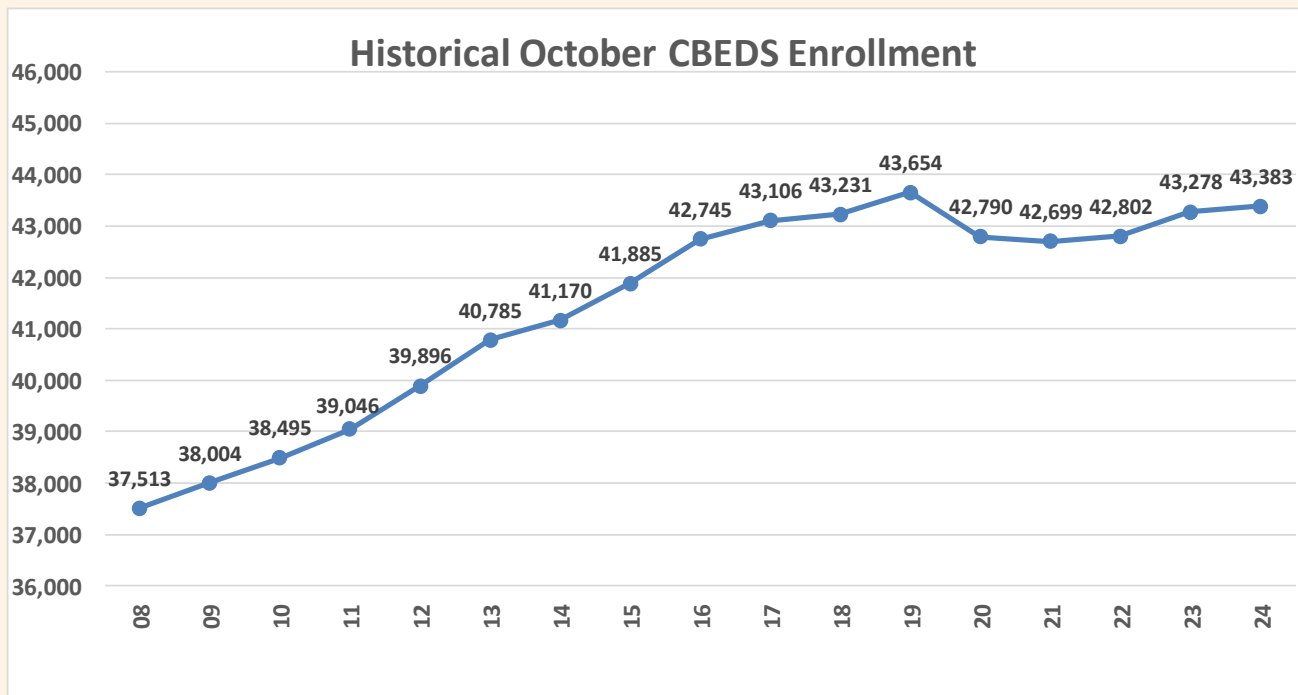


### Enrollment Trends in California

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

*Many school districts throughout the country in recent years have experienced a decline in student enrollment. This trend was magnified with the impact of the COVID-19 pandemic. CUSD was not immune to the loss of students in the years following but has been recovering the losses with enrollment gain the past 2 years. Since 2008-09, Clovis Unified School District has experienced an enrollment growth of 5,765 students, or 15.4% from 37,513 students in October 2008 to 43,278 in October 2023. Due to the increase in the housing market, the growth for 2024-25 is projected to be 104 students.*

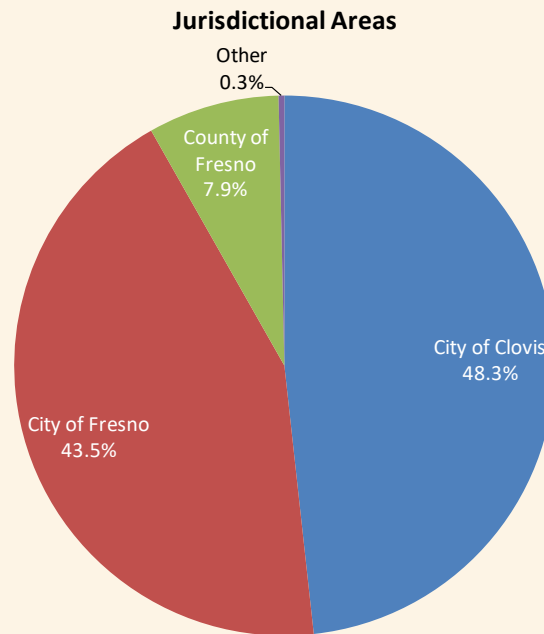
### Summary of California School Finance Enrollment Trends





The District not only serves most of the territory within the City of Clovis, but also serves a large area of both the City and County of Fresno. Due to the past growth in the portions of the District within the City and County of Fresno, the majority of students in the District no longer reside in the City of Clovis. Student enrollment information, presented by school, can be found in the organization section of the budget book. The following is a pie chart and table of Students by Jurisdictional Areas in 2023-24:

## Student Enrollment Projections Enrollment Trends



Jurisdictional Areas	Number of Students	Percentage
City of Clovis	20,888	48.26%
City of Fresno	18,840	43.53%
County of Fresno	3,402	7.86%
Other	149	0.34%
<b>Total</b>	<b>43,279</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 228,800 as of 2022. If current growth trends continue, the District could have a population of approximately 290,000 by 2035.

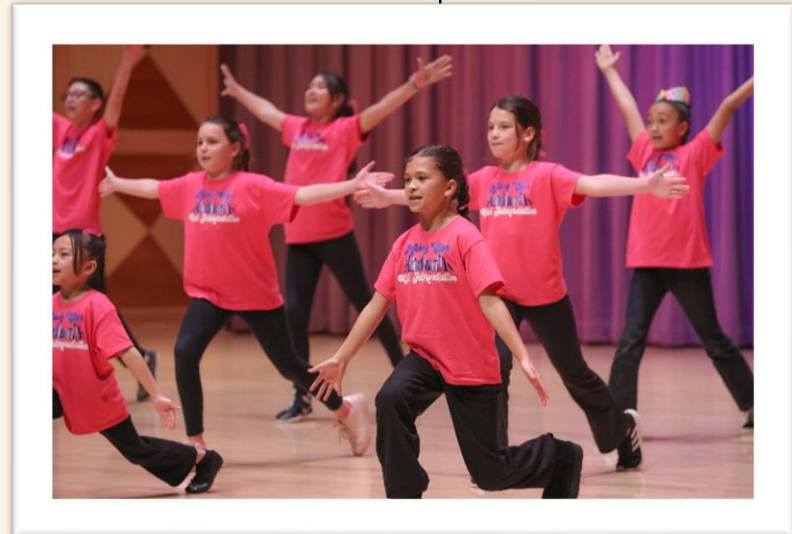
Approximately 17,800 single family units and 4,000 multiple family residential units have been constructed in the District during the past fifteen years. The primary growth areas of the District during the past twenty-five years (the Woodward Park area of the City of Fresno and Herndon-Shepherd area of the City of Clovis) are essentially built out and other areas have taken their place during the past ten to fifteen years. These include the Loma Vista Specific Plan in the City of Clovis and the eastern portion of the former McLane Community Plan area (i.e. the area east of Fowler Avenue and south of the Gould Canal) in the City of Fresno. The development of housing units in the long planned Millerton Specific Plan area in Fresno County began in 2011.

In addition to Loma Vista, two large urban growth areas are planned in the City of Clovis (the Heritage Grove and Northeast Urban Centers). The Heritage Grove area, located north of Shepherd Avenue between Sunnyside and Willow Avenues, has seen development accelerate in the past four years. There is traction in the Northeast Urban Center to begin the work of incorporating that into the City's sphere of influence, however, we do not expect to see development in the area for at least 3 years. A large future development area known as the Southeast Development Area (SEDA and also known as DA-4 East) is planned for the City of Fresno. However, there are significant infrastructure issues that have significantly delayed development from occurring and environmental studies are currently under way for this area.

Full development of current projects and planned growth areas would add approximately 37,800 single family units, 35,800 multiple family units and a population of approximately 201,100 to the District. While Copper River Ranch and Fancher Creek will likely be built out during the next couple of years, buildout of the larger plan areas would take more in the range of 20-25 years or substantially longer in the case of the Southeast Growth Area and Northeast Urban Center.

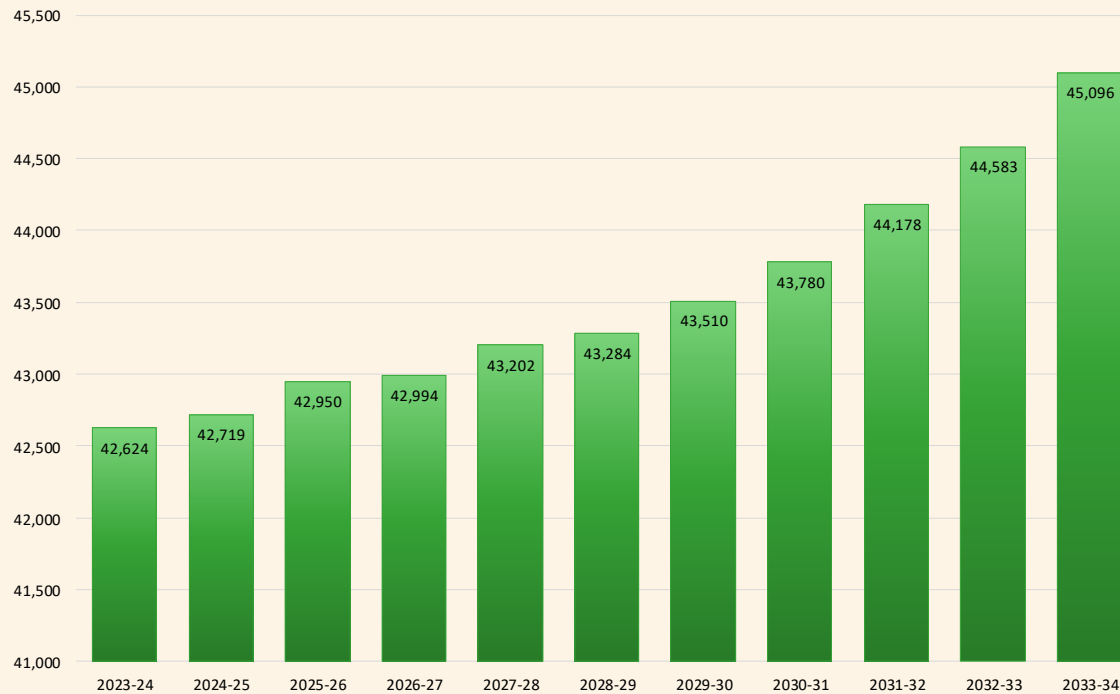
## State Enrollment Projections

### Enrollment Projections





### Projected Enrollment 2023-2033



Source: Facility Services 2024

The enrollment projections on the above graph were prepared using Cohort Survival Projection models. The District's K-12 enrollment is projected to increase from 42,624 in 2023-24 to 45,096 in 2033-34, an increase of 2,472 students over the ten-year period. This is an average increase of 178 students per year and an average growth rate of 0.6% per year.

Enrollment in grades TK-6 is predicted to increase by 1,660 students (from 22,447 to 24,107) during the ten-year projection period. This is an average increase of 166 students per year or an average growth rate of 0.74 % per year.

The grades 7-8 enrollment is projected to increase by 219 (from 6,880 to 7,099) during the ten-year projection period. This is an average increase of 22 students per year and an average growth rate of 0.32% per year.

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

## Student Enrollment Projections Enrollment Methodology

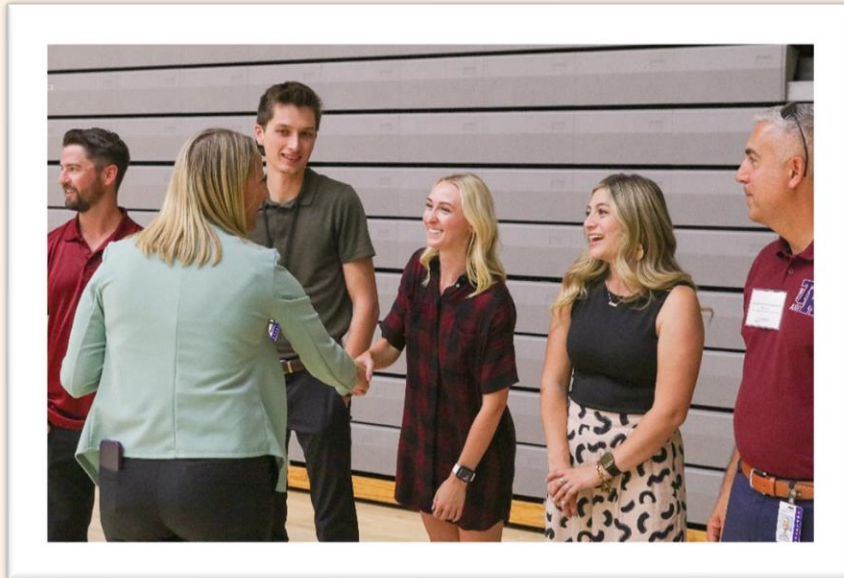


Enrollment in grades 9-12 is predicted to increase by 594 students (from 13,297 to 13,891) during the ten-year projection period. This is an average increase of 59 students per year or an average growth rate of 0.45% per year.

Compared to 2022-23 the district has already recognized an increase of 476 pupils in 2023-24. The District has decided to base the 2024-25 budget on enrollment growth of 105 students compared to 2023-24. The projections were calculated as follows:

- For the projection on the subsequent page, the District's October 2023 enrollment was entered into a Cohort Survival Model as the starting enrollment.
- Kindergarten enrollment was projected using a combination of historical kindergarten enrollment information for the District and birth data for the zip codes in which the District is located.
- Non-regular program enrollments (SDC, continuation and alternative programs) were estimated by determining the ratio of non-regular program students to regular program students and then applying that percentage to projected regular program students each year. The projected non-regular program students were then added to the projected regular program students to determine projected total enrollment.

## Student Enrollment Projections Enrollment Methodology







**Student Enrollment  
Projections  
Enrollment  
Information by Site**

Elementary Schools	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Boris Elementary	574	685	704	791	557	632	740	862	626
Bud Rank Elementary	904	852	869	837	746	677	652	666	665
Cedarwood Elementary	757	738	724	747	746	762	782	821	898
Century Elementary	625	603	624	637	597	628	660	689	708
Clovis Elementary	646	707	696	712	663	651	670	702	713
Cole Elementary	744	755	734	702	678	669	680	684	679
Copper Hills Elementary	508	609	658	689	634	593	624	590	593
Cox Elementary	587	631	637	651	644	623	640	662	636
Dry Creek Elementary	783	873	912	925	916	921	950	945	953
Fancher Creek Elementary	876	837	790	779	743	680	692	662	653
Fort Washington Elementary	624	643	600	599	573	575	579	566	556
Freedom Elementary	704	740	708	768	688	711	697	699	694
Fugman Elementary	798	839	837	821	802	794	808	843	905
Garfield Elementary	642	706	702	686	639	595	602	598	585
Gettysburg Elementary	640	672	676	672	666	663	673	656	630
Hirayama Elementary	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	416
Jefferson Elementary	586	642	638	646	648	610	584	559	510
Liberty Elementary	627	594	587	601	601	611	621	611	611
Lincoln Elementary	728	687	692	677	657	679	654	641	644
Maple Creek Elementary	635	636	623	595	557	521	552	516	494
Miramonte Elementary	601	607	620	613	608	558	567	581	541
Mountain View Elementary	707	720	685	662	623	567	581	591	619
Nelson Elementary	531	552	515	502	473	475	483	467	465
Oraze Elementary	823	851	923	934	852	820	840	903	876
Pinedale Elementary	514	574	548	545	506	490	488	459	465
Reagan Elementary	494	672	800	831	699	682	749	798	790
Red Bank Elementary	777	789	781	796	776	768	795	802	757
Riverview Elementary	721	749	742	735	681	655	656	709	692
Sierra Vista Elementary	527	527	551	571	540	484	503	487	515
Tarpey Elementary	725	728	730	749	686	658	653	652	685
Temperance-Kutner Elementary	712	718	704	684	631	591	634	636	623
Valley Oak Elementary	524	492	496	509	476	469	496	492	481
Weldon Elementary	635	662	662	639	603	575	556	551	544
Woods Elementary	714	740	747	723	702	688	685	680	664
Young Elementary	N/A	N/A	N/A	N/A	574	639	655	655	616



## Student Enrollment Projections Enrollment Information by Site

Intermediate Sites	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Alta Sierra Intermediate	1,347	1,428	1,376	1,428	1,439	1,304	1,284	1,355	1,334
Clark Intermediate	1,520	1,554	1,552	1,499	1,503	1,495	1,462	1,455	1,480
Granite Ridge Intermediate	1,295	1,361	1,284	1,283	1,244	1,122	1,118	1,191	1,175
Kastner Intermediate	1,082	1,123	1,161	1,214	1,182	1,141	1,133	1,177	1,134
Reyburn Intermediate	1,306	1,430	1,491	1,545	1,497	1,516	1,643	1,695	1,785
High School Sites	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Buchanan High School	2,619	2,700	2,726	2,706	2,643	2,685	2,601	2,606	2,560
Clovis East High School	2,365	2,492	2,738	2,812	2,837	2,733	2,777	2,923	3,033
Clovis High School	2,789	2,794	2,567	2,649	2,715	2,799	2,768	2,737	2,707
Clovis North High School	2,487	2,498	2,549	2,523	2,532	2,442	2,389	2,400	2,378
Clovis West High School	2,109	2,006	2,018	2,015	2,034	2,096	2,089	2,162	2,158
Alternative Education	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Enterprise	66	79	60	66	62	464	34	37	37
Gateway	213	235	208	223	227	212	276	233	230
Community Day	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Community Day Elementary	3	9	4	2	1	2	1	4	4
Community Day Secondary	66	61	43	50	27	41	45	38	39
Charter Schools	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Clovis Online School	344	365	398	447	515	745	813	667	663
Other	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Adult Transition Program	118	110	110	132	113	129	129	139	139
Non-Public Schools	19	21	17	23	22	23	14	10	11
Therapeutic Intervention Program	12	10	14	9	13	10	11	15	14
<b>District Totals*</b>	<b>42,057</b>	<b>43,106</b>	<b>43,231</b>	<b>43,654</b>	<b>42,791</b>	<b>42,677</b>	<b>42,788</b>	<b>43,279</b>	<b>43,383</b>

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



### **Background**

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

### **Board Policy to Accommodate Growth**

After extensive study, and input from the community, the Board eliminated multi-track year-round as an alternative available to the District to accommodate student enrollment. Board Policy 7110 deals with the criteria to be used by the Board and Administration for housing students when funding for new facilities, including additions, is not available. Following is a summary of the major components of this policy:



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



## Definitions

### Design Capacity

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

### Student Loading Capacity

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

### Enrollment Statistic

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

### Office of Public School Construction Portable

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

## Overall Considerations

### Office of Public School Construction Portable Classrooms

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

### New School Construction

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

## Student Enrollment Projections Student Accommodation Policy



### Elementary Schools at 100% of Design Capacity

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

### Intermediate Schools at 100% of Design Capacity

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

### Other Options

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

## Student Enrollment Projections Student Accommodation Policy





### High Schools at 100% of Design Capacity

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

### Other Options

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

### Attendance Boundaries

- The current attendance boundaries for the 2024-25 school year were approved by the Board on February 15, 2023.
- The Board approved new attendance boundaries for the 2025-26 school year to accommodate the opening of Clovis South High School on April 17, 2024.

### 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 17.15 acres
<b>Maintenance</b>	1 APU per 54,750 sq. ft. to be serviced (permanent and portables)
<b>Custodial</b>	1 APU per 20,125 sq. ft. to be cleaned (permanent and portables)
<b>Technology</b>	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
<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



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

**Student Enrollment  
Projections  
District Staffing**

Function	2020-21	2021-22	2022-23	2023-24	2024-25*
Instruction	1,711	1,666	1,644	1,675	1,692
Special Ed Other Spec Instruction Services	849	845	894	963	994
Instructional Supervision & Administration	53	56	51	54	55
Instructional Library/Media/Technology/Other	198	277	273	274	273
School Administration	275	272	274	279	279
Pupil Services	345	361	366	378	385
Pupil Transportation	117	116	115	121	121
Ancillary Services	31	30	30	31	31
General Administration	24	24	25	25	26
Board & Superintendent	12	13	11	11	11
Fiscal Services	22	23	25	26	26
Personnel/Human Resources Services	18	18	21	22	23
Central Support	21	22	24	24	23
Centralized Data Processing	25	26	25	25	25
Plant Maintenance & Operations	367	379	375	379	386
Security	15	16	16	16	16
<b>Total</b>	<b>4,085</b>	<b>4,144</b>	<b>4,169</b>	<b>4,303</b>	<b>4,368</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's special education population is growing at a significantly higher rate than total District enrollment. Although AB602 was meant to provide equitable funding, due to the disproportionate growth rate, it insufficiently funds the high-cost special day class programs, mainly autism and severely disabled. Clovis Unified School District is one of the lowest funded districts and SELPA's in the State.

The District is committed to providing our students who receive Special Education services with the best educational experience possible. The District is actively involved in public hearings recently conducted by the State, gathering feedback related to the insufficient funding provided by the State and Federal Governments.

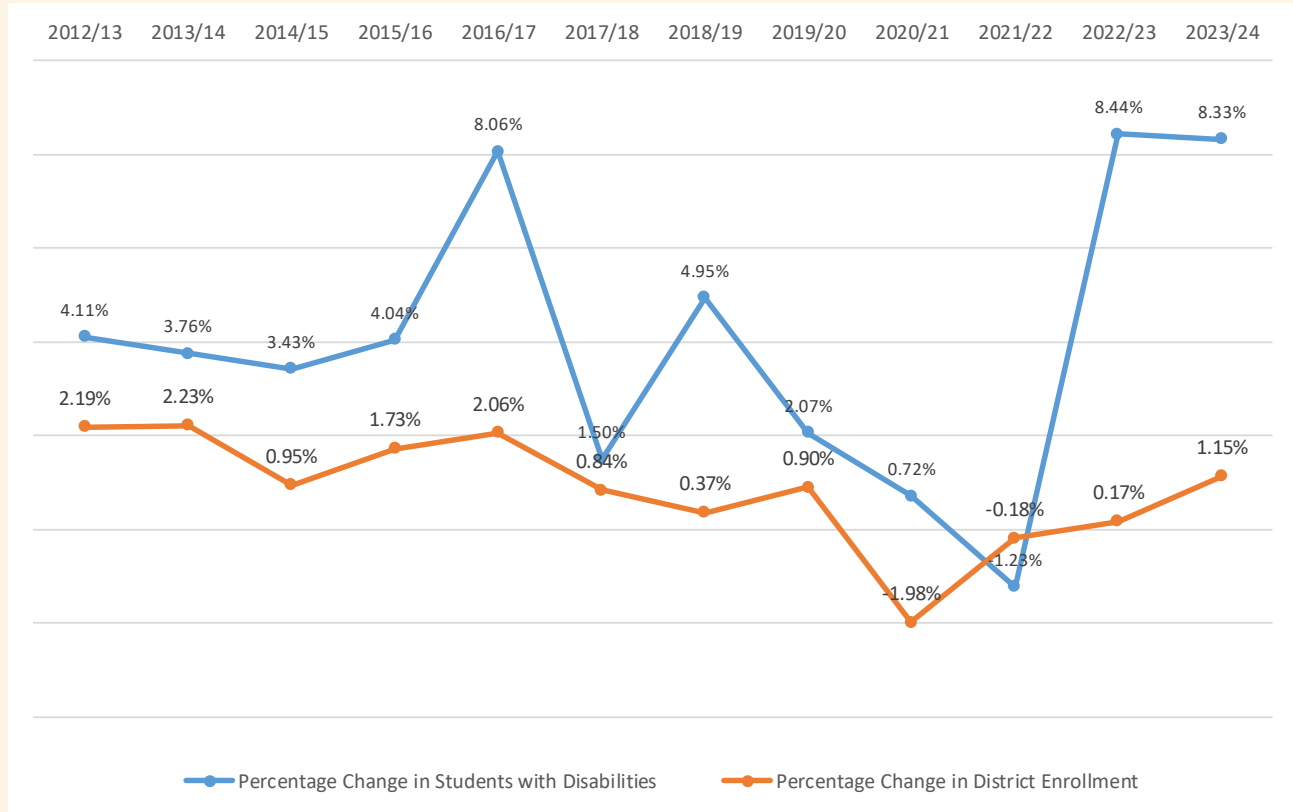
## Special Education





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

## Special Education

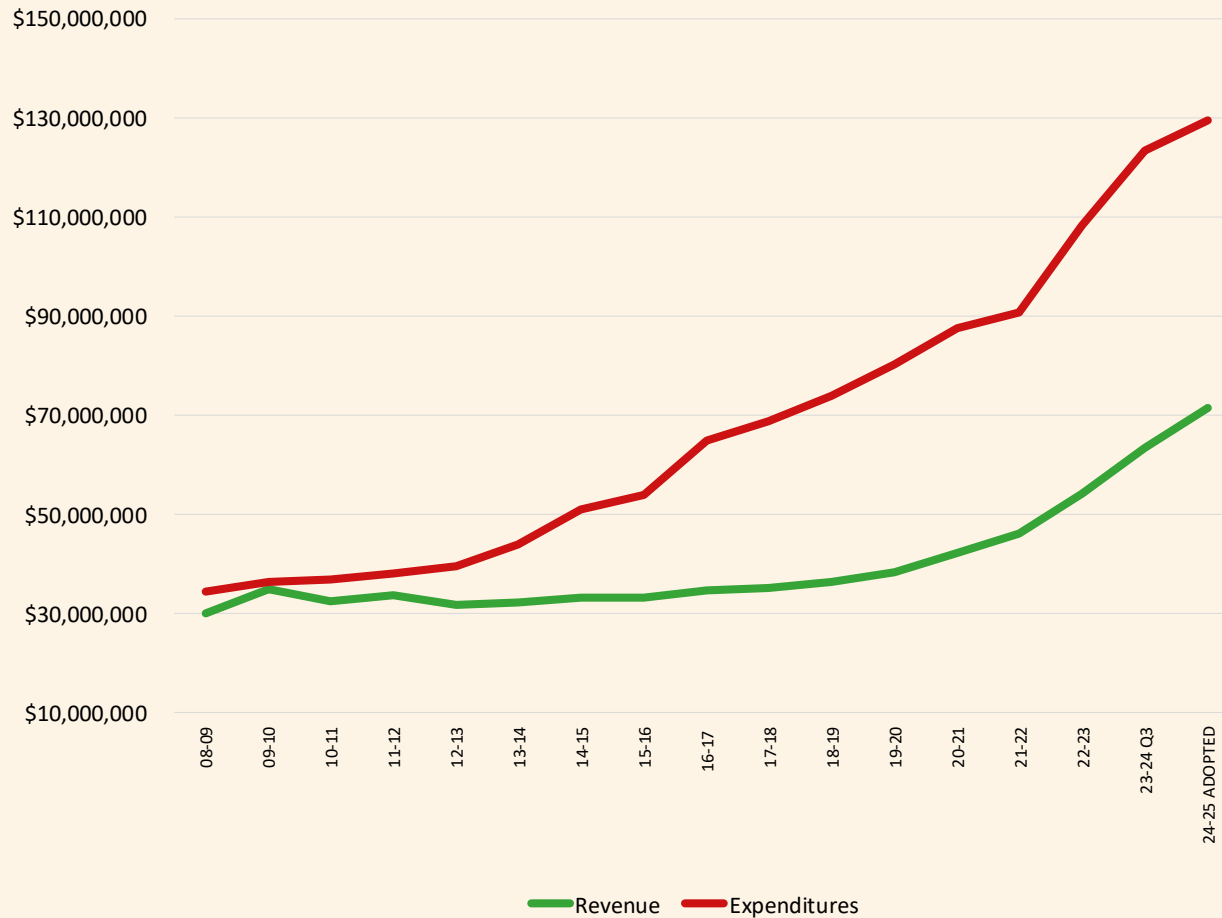




Special Education Program expenditures for 2024-25 are projected to be \$129,446,920. Projected revenues are: \$39,445,523 (Special Education Master Plan), \$10,061,191 (Federal Revenue), \$5,737,415 (Other State Revenue), and \$2,735,506 (Local Revenue), for a total of \$57,979,635. The difference is covered by a contribution from the unrestricted General Fund.

## Special Education

### Special Education Revenue vs. Expenditures





## Special Education

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

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

Program	2023-24	2024-25 Growth
Special Education Infants	11	0
Special Education Preschool	15.4	0
Special Education Preschool Autism	22	4
Special Education Adapted Physical Education	6.34	0.25
Special Education Special Day Class	56.5	3
Special Education Intervention	23	3
Special Education Severely Disabled	15	0
Special Education Autism Age 5-22	32	2
Special Education Adult Transition Program	11	0
Special Education Low Incidence	6	0
Special Education Non-Severe Age 5-22	119.84	3.06
<b>Total</b>	<b>318.08</b>	<b>15.31</b>

These new programs are a reflection of our fast-growing population of students who receive Special Education services. Prior to this year, Clovis Unified Special Education student population has averaged a 3.64% student growth per year.

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



Following is the 2023-24 and 2024-25 FTE (full time equivalent) staffing comparisons:

	2023-24 FTE	2024-25 FTE	FTE Changes
Certificated Teacher	318.08	332.99	14.91
Administrative Contracted	2.50	2.50	0.00
Certificated Management	111.41	118.29	6.88
Classified Management	14.43	14.93	0.50
Executive Assistance	0.50	0.50	0.00
Business Support	57.28	58.13	0.85
Instructional Support	616.53	627.69	11.16
Psych & Mental Health Support	85.62	87.76	2.14
<b>Total</b>	<b>1206.35</b>	<b>1242.79</b>	<b>36.44</b>

## Special Education Staffing





The 2024-25 Adopted Budget for Special Education is based on \$57,979,635 in revenues for all programs, \$71,467,285 in General Fund contributions, One-Time Funding and LCAP to Special Education, and \$129,446,920 in expenditures, including indirect costs.

## Special Education Revenues and Expenditures

Following is a comparison of the major revenue categories for 2023-2024 and 2024-25:

Expenditures	2023-2024		2024-2025 Adopted Budget	Difference
	Estimated	Actuals Q3		
Certificated Salaries	\$48,461,811		\$50,144,428	\$1,682,617
Classified Salaries	30,000,263		32,758,033	2,757,770
Employee Benefits	34,858,690		37,139,333	2,280,643
Books & Supplies	2,309,511		2,035,111	(274,400)
Services & Other	6,507,962		6,676,454	168,492
Capital Outlay	710,345		0	(710,345)
Other Outgo & Indirect	550,871		693,560	142,689
<b>Total Expenditures</b>	<b>\$123,399,454</b>		<b>\$129,446,920</b>	<b>\$6,047,466</b>

Following is a comparison of the major expenditure categories for 2023-2024 and 2024-25:

Expenditures	2023-2024		2024-2025 Adopted Budget	Difference
	Estimated	Actuals Q3		
Certificated Salaries	\$48,461,811		\$50,144,428	\$1,682,617
Classified Salaries	30,000,263		32,758,033	2,757,770
Employee Benefits	34,858,690		37,139,333	2,280,643
Books & Supplies	2,309,511		2,035,111	(274,400)
Services & Other	6,507,962		6,676,454	168,492
Capital Outlay	710,345		0	(710,345)
Other Outgo & Indirect	550,871		693,560	142,689
<b>Total Expenditures</b>	<b>\$123,399,454</b>		<b>\$129,446,920</b>	<b>\$6,047,466</b>



## Lottery Programs

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

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

\$11,726,126 is projected to be available in the General Fund and an additional \$200,445 to be available in the Charter Schools Fund for a total estimate of \$11,926,571 available for lottery distribution for 2024-25. This is based on the Clovis Unified adopted lottery budget of \$284 per ADA.



## Other Programs Lottery

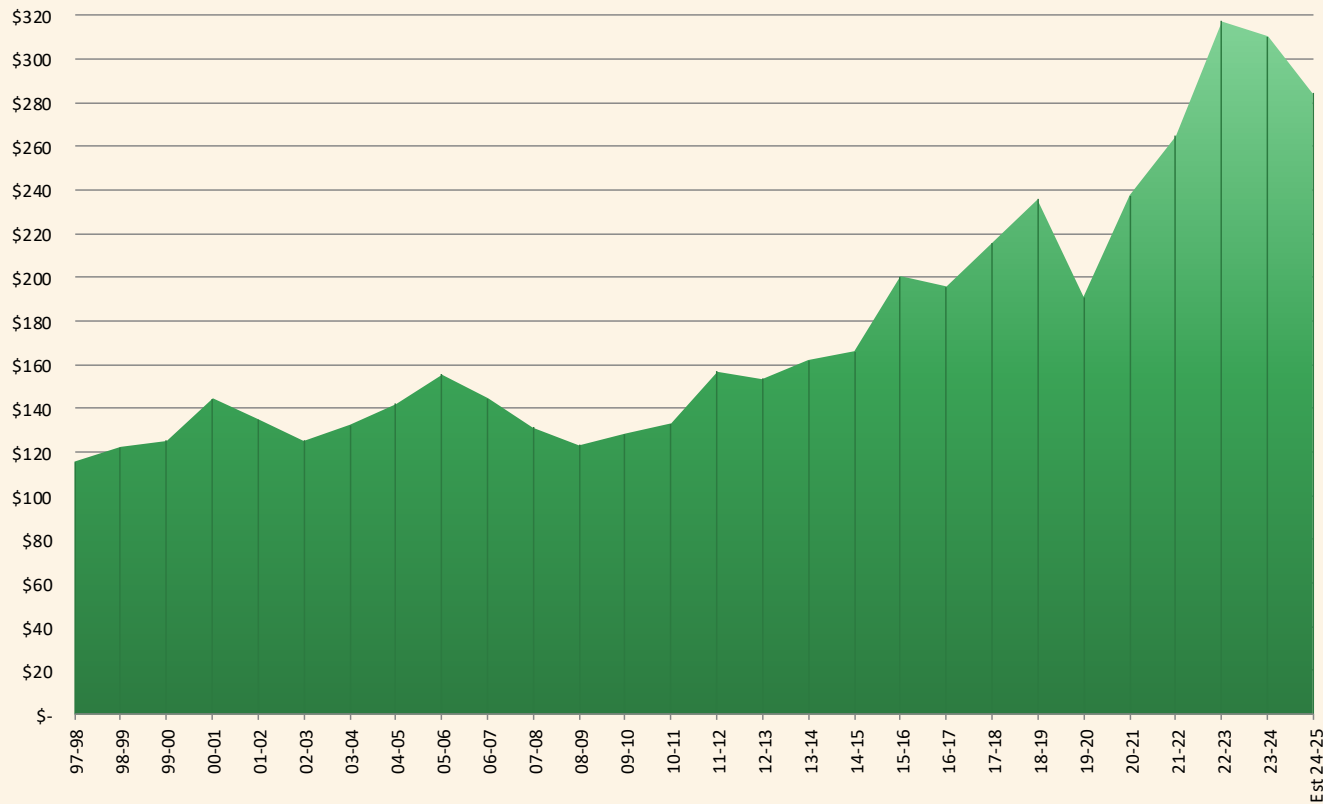




Since the inception of the program, there has been considerable variance in the amount of lottery collections and subsequent proceeds to local school districts. The following chart reflects the distribution of lottery proceeds to local school districts, including estimates for 2024-25.

## Other Programs Related Funding

### State Lottery Allocation per ADA







## Other Programs One Time Funds

**Learning Recovery Emergency Block Grant:** On June 30, 2022, the Governor approved AB 182, COVID-19 emergency response: Learning Recovery Emergency Block Grant, funds to assist school districts, county offices of education, and charter schools with long-term recovery from the COVID-19 pandemic.

The District's original allocation was \$46,328,714. The Governor's 2023-24 Enacted Budget reduced the allocation by approximately 14.3%. The District's revised allocation is approximately \$39.6M and may expend the one-time funds through the 2027-28 school year. The 2024-25 Adopted Budget includes the anticipated expenditure plans in the amount of \$13.9M. It's important to note that these funds have been allocated to specific expenditures over the years in which the funds are allowed to be utilized.

**California Community Schools Partnership Program (CCSPP):** The California Community Schools Partnership Program (CCSPP) supports schools' efforts to partner with community agencies and local government to align community resources to improve student outcomes.

The CCSPP framework leans on the four established pillars of the community schools movement.

- Integrated student support
- Family and community engagement
- Collaborative leadership and practices for educators and administrators
- Extended learning time and opportunities

The CCSPP Implementation grants will be funded for up to five years, at a rate of up to \$500K annually per school site approved, determined by school enrollment levels. The District applied for the CCSPP Implementation Grant. If awarded, the District will be part of Cohort 3 and funding will begin 2024-25 through 2028-29.



**Arts, Music, and Instructional Materials Discretionary Block Grant (AMI):** On June 30, 2022, the Governor approved AB 181 which established the Arts, Music, and Instructional Materials Discretionary Block Grant. On September 27, 2022, the Governor approved AB 185, which revised the AMI Grant. According to the State's requirement, "funds may be used for professional development, acquiring standards-aligned instructional materials, improving school climate (including training on de-escalation and restorative justice strategies), developing diverse book collections with culturally relevant texts, operational costs, and COVID-19 costs." The District's original allocation was \$25,721,407. The Governor's Enacted 2023-24 Budget Proposal reduced this one-time grant by 3.3%. The District's revised allocation is \$24,808,026 to be expended through the 2025-26 school year.

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

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

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

## Other Programs One Time Funds



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

### **CAASPP Program**

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

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

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

Looking at the State-wide average for 2022-23, 47% of students met or exceeded the English language arts/literacy standard and 34% met or exceeded the mathematics standards. As noted in the following charts, Clovis Unified students exceeded the state-wide average with 66% of students meeting or exceeding standards in the English language arts/literacy standard and 51% in mathematics standard.

## **Student Achievement**



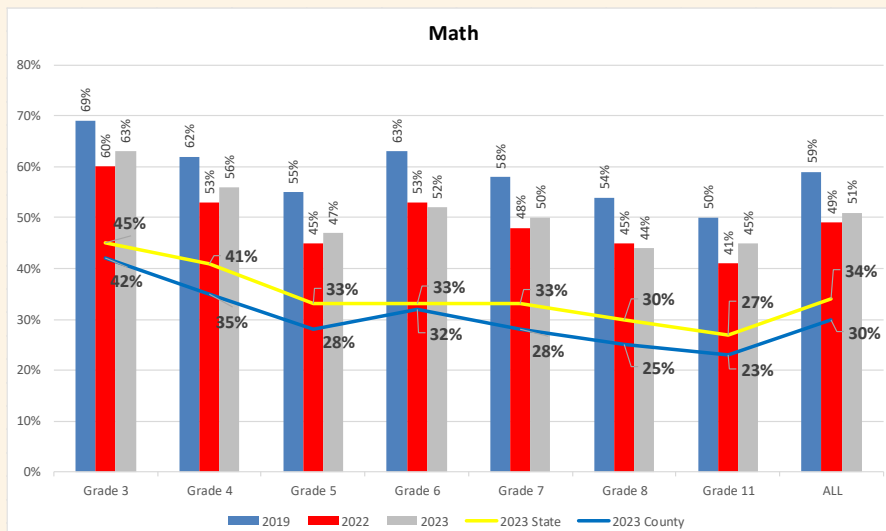
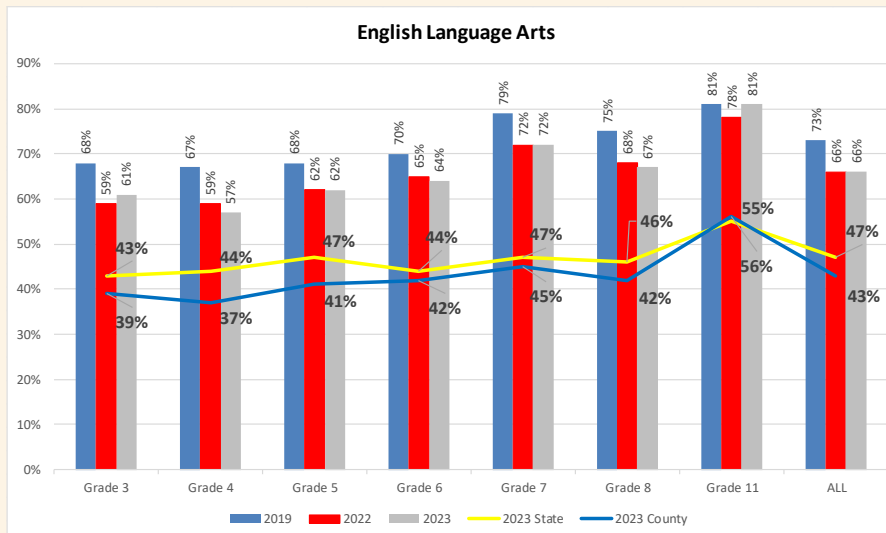
### **CAASPP Program**



## Student Achievement

### CAASPP Program

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

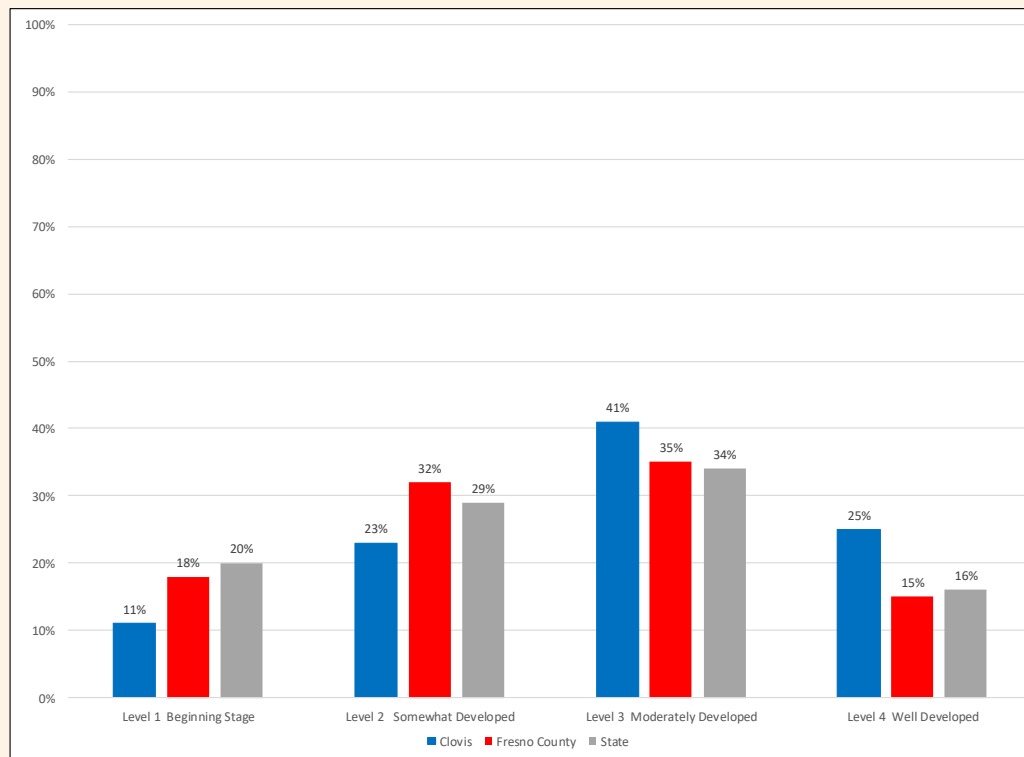




### English Language Proficiency Assessment for California (ELPAC)

The ELPAC assessment is a state test developed to assess a student's language proficiency in English. The test assesses three content areas that include: Listening and Speaking, Reading, and Writing. Students score in one of four different proficiency levels: Well developed, moderately developed, somewhat developed and beginning stage. Scores are reported for each content area as well as an "overall" score. Students are assessed with the ELPAC as they move into the district if their Home Language Survey indicates any language other than English. In addition, students in an English Learners (EL) Program are assessed annually to measure language proficiency. Annual scores may be used in conjunction with other assessments for possible reclassification.

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



### Student Achievement

### State and Local Assessment



### **CUSD Kindergarten Assessment**

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

In 2022-23, 65% of students met or exceeded the standard in ELA and 69 % in Math.

### **Grade 1-2 Assessments: 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.

In 2022-23, 70% of students met or exceeded the standard in ELA and 65% in Math.

### **Student Achievement**

## **Kindergarten Assessment**

## **Grade 1 Assessment Reading and Mathematics**



### Physical Fitness Assessment

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

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

Percent of students who made the Healthy Fitness Zone (HFZ)									
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2021-22	2022-23
Grade 1	88%	90%	88%	86%	86%	86%	87%	76%	75%
Grade 2	88%	90%	87%	88%	87%	87%	90%	78%	81%
Grade 3	88%	89%	88%	88%	88%	88%	88%	73%	77%
Grade 4	75%	77%	75%	77%	76%	76%	79%	59%	60%
Grade 5	77%	76%	72%	74%	74%	74%	74%	56%	62%
Grade 6	74%	75%	72%	73%	73%	76%	75%	61%	64%
Grade 7	77%	76%	73%	71%	72%	75%	78%	61%	58%
Grade 8	76%	74%	72%	71%	70%	76%	78%	62%	59%
Grade 9	63%	66%	66%	63%	63%	68%	71%	60%	58%
Grade 10	63%	64%	64%	60%	61%	67%	69%	59%	56%
Grade 11	45%	51%	47%	45%	46%	64%	67%	64%	67%

### Student Achievement

### Physical Fitness Assessment



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

	2016	2017	2018	2019	2020	2021	2022	2023
Total AP Students	2,823	2,905	2,905	2,891	3,911	3,342	3,095	3,060
Number of Exams	4,749	4,780	4,598	4,785	4,988	4,789	4,630	5,129
Exams with Scores 3+	3,115	3,107	2,769	3,397	3,623	2,969	3,241	3,796
3+	66%	65%	60%	71%	73%	62%	70%	74%



### Student Achievement Advanced Placement 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 regard to specific elements of school site management, parent involvement and co-curricular programs based on quality indicators. Each of these elements is rated from "Superior" to "Needs Improvement". Component III of the CLASSI system allows school and district personnel to examine each school's policies, practices, programs, and operating procedures as it relates to a school meeting their cultural proficiency through a self-study and/or site visitation process. In the CLASSI system, scores and ratings are tabulated and reported by the Department of Assessment each year. Schools earn the CUSD Exemplary School Award by reaching or exceeding set standards in both Components I and II. Moreover, schools use the results of CLASSI in setting their goals and planning for the improvement of their programs the following year. In this way, school personnel are continually challenged to exceed their own standards of excellence.



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



## Awards

Clovis Unified is pleased to be a leader in public education as demonstrated by the many awards and recognitions bestowed on our schools. Many of our schools have met the rigorous standards to be recognized in the National Blue Ribbon Schools Program and in the California Distinguished Schools Program/California Gold Ribbon Award. As you will see in the list below, our schools are also recognized for their great work within our surrounding community.

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

### ELEMENTARY SCHOOLS

#### **Boris Elementary School**

CA PBIS Coalition Award	2018-19, 2020-21, 2022-23, 2023-24
CLASSI Award	2016-17, 2017-18, 2018-19
CSUF Virtues & Character Education Award	2017-18
CUSD PBIS Model School	2017-18
CA Honor Roll School	2017-18, 2019-20
Bonner Character Award	2017-18
Civic Learning Award Merit	2018-19

#### **Bud Rank Elementary School**

State Distinguished/California Gold Ribbon	2011-12, 2015-16
CLASSI Award	2008-09, 2009-10, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19
CSUF Virtues & Character Education Award	2013-14
Bonner Character Award	2019-20
CAPP	2022-23

## Student Achievement

## Awards



**Cedarwood Elementary School**

State Distinguished/California Gold Ribbon  
CLASSI Award

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

CSUF Virtues & Character Education Award  
Bonner Character Award  
CAPP

**Century Elementary School**

State Distinguished/California Gold Ribbon  
CLASSI Award

2007-08, 2011-12, 2015-16  
2004-05, 2005-06, 2006-07, 2007-08, 2008-09,  
2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15,  
2015-16, 2016-17, 2017-18, 2018-19  
2015-16, 2016-17, 2017-18, 2018-19, 2019-20  
2015-16, 2019-20  
2019-20  
2022-23

Civic Learning Award  
CA Honor Roll School  
Bonner Character Award  
CAPP

**Clovis Elementary School**

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

2011-12, 2015-16  
2006-07, 2009-10, 2010-11, 2016-17  
2001-02, 2011-12, 2015-16, 2017-18  
2004-05, 2005-06, 2006-07, 2008-09, 2009-10,  
2010-11, 2011-12, 2013-14, 2014-15  
2016-17  
2015-16, 2017-18, 2019-20  
2017-18  
2020-21, 2022-23

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

**Student Achievement  
Awards**



### **Cole Elementary School**

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

1997-98, 2001-02, 2005-06, 2015-16  
1995-96, 1997-98, 2003-04, 2017-18  
2004-05, 2005-06, 2006-07, 2007-08, 2008-09,  
2009-10, 2010-11, 2011-2012, 2013-2014, 2014-15,  
2018-19  
2016-17, 2017-18, 2018-19, 2019-20  
2017-18, 2019-20  
2017-18  
2022-23

Civic Learning Award

CA Honor Roll School

Bonner Character Award

CA PIS Coalition Award

### **Copper Hills Elementary School**

State Distinguished/California Gold Ribbon  
CLASSI Award

1999-00, 2011-12, 2015-16, 2019-20  
2004-05, 2005-06, 2006-07, 2007-08, 2008-09,  
2009-10, 2010-11, 2011-12, 2013-14, 2014-15, 2015-16,  
2016-17, 2017-18, 2018-19  
2020-21, 2022-23  
2020-21  
2022-23

Bonner Character Award

CAPP

CA PBIS Coalition Award

### **Dry Creek Elementary School**

National Blue Ribbon

State Distinguished/California Gold Ribbon

CLASSI Award

1993-94  
1992-93, 2007-08, 2008-09, 2013-14, 2015-16,  
2022-23  
2005-06, 2006-07, 2007-08, 2009-10, 2010-11,  
2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17,  
2017-18, 2018-19  
2019-20, 2023-24  
2022-23

Bonner Character Award

Civic Learning Award Merit

## **Student Achievement**

### **Awards**

**Fancher Creek Elementary School**

State Distinguished/California Gold Ribbon	1996-97, 2005-06, 2011-12, 2015-16, 2017-18, 2019-20
CA Title I Academic Achievement Award	2006-07, 2009-10, 2015-16
Governor's Reading Award	1999-00
CSUF Virtues & Character Education Award	1997-98, 2005-06
CLASSI Award	2004-05, 2008-09, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2016-17, 2017-18
CA PBIS Coalition Award	2017-18, 2018-19, 2020-21
CA Honor Roll School	2017-18, 2019-20
CAPP	2020-21, 2022-23

**Fort Washington Elementary School,**

National Blue Ribbon	1991-92, 1998-99
National Exemplary	1985-86
State Distinguished/California Gold Ribbon	1986-87, 1996-97, 2003-04, 2011-12
CSUF Virtues & Character Education Award	1995-96, 1999-00, 2001-02
CLASSI Award	2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19
CA Honor Roll School	2015-16, 2017-18, 2019-20, 2019-20
CAPP	2020-21
CA PBIS Coalition Award	2022-23

**Freedom Elementary School**

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

**Student Achievement  
Awards**



### **Fugman Elementary School**

National Blue Ribbon	2012-13
State Distinguished/California Gold Ribbon	2007-08, 2011-12, 2015-16, 2017-18
CLASSI Award	2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-2015, 2015-16, 2016-17, 2017-18, 2018-19
CA PBIS Coalition Award	2017-18
Civic Learning Award Merit	2018-19
CA Honor Roll School	2015-16, 2019-20
Bonner Character Award	2019-20
CAPP	2020-21
CA PBIS Coalition Award 2019-	2022-23

### **Garfield Elementary School**

National Blue Ribbon	1998-99
State Distinguished/California Gold Ribbon	1996-97, 2005-06
CLASSI Award	2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19
CUSD PBIS Model School	2017-18
Civic Learning Award Merit	2015-16, 2018-19, 2019-20
Bonner Character Award	2019-20, 2023-24
CAPP	2020-21, 2022-23
Civic Learning Award	2022-23

### **Student Achievement**

### **Awards**



### **Gettysburg Elementary School**

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

### **Jefferson Elementary School**

National Blue Ribbon	1996-97, 2009-10
State Distinguished/California Gold Ribbon	1986-87, 1994-95, 2017-18
California Title I Academic Achievement Award	2009-10, 2010-11
CLASSI Award	2006-07, 2007-08, 2008-09, 2009-10, 2011-12, 2013-14, 2014-15, 2015-16, 2017-18
CA-PBIS Model School	2017-18
CA Honor Roll School	2015-16, 2017-18, 2020-21
Civic Learning Award Merit	2018-19
CA PBIS Coalition Award	2022-23

### **Student Achievement**

### **Awards**



### **Liberty Elementary School**

National Blue Ribbon

State Distinguished/California Gold Ribbon

CLASSI Award

CSUF Virtues & Character Education Award

CA Honor Roll School

Bonner Character Award

CAPP

Pivotal Practice Award

1996-97, 2020-21

1994-95, 1999-00, 2003-04, 2007-08, 2011-12,  
2015-16, 2017-18

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

2017-18

2015-16, 2019-20

2017-18

2020-21

2022-23

### **Lincoln Elementary School**

National Exemplary

State Distinguished/California Gold Ribbon

California Title I Academic Achievement Award

CSUF Virtues & Character Education Award

CLASSI Award

CA Honor Roll School

CA PBIS Coalition Award

1989-90

1996-97, 2003-04, 2007-08, 2008-09, 2011-12,  
2015-16, 2017-18, 2019-20

2012-13, 2013-14

1995-96, 1997-98

2006-07, 2007-08, 2009-10, 2010-11, 2011-12, 2012-13,  
2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19

2015-16, 2017-18, 2019-20

2017-18, 2018-19

### **Student Achievement**

### **Awards**





### **Maple Creek Elementary School**

State Distinguished/California Gold Ribbon	1997-98, 2005-06, 2009-10, 2015-16
CLASSI Award	2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19
CSUF Virtues & Character Education Award	2017-18
Civic Learning Award	2015-16, 2017-18, 2018-19, 2019-20, 2022-23
CA Honor Roll School	2015-16, 2016-17, 2017-18, 2020-21
Bonner Character Award	2017-18
CA PBIS Coalition Award	2017-18, 2020-21
CAPP	2020-21
Pivotal Practice Award	2022-23

### **Mickey Cox Elementary School**

National Blue Ribbon	1998-99
State Distinguished/California Gold Ribbon	1997-98, 2003-04, 2009-10, 2015-16, 2017-18
CA Title One Academic Achievement Award	2015-16
CLASSI Award	2006-07, 2008-09, 2010-11, 2011-12, 2012-13, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19
CA Honor Roll School	2015-16, 2017-18, 2019-20
Bonner Character Award	2019-20
CAPP	2020-21, 2022-23

### **Miramonte Elementary School**

National Blue Ribbon	2010-11, 2012-13
State Distinguished/California Gold Ribbon	1999-00, 2005-06, 2011-12, 2013-14, 2015-16
California Title I Academic Achievement Award	2004-05, 2005-06, 2007-08, 2008-09, 2009-10, 2010-11, 2015-16
Governor's Reading Award	1999-00
CSUF Virtues & Character Education Award	1997-98
CLASSI Award	2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2015-16, 2017-18, 2018-19
Bonner Character Award	2019-20
CA Honor Roll School	2015-16, 2017-18, 2019-20

## **Student Achievement**

## **Awards**



### **Mountain View Elementary School**

National Blue Ribbon	1993-94, 2000-01
State Distinguished/California Gold Ribbon	1992-93, 1996-97, 2005-06, 2015-16
Governor's Reading Award	1999-00
CSUF Virtues & Character Education Award	1999-00, 2003-04, 2013-14
CLASSI Award	2004-05, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18
CA Honor Roll School	2015-16, 2017-18, 2019-20
Civic Learning Award Merit	2015-16
CA PBIS Coalition Award	2017-18, 2020-21, 2022-23
Bonner Character Award	2019-20
CAPP	2020-21, 2022-23

### **Nelson Elementary School**

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

### **Oraze Elementary School**

CSUF Virtues & Character Education Award	2013-14
State Distinguished/California Gold Ribbon	2015-16
CLASSI Award	2011-12, 2014-15, 2015-16, 2017-18, 2018-19
CA PBIS Coalition Award	2017-18, 2020-21
CA Honor Roll School	2015-16, 2017-18, 2019-20
Civic Learning Award Merit	2018-19, 2019-20
CAPP	2020-21, 2022-23

### **Student Achievement**

### **Awards**

**Pinedale Elementary School**

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

**Reagan Elementary School**

State Distinguished/California Gold Ribbon 2009-10, 2015-16  
California Title I Academic Achievement Award 2010-11, 2015-16  
CLASSI Award 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14,  
2014-15, 2015-16, 2016-17, 2017-18, 2018-19  
CA PBIS Coalition Award 2017-18  
CAPP 2020-21, 2022-23

**Red Bank Elementary School**

National Blue Ribbon 1993-94  
State Distinguished/California Gold Ribbon 1992-93, 1996-97, 2001-02, 2005-06, 2011-2012,  
2015-16  
CSUF Virtues & Character Education Award 1997-98, 2003-04, 2011-12, 2013-14  
CLASSI Award 2005-06, 2006-07, 2008-09, 2009-10, 2010-11, 2011-  
12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17,  
2017-18, 2018-19  
Civic Learning Award Merit 2018-19, 2019-20, 2022-23  
Bonner Character Award 2019-20

**Riverview Elementary School**

State Distinguished/California Gold Ribbon 2005-06, 2009-10, 2013-14, 2015-16  
CSUF Virtues & Character Education Award 2003-04, 2016-17  
CLASSI Award 2004-05, 2005-06, 2006-07, 2008-09, 2009-10,  
2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16,  
2016-17, 2017-18, 2023-24  
CA Honor Roll School 2015-16  
Bonner Character Award 2016-17, 2019-20  
CAPP 2020-21, 2022-23

**Student Achievement  
Awards**

**Sierra Vista Elementary School**

California Title I Academic Achievement Award 2005-06, 2006-07, 2009-10, 2010-11, 2015-16  
State Distinguished/California Gold Ribbon 2015-16  
CLASSI Award 2008-09, 2009-10, 2015-16, 2018-19  
CA Honor Roll School 2017-18, 2019-20  
Bonner Character Award 2019-20, 2022-23

**Tarpey Elementary School**

CLASSI Award 2009-10, 2015-16  
Civic Learning Award 2017-18, 2018-19, 2019-20, 2023-24  
CA Honor Roll School 2017-18, 2019-20  
Bonner Character Award 2019-20, 2023-24

**Temperance-Kutner Elementary School**

National Drug Free School 1994-95  
State Distinguished/California Gold Ribbon 2007-08, 2011-12, 2015-16  
California Title I Academic Achievement Award 2007-08, 2015-16  
CLASSI Award 2003-04, 2005-06, 2006-07, 2008-09, 2009-10,  
2010-11, 2011-12, 2014-15  
CA PBIS Coalition Award 2017-18  
CA Honor Roll School 2017-18, 2019-20  
Bonner Character Award 2019-20  
CAPP 2020-21, 2022-23

**Valley Oak Elementary School**

National Blue Ribbon 1993-94, 2000-01  
State Distinguished/California Gold Ribbon 1992-93, 1999-00, 2003-04, 2009-10  
CLASSI Award 2004-05, 2006-07, 2007-08, 2008-09, 2009-10,  
2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16,  
2016-17, 2017-18, 2018-19  
Bonner Character Award 2017-18  
CAPP 2020-21, 2022-23  
Fresno Bee of Central CA Award 2022-23

**Student Achievement  
Awards**



### **Weldon Elementary School**

National Drug Free School	1990-91
California Title I Academic Achievement Award	2005-06, 2008-09, 2013-14
CSUF Virtues & Character Education Award	1997-98, 2011-12, 2013-14, 2017-18
CLASSI Award	2018-19
CA PBIS Coalition Award	2017-18, 2020-21,
CA Honor Roll School	2017-18, 2019-20
Bonner Character Award	2017-18, 2022-23
CAPP	2020-21, 2022-23
Civic Learning Award Merit	2022-23

### **Woods Elementary School**

State Distinguished/California Gold Ribbon	2015-16, 2017-18
CLASSI Award	2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2014-15, 2016-17, 2017-18, 2018-19
Bonner Character Award	2019-20, 2023-24
National Blue Ribbon	2022-23

### **Young Elementary School**

CA PBIS Coalition Award	2020-21
CAPP	2020-21

### **INTERMEDIATE SCHOOLS**

#### **Alta Sierra Intermediate School**

State Distinguished/California Gold Ribbon	1995-96, 2000-01, 2004-05, 2014-15
CLASSI Award	2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19
CSUF Virtues & Character Education Award	2016-2017
CA Honor Roll School	2015-16, 2019-20
National Schools to Watch	2016-17
Bonner Character Award	2016-17, 2020-21
CAPP	2021-22, 2022-23

### **Student Achievement**

### **Awards**



### **Clark Intermediate School**

National Blue Ribbon	1994-1995
State Distinguished/California Gold Ribbon	2008-2009, 2014-2015, 2020-21
CSUF Virtues & Character Education Award	2004-2005, 2016-2017
CLASSI Award	2011-2012, 2014-2015, 2015-2016, 2018-19
CA Honor Roll School	2017-18, 2019-20
Bonner Character Award	2016-17, 2020-21
National Schools to Watch	2017-18, 2020-21, 2023-24
CAPP	2021-22, 2022-23

### **Granite Ridge Intermediate School**

CLASSI Award	2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2018-19, 2023-24
State Distinguished/California Gold Ribbon	2016-2017, 2018-19
CSUF Virtues & Character Education Award	2016-2017
Bonner Character Award	2016-17, 2020-21, 2022-23
CA Honor Roll School	2017-18, 2019-20
National Schools to Watch	2020-21, 2023-24
Civic Learning Award Merit	2020-21
CAPP	2020-21, 2022-23
National Blue Ribbon	2022-23

### **Kastner Intermediate School**

National Exemplary	1984-1985
State Distinguished/California Gold Ribbon	1998-1999, 2004-2005, 2012-2013, 2014-2015
CSUF Virtues & Character Education Award	2004-2005, 2016-2017, 2020-21
CLASSI Award	2005-2006, 2006-2007, 2007-2008, 2011-2012, 2013-2014, 2015-2016, 2018-19
CA Honor Roll School	2015-16, 2017-18, 2019-20
Civic Learning Award Merit	2016-17, 2018-19
Bonner Character Award	2016-17, 2020-21
National Schools to Watch	2017-18, 2022-23
CAPP	2020-21, 2022-23

## **Student Achievement**

## **Awards**



### **Reyburn Intermediate School**

CSUF Virtues & Character Education Award	2004-2005
CLASSI	2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-19
CA Honor Roll School	2015-16, 2017-18, 2019-20
National Schools to Watch	2015-16, 2017-18
CAPP	2020-21, 2022-23
Bonner Character Awards	2022-23

### **HIGH SCHOOLS**

#### **Buchanan High School**

National Blue Ribbon	1997-1998
State Distinguished/California Gold Ribbon	1995-1996, 2008-2009, 2014-2015
CLASSI Award	2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-19
CSUF Virtues & Character Education Award	2016-2017
Bonner Character Award	2016-17, 2022-23
State School of the Year-CalHi Sports	2020-21

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

National Blue Ribbon	2008-2009
State Distinguished/California Gold Ribbon	2006-2007
CLASSI Award	2003-04, 2018-19
CA Honor Roll School	2015-16, 2019-20
National Assoc. of Agricultural Educators (NAAE)	
Outstanding Education Program Award	2017-18
CAPP	2021-22, 2022-23
Bonner Character Award	2022-23

### **Student Achievement**

### **Awards**



### **Clovis High School**

National Blue Ribbon	1992-1993
National Exemplary	1986-1987
State Distinguished/California Gold Ribbon	1985-1986, 1998-1999, 2002-2003, 2014-2015
CLASSI Award	2003-2004, 2006-2007, 2011-2012, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2018-19
CSUF Virtues & Character Education Award	2016-2017
CA Honor Roll School	2015-16, 2017-18, 2019-20
Bonner Character Award	2016-17, 2020-21
STAR	2020-21
Common Sense Media School	2020-21
CAPP	2020-21, 2022-23

### **Clovis North High School**

State Distinguished/California Gold Ribbon	2014-2015, 2016-2017, 2020-21
CLASSI Award	2008-2009, 2009-2010, 2011-2012, 2012-2013, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-19, 2023-24
CSUF Virtues & Character Education Award	2016-2017
Civic Learning Award Merit	2015-16, 2020-21
Bonner Character Award	2016-17, 2020-21, 2022-23
School to Watch	2020-21
California Honor Roll School	2019-20
CAPP	2020-21, 2022-23

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

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

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

### **Clovis Adult School**

The Fresno Bee's People's Choice Awards- Best Trade/Technical School	2014-2015, 2018-2019, 2019-20, 2020-21, 2022-23
--	---

\* 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."

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
96%	96%	96%	96%	92%	96%	92%	96%

#### Safe School Environment

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

2016-17	2017-18	2018-19	2019-2020	2020-21	2021-22	2022-23	2023-24
91%	83%	90%	91%	81%	87%	81%	89%

### 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.

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
84%	85%	86%	86%	73%	82%	73%	76%

### 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.

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Dress code more strict or left as is, K-8	71%	70%	69%	64%	59%	59%	59%	67%
Dress code more strict or left as is, 9-12	76%	74%	72%	70%	65%	65%	65%	70%

### Positive School Climate

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

2016-17	2017-18	2018-19	2019-2020	2020-21	2021-22	2022-23	2023-24
92%	91%	91%	91%	87%	87%	87%	88%

### 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.

2016-17	2017-18	2018-19	2019-2020	2020-21	2021-22	2022-23	2023-24
88%	86%	86%	85%	79%	82%	80%	89%

### 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.

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
88%	88%	88%	79%	82%	82%	82%	84%



### Student Achievement

## SART Results Parent Surveys



### Senior Student Survey Results

Each year, the District conducts a survey of high school seniors. The following are results from the most recent survey of seniors graduating in comparison to prior years' results:

#### General

Below is the percent of seniors who indicated "excellent", "good" or "satisfactory" regarding the overall quality of the school they attended?

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
93%	88%	89%	95%	93%	90%	93%	93%

#### Racial and Cultural Groups

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

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
83%	81%	86%	87%	79%	79%	79%	79%

#### Safe School Environment

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

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
90%	88%	89%	94%	91%	90%	91%	94%

### Student Achievement

## SART Results Student Surveys



### Academic Preparation

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

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
86%	83%	83%	90%	87%	86%	87%	89%

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.

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
94%	93%	93%	95%	92%	93%	92%	95%

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

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
93%	93%	93%	95%	92%	93%	92%	94%

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.

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
89%	83%	87%	90%	89%	90%	89%	90%

### Technology Skills

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

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
63%	49%	50%	76%	79%	79%	81%	81%

### Student Achievement

## SART Results Student Surveys



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

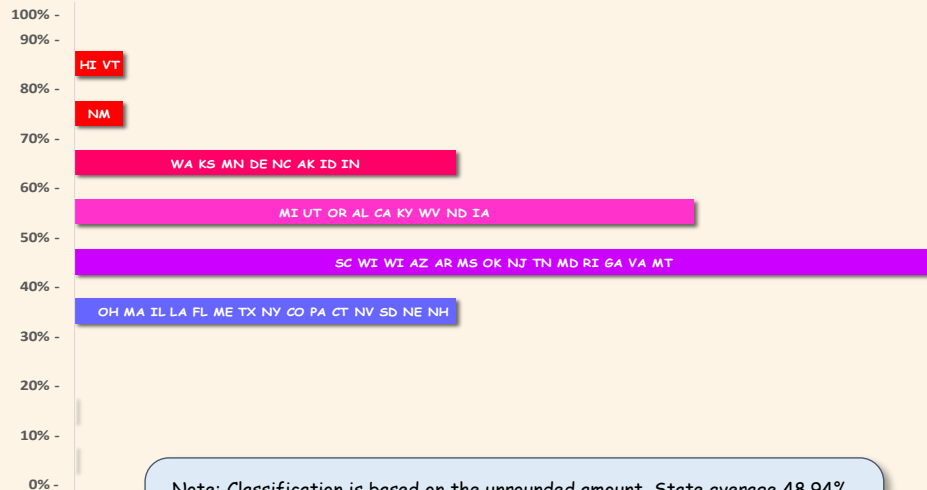
California, the nation's largest state by most measures, has the most students and therefore spends the most money on education. Unfortunately, from 1980 to the mid-1990's California decreased its financial commitment to K-12 education quite drastically, particularly when compared to what other states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

California contributed 53.73% of its total revenues to be spent on its public elementary and secondary public schools in the 2020-21 fiscal year, which is the most recent data available from the U.S. Department of Education. Please note from the graph that thirteen (13) states in our nation, of varying size and affluence, contributed a greater percentage of state revenue to public education than California.

## Comparative Analysis



State Revenue as a Percentage of Total Revenue for  
Public Elementary and Secondary Schools  
School Year 2020-21



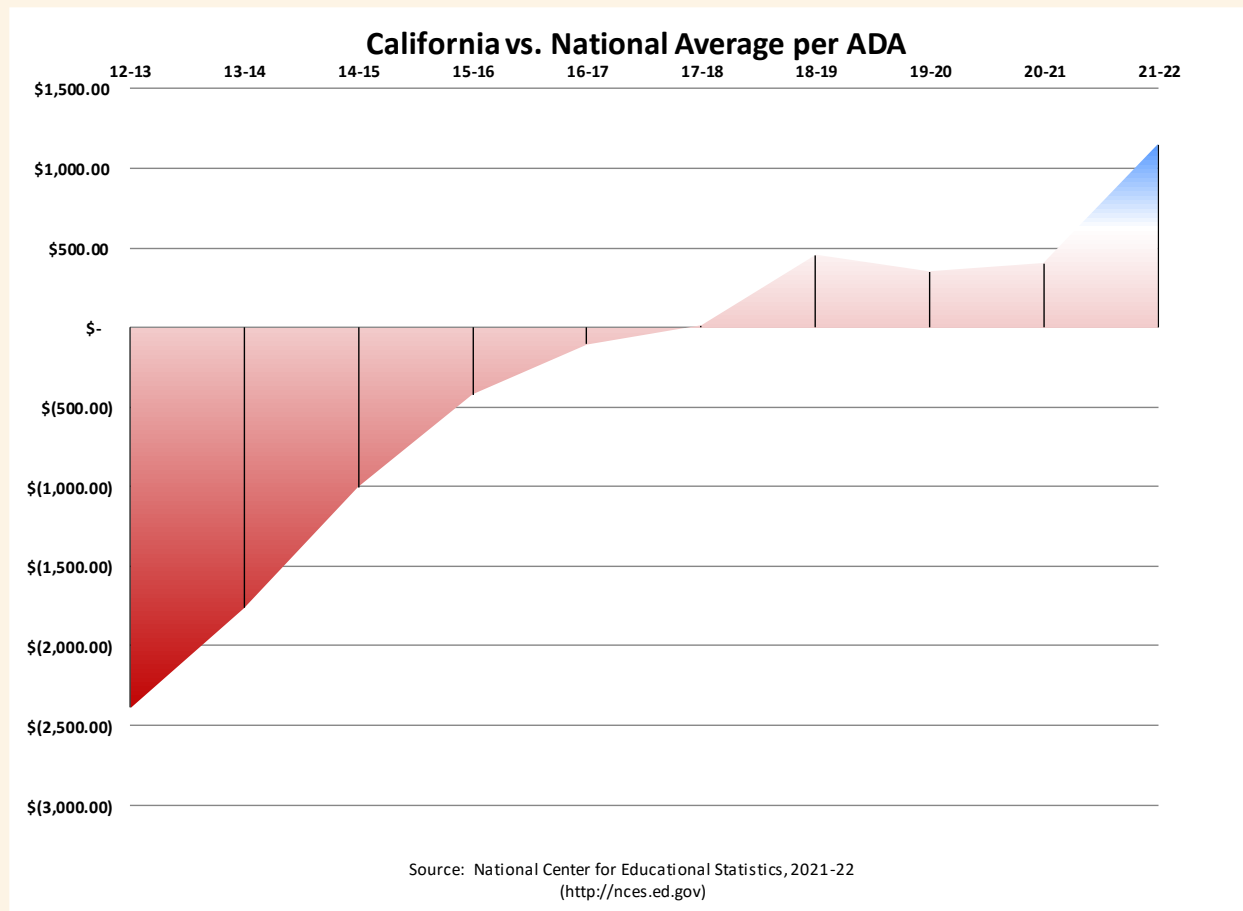
Note: Classification is based on the unrounded amount. State average 48.94%

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



## Educational Funding

In 2021-22, California spent an average of \$16,739 per student on their education which is \$1,148 more than the U.S. average of \$15,591. Please note that comparative data is not yet available for the 2022-23 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





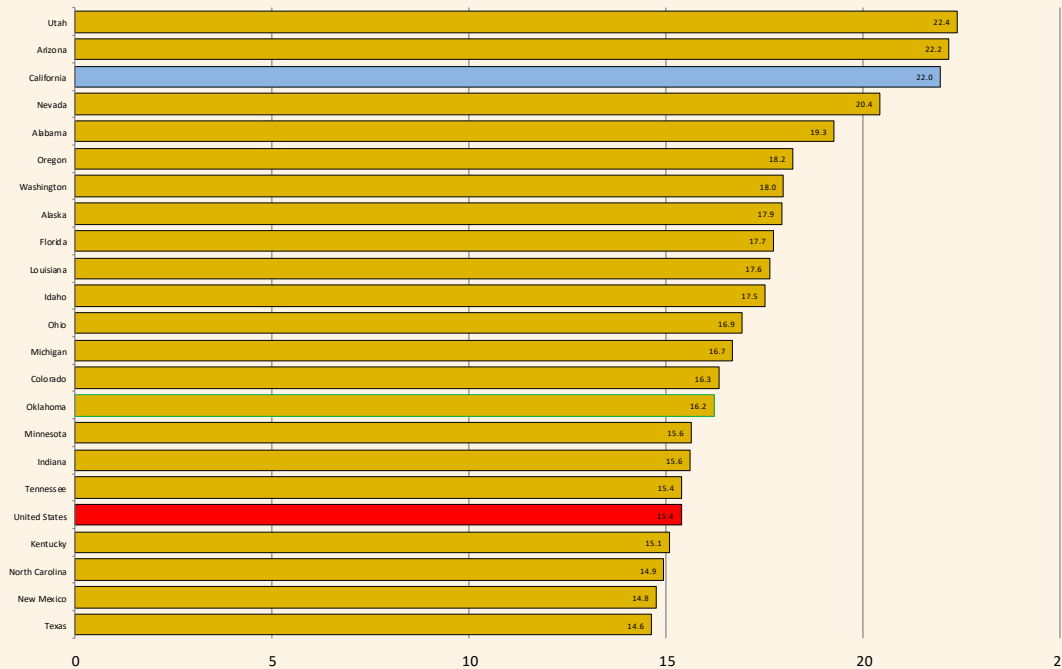
## Student-Teacher Ratio

The number of California students per teacher had decreased from 24:1 in 1995-96 to 21:1 up until 2009-10. This decrease was mainly due to the statewide implementation of the Class Size Reduction (CSR) Program. In 2013-14, CSR was eliminated and became a component of the LCFF model. The LCFF requires districts to make progress towards a 24:1 ratio within the K-3 grade span. At the point of full LCFF implementation, all districts are expected to have achieved this ratio. According to the most recent comparative data reported in the Fall of 2021, California is one of eighteen (18) states whose ratio is above the U.S. average of 15.4 with California having the third largest Student-Teacher Ratio in the nation at 22.0.

## National Comparative Analysis

### Student-Teacher Ratio

California Student/Teacher Ratio is Among Highest in Nation



Source: National Center for Educational Statistics. Fall 2021



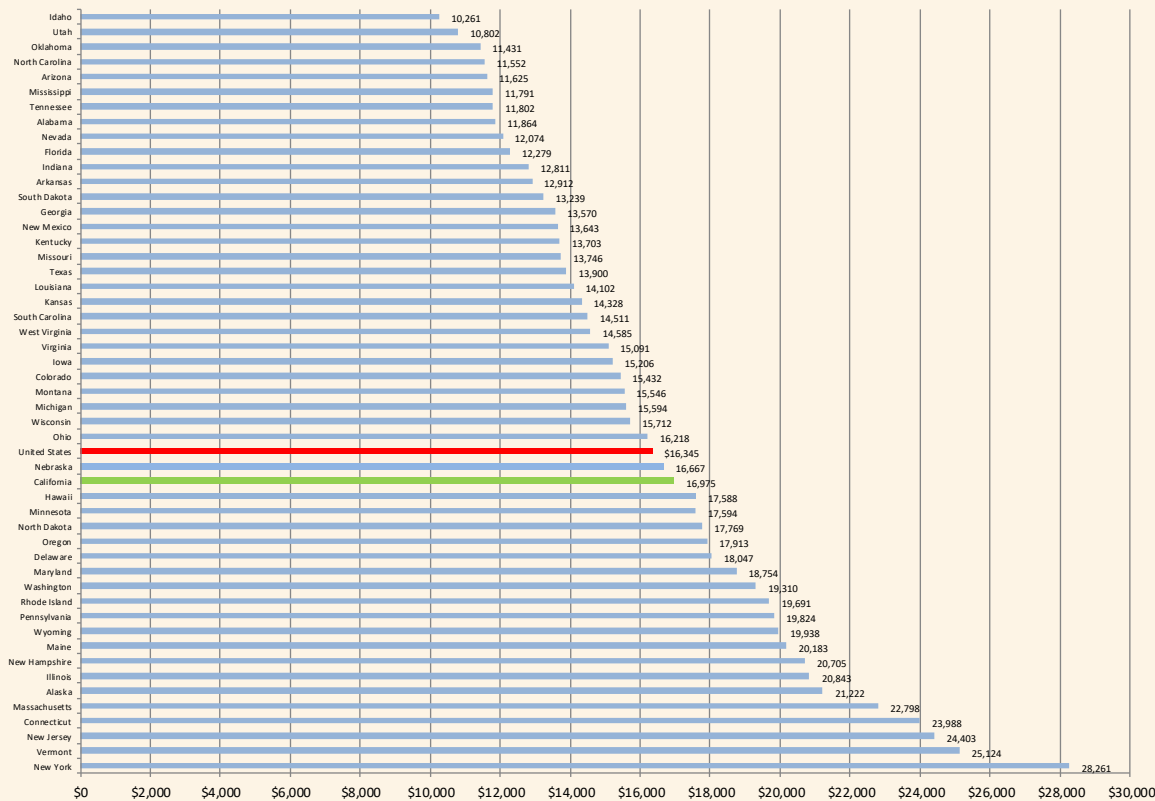
## Expenditures Per Pupil

California per pupil expenditures exceeded by \$630 when compared to the national average of \$16,345 per pupil according to the most recent comparative data available (2020-21) school year). Therefore, the State of California ranked 20<sup>th</sup> in the nation in the metric of expenditures per pupil during this period. The following chart provides this ratio for each of the states:

## National Comparative Analysis

### Expenditures Per Pupil

2020-21 Expenditures per Pupil



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



### California's per Capita Personal Income

Personal income per capita is a common measure of a state's capacity, or wealth. For California, this amount was \$80,423 for 2023, 19.4% higher than the U.S. average of \$68,531. The following is a comparison of per capita personal income over the last 23 years for Fresno County, the State of California, and the United States.

### National Comparative Analysis

## California's per Capita Personal Income

Per Capita Personal Income 2001-2023			
Year	Fresno County	California	United States
2001	\$24,304	\$33,671	\$31,540
2002	\$25,436	\$33,901	\$31,815
2003	\$26,169	\$35,234	\$32,692
2004	\$27,227	\$37,551	\$34,316
2005	\$27,758	\$39,521	\$35,904
2006	\$29,305	\$42,334	\$38,144
2007	\$30,472	\$43,692	\$39,821
2008	\$30,997	\$44,162	\$41,082
2009	\$30,646	\$42,224	\$39,376
2010	\$30,905	\$43,317	\$40,277
2011	\$31,542	\$45,849	\$42,461
2012	\$34,074	\$48,369	\$44,282
2013	\$35,635	\$48,570	\$44,493
2014	\$35,785	\$51,134	\$46,464
2015	\$38,323	\$53,949	\$48,190
2016	\$40,101	\$55,987	\$49,571
2017	\$41,905	\$60,549	\$52,118
2018	\$41,248	\$61,663	\$54,098
2019	\$42,987	\$64,919	\$56,250
2020	\$48,312	\$70,647	\$59,765
2021	\$51,692	\$76,614	\$64,143
2022	\$50,549	\$77,013	\$65,473
2023	Not Available	\$80,423	\$68,531

Source: Bureau of Economic Analysis, US Dept. of Commerce, (<http://www.bea.gov>, Table 9)

### National Comparative Analysis

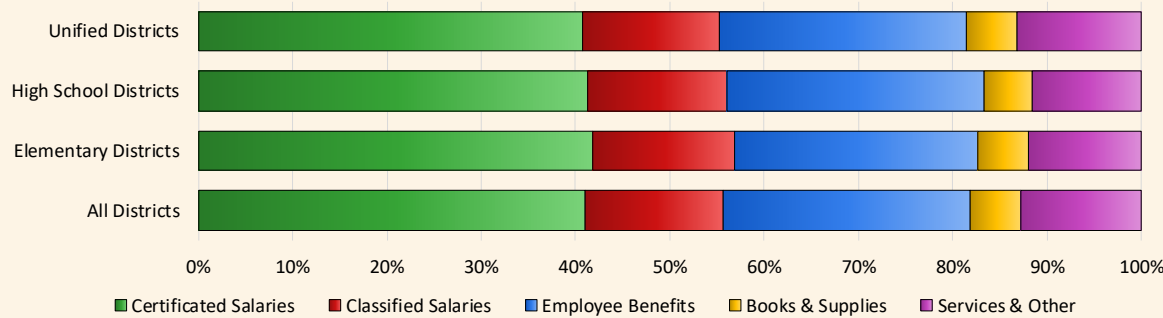
## California's per Capita Personal Income



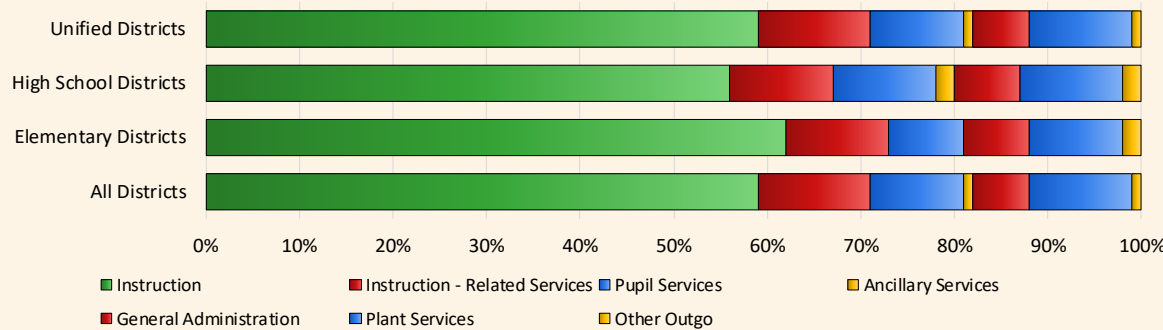
### How California's Education Dollars Are Spent

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

#### Expenditures by Category



#### Expenditures by Activity



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

### Statewide Comparative Analysis

### How California's Education Dollars Are Spent





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 2022-23 comparative analysis is based upon information gathered from the 2022 California Basic Educational Data System (CBEDS) or actual revenues and expenditures for fiscal year 2021-22 submitted by all California school districts to the State Department of Education. This information is the most current data available on a statewide and countywide basis for comparison purposes.

## Statewide Comparative Analysis





### Statewide Comparison Districts

The following chart identifies the twenty (20) 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 2022-23 fiscal year:

California School Districts		2022-23 Total ADA
1	Elk Grove Unified	56,930
2	Corona-Norco Unified	47,675
3	Clovis Unified	39,432
4	Capistrano Unified	39,076
5	Irvine Unified	34,900
6	San Juan Unified	34,480
7	Poway Unified	32,950
8	Fremont Unified	31,001
9	Mt. Diablo Unified	26,507
10	Temecula Valley Unified	24,596
11	Chino Unified	23,805
12	Glendale Unified	23,052
13	Saddleback Valley Unified	21,904
14	Orange Unified	21,876
15	Placentia-Yorba Linda Unified	21,056
16	Murrieta Valley Unified	20,635
17	Torrance Unified	20,519
18	Tustin Unified	20,330
19	Folsom-Cordova Unified	19,019
20	Fairfield-Suisun Unified	18,618
<b>Comparative Districts Average</b>		<b>28,918</b>
Data: Statewide: SABRE; School Services of California Inc. 2022-23		

### Average Daily Attendance Of Comparative Districts

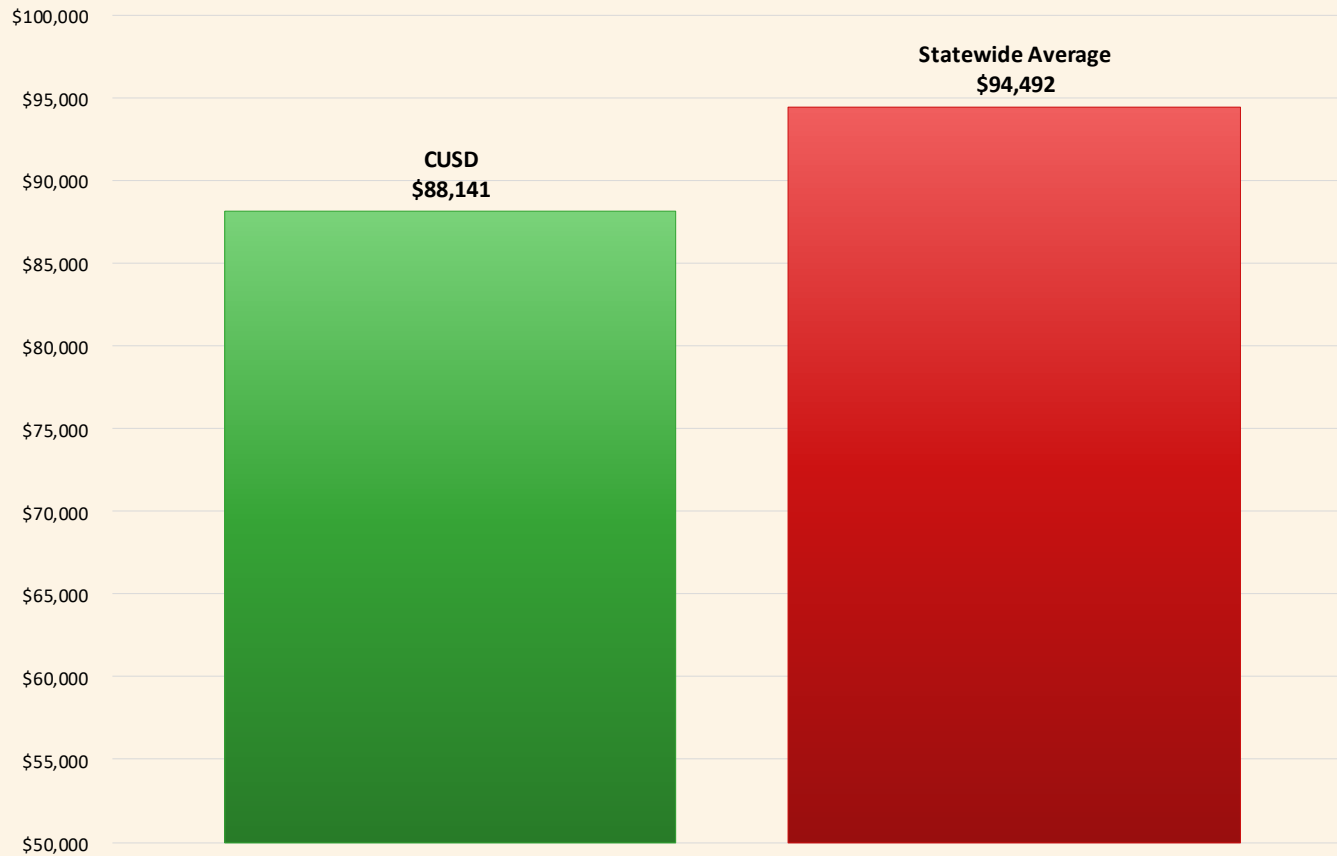
### Statewide Comparative Analysis



### Average Teacher Salary

The District's average teacher salary in 2022-23 was \$6,351 less than the California statewide average of \$94,492 and is also ranked 18<sup>th</sup> out of the 20 statewide comparative school districts. The following graph illustrates the average teacher salary of Clovis Unified as compared to the statewide average:

### Average Teacher Salary



Data: School Services SABRE Report 2022-23

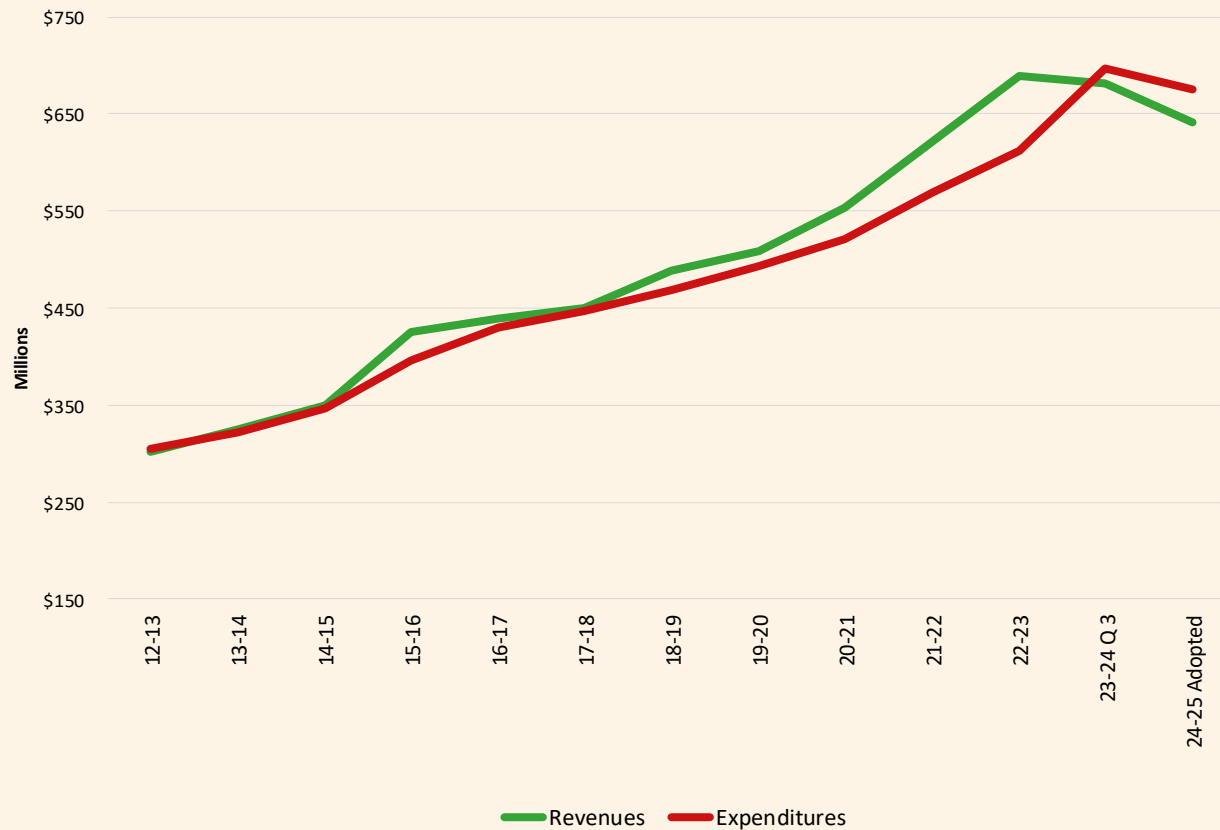
## Statewide Comparative Analysis

### Average Teacher Salary



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 2024-25 Adopted Budget are provided below.

**Revenues vs Expenditures by Year**



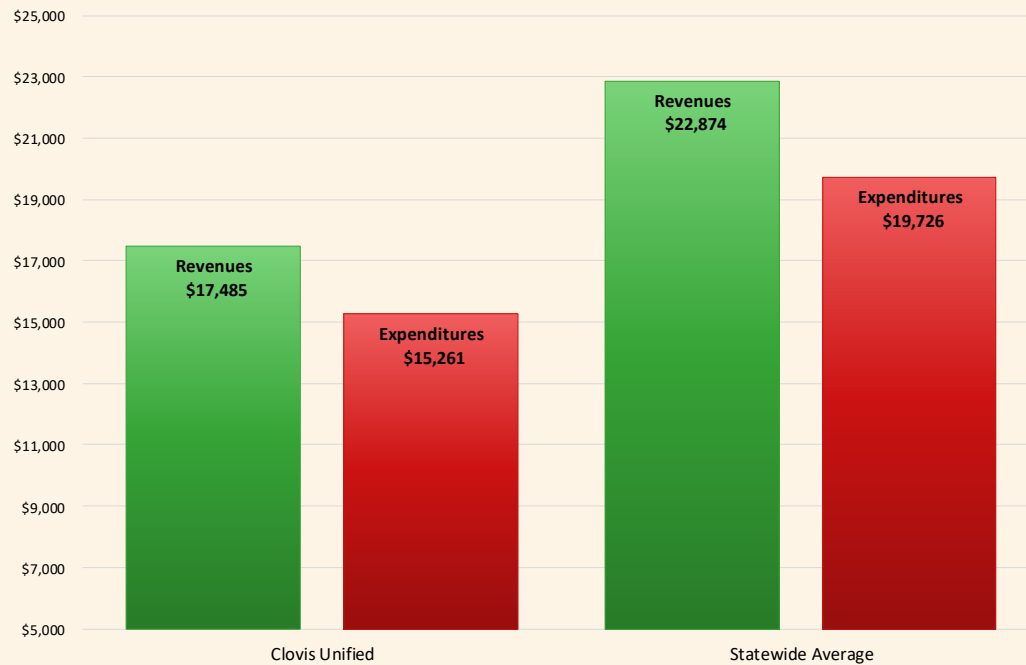
## Statewide Comparative Analysis

### Revenues vs. Expenditures





### Revenues and Expenditures per Student



Data: Comparative Analysis of District Income and Expenditures (CADIE) by School Services of California' Inc. 2022-23

During the 2022-23 school year, the total expenditures per ADA for Clovis Unified was \$4,465 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.

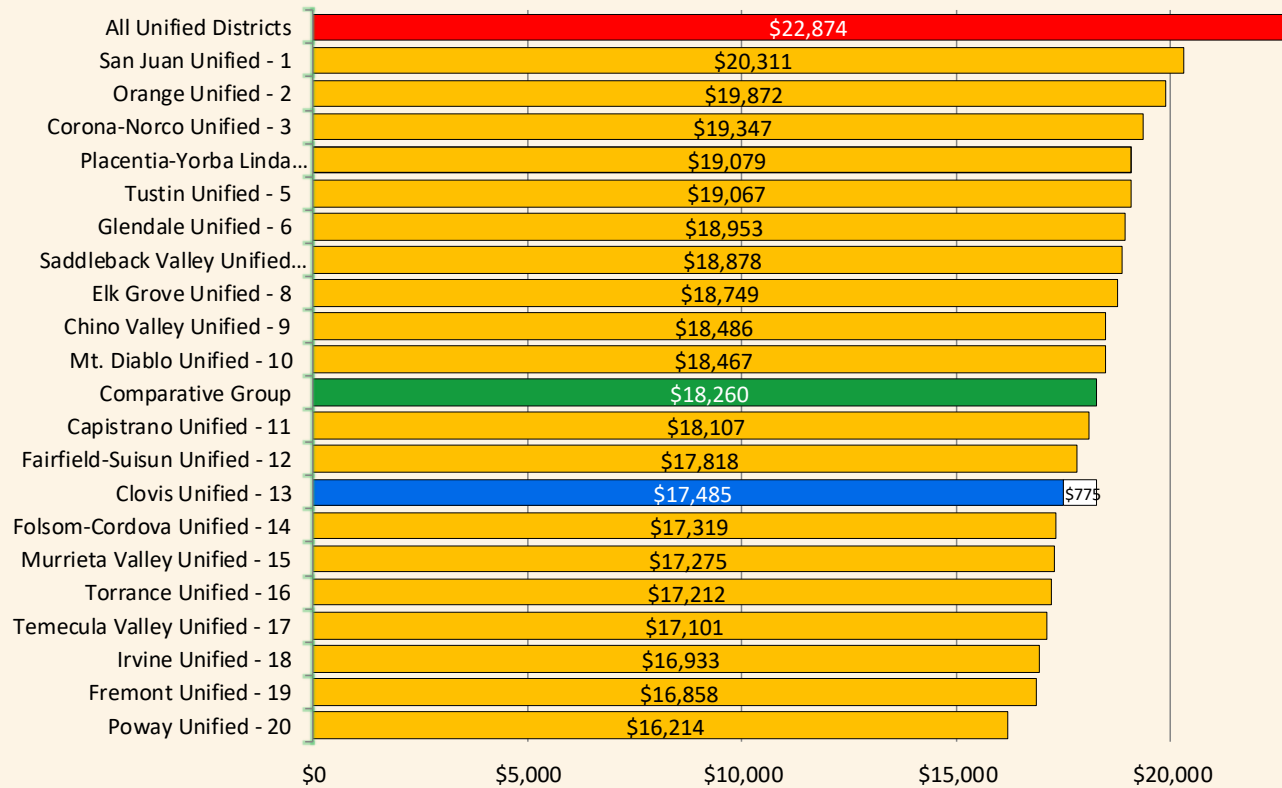
The revenue available to Clovis Unified School District for General Fund Programs ranked 17th out of the 17 comparative districts and is \$5,389 per ADA below the average of all unified school districts in California. This translates to approximately \$228 million per year that is not available to educate the students of Clovis Unified School District since the District is so far below the State's unified school district average in this particular metric.

### Statewide Comparative Analysis

### Revenues and Expenditures per Student



### Statewide Comparison General Fund Revenue



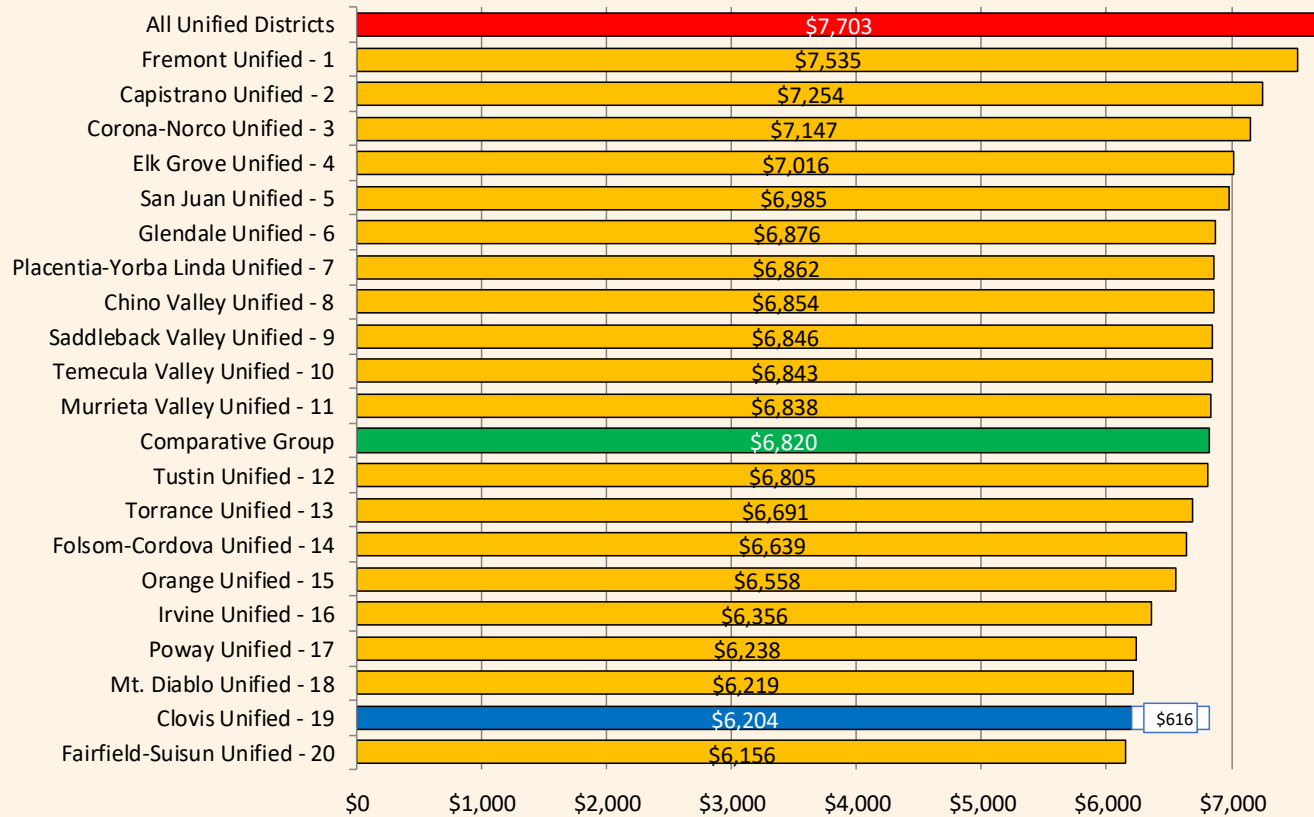
#### Revenue Per ADA

Data: Statewide CADIE 2022-23, School Services of California

### Statewide Comparative Analysis General Fund Revenue



### Statewide Comparison Certificated Salaries



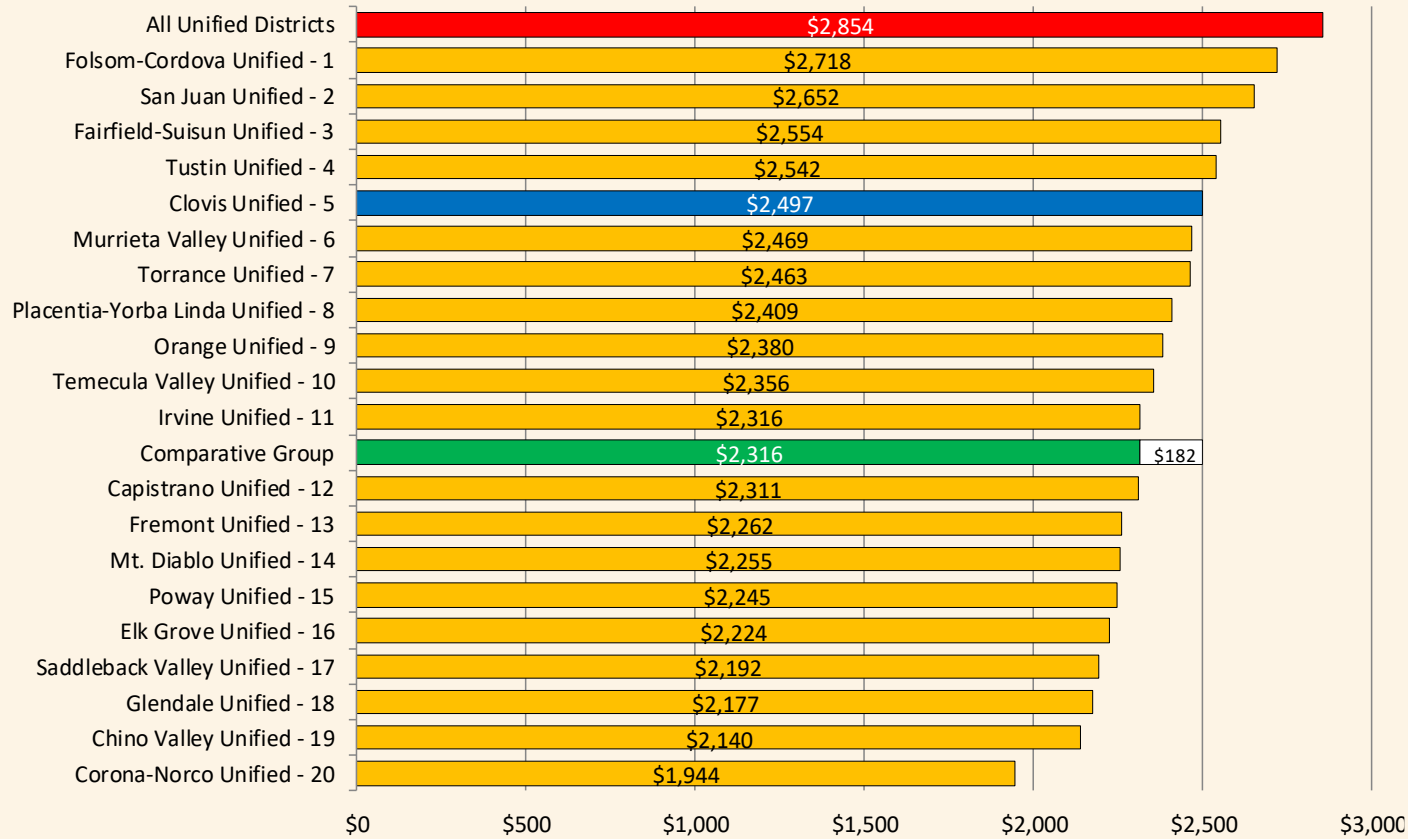
#### Expenditures Per ADA

Data: Statewide CADIE 2022-23, School Services of California

### Statewide Comparative Analysis Certificated Salaries



### Statewide Comparison Classified Salaries



#### Expenditures Per ADA

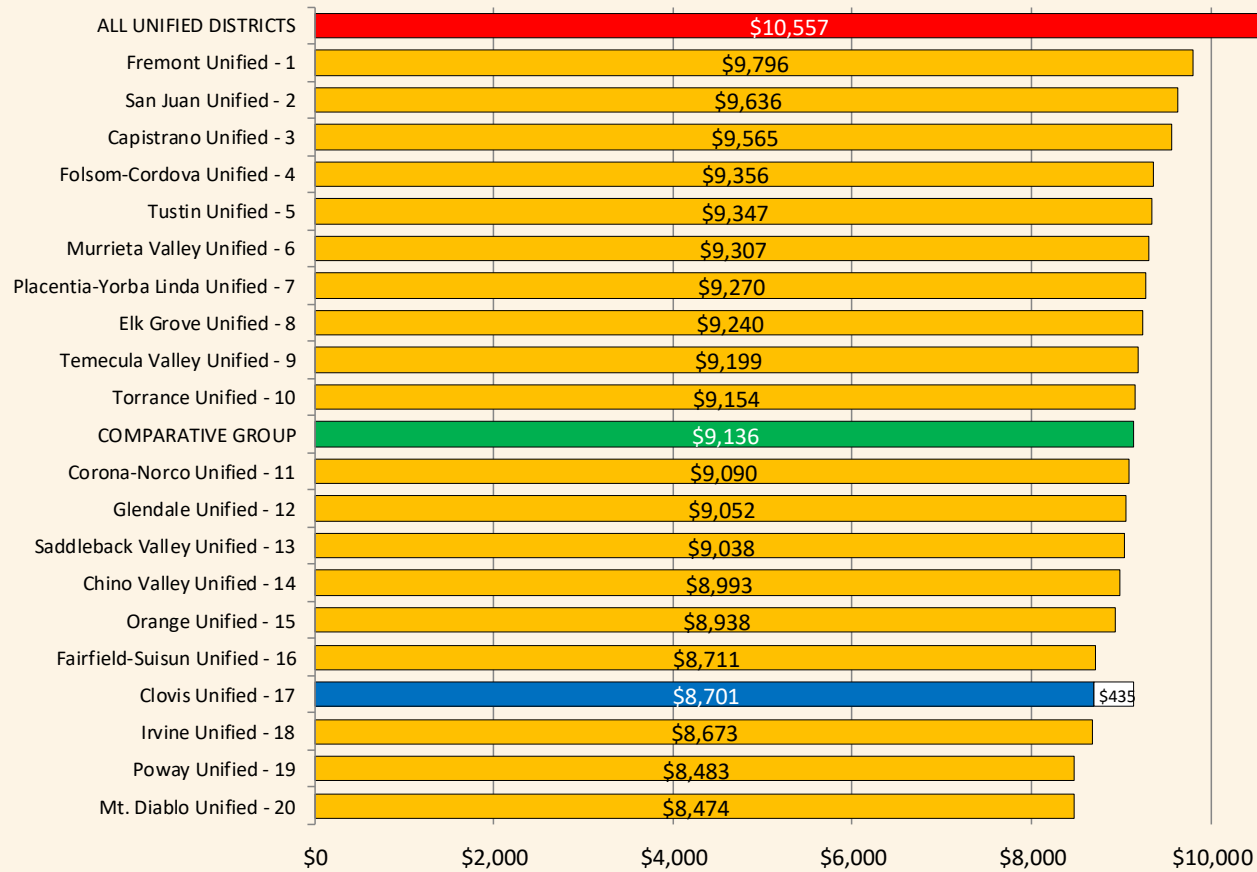
Data: Statewide CADIE 2022-23, School Services of California

### Statewide Comparative Analysis

### Classified Salaries



### Statewide Comparison Total Compensation

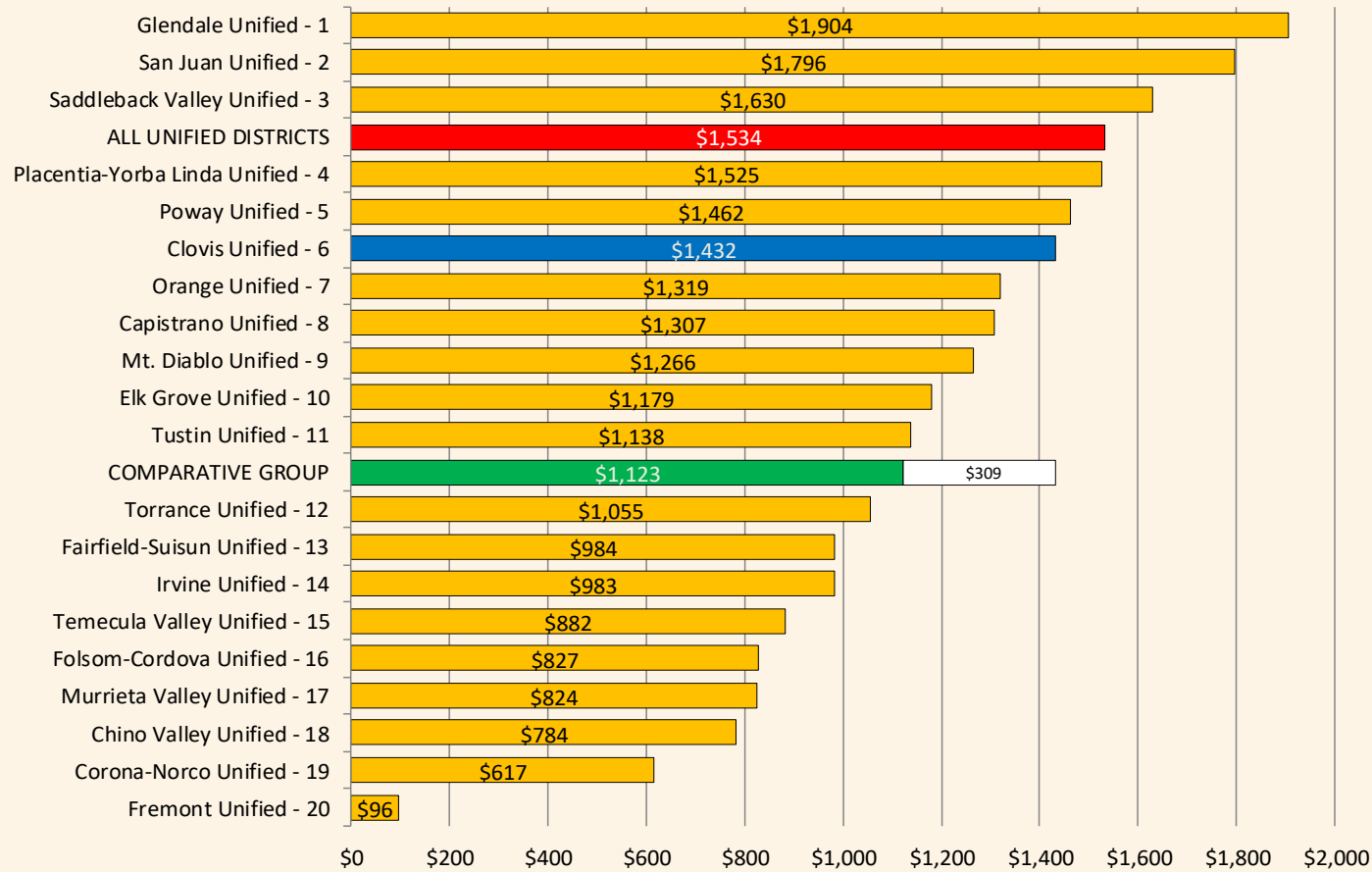


Expenditures Per ADA Data: Statewide CADIE 2022-23, School Services of California

### Statewide Comparative Analysis Total Compensation



### Statewide Comparison Health & Welfare Benefits



Expenditures Per ADA

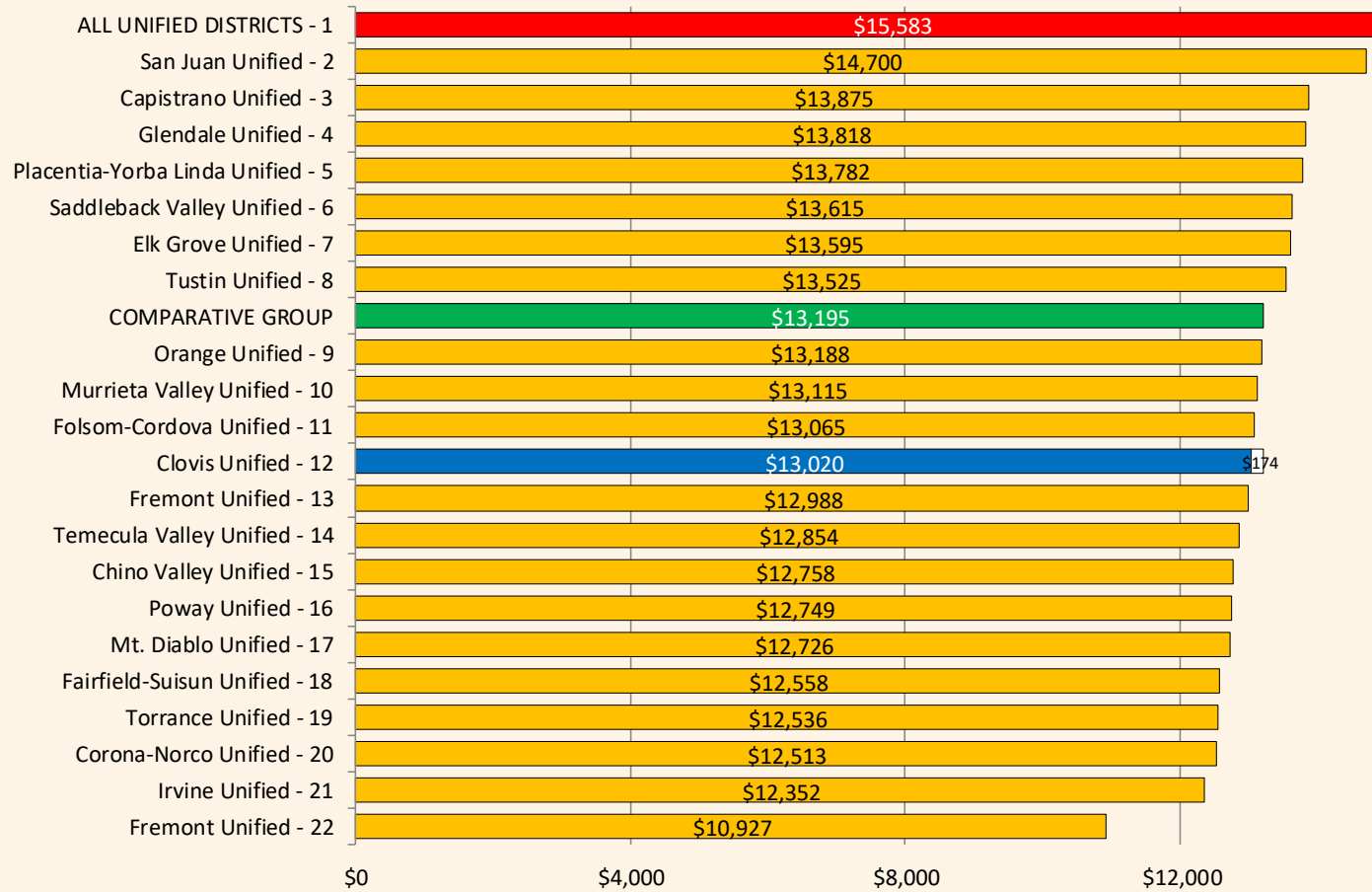
Data: Statewide CADIE 2022-23, School Services of California

### Statewide Comparative Analysis

### Health & Welfare Benefits



### Statewide Comparison Salaries & Benefits



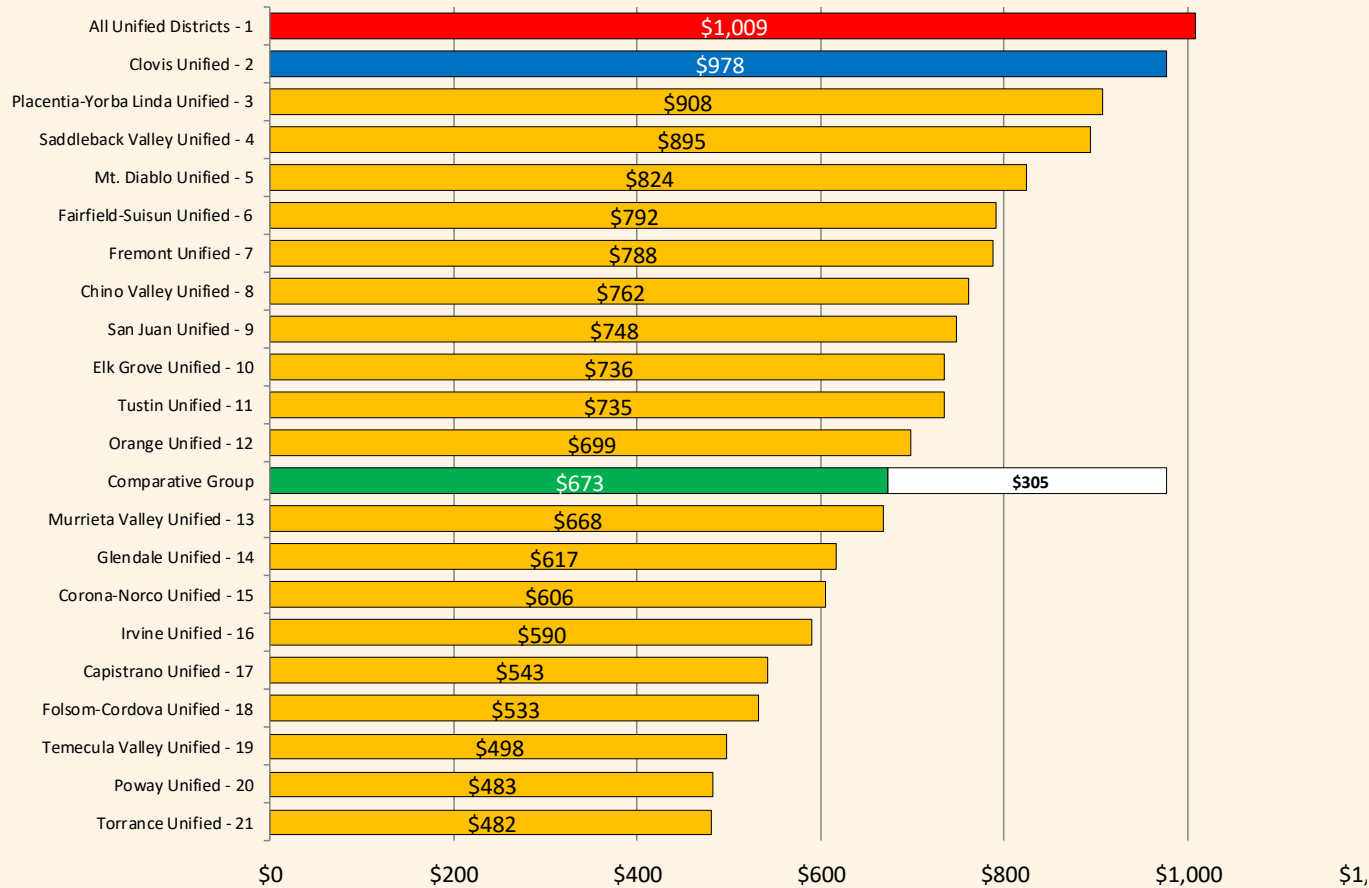
Expenditures Per ADA

Data: Statewide CADIE 2022-23, School Services of California

### Statewide Comparative Analysis Salaries & Benefits



### Statewide Comparison Books & Supplies



Expenditures Per ADA

Data: Statewide CADIE 2022-23, School Services of California

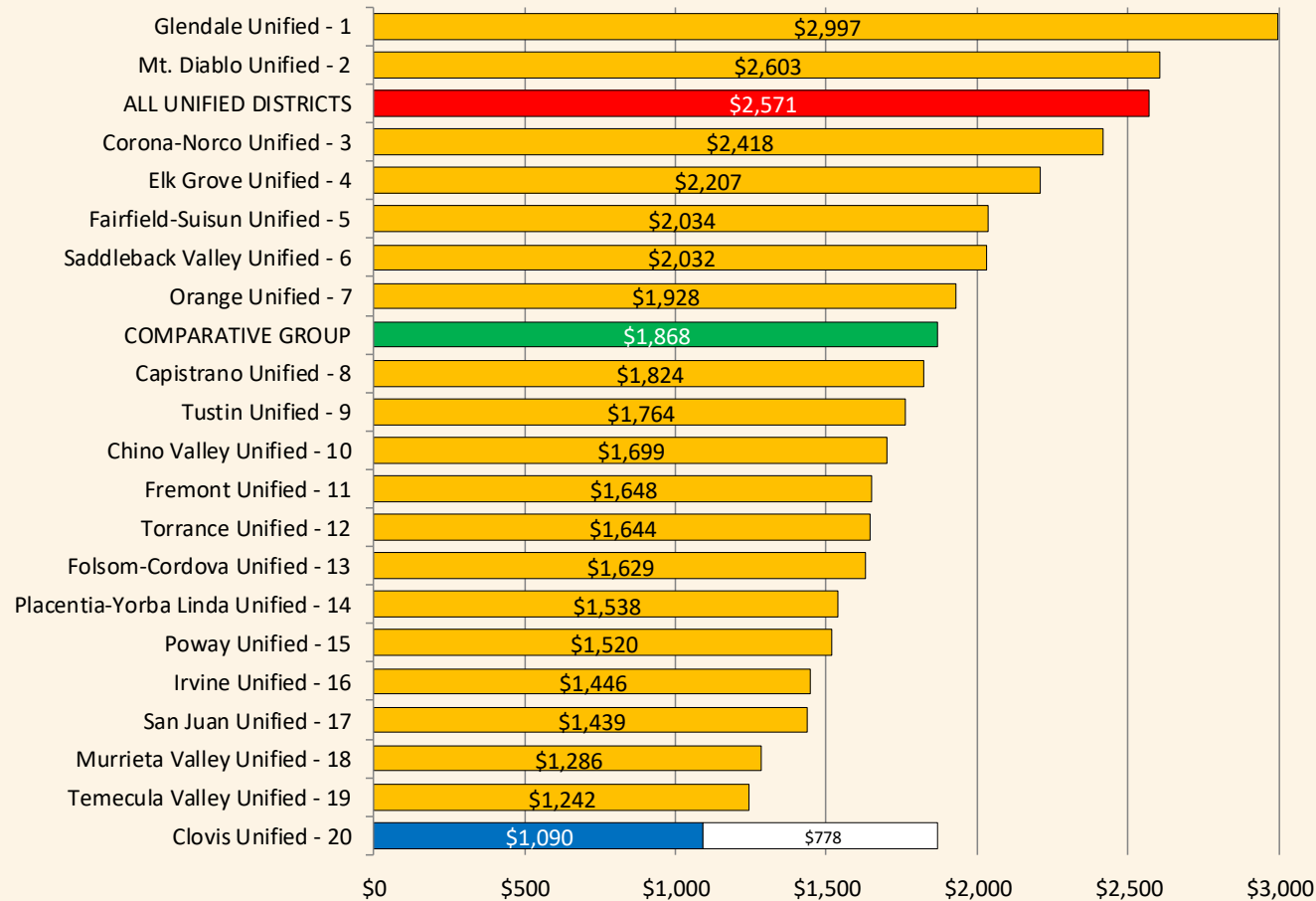
### Statewide Comparative Analysis

### Books & Supplies





### Statewide Comparison Services & Other Operating Expenses



Expenditures Per ADA

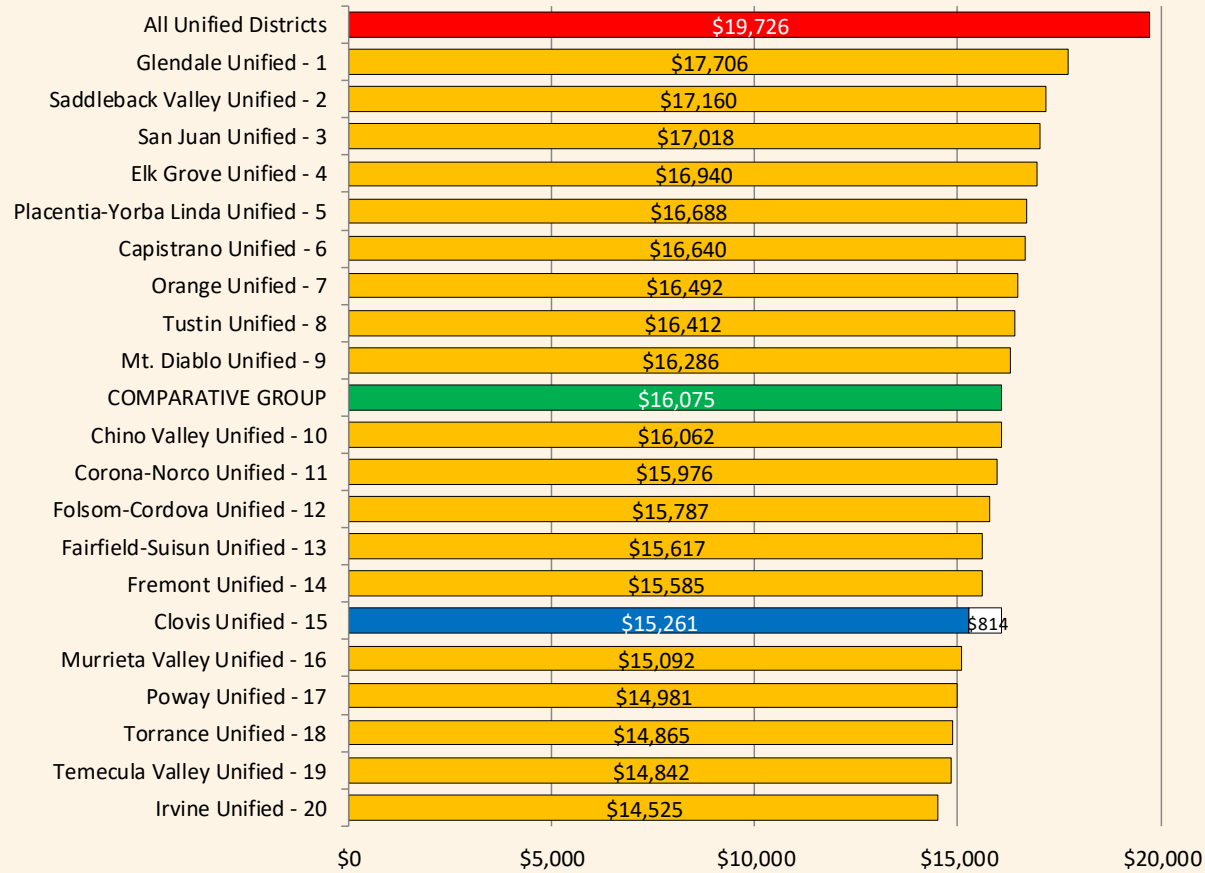
Data: Statewide CADIE 2022-23, School Services of California

Statewide Comparative  
Analysis

Services & Other  
Operating Expenses



### Statewide Comparison Total Expenditures



#### Expenditures Per ADA

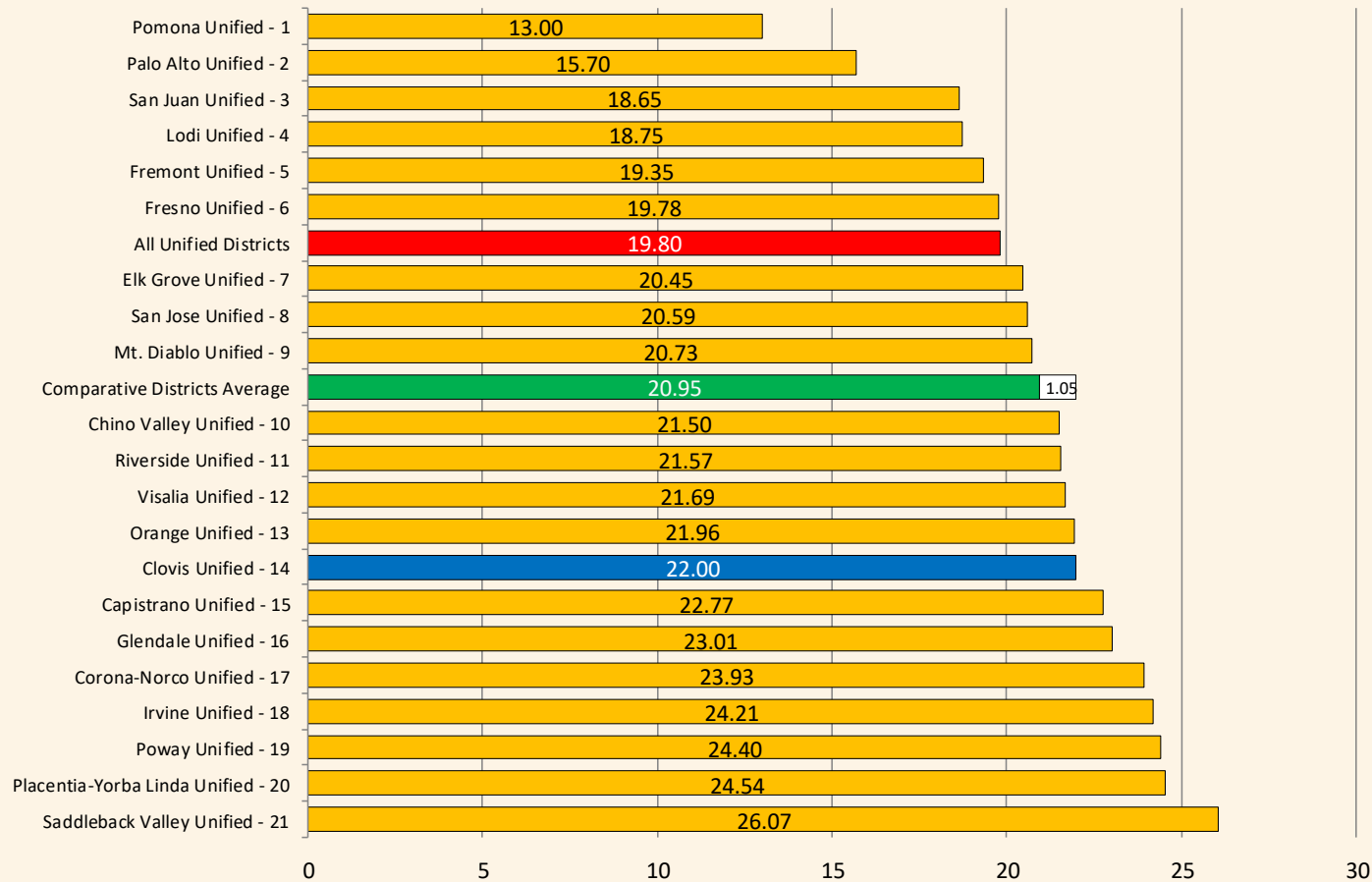
Data: Statewide CADIE 2022-23, School Services of California

### Statewide Comparative Analysis

### Total Expenditures



### Statewide Comparison Student Enrollment per Teacher



#### Enrollment Per Teacher

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

\*No updates were made to this portion of the CADIE for 2022-23 as the data was not available at the time of publication.

### Statewide Comparative Analysis

### Student Enrollment per Teacher



### Fresno County Unified Districts

2022-23 Total ADA		
1	Fresno Unified	62,244
2	Clovis Unified	39,432
3	Central Unified	14,170
4	Sanger Unified	11,144
5	Kings Canyon Joint Unified	8,608
6	Selma Unified	5,488
7	Kerman Unified	4,844
8	Coalinga-Huron Unified	4,052
9	Mendota Unified	3,522
10	Parlier Unified	3,047
11	Fowler Unified	2,361
12	Firebaugh-Las Deltas Unified	2,022
13	Caruthers Unified	1,449
14	Riverdale Joint Unified	1,362
15	Golden Plains Unified	1,241
16	Sierra Unified	1,199
17	Laton Joint Unified	590
<b>Comparative Districts Average ADA</b>		<b>9,810</b>
Data: Fresno County CADIE 2022-23, School Services of California		

### Fresno County Comparative Analysis

## Average Daily Attendance of Comparative Districts



## Fresno County Comparative Analysis

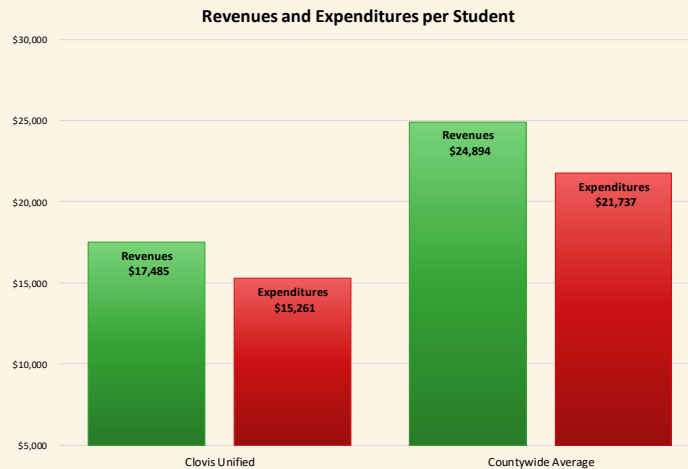
### Revenues and Expenditures per Student

In 2020-21, Clovis Unified received less funding per student than 16 other unified school districts in Fresno County. In fact, if Clovis Unified School District had received the county school districts' average General Fund revenues per student of \$17,485 or \$7,410 more per student, then over \$304 million in additional revenue would have been available to the District annually.

Due to the implementation of the LCFF, the district will continue to receive significantly less revenue per student than neighboring districts. This is due to the number of unduplicated students attending Clovis Unified schools. A major component of the LCFF is the percentage of students classified as foster youth, English language learners, or eligible for free-reduced price school meals. Fresno County school's student population, on average, consists of 85% of students eligible for free-reduced price school meals. Clovis Unified's student population is significantly lower and impacts the amount of revenue received from the State. Clovis Unified students eligible for free-reduced price school meals are as follows:

Free Reduced-Price Meals	2016	2017	2018	2019	2020	2021	2022	2023
Total Students	17,759	17,147	18,045	18,878	19,061	18,432	20,683	19,783
Percentage of Total Population	42.50%	40.44%	42.22%	44.04%	44.14%	43.60%	48.44%	47.13%

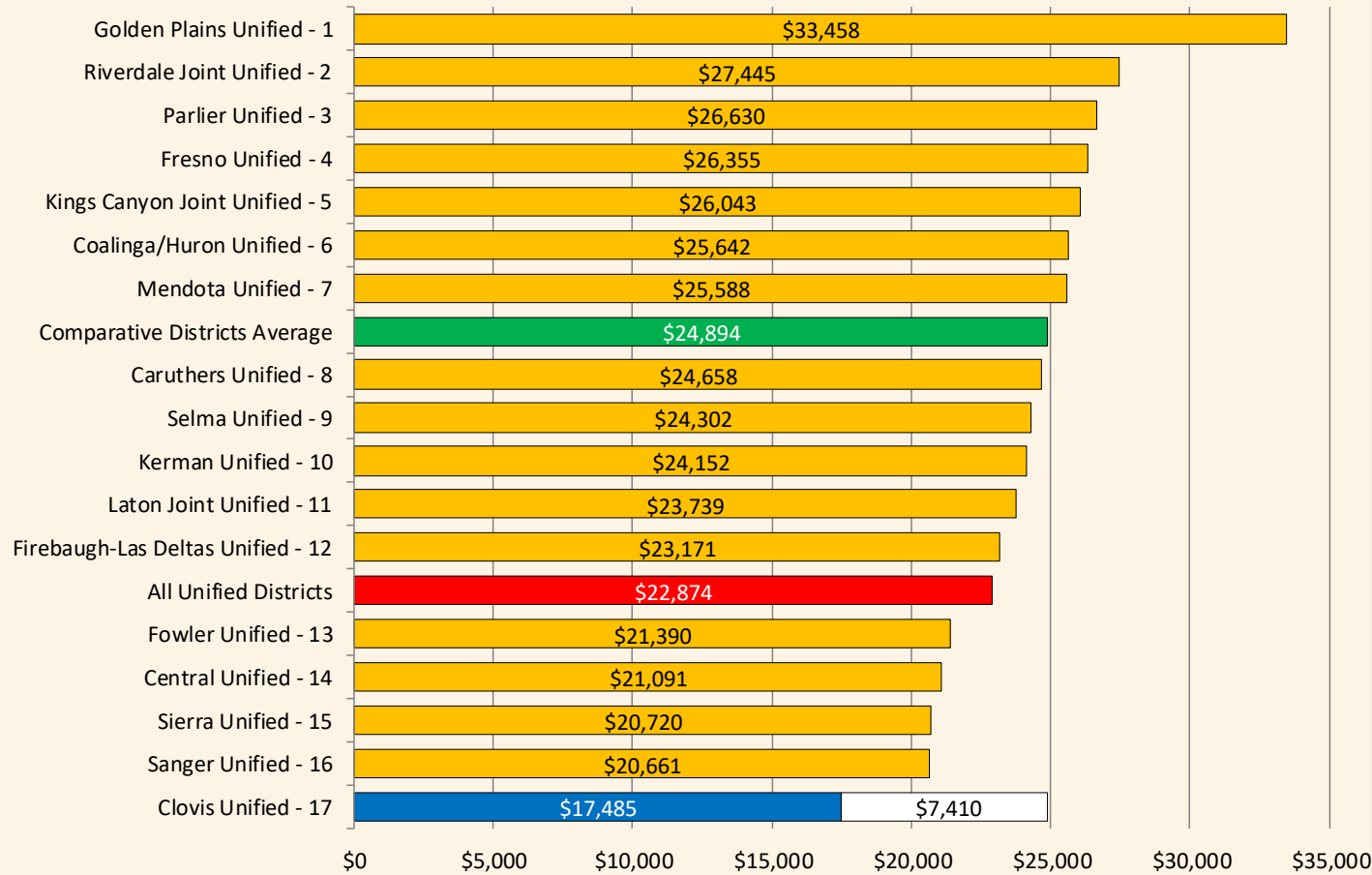
In 2022-23, Clovis Unified expended less per student than all the unified school districts in the County. The District's expenditures per student of \$15,261 were \$6,476 less than the average of other County unified school districts.



Data: Fresno County CADIE 2022-23 School Services of California



### Countywide Comparison General Fund Revenue



Revenue Per ADA

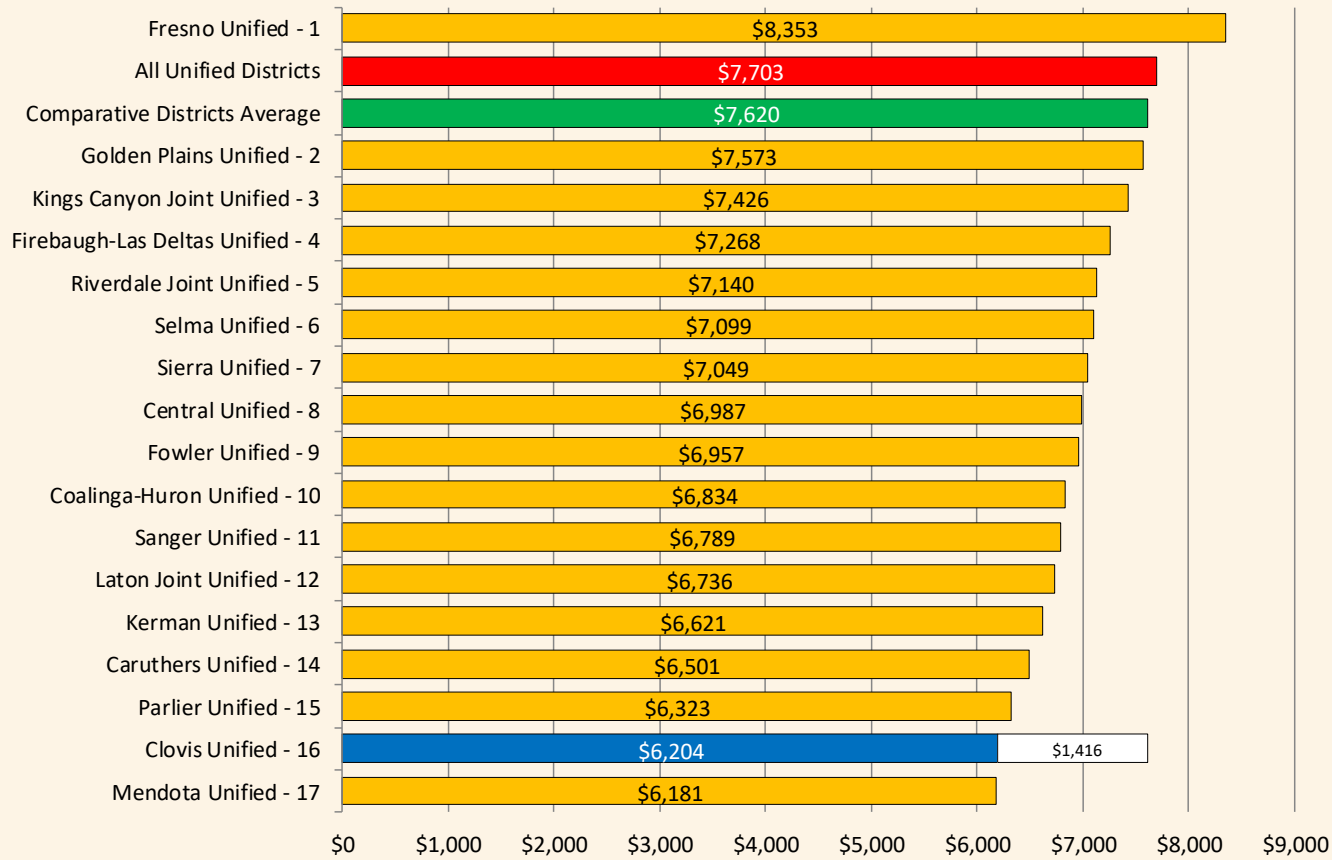
Data: Fresno County CADIE 2022-23 School Services of California

### Countywide Comparative Analysis General Fund Revenue



### Countywide Comparison Certificated Salaries

### Countywide Comparative Analysis Certificated Salaries

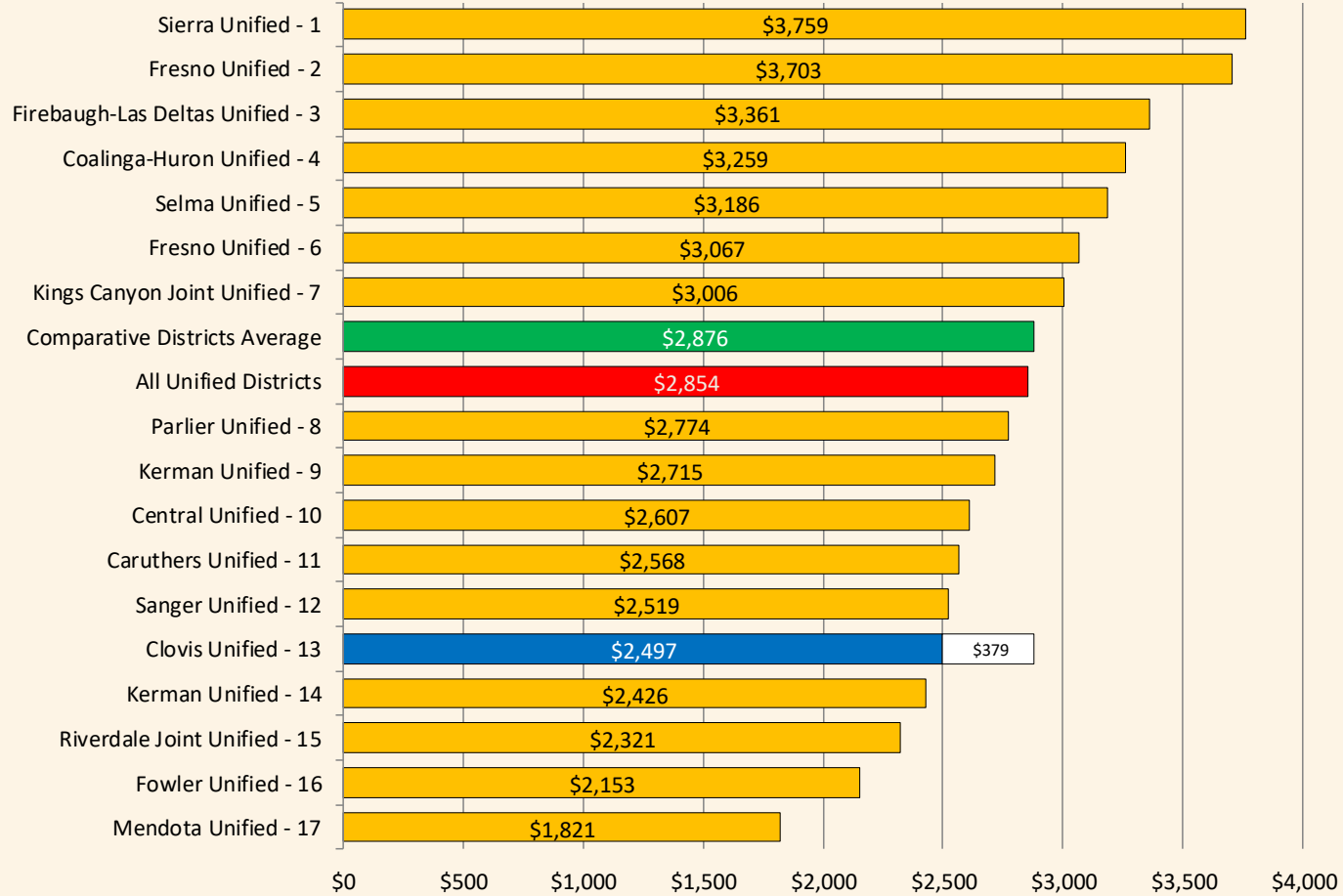


Expenditures Per ADA

Data: Fresno County CADIE 2022-23 School Services of California



### Countywide Comparison Classified Salaries



Expenditures Per ADA

Data: Fresno County CADIE 2022-23, School Services of California

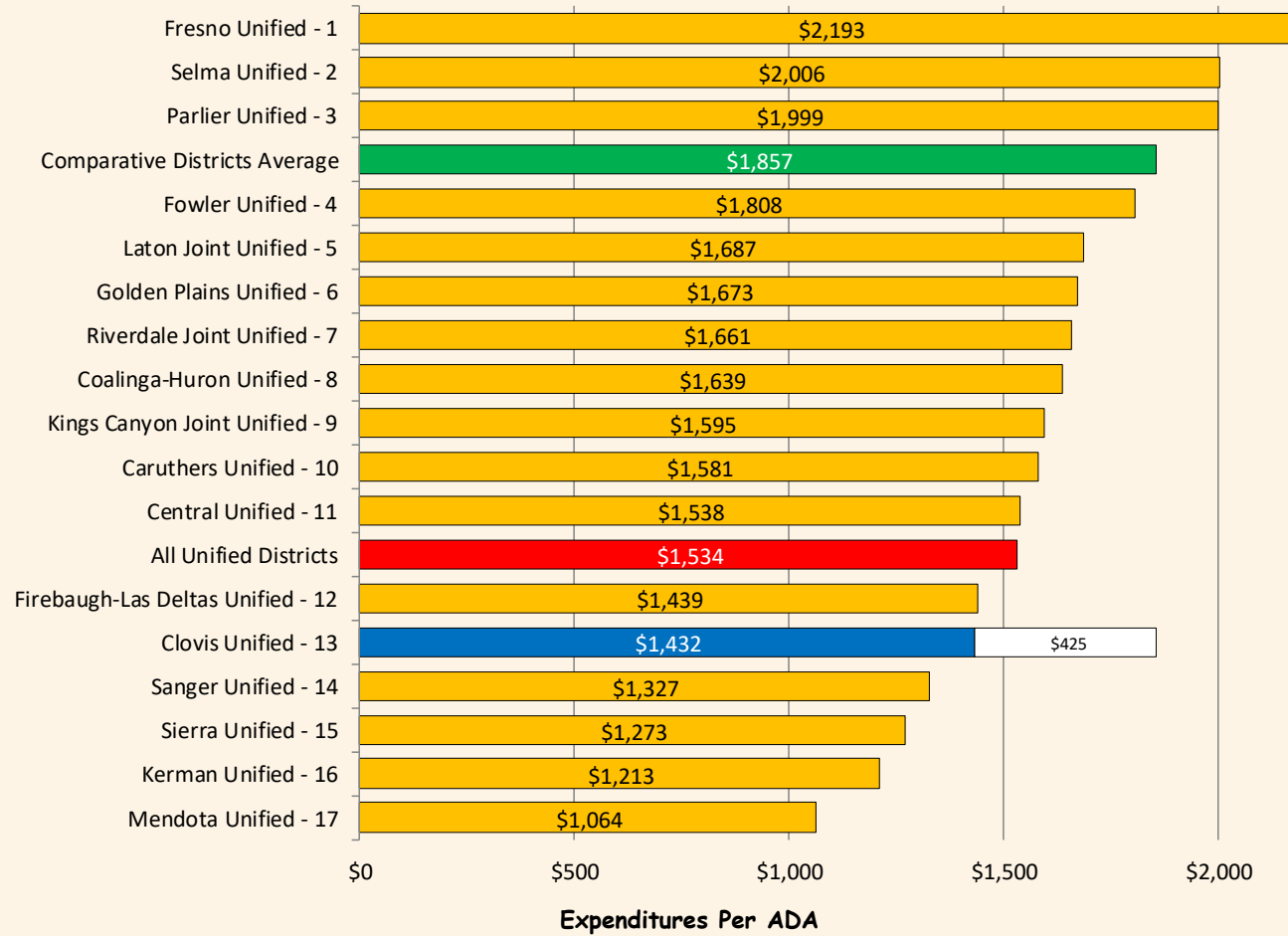
### Countywide Comparative Analysis

### Classified Salaries





### Countywide Comparison Health and Welfare Benefits

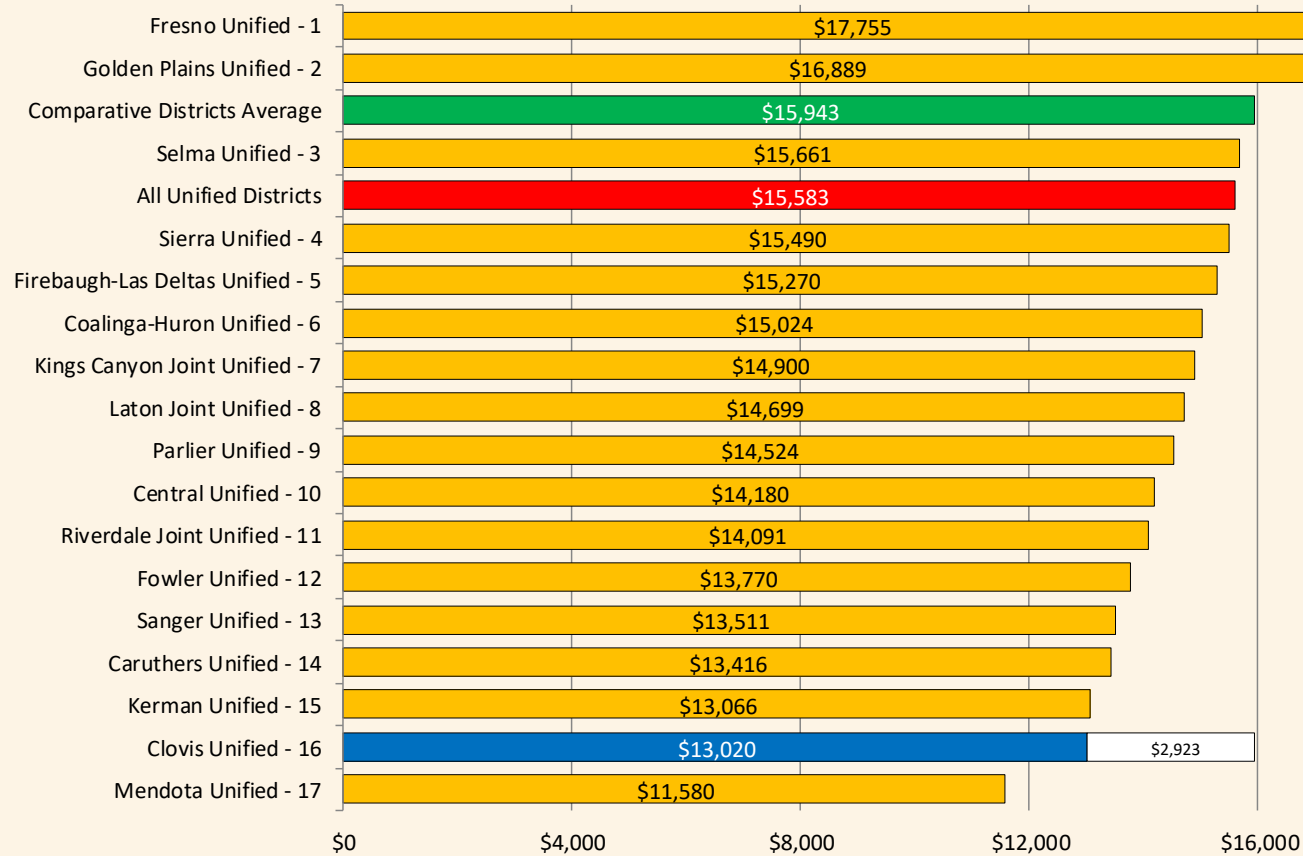


Data: Fresno County CADIE 2022-23, School Services of California

### Countywide Comparative Analysis Health and Welfare Benefits



### Countywide Comparison Total Compensation



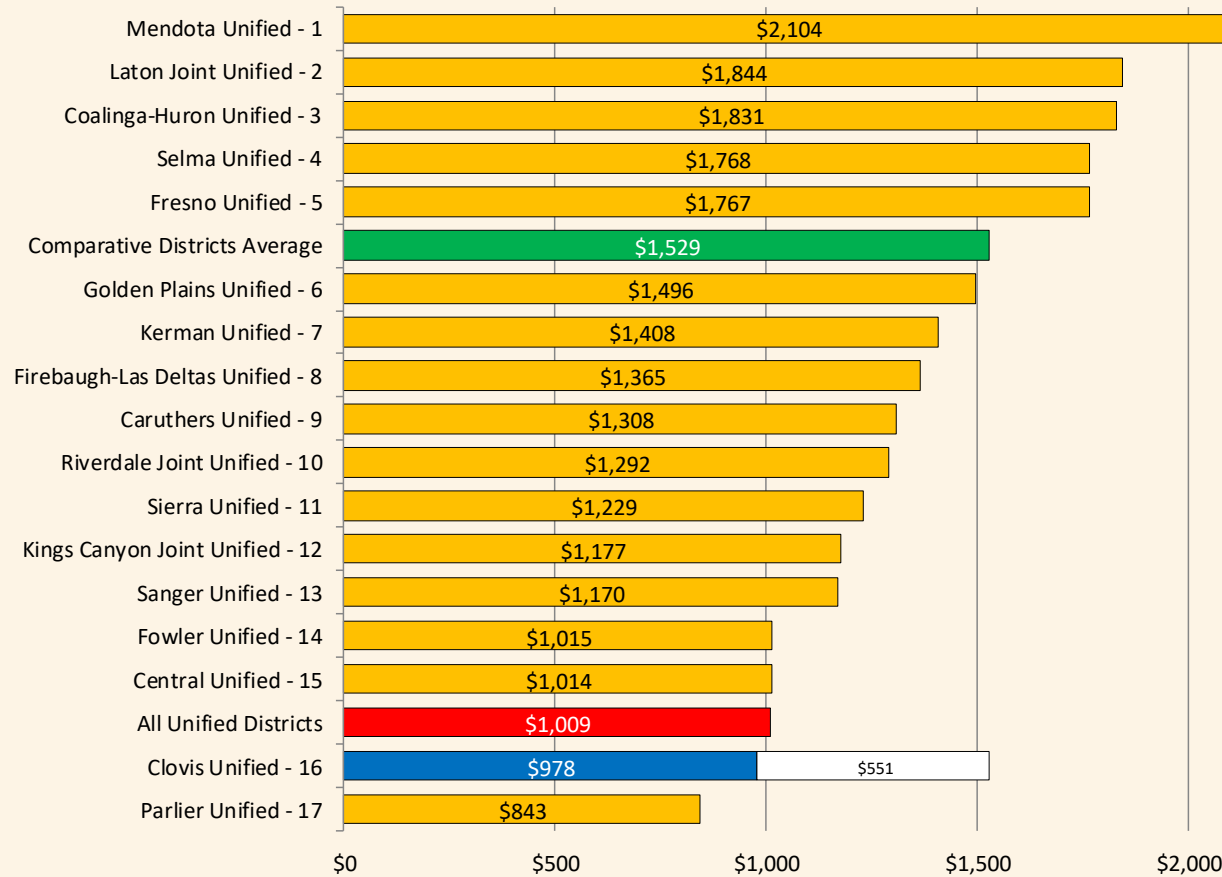
Expenditures Per ADA

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

### Countywide Comparative Analysis Total Compensation



### Countywide Comparison Books & Supplies



Expenditures Per ADA

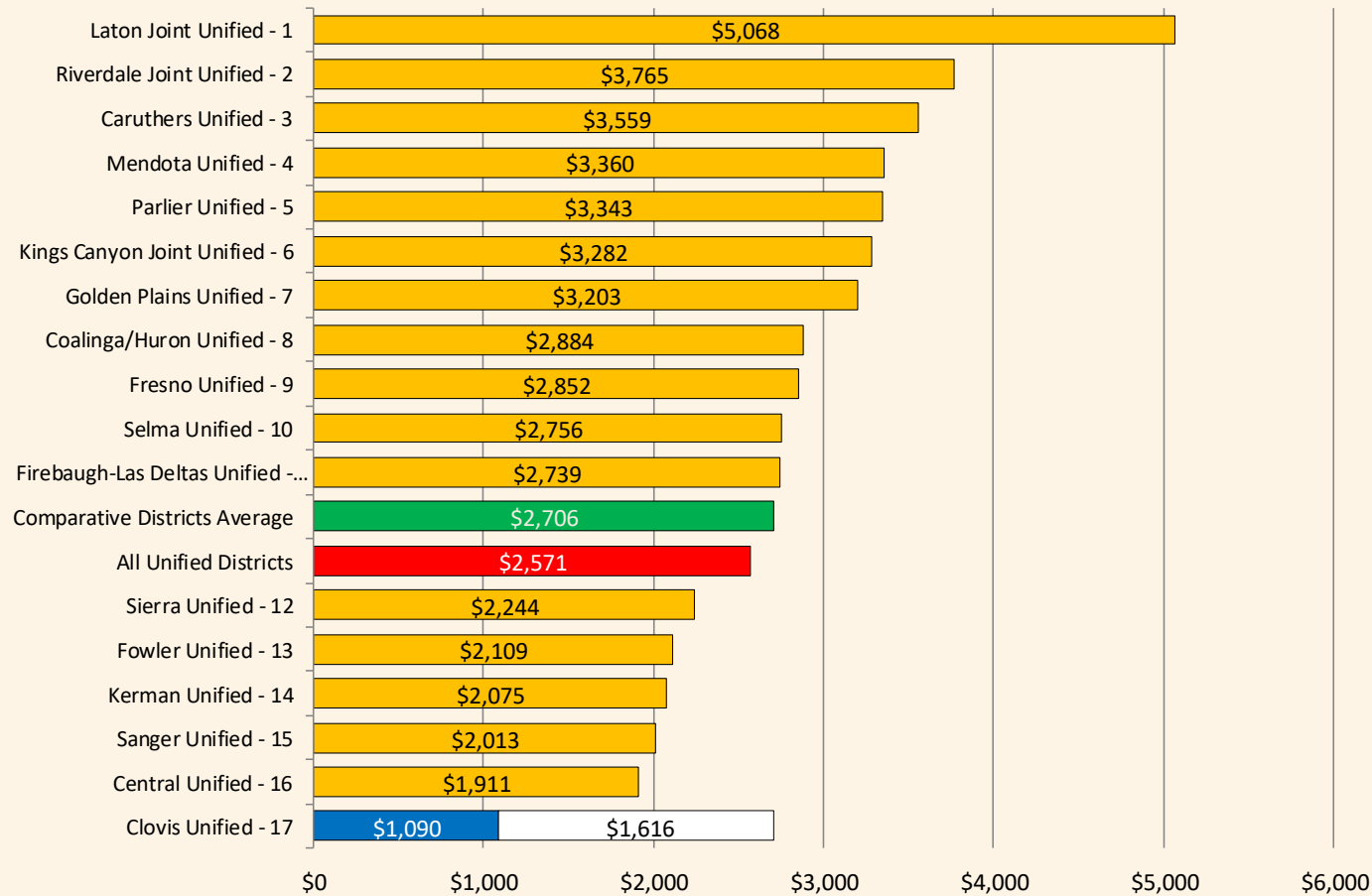
Data: Fresno County CADIE 2022-23, School Services of California

### Countywide Comparative Analysis

### Books & Supplies



### Countywide Comparison Services & Other Operating Expenses



Expenditures Per ADA

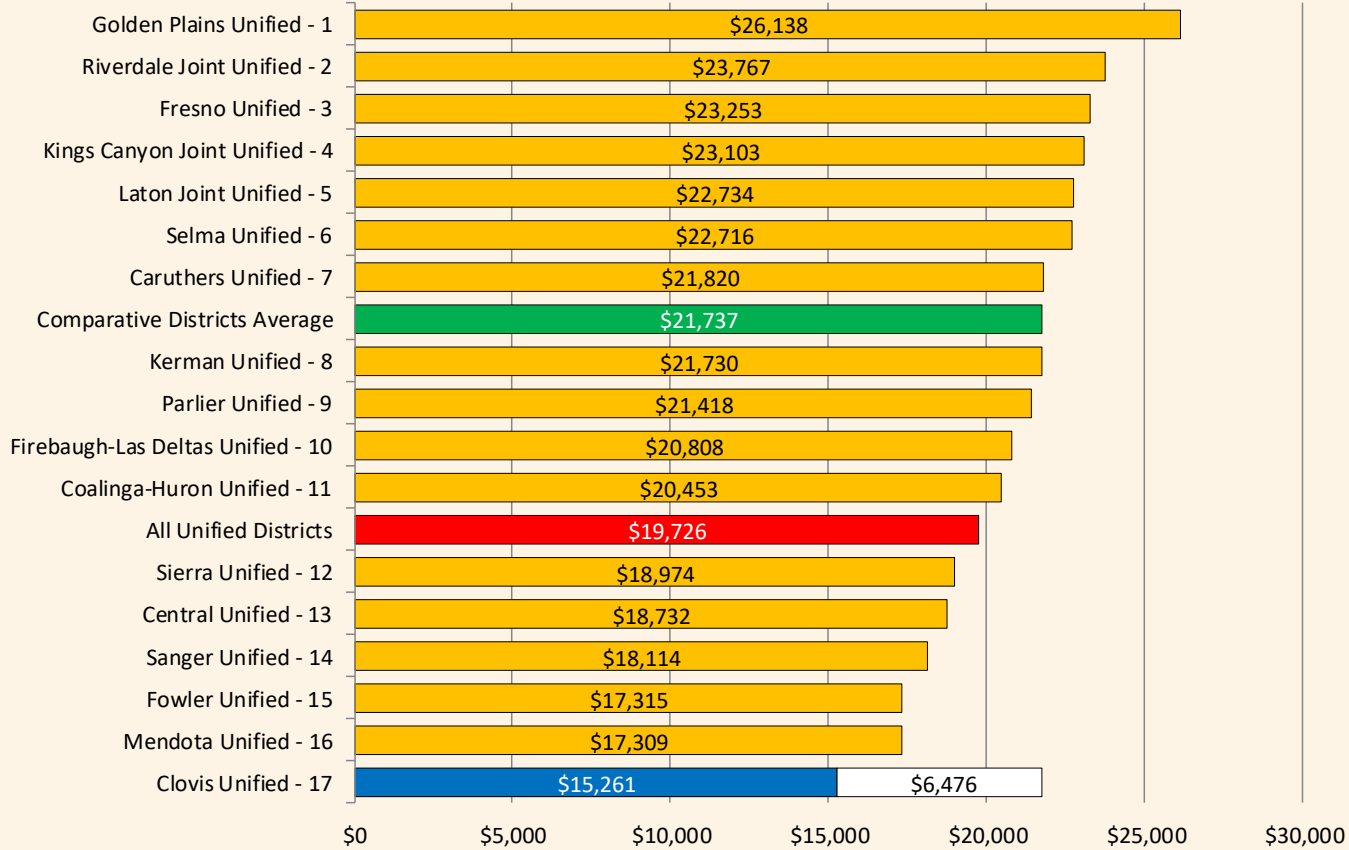
Data: Fresno County CADIE 2021-22, School Services of California

Countywide Comparative  
Analysis

### Services & Other Operating Expenses



### Countywide Comparison Total Expenditures



#### Expenditures Per ADA

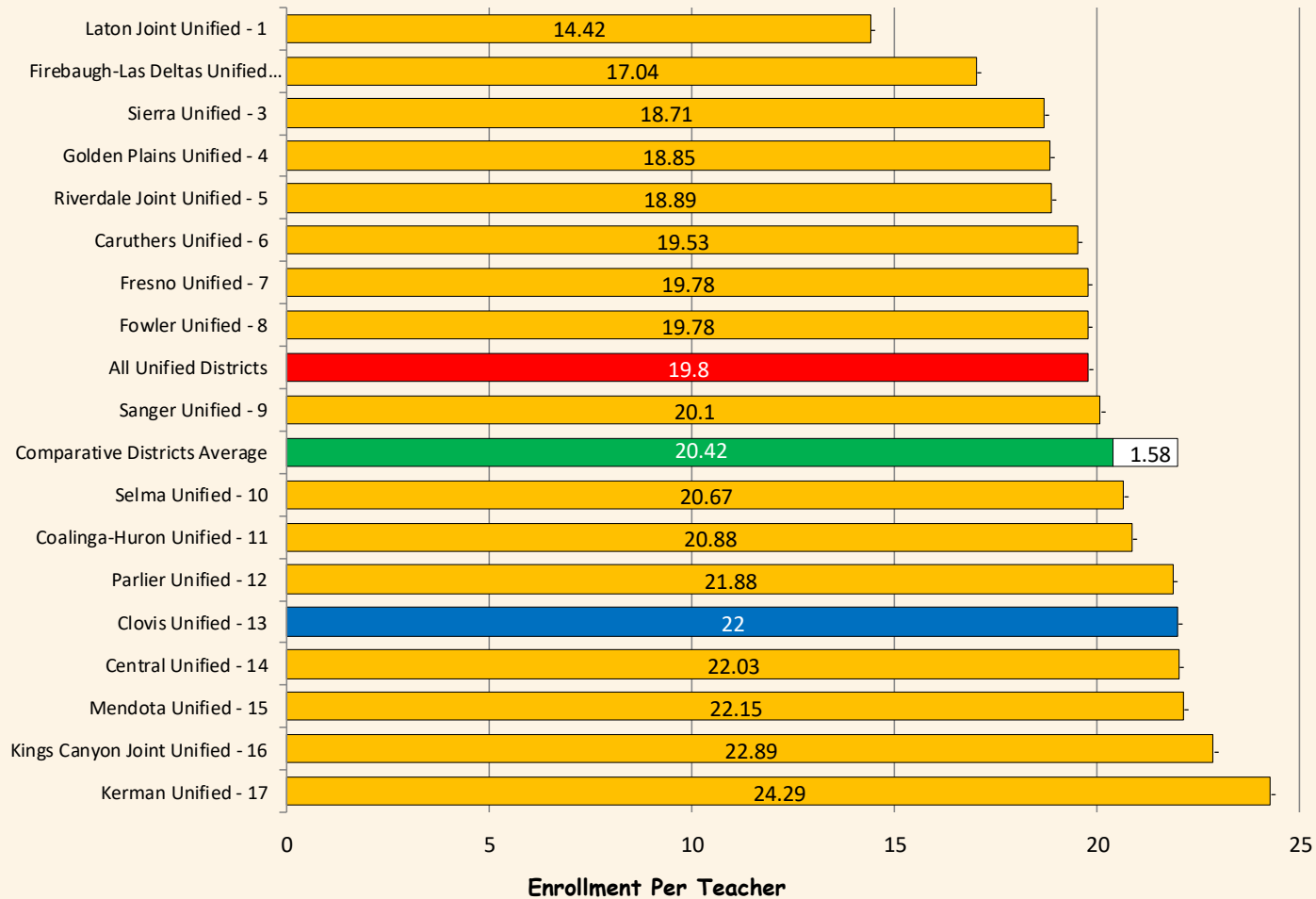
Data: Fresno County CADIE 2022-23, School Services of California

### Countywide Comparative Analysis

### Expenditures per ADA



### Countywide Comparison Student Enrollment per Teacher



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

\*No updates were made to this portion of the CADIE for 2022-23 as the data was not available at the time of publication.

### Countywide Comparative Analysis

### Enrollment Per Teacher



## Foreword

The purpose of this glossary is to provide definitions of terms that are currently used in school business discussions. The definitions used herein are written for the layperson. The definitions are appropriate for this intended purpose. However, in their simplification, they lose some of their accuracy. This glossary should not be used as a technical guide for professionals with responsibility for implementing the many regulations associated with management of school district finances.

### AB 1200

Reference to Assembly Bill 1200 (Chapter 1213, Statutes of 1991) that imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See Education Code Section 1240 et sec. and 42131 et sec. Effective 2013-14, this program was subsumed into the Local Control Funding Formula (LCFF).

### AB 727

Reference to Assembly Bill 727, passed in 1998, which changed the definition of ADA from including excused student absences to excluding excused absences. The change in law was to have no effect on the district's total revenue. However, if the district has a higher than normal absence rate, it can result in a significant loss in revenue due to AB 727.

### Account

A method of categorizing financial transactions by type.

### Accountability

The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or State Department of Education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.

### Account Code

A number assigned to sources of revenue, purpose of expenditures, assets, liabilities, and fund balances.

### Accounting Period

The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th.

### Accounts Payable

An account that reflects amounts owed by the district for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions, etc. Amounts reported here are payable within a short period of time, usually less than one year.

## School Finance Glossary of Terms





## School Finance Glossary of Terms

### **Accounts Receivable**

An account that reflects amounts owed to the district for goods and services. These amounts should be paid to the district within a short period of time, typically within one year.

### **Accrual Basis Accounting**

Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

### **Achievement Gap**

Student achievement tests consistently show that certain groups of children score far below children in other groups. The data documents a strong association between poverty and students' academic success or lack of it. While poverty is not unique to any ethnicity, it does exist in disproportionate rates among African Americans, Hispanics, and other minorities. The reasons behind the achievement gap are multifaceted. They do, to some degree, stem from factors that children bring with them to school. However, other factors that contribute to the gap may stem from students' school experiences.

### **Achievement Test**

A test to measure a student's knowledge and skills.

### **Adult Education**

Classes for students, usually adults, offered by local school districts.

### **Ad Valorem Taxes**

Taxes based on the value of property, such as the standard property tax, are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with voter approval for capital facilities bonded indebtedness. Since Proposition 13, properties in California are adjusted to the true market value primarily at the time of property transfer.

### **Affordable Care Act (ACA)**

A Federal law enacted to ensure that all Americans have access to affordable health insurance. The ACA mandates that employers offer health coverage for employees that work on average more than 30 hours per week or 130 hours per month.

### **Allocated Personnel Unit (APU)**

A simplified staffing formula, which equitably distributes available staffing dollars. Each school site receives a total site allocation covering all personnel for the campus except for Plant Operations, Food Services, Special Education and other categorically funded personnel. The Allocated Personnel Unit (APU) formula is based on the equivalency of one full-time teaching position and varies by position based upon the salary and length of work year as compared to that of a teacher.





## School Finance Glossary of Terms

### **Alternative Retirement System (APPLE)**

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

### **American Rescue Plan Act (ARP Act)**

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

### **Apportionments**

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

### **Appropriations**

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

### **Assembly Bill 86 (AB 86)**

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

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

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

### **Assessed Valuation (AV)**

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

### **Associated Student Body (ASB)**

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



## School Finance Glossary of Terms

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

### **Attendance Reports**

Each school district reports its attendance three times during a school year. The First Principal Apportionment Average Daily Attendance (ADA), called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last full school month ending on or before April 15. Fiscal or annual ADA is based on the count from July 1 through June 30. Historically, the final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. In addition, under certain circumstance when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

### **Audit**

A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.

### **Average Daily Attendance (ADA)**

The total number of days of student attendance divided by the total number of days in the regular school year. A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students enrolled in each school and district. (This number is determined by counting students on a given day in October.) ADA is lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose (revenues) and other funding. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (See Attendance Reports).

### **Balance Sheet**

A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.

### **Benefit Assessment Districts**

See Maintenance Assessment Districts.



## School Finance Glossary of Terms

### **Bilingual Education**

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

### **Bond**

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

### **Bonded Debt Limit**

The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

### **Bonded Indebtedness**

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the electorate approves the taxes.

### **Bond Measure**

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote, which requires greater accountability measures. Local property owners, through an increase in property taxes, repay the principal and interest. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

### **Budget**

A plan of financial operation embodying an estimate of adopted expenditures for a given period or purpose and the adopted means of funding them.

### **Budgeting**

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.



## School Finance Glossary of Terms

### **California Assessment of Student Performance and Progress (CAASPP)**

The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013 and encompasses the following assessments and student participation requirements:

Smarter Balanced Summative Assessments for English language arts/literacy (ELA) and mathematics in grades three through eight and eleven.

Alternate assessments for English language arts/literacy and mathematics in grades three through eight and eleven.

Science assessments in grades five, eight, and ten (i.e., California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA).

Standards-based tests in Spanish (STS) for reading/language arts in grades two through eleven (optional).

### **California Basic Education Data System (CBEDS)**

The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

### **California Basic Education Skills Test (CBEST)**

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

### **California English Language Development Test (CELDT)**

A test used to assess student's language proficiency in English, specifically listening, speaking, reading, and writing.

### **California High School Exit Exam (CAHSEE)**

The exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.

### **Capital Outlay**

Expenditures for the replacement of equipment, major renovation, or new schools.

### **Capping & Busing**

A limit or cap is set as to the number of students housed at a particular facility. Once this cap is reached, any additional students registered are bused to another site, which has available room.

### **Career Technical Education (CTE)**

A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.



## School Finance Glossary of Terms

### **California Assessment of Student Performance and Progress (CAASPP)**

The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013 and encompasses the following assessments and student participation requirements:

Smarter Balanced Summative Assessments for English language arts/literacy (ELA) and mathematics in grades three through eight and eleven.

Alternate assessments for English language arts/literacy and mathematics in grades three through eight and eleven.

Science assessments in grades five, eight, and ten (i.e., California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA).

Standards-based tests in Spanish (STS) for reading/language arts in grades two through eleven (optional).

### **California Basic Education Data System (CBEDS)**

The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

### **California Basic Education Skills Test (CBEST)**

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

### **California English Language Development Test (CELDT)**

A test used to assess student's language proficiency in English, specifically listening, speaking, reading, and writing.

### **California High School Exit Exam (CAHSEE)**

The exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.

### **Capital Outlay**

Expenditures for the replacement of equipment, major renovation, or new schools.

### **Capping & Busing**

A limit or cap is set as to the number of students housed at a particular facility. Once this cap is reached, any additional students registered are bused to another site, which has available room.

### **Career Technical Education (CTE)**

A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.



## School Finance Glossary of Terms

### **Categorical Aid**

Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law, or by regulation. An example of a specialized program would be Special Education. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF revenues.

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

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

### **Certificated/Credentialed Employees**

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

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

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

### **Classified Personnel**

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

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

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

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

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



## School Finance Glossary of Terms

### **Clovis Online Charter School**

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

### **Comparative Analysis**

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

### **California Community Schools Partnership Program (CCSPP)**

The CCSPP funding has been appropriated as part of the California Community Schools Partnership Act (California Education Code 8900-8902) and the Budget Act of 2021 and 2022. The California legislature appropriated over \$4 billion for the CCSPP, to support and expand community schools until June 30, 2031.

### **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.



## School Finance Glossary of Terms

### **Coronavirus Disease 2019 (COVID-19)**

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

### **Cost of Living Adjustment (COLA)**

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

### **Credit Rating**

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

### **Criteria and Standards**

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

### **Current Operating Expenditures**

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





## School Finance Glossary of Terms

### **Debt Service**

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

### **Deferred Maintenance**

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

### **Deficit Factor**

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

### **Deficit Spending**

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

### **Deficits**

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

### **Developer Fees**

A charge per square foot on residential and commercial construction within a school district. These fees are charged both to developers of new properties and to property owners who remodel and is based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new developments and show that they have used the revenues to address that impact. Proceeds may be used for building or reconstructing schools and for portable classrooms.

### **Direct Certification**

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

### **Due To/From Other Funds**

Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must always equal the aggregate amount of interfund receivables.



## School Finance Glossary of Terms

### **Economic Impact Aid (EIA)**

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

### **Education Code**

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

### **Education Revenue Augmentation Fund (ERAF)**

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

### **Elementary and Secondary School Emergency Relief (ESSER I)**

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

### **Elementary and Secondary School Emergency Relief (ESSER II)**

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

### **Elementary and Secondary School Emergency Relief (ESSER III)**

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



## School Finance Glossary of Terms

### **Employee Benefits**

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

### **Encumbrances**

Purchase orders, contracts for salary, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual goods or services are delivered to the school district.

### **Ending Balance**

Generally, a reference to a school district's net ending balance of their General Fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance, which meets the criteria and standards minimums as established by the State Board of Education.

### **English Learner (EL)**

Student who has not yet mastered the English language.

### **English Language Arts (ELA)**

All academic disciplines related to reading and the use of the English language in communication.

### **Enrollment**

The total number of pupils enrolled, whether part-time, full-time, resident, or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in homebound instruction or a non-graduate enrolled in qualifying alternative programs.

### **Entitlement**

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

### **Equalization Aid**

The extra state aid provided in some years (such as 1995-96) to a low revenue district to increase its base revenue limit toward the statewide average.



## School Finance Glossary of Terms

### **Every Student Succeeds Act (ESSA)**

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

### **Expanded Learning Opportunities Grant (ELO)**

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

### **Expanded Learning Opportunities Program (ELO-P)**

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

### **Expenditures**

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

- **Construction Expenditures**

Include expenditures for new school construction, including renovation and expansion. They include expenditures on land, buildings, and equipment for new and remodeled facilities.

- **Expenditures Per Pupil**

The amount of money spent on education by a school district or the state, divided by the number of students educated. For most official purposes, the number of students is determined by average daily attendance (ADA). (See Revenues Per Pupil)

- **Instructional Expenditures**

Current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (i.e. textbooks), and purchased instructional services.

- **Interest On Debt Expenditures**

Expenditures for interest on long-term debt (i.e. obligations of more than 1 year).



## School Finance Glossary of Terms

- **Replacement Equipment Expenditures**

Include expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over \$25,000.

- **Support Services Expenditures**

Current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (i.e. nurses, therapists, and guidance counselors), student transportation, instructional staff support (i.e. librarians, instructional specialists), school district administration, business services, research, and data processing.

### **Fact Finding**

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

### **Financial Statements**

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

### **First Principal Apportionment**

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

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

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

### **Fiscal Year**

In California, the twelve calendar months beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30.

### **Fixed Assets**

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



## School Finance Glossary of Terms

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

A federal program to provide food, typically lunch and/or breakfast, for students from low-income families. The number of students participating in the National School Lunch Program is increasingly being used to measure the poverty level of a school or district population. The number of children in this program can affect schools or districts' eligibility for grants or other funding aimed at helping lower-income families.

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

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

### **Fund**

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

### **Funds:**

- **Governmental Funds**

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

- **Special Revenue Funds**

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

- **Adult Education Fund**

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

- **Charter Schools Fund**

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

- **Child Development Fund**

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

- **Cafeteria Fund**

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

- **Deferred Maintenance Fund**

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



## School Finance Glossary of Terms

### Capital Project Funds

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

- **Building Fund**  
Exists primarily to account separately for proceeds from the sale of bonds.
- **Capital Facilities Fund**  
Used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances or private agreements between the Local Education Agency and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund.
- **County School Facilities Fund**  
Used primarily to account for apportionments received from State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization, and facility hardship grants.
- **Special Reserve for Capital Outlay Projects Sub-fund (SRCPF)**  
Exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues that may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property with the option to purchase; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and, (3) excess amounts sufficient to pay all unpaid bond obligations. The Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt.
- **Recreational, Cultural, Athletic Facilities (RCA) Sub-fund**  
Used solely for the purpose of acquiring, constructing, operating and maintaining recreational, cultural and athletic facilities.
- **Debt Service Funds**  
Debt service funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term obligations.
- **Bond Interest and Redemption Fund**  
Used for the repayment of bonds issued for a Local Education Agency (Education Code sections 15125-15262, Bond Interest and Sinking Fund).



## School Finance Glossary of Terms

### **Fund Balance**

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

### **Gann Spending Limit**

A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. In November 1979, California voters approved the late Paul Gann's Proposition 4 to limit the amount of tax money that state and local governments, including school districts, could legally spend. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population or, for school agencies, change in average daily attendance (ADA). Proposition 111, adopted in June 1990, and amended the Gann Limit inflation factor to be based only on the change in per capita personal income.

### **General Aid**

State aid which is not limited to any specific program, purpose, or target population but which may be used to finance the general educational program as determined by the recipient district.

### **Generally Accepted Accounting Principles (GAAP)**

Uniform standards and guidelines to financial accounting and reporting which govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define standard accounting practices.

### **General Fund**

Accounting term used by the State and school districts to differentiate general revenue and expenditures from those placed in separate budget categories for specific uses, such as the Cafeteria Fund.





## School Finance Glossary of Terms

### **General Ledger**

A basic group of accounts that record all transactions of a fund or entity.

### **General Obligation Bonds (GO Bonds)**

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. GO bonds are financed by an increase in property taxes. School districts can seek either two-thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

### **General Purpose Funding**

California school districts receive general-purpose money based on a per pupil revenue limit. They have discretion to spend this money as they see fit for the day-to-day operation of schools, including everything from salaries to the electric bill.

### **General Purpose Revenue (GPR)**

The category of revenue raised by the state that is not designated for specific purposes. GPR generally includes revenue raised from sales and use taxes and state income taxes.

### **General Purpose Tax Rate**

The district's tax rate determined by statute as interpreted by Fresno County Controller/Auditor/Tax Collector.

### **General Reserve**

A budget item which sets aside a reserve fund to start the following fiscal year and cannot be used during the budget year.

### **Governmental Accounting Standards Board (GASB)**

Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as Generally Accepted Accounting Principles (GAAP). GASB and FASB are not governmental agencies.



## School Finance Glossary of Terms

### **Governmental Accounting Standards Board Statement No. 34 (GASB 34)**

An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three-year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The government-wide financial statements include financial information by function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.

### **Governor's Emergency Education Relief (GEER I)**

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

### **Governor's Emergency Education Relief (GEER II)**

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

### **Healthy Fitness Zone**

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

### **High Expenditure Districts**

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

### **Highly Qualified Teacher**

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



## School Finance Glossary of Terms

### **Implicit Price Deflator**

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

### **Indirect Cost Rate**

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

### **Indirect Expense and Overhead**

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

### **Individualized Education Program (IEP)**

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

### **In-Person Instruction Grant (IPI)**

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



## School Finance Glossary of Terms

### **Intervention Programs**

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

### **Joint Powers Authority (JPA)**

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

### **Joint School Districts**

School districts with boundaries that cross county lines.

### **Learning Loss Mitigation Funding (LLMF)**

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

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

### **Least Restrictive Environment**

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

### **Legislative Analyst's Office (LAO)**

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

### **Library Media Center (LMC)**

A facility where a variety of information derived from print, non-print and information technology sources is kept for use but not for sale.



### **Local Control Accountability Plan (LCAP)**

The LCAP is the LCFF's mechanism for achieving transparency and engagement. It is the way that school districts are required to share performance data, needs, actions, and anticipated outcomes that guide the use of available LCFF funding. Before the start of the 2014-15 school year, each school district had to have a Board approved Local Control and Accountability Plan prior to the adoption of their budget.

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

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

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

## **School Finance Glossary of Terms**



## School Finance Glossary of Terms

### Local Control Funding Formula (LCFF)

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

- Provides a base grant for each LEA per average daily attendance (ADA). The actual base grants vary based on grade span; for 2019-20: K-3 \$7,702 per ADA; 4-6 \$7,818 per ADA; 7-8 \$8,050 per ADA; 9-12 \$9,329 per ADA. The LCFF provides an adjustment of 10.4 percent on the base grant amount for kindergarten through grade three (K-3).
- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12).
- Provides a supplemental grant equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Provides for additional funding based on an "economic recovery target" to ensure that virtually all districts are at least restored to their 2007-08 state funding levels (adjusted for inflation) and guarantees a minimum amount of state aid to LEAs.

### Local Education Agency (LEA)

A public board of education or other public authority legally constituted within a state for either administrative control or direction of, or to perform a service function for, public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a state, or for a combination of school districts or counties as are recognized in a state as an administrative agency for its public elementary or secondary school. Clovis Unified School District (CUSD) is its own LEA.

### Lottery

Scratch tickets and lotto games, which began in California in October 1985. At least 34% of lottery proceeds are distributed to districts based on enrollment of kindergarten through university students.

### Maintenance Assessment Districts

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



## School Finance Glossary of Terms

### **Maintenance Factor**

See Proposition 98.

### **Mandated Costs**

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

### **Master Plan for Special Education**

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

### **Mentor Teacher**

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

### **Migrant Education**

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

### **Miscellaneous Funds**

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

### **Multi-Purpose Room (MPR)**

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

### **Multi-Track Schools/Multi-Track Year Round**

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

### **Munis**

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

### **Net Assets**

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



## School Finance Glossary of Terms

### Object of Expenditures

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

- **Certificated Salaries 1000**

Expenditures for full-time, part-time, and prorated portions of salaries for all certificated personnel.

- **Classified Salaries 2000**

Expenditures for full-time, part-time, and prorated portions of salaries for all non-certificated personnel.

- **Employee Benefits 3000**

Expenditures for employer's contributions to retirement plans and for health and welfare benefits for employees and/or their dependents, retired employees, and board members.

- **Books and Supplies 4000**

Books, supplies, equipment under \$25,000 and equipment replacement for instruction and other district operations, such as administration and maintenance.

- **Contracted Services and Other Operating 5000**

Expenditures for consultants, lecturers, Western Association of Schools and Colleges (WASC) reports and testing services, services provided by the County Superintendent of Schools or other school districts, travel, conferences, membership, dues, insurance, utilities, rentals, leases, legal assistance, elections, audits, other contracted services, and inter-program charges and credits for direct services.

- **Capital Outlay 6000**

Expenditures over \$25,000 for new site construction and improvement of buildings, books and media for new school libraries, or major expansion of school facilities, and new equipment.

- **Other Outgo 7000**

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





## School Finance Glossary of Terms

### **Organized Associated Student Body (ASB)**

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

### **Parcel Tax**

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

### **Per Capita Personal Income**

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

### **Permissive Override Tax**

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

### **PL94-142**

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

### **Prior Year's Taxes**

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

### **Principal Apportionment**

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

### **Program**

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



## School Finance Glossary of Terms

### Proposition 13 (1978)

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

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

### Proposition 98 (1988)

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

- **Test 1** originally provided that K-14 school agencies shall receive at about 41% of state general fund tax revenues in each year, the same percentage as was appropriated for K-12 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-12 agencies, the Test 1 percentage has been reset at 34.0%.
- **Test 2** provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-14 ADA and an inflation factor equal to the annual percentage change in per capita personal income.
- **Test 3** only applies in years when the annual percentage change in per capita state general fund tax revenues plus one-half percent is lower than the Test 2 inflation factor (i.e. change in per capita personal income), and in this case the Test 2 inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus one half percent.

One of the provisions of Proposition 98/111 is that if the minimum funding level is reduced due either to Test 3 or the suspension of the minimum funding level by the Legislature and Governor, a maintenance factor is calculated as the amount of the funding reduction. In subsequent years when state taxes grow quickly, this maintenance factor is added to the minimum funding level until the funding base is fully restored.



## School Finance Glossary of Terms

### **Proposition 51**

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

### **Proprietary Fund**

A fund that meets the criteria established by Governmental Accounting Standards Board (GASB) as a business-type activity. Generally, charges for services would comprise a significant element of the total revenues in a proprietary fund. A for-profit Food Service Fund is the most common school district proprietary fund.

### **Public Employees' Retirement System (PERS or CALPERS)**

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

### **Public Employment Relations Board (PERB)**

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

### **Purchase Order**

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

### **Reserves**

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

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

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



## School Finance Glossary of Terms

### Revenues

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

- Federal Revenues include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.
- Local Revenues include revenues from such sources as local property and non-property taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food services.
- Revenues per Pupil is the total amount of revenues from all sources received by a school district or state, divided by the number of students as determined, most often, by average daily attendance (ADA). Unlike expenditures per pupil, this formula is based on income per pupil rather than on what is spent per pupil. (See Expenditures per Pupil).
- Local Control Funding Formula (LCFF) is the amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The LCFF limit is composed of a base, supplemental and concentration grants as applicable per ADA. Those rates are then multiplied by the ADA of each applicable grade span. Additional factors are used in the final determination of the funding.
- State Revenues include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

### Revolving Cash Fund

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

### Salaries

Compensation for certificated and classified employees.



## School Finance Glossary of Terms

### **School Assessment and Review Team (SART)**

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

### **School Boards**

Law governs every school district in California governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and makes hiring decisions for the district superintendent.

### **School Districts - What is a school district?**

There are three types of school districts: elementary, high school, and unified. An elementary district is generally kindergarten through eighth grade (K-8); high school is generally grades 9 through 12; unified is kindergarten through 12th grade (K-12).

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

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

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

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

### **School Wide Programs**

School wide programs use Title I money to support comprehensive school improvement efforts and help all students, particularly low-achieving and at-risk students, meet state standards at particular schools. To qualify as a Title I school wide program, at least 40% of a school's students must be considered low income. School wide programs can provide Title I services and support to all the children in the school, regardless of income level. School wide programs have more flexibility than targeted assistance programs when using Title I funds. For example, schools operating school wide programs can combine Title I funds with other federal, state, and local funding to finance a more comprehensive approach.

### **Scope of Bargaining**

The range of subjects that are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the government code. The Public Employment Relations Board and the courts are responsible for interpreting disputes about scope.



## School Finance Glossary of Terms

### **Second Principal Apportionment**

The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements.

### **Secured Property**

Property, which cannot be moved, such as homes and factories.

### **Secured Roll**

That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

### **Senate Bill 90/1972 (SB 90)**

Reference to Senate Bill 90/1972 that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per ADA amount is the historical base for all subsequent revenue limit calculations.

### **Senate Bill 813/1983 (SB 813)**

Reference to Senate Bill 813/1983 that provided a series of education reforms in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

### **Sequestration**

U.S. legal procedure in which automatic spending cuts are triggered.

### **Serrano Decision**

In 1974, the California Superior Court in Los Angeles ruled in the Serrano vs. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the Equal Protection clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time complied with the earlier Court order. The case was subsequently appealed to the appellate Court that upheld the Superior Court ruling. In March 1989, all the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.



## School Finance Glossary of Terms

### **Site Based Budgeting**

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

### **Smarter Balanced Assessment Consortium**

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

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

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

### **Special Education**

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

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

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

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

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

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

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



## School Finance Glossary of Terms

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

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

### **State School Fund**

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

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

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

### **STRS on Behalf**

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

### **Student Services and School Attendance Officer**

See Truant Officer.

### **Students with Disabilities (SWD)**

The official classification, specified by the federal government, to describe students requiring special education services based on their disability.

### **Supplemental Roll**

An additional property tax assessment required by local county auditors due to a revision in the AB 8 tax collections. The roll is for those properties for which occupancy permits are issued after the property tax lien date, built prior to the end of the fiscal year; i.e. between March 1 and June 30.

### **Supplemental Services**

Students from low-income families who are attending schools that have been identified as failing for two years are eligible to receive outside tutoring for academic assistance under Every Student Succeeds Act (ESSA). Parents can choose the appropriate services for their child from a list of approved providers. The school district provides the services.

### **Supplies**

Supplies for instruction include class textbooks and other instructional materials.

### **Targeted Assistance Schools (TAS)**

Title I schools that are ineligible for a school wide program or choose not to operate a school wide program are considered targeted assistance schools. These schools use Title I funds to provide services to eligible students who are identified as having the greatest need for special assistance in meeting the state content standards.





## School Finance Glossary of Terms

### **Tax Rate**

The amount of tax stated in terms of a unit of the tax base.

### **Tax Rate Limit**

The maximum rate of tax that a governmental unit may levy.

### **Test 1/Test 2/Test 3**

See Proposition 98.

### **Title I**

A federal program that provides funds for educationally disadvantaged students, including the children of migrant workers. Funding is based on the number of low-income children in a school, generally those eligible for the free/reduced price meals program. Title I is intended to supplement, not replace, State and district funds. The funds are distributed to school districts, which make allocations to eligible schools, according to criteria in the federal law. Schools receiving Title I monies are supposed to involve parents in deciding how those funds are spent and in reviewing progress. See Every Student Succeeds Act (ESSA), School wide Programs, and Targeted Assistance Schools (TAS).

### **Truancy Intervention Program (TIP)**

A collaborative effort between Clovis Unified School District, the Fresno County District Attorney's Office and Fresno County Juvenile Probation Department to address issues related to chronic truancy.

### **Truant Officer**

An official who investigates unauthorized absences from school.

### **Tuition**

Fees paid to school districts outside the state, and to private schools both inside the state and outside the state, for educating elementary and secondary school students (grades pre-kindergarten through grade 12). Special needs children who cannot receive the education and services they require within their school district are sometimes sent to private schools.

### **Unduplicated Count**

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. It also refers to the percentage of students who qualify for free or reduced-price meals, English learners, homeless or foster youth. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

### **Unduplicated Pupil Percentage (UPP)**

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



## School Finance Glossary of Terms

### **Unencumbered Balance**

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

### **Unorganized Associated Student Body (ASB)**

ASB organizations are either organized (secondary) or unorganized (elementary). Student organizations in elementary schools are unorganized student body associations because the students do not form clubs or a student council. While students in the elementary schools do raise funds, they have only limited involvement in decisions about the fund-raising events and how the funds are to be spent. The governing board delegates authority to oversee the raising and spending of funds to the school principal or designee. (See Organized Associated Student Body for secondary ASB.)

### **Unearned Revenue**

Revenue received in a given fiscal year but not earned until after the fiscal year has ended. For example, funds collected from parents for their child's food service account that remain in the account for use in the next school year.

### **Unsecured Property**

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

### **Unsecured Roll**

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

### **Waivers**

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

### **Warrant**

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