

GLENDALE UNIFIED SCHOOL DISTRICT

June 16, 2015

ACTION REPORT NO. 6

TO: Board of Education
FROM: Dr. Richard M. Sheehan, Superintendent
SUBMITTED BY: Robert McEntire, Chief Business and Financial Officer
PREPARED BY: Karineh Savarani, Director Financial Services
Craig Larimer, Financial Analyst
SUBJECT: **Adoption of District Budget for 2015-16**

The Superintendent recommends that the Board of Education adopt the District's 2015-16 Budget as presented.

The 2015-16 Budget provides an initial expenditure plan for District's instructional and operational programs. The Budget will be revised, as needed, to address changes in priorities. It will also be adjusted to reflect the final State Budget and any additional funding or expenditure changes imposed by the State or Federal governments. Until then, the 2015-16 Adopted Budget is based on the Governor's May Revised Budget Proposal.

2015-16 Primary Budget Components

- The net impact of COLA, gap funding and ADA changes, results in projected net revenue increases of \$22.9 million in 2015-16 and \$7.6 million in 2016-17.
- One Time Mandated Cost is projected at \$601 per ADA or \$15.1 million.
- The District's net increase of LCFF from 2014-15 to 2015-16 is \$910 per Average Daily Attendance (ADA).
- The 2014-15 CalSTRS employer rate is 8.88%, 2015-16 is 10.73%, 2016-17 is 12.58%, and 2017-18 is 14.43%.
- 2015-16 Health and Welfare increase of 9.9% costs \$2,065,443 (Unrestricted General Fund and Special Education).
- The District's estimated unduplicated pupil percentage for supplemental and concentration funding is 55.96%.
- Lottery revenue is estimated to be \$128 per ADA for unrestricted purposes and \$34 for restricted purposes.
- The 2015-16 LCFF GAP funding of 53.08%.

- One-time solvency transfers of \$5.0 million through 2016-17 from Early Retirement Benefits Fund 67.2 and Debt Service Fund 56.0.
- The release of \$22.9 million of the LCFF GAP funding for 2015-16.

Adjustments to the 2015-16 budgets that will be utilizing new revenues are listed in the Attachment B.

There will be some additional changes to reflect the final State Budget and any additional funding or expenditure changes. **A major item that is outstanding is the employee compensation due to pending negotiations.**

2015-16 General Fund Revenue Components

The district receives funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:

Description	Unrestricted	Restricted	Combined
Local Control Funding Formula	\$ 205,099,306.00	\$ -	\$ 205,099,306
Federal Revenues	200,000	12,035,739	12,235,739
Other State Revenues	19,313,424	17,229,467	36,542,891
Other Local Revenues	4,179,025	5,114,538	9,293,563
TOTAL	\$ 228,791,755	\$ 34,379,744	\$ 263,171,499

2015-16 Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of the expenditures are salaries and benefits that comprise approximately 89% of the District's unrestricted budget, and approximately 85% of the total General Fund budget.

Description	Unrestricted	Restricted	Combined
Certificated Salaries	\$ 92,208,387	\$ 21,280,530	\$ 113,488,917
Classified Salaries	18,930,337	16,452,864	35,383,201
Benefits	43,921,578	15,711,127	59,632,705
Books and Supplies	2,364,510	2,644,758	5,009,268
Other Operating Expenditures	16,954,013	12,396,280	29,350,293
Capital Outlay	98,657	75,252	173,909
Other Outgo	(547,252)	1,034,322	487,070
TOTAL	\$ 173,930,230	\$ 69,595,133	\$ 243,525,363

Unrestricted General Fund 2015-16 Adopted Budget Projected Fund Balance

Projected Beginning Balance 07/01/15		\$23,916,448
2015-16 Revenues	\$228,791,755	
2015-16 Other Financing Sources/Uses	(\$34,960,364)	
2015-16 Expenditures	<u>(\$173,930,230)</u>	
Surplus/(Deficit)		<u>\$19,901,161</u>
2015-16 Adopted Ending Fund Balance		\$43,817,609
Components of Fund Balance:		
Revolving Case Reserve	\$70,000	
Stores	\$91,332	
Economic Uncertainties 3% Reserve	\$7,336,211	
Prepaid Expenditures	\$8,596	
Reserve for Regular Carry-Overs	\$612,235	
Reserve for MAA	\$935,059	
Reserve for City of Glendale Loan	\$355,000	
Reserve for TierIII/ROP/Supplemental/Operational Draw	<u>\$463,477</u>	
Subtotal of Components		<u>\$9,871,910</u>
*Projected General Reserve 06/30/16		\$33,945,699
**Projected General Reserve as a Percentage of Expenditures		19.52%

*The Projected General Reserve includes the One-Time Mandated Cost Revenue of \$15.1 million.

**The Projected General Reserve as a Percentage of Expenditures without One-Time Mandated Cost Revenue of \$15.1 million will be 10.83%.

In addition to the Budget Adoption Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). The financial information and certification form included with this report indicates that **the District will be able to meet its financial obligations for 2015-16, 2016-17, and 2017-18.** However, it is anticipated that as one time funding sources are depleted, **the structural deficit will be approximately \$8 million in 2016-17** if no action is taken by the District and there are no further reductions in State funding or increases in on-going expenditures.

The Unrestricted General Fund Ending Balance is projected to be approximately \$23.9 million. This reflects a net adjustment to the ending balance, resulting from the net change between income and expense.

It is important to note that the 2014-15 Ending Fund Balance will shift again at year end closing. The Ending Fund Balance will increase to reflect carry over funds from categorical programs and school site budgets. School sites and program managers are trying to "save" their funds to offset future uncertainty from the State.

Multi-Year Budget Assumptions Components

The multi-year plan also reflects adjustments adding millions of dollars of future year revenue increases resulting from the new LCFF formula and the COLA/GAP/ADA assumptions in Attachment A. The yearly ending balance projections swell as a result of no offsetting salary increases yet identified for 2015-16, 2016-17 and 2017-18, and the inclusion of the one-time Mandated Cost revenue of \$15.1 million. The District will also consider uses of new LCFF funds to offset the structural deficit to maintain fiscal solvency into the future. Given the future years LCFF revenue increases are only estimates based on the Governor's May Revised Budget, and the State will not have finalized the LCFF calculation until year end, the Los Angeles County Office of Education has advised school districts to hold back these revenue increases in a reserve and to refrain from spending them. Despite LACOE's advice, the District has released the 2014-15, 2015-16, and most of the 2016-17 GAP funding.

- The District's multi-year enrollment is projected to decline 194 students in 2015-16 and continue to decline 84 students in 2016-17. This is mainly at the secondary level.
- The District's projected net increase of LCFF from 2015-16 to 2016-17 is \$353 per ADA, and from 2016-17 to 2017-18 is \$0 per ADA.
- The Unrestricted General Fund Health and Welfare increase of 9.9% costs \$2,065,443 per year.
- The unduplicated pupil count is 55.96% for 2015-16, and 55.99% for 2016-17 and 2017-18.
- The Governor's May Revised Budget reflect categorical COLA's at 0.85% for 2014-15, 1.02% for 2015-16 and 1.60% for 2016-17.
- The workers compensation rate is budgeted at 3.338% for 2015-16, 2016-17, and 2017-18.
- The multi-year plan reflects furlough days removed from 2016-17, reduced by 1 day and assigned to 2017-18 per negotiated agreements with both associations in August 2013.

Multi-Year Projection Considerations/Risks

- A likely future recession is not forecast in any of the State's revenue projections.
- Proposition 30 temporary taxes will expire in the next few years. Sales tax will expire in 2016, and Personal Income Tax (PIT) will expire in 2018.
- CalSTRS and CalPERS contributions will be increasing.
- While enrollment is increasing in elementary, it is still declining in secondary for the next couple of years.

- Bargaining expectations for COLA – only year after the LCFF target is reached.
- Potential loss of 2014-15 TK-3 Class Size Reduction of \$2.3 million and an ongoing increase of \$1.5 million if an alternative locally negotiated class size ratio is not adopted and /or if the maximum average enrollment of 24 students per class at each school site is not phased in on the same "schedule" as the LCFF.
- Pending salary increase negotiations.
- LCFF revenue was held flat in 2017-18 as a conservative approach should State revenues not grow as projected by the Governor due to phase out of Proposition 30.
- Recognition of future year GAP Funding is a risk. If the GAP is not funded in future years, the adjustment will resemble deficits of the past.

Other Funds

Special Education Pass-Through Fund (10.0) – The California Department of Education has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund.

Child Development Fund (12.0) – The Child Development Fund contains accounts for the income and expenditures associated with state and federally subsidized child development centers. This is inclusive of preschool programs and school-age program: General Child Care and Development Programs, Latchkey Program, State Preschool Program, as well as, General Child Care and Development Programs. This fund operates on an independent basis and does not encroach on the Unrestricted General Fund. The Child Development Fund began the fiscal year with a balance of \$178,630.

Nutrition Service Fund (13.0) – The source of revenue for this fund is based solely on meal sales. The revenue is received on a per meal basis from the State and Federal programs as well as student payments. The State funding for this program was reduced in 2007-08, 2008-09, 2009-10, and remains relatively flat for 2012-13 to 2015-16. This budget includes indirect cost charges of approximately \$290,000 that will be transferred to the Unrestricted General Fund. This fund operates on an independent basis and does not directly encroach on the Unrestricted General Fund.

Deferred Maintenance Fund (14.0) – The Deferred Maintenance Program is considered a part of the 2008-09 through 2013-14 flexibility options provided in the State Budget Act. The State revenue for this fund was reduced from \$1,291,090 to \$967,000 in 2008-09 ongoing. In 2013-14 this funding has become absorbed into LCFF.

All projects previously listed as Deferred Maintenance will be charged to the Capital Projects Fund 40.1, and the Measure S Bond Fund 21.1.

Building Fund (21.1) – This is the Measure S Bond Fund and is utilized to track expenditures related to the bond projects. The first issuance of the bond series in the amount of \$54 million occurred in August 2011. An issuance in the amount of \$70 million occurred in August 2014. In May 2015, \$22.7 million additional State ORG Funds were transferred from Fund 35.0, \$7.1 million for Balboa, \$5.6 million for R.D. White, and \$10.0 million for Verdugo Woodlands ORG projects.

Clean Renewable Energy Bonds (CREBs) Fund (21.2) – Clean Renewable Energy Bonds (CREBs) are federal bonds used to finance photovoltaic and water heating installations at rates lower than most tax-exempt municipal bonds. The federal government subsidized the financing by lowering the borrowed interest rate (Net Effective Rate) in the form of federal tax credits.

CREBs Fund (21.2) was established to account for \$5.38 million in the second series of CREBs issued in October 2012. Due to the nature of tax-exempt bonds, the proceeds are held with a banking entity serving as the “Custodian” and the funds are disbursed to the “District” upon a reimbursement request. Deutsche Bank National Trust Company serves as the “Custodian” for Glendale Unified School District.

These bonds will mature in 17 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$355,000 with a Net Effective Rate of 1.24%. Glendale High School, Roosevelt Middle School, Marshall Elementary, Fremont Elementary, Balboa Elementary, and Franklin Elementary solar projects were financed with this second series of CREBs.

Developer Fee Fund (25.0) – Developer Fee income is designated for the rental or purchase of modular classrooms, the purchase of property, and for other classroom facility needs, as approved by the Board of Education. In December 2009, the District utilized this Fund to purchase three properties that are contiguous to the District Administration building. In 2012-13 \$4.3 million was transferred to the Measure S Fund for the Keppel Project, and in 2013-14 \$4.0 million was transferred to the Measure S Fund for general support.

State Building Fund (35.0) – This fund was established to account for revenue and expenditures associated with those renovations, modernization, and new construction projects partially funded from the State bond funds. In 2009-10 and 2010-11, the State Allocation Board approved the disbursement of funds for Glendale High School project and Crescenta Valley High School appeal, Columbus Elementary School Project, Hoover High School Project, and Roosevelt Middle School Project. These funds were transferred to Fund 40.1. In 2012-13 \$4.3 million was received and transferred to the Measure S Fund for the Keppel ORG Project. In May 2015, \$22.7 million additional State ORG funds were transferred to Fund 21.1 for various ORG projects.

Capital Projects Fund (40.1) – In 2009-10 and 2010-11, funds were received from the State Allocation Board and deposited into Fund 35 and then transferred to Fund 40.1. In 2009-10, 2010-11, and 2011-12 this fund was utilized to assist with the construction payments for the Roosevelt Middle School, Glendale High School, and other projects. This is the fund that was utilized for Measure S construction projects in 2011-12, as a bridge until G.O. bond funds became available. In 2012-13 \$4.4 million was transferred to the Measure S Fund for the

Hoover Project, in 2013-14 \$11.5 million was transferred to the Measure S Fund for general support. In 2014-15 and 2015-16 Proposition 39 funds will be spent on energy efficiency projects in the District.

Nutrition Service Capital Outlay Fund (40.2) – In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects. In 2013-14 and 2014-15, the revenue source for this fund is interest income. The balance of \$900,000 is available for Nutrition Service projects in 2015-16.

Debt Service Fund (56.0) – The only revenue source in this fund is interest income. This fund was to be utilized to repay the Certificates of Participation (COP), the annual payment was approximately \$1.3 million. Given Measure S paid off this loan, this fund can now be utilized by the District as a “reserve” for District needs in the future as a “rainy-day” fund for major “one-time” expenditures, i.e. new textbook adoptions. In 2015-16 and 2016-17 school years, a solvency transfer totaling \$2.7 million will be utilized to continue funding Common Core State Standards Math program.

Self Insured Health Insurance (67.0) – The only revenue are premiums for the dental and vision insurance plans that are offered to employees and interest income. The payroll system allocates the expense for the coverage to the various programs in all the funds. Then an offsetting transfer is made to the revenue account in self-insured fund. In 2012-13, the District transferred from the ASCIP JPA to ASCIG JPA for dental insurance. Due to GUSD leaving the ASCIP JPA the District received an equity distribution from ASCIP of \$1.18 million. The cost of the claims and transfers to the third party administrator are the only expense in this fund.

Workers Compensation Fund (67.1) – This fund was established solely for the purpose of accounting for expenditures related to the workers compensation program. The ASCIP rate for “dollar one” coverage in 2015-16 is estimated at 3.34% of salaries.

The expenditures will include the payment to ASCIP for 2015-16 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses.

Early Retirement Benefits Fund (67.2) – This fund was established to set aside funds for the GASB 45 liability. The revenue in 2007-08 through 2009-10 is from a 2% rate applied to salaries in all programs. In the past, approximately half of this rate was to fund the future liability while the balance was to pay the annual premium that is currently charged for the retiree health insurance. For 2010-11, the rate increased to 2.21% of all salaries and only paid the annual premium, including the increased cost resulting from the early retirement incentive program. In 2012-13 the rate was 1.88%. In 2013-14 the rate climbed to 2.17% on-going. However, due to the need to transfer \$1.6 million in 2013-14 and \$2.4 million in 2014-15 of the fund reserves to the Unrestricted General Fund to maintain solvency, the rates were decreased to 0.909% and 0.094%, respectively. In 2015-16 the estimated retiree benefit rate is 1.611%.

McLennan Trust and Other Scholarships (73.0) – This fund’s primary source funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the ASB accounts at the high schools. However, if there is a donation that is not directly linked to a school site, it may be deposited into this fund. The only expenditures out of this fund are for student scholarships.

2014-15 Estimated Actuals Revenue/2015-16 Adopted Budget Comparison

Funds	2014-15 Estimated Actuals	2015-16 Adopted Budget	Variance
Restricted and Unrestricted General Fund - 01.0	\$240,335,331.00	\$263,171,499.00	\$ 22,836,168.00
Special Education Pass-Through Fund - 10.0	5,310,882.00	5,310,882.00	0.00
Child Development Fund - 12.0	3,869,957.00	3,923,528.00	53,571.00
Nutrition Services Fund - 13.0	8,675,749.00	8,706,100.00	30,351.00
Deferred Maintenance Fund - 14.0	35,265.00	35,300.00	35.00
Measure S Building Fund - 21.1	493,839.00	494,000.00	161.00
Clean Renewable Energy Bond Fund - 21.2	0.00	0.00	0.00
Developer Fee Fund - 25.0 *	3,587,586.00	1,035,000.00	(2,552,586.00)
Capital Projects Funds - County Schools Facilities Fund - 35.0 **	22,757,198.00	31,000.00	(22,726,198.00)
Capital Projects Fund - 40.1	939,250.00	101,400.00	(837,850.00)
Capital Projects Nutrition Services Fund - 40.2	8,409.00	8,400.00	(9.00)
Bond Interest and Redemption Fund (County Administered) - 51.0	15,998,762.00	15,998,762.00	0.00
Debt Service Fund - 56.0	107,050.00	100,000.00	(7,050.00)
Health and Welfare Fund - 67.0	3,507,070.00	3,524,700.00	17,630.00
Workers Compensation Fund - 67.1	4,984,968.00	5,221,692.00	236,724.00
Early Retirement Benefits Fund - 67.2	140,391.00	2,535,316.00	2,394,925.00
Mc Lennan and Other Scholarships Trust Fund - 73.0	2,378.00	2,300.00	(78.00)
Totals	\$310,754,085.00	\$310,199,879.00	\$ (554,206.00)

Notes:

* \$3.6M is the actual income received in 2014-15 which was a good year in comparison with the prior years.

** \$22.8M is primarily the ORG funds received in 2014-15 for Balboa, R.D. White, and Verdugo Woodlands elementary schools.

Conclusion

The projection supports that the District **will be able to meet its financial obligations for the current and two subsequent years.** Administration is confident that the District will be able to maintain a minimum reserve of three percent, and have the necessary cash in order to ensure that the district remains fiscally solvent.

Reference Materials

The following supplemental materials are provided for reference:

- Multi-Year Budget Assumptions – Attachment A
- Tentative Board of Education Priorities for 2015-16 – Attachment B
- Tentative Principles for Guiding Budgetary Decisions – Attachment C

- Staffing Ratios – Attachment D
- CBEDS/CALPADS Based Enrollment History – Attachment E
- Proposed Budget Adjustment Impact on Unrestricted General Fund Balance – Attachment F
- Long-Range Financial Projection (Version 3) – Attachment G
- Fund Fiscal Projections – Attachment H (Provided under separate cover)
- District Budget and Certification – Attachment I (Provided under separate cover)

To Support 2014-15 Board Priority No. 2 - "Use Board adopted budgetary principles to maintain District fiscal integrity and stability of instruction and programs."

**2015-16 Proposed Budget
Multi-Year Budget Assumptions**

Attachment A

Category	2013-14 Actual	2014-15	2015-16	2016-17	2017-18
Local Control Funding Formula					
- Projected Net District LCFF Revenue Increase	\$7,281,008				
Adopted Budget		\$16,043,013	\$15,219,081	\$6,744,253	
State Budget Adoption		\$17,428,154	\$8,347,992	\$9,559,941	
First Interim		\$17,716,180	\$9,882,706	\$9,449,170	
Second Interim		\$16,837,149	\$14,540,766	\$6,950,476	
Proposed Budget		\$17,214,351	\$22,927,212	\$7,621,177	\$0
- Revenue Net Percentage Increase	5.10%	10.74%	12.59%	4.34%	0.00%
- Projected Increase In Funding Per ADA	\$317	\$701	\$910	\$353	\$0
- Total LCFF Funding Per ADA	\$6,526	\$7,227	\$8,137	\$8,490	\$8,490
- Factors Utilized In Revenue Calculations					
Unduplicated Percentage	56.14%				
Adopted Budget		56.97%	57.31%	58.00%	
State Budget Adoption		56.97%	57.31%	58.11%	
First Interim		57.46%	57.46%	57.54%	
Second Interim		55.91%	55.96%	55.99%	
Proposed Budget		55.91%	55.96%	55.99%	55.99%
Cost of Living Adjustment (COLA)	1.570%				
Adopted Budget		0.86%	2.12%	2.30%	
State Budget Adoption		0.85%	2.19%	2.14%	
First Interim		0.85%	2.19%	2.14%	
Second Interim		0.85%	1.58%	2.17%	
Proposed Budget		0.85%	1.02%	1.60%	0.00%
Gap Funding	12.002%				
Adopted Budget		28.05%	33.95%	21.67%	
State Budget Adoption		29.56%	20.68%	25.48%	
First Interim		29.56%	20.68%	25.48%	
Second Interim		29.15%	32.19%	23.71%	
Proposed Budget		29.97%	53.08%	37.40%	0.00%
Revenue ADA (Funded)	25,278				
Adopted Budget		25,117	24,975	24,798	
State Budget Adoption (includes 28 County		25,209	25,003	24,826	
First Interim		25,255	25,255	25,068	
Second Interim		25,255	25,255	25,068	
Proposed Budget		25,209	25,208	25,057	24,981
Enrollment	26,070				
Adopted Budget		25,936	25,752	25,630	
State Budget Adoption		25,936	25,752	25,630	
First Interim		26,182	25,988	25,904	
Second Interim		26,182	25,988	25,904	
Proposed Budget		26,182	25,988	25,904	25,909
Unduplicated Count - Enrollment	14,637				
Adopted Budget		15,043	14,936	14,948	
State Budget Adoption		15,043	14,936	14,948	
First Interim		15,043	14,936	14,948	
Second Interim		14,568	14,568	14,568	
Proposed Budget		14,568	14,568	14,568	14,568
EMPLOYEE BENEFITS					
- Proposed Budget STRS Rates	8.250%	8.880%	10.730%	12.580%	14.430%
- PERS	11.442%	11.771%	11.847%	15.000%	16.600%
- Workers Compensation - Adopted & State Adoption	3.210%	3.338%	3.338%	3.338%	3.338%
- Retiree Benefits	0.909%	0.094%	1.611%	1.611%	1.611%
Utilizing Fund #67.1 Balance	See Below	See Below	---	---	---
- Health Insurance Increase (District-wide)	\$694,000	\$0	\$2,430,000	\$2,430,000	\$2,430,000
"SOLVENCY" TRANSFERS					
- Restricted Major Maintenance Reserve	\$700,000	\$0	\$0	\$0	\$0
- Early Retirement Benefit Fund #67.2	\$1,600,000	\$2,400,000	\$0	\$0	\$0
- Deferred Maintenance Fund #14.0	\$0	\$0	\$0	\$0	\$0
- Debt Service Fund #56.0	\$0	\$0	\$1,270,025	\$1,381,351	\$0

**GLENDALE UNIFIED SCHOOL DISTRICT
Board of Education Board Priorities
2015-16
(See Action Report No. 4, June 16, 2015)**

1. Ensure learning environments that are safe and support student success through high quality, research based instructional practices, consistent with models of effective teaching, California teaching standards and the Common Core State Standards.
2. Use Board adopted budgetary principles to maintain District fiscal integrity and stability of instruction and programs.
3. Continue the Measure S sequence planning and plan for the future issuance of bonds.
4. Continue implementation of the GUSD 2015 Strategic Plan and Local Control Accountability Plan (LCAP).

Tentative Principles for Guiding Future Budgetary Decisions

- Maintain competitive salaries and benefits that will enable the District to attract and retain an excellent teaching and support service staff.
- Maintain a balance between current and future-year income and expenditures so as to ensure the long-term financial integrity of the District.
- Recognize that the highest financial priority is directly related to improving student achievement.
- Instructional and support service programs shall be aligned with the Glendale Schools 2015 Strategic Plan and Board of Education identified priorities.
- Recognize that some programs and services may need to be reduced or eliminated. Regularly evaluate all programs and services for cost effectiveness.
- Align resource distribution with accountability for student achievement; the greater the degree of accountability the more direct control the school site should have over the distribution of funding.
- Work to reduce/eliminate the financial impact (encroachment) that various categorical and incentive programs have on the General Fund.
- Recognize that an adequate infrastructure is needed in order to provide a high level of programs and services.
- Ensure that the District is in compliance with state and federal mandates.

2015-16 BUDGET ALLOCATIONS AND STAFFING FORMULAS

Description	Elementary Schools	Middle Schools	High Schools	Comment
Teacher Staffing Ratios (students to teachers)				
Grades TK - K	24.9 : 1 *	n/a	n/a	
Grades 1 - 3	25.9 : 1 *	n/a	n/a	Revised
Grades 4 - 6	31.9 : 1	n/a	n/a	
Grades 7-8 = Ratio and 1 FTE cut per 1000 pupils	n/a	33.3 : 1	n/a	Revised
Grades 9-12 = Ratio and 1 FTE cut per 1000 pupils	n/a	n/a	34.3 : 1	Revised
<i>* Ratios have been or may be reduced with categorical or other funding.</i>				
Counselor Staffing Ratio (students to counselors)				
	n/a	600:1	600:1	
Elementary Music Teachers				
	5.2	n/a	n/a	
High School Librarians				
(sites can shift this FTE to a regular teaching position if they choose)	n/a	n/a	1 FTE per school	
Library Technicians				
	n/a	0.75 FTE per school	None	
School Site Administrative Support				
School Site Principals, Elementary, MS & HS	1 Per School	1 Per School	1 Per School	
Asst. Principals, Elementary	700 : 0.5, 800:1	n/a	n/a	Revised
Assistant Principals - MS	n/a	750 : 1	n/a	Revised
Associate & Assistant Principals -HS (can be augmented with transfer from teacher allocation)	n/a	n/a	750 : 1	
School Site Clerical Support (students to clerical support)				
Administrative Secretary (1 per principal)	1	1	1	
Elementary Clerks (1 FTE Minimum)	600:1	n/a	n/a	Revised
Secondary Clerks = Ratio and 1 FTE cut per school	n/a	300:1	300:1	
Plus ASB Support	n/a	1 FTE per school	1 FTE per school	
Plus Counseling Support	n/a	1 FTE per school	1 to 2 FTE per school	
Clerical Substitutes				
	HR Administered Central Account	\$795 per Unrest. Clerk FTE	\$795 per Unrest. Clerk FTE	
Custodial Staff (students to custodial support)				
Custodial Supervisor	n/a	n/a	1	
Lead Custodian	n/a	1	1	
Custodian II	1	1	n/a	
Custodian I	520:1	390:1	390:1	
	+0.5 FTE per campus	+0.5 FTE per campus +1.5 for gym and locker rooms	+1 for large campus +2.5 for gyms, locker rooms and swimming pool	
Custodial Overtime				
	\$ 1 per student	\$ 1 per student	\$ 1 per student	
Custodial Supplies				
	\$10 per student	\$10 per student	\$10 per student	
Pool Supplies (Central FASO Account)				
	n/a	n/a	\$27,000 per year	
Instructional Material Support				
	\$31.50 per student	\$47.00 per student	\$49.00 per student	
Summer School Supplies				
	n/a	\$3 per summer student	\$3 per summer student	
Secondary Security Allocations				
	n/a	\$24.00 per student \$2,000 for summer school	\$24.00 per student \$8,300 for summer school	
		\$300 for graduation \$6,615 Supplemental	\$300 for graduation \$13,230 Supplemental	
Nurses - In 2013-14 8.75 FTE. In 2014-15 increased by 1.5 FTE to 10.25 FTE District-wide.				
Elementary Noon Duty Aids - One Hour Per Day for Every 70 Students				
Elementary Intervention - \$100,000 proportionally split among ES sites based on ELA/Math FBB, BBASIC, BASIC counts				
Teacher Substitutes - Human Resources Administered Account (for personal necessity or illness).				
Psychologists - No Formula				

2015-16 Proposed Budget Adjustment Impact on Unrestricted General Fund Ending Balance
May Revise As Of 6/5/2015 at 12:50

Major Changes	2013-14	2014-15	2015-16	2016-17	2017-18
Adopted Budget 2014-15 Ending Balance	\$ 26,173,867	\$ 23,757,606	\$ 31,656,585	\$ 47,562,629	\$ 54,981,262
Adjustment For Actual 2013-14 Ending Balance	\$ 5,044,766	\$ 5,044,766	\$ 5,044,766	\$ 5,044,766	\$ 5,044,766
Revised 2014-15 Ending Balance Reflecting Actuals Adjustment	\$ 31,218,633	\$ 28,802,372	\$ 36,701,351	\$ 52,607,395	\$ 60,026,028
Initial August Adjustments					
Revised LCFF Funding Variables	\$	\$ 1,649,525	\$ (5,221,564)	\$ (2,405,876)	\$ (2,405,876)
LCFF Payment To LACOE For County Schools - LACOE will invoice GUSD	\$	\$ (202,553)	\$ (213,570)	\$ (225,875)	\$ (225,875)
STRS Rate Increase	\$	\$ (655,733)	\$ (2,597,598)	\$ (4,524,178)	\$ (4,524,178)
IREADY	\$	\$ (1,617,303)			
Additional Mandated Cost Revenue	\$	\$ 1,617,303			
First Interim Adjustments					
RD White Psychologist (0.2 FTE)	\$	\$ (21,400)	\$ (21,400)	\$ (21,400)	\$ (21,400)
Special Education RSP Teacher (2 FTE)	\$	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Middle and High School Instruments	\$	\$ (100,000)	\$ -	\$ -	\$ -
Teacher Specialist (1 FTE)	\$	\$ (98,000)	\$ (98,000)	\$ (98,000)	\$ (98,000)
Elementary PE Teacher (1 FTE)	\$	\$ (106,780)	\$ (106,780)	\$ (106,780)	\$ (106,780)
Elementary Music Teacher (1 FTE)	\$	\$ (104,500)	\$ (104,500)	\$ (104,500)	\$ (104,500)
Sr. Adm. Secretary	\$	\$ (69,000)	\$ (69,000)	\$ (69,000)	\$ (69,000)
Teacher Specialist Intervention - .50 FTE	\$	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Workers Comp Savings (3.52% to 3.338%)	\$	\$ 242,103	\$ 242,103	\$ 242,103	\$ 242,103
Clerical Savings Daily HS and Roosevelt (-2 FTE)	\$	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000
Athletic Trainer	\$	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)
EIIS Staffing	\$	\$ (330,000)	\$ (330,000)	\$ (330,000)	\$ (330,000)
Special Education Transportation	\$	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Special Education 1.5 FTE APH and 1 FTE OT	\$	\$ (181,000)	\$ (181,000)	\$ (181,000)	\$ (181,000)
Verdugo Woodlands - Additional 0.5 FTE Teacher Specialist	\$	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Certificated Daily Substitute Rate Increase from \$121 to \$131	\$	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)
Miscellaneous	\$	\$ (99,474)	\$ (1,000)	\$ (1,000)	\$ (1,000)
Site Carry-Over Budgeted	\$	\$ (1,969,656)	\$ -	\$ -	\$ -
Assistant Operations Coordinator (2 FTE)	\$	\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)
HR Typist Clerk III	\$	\$ (58,000)	\$ (58,000)	\$ (58,000)	\$ (58,000)
Revised LCFF Funding Variables	\$	\$ 471,282	\$ 2,005,996	\$ 1,895,225	\$ 1,895,225
Second Interim Adjustments					
Small Engine 0.8 FTE (Toll Auto Shop)	\$	\$ (80,000)	\$ (80,000)	\$ (80,000)	\$ (80,000)
SPED Aides	\$	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)
Revised LCFF Funding Variables (lower unduplicated count & Gap %)	\$	\$ (879,031)	\$ 3,779,029	\$ 1,280,335	\$ 1,280,335
ROP Income Loss	\$	\$ -	\$ (1,815,658)	\$ (1,815,658)	\$ (1,815,658)
LACOE Contribution for ROP	\$	\$ -	\$ 506,330	\$ -	\$ -
Site Carry-Over Budgeted	\$	\$ (845,377)	\$ -	\$ -	\$ -
15-16 Health Insurance Increase 9.9% (Including SPED)	\$	\$ -	\$ (1,115,443)	\$ (1,115,443)	\$ (1,115,443)
16-17 Health Insurance Increase 9.9% (Including SPED)	\$	\$ -	\$ -	\$ (1,115,443)	\$ (1,115,443)
17-18 Health Insurance Increase 9.9% (Including SPED)	\$	\$ -	\$ -	\$ -	\$ (1,115,443)
CCSS Math (9FTE)	\$	\$ -	\$ (1,270,025)	\$ (1,381,351)	\$ -
Solvency Transfers- Debt Service Fund 56.0	\$	\$ -	\$ 1,270,025	\$ 1,381,351	\$ -
Unrestricted Salary Projection Adjustment	\$	\$ 2,300,000	\$ -	\$ -	\$ -
One Time Mandated Cost (\$170 x 25255)	\$	\$ -	\$ 4,293,350	\$ -	\$ -
Common Core Ongoing Expenditures	\$	\$ -	\$ (1,913,957)	\$ (2,074,844)	\$ (2,074,844)
Third Interim Adjustments					
Net Supplemental Program Adjustment	\$	\$ (400,000)	\$ (400,000)	\$ (400,000)	\$ (400,000)
ADA Adjustments (P2 Reporting Period)	\$	\$ (187,576)	\$ (300,649)	\$ (65,456)	\$ (65,456)
SPED Additional EAI (ongoing)	\$	\$ -	\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)
SPED 1 Assitive Tech, 1 Coordinator, 1 RSP Teacher, and Classified Subs	\$	\$ -	\$ (400,000)	\$ (400,000)	\$ (400,000)
2015-16 PERS Rate Change from 12.6% to 11.847%	\$	\$ -	\$ 140,000	\$ -	\$ -
Carry-Over Budgeted for Supplemental Program	\$	\$ (1,516,564)	\$ -	\$ -	\$ -
GOALBOOK	\$	\$ (105,000)	\$ -	\$ -	\$ -
Retiree Benefits Account Savings	\$	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
Reverse 16-17 \$3 Million Transfer In From Deferred Maintenance Fund 14.0	\$	\$ -	\$ -	\$ (3,000,000)	\$ -
Additional RRM Contribution	\$	\$ -	\$ (280,000)	\$ (280,000)	\$ (280,000)
MYP Adjustments	\$	\$ -	\$ (148,685)	\$ (65,433)	\$ -
Reverse 2 Furlough Days In 1617	\$	\$ -	\$ -	\$ (1,286,000)	\$ -
Utility Refund	\$	\$ 75,000	\$ -	\$ -	\$ -
Additional One Time Mandated Cost Revenue	\$	\$ -	\$ 10,806,650	\$ -	\$ -
Revised LCFF Funding Variables	\$	\$ 405,009	\$ 8,904,528	\$ 9,340,036	\$ 9,340,036
Current Year Impact	\$	\$ (4,885,925)	\$ 12,002,182	\$ (10,285,187)	\$ (7,049,197)
Cumulative Impact to Ending Balance	\$	\$ (4,885,925)	\$ 7,116,257	\$ (3,168,931)	\$ (10,218,128)
Adjusted Ending Balance Projection	\$ 31,218,633	\$ 23,916,447	\$ 43,817,608	\$ 49,438,464	\$ 49,807,900
Designated and Restricted Portion:					
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores & Prepaid Expense	\$ 99,928	\$ 99,928	\$ 99,928	\$ 99,928	\$ 99,928
3% Mandated Reserve for Economic Uncertainties	\$ 6,778,978	\$ 7,502,474	\$ 7,336,211	\$ 7,526,126	\$ 7,642,042
Reserve for City of Glendale Loan	\$ -	\$ 355,000	\$ 355,000	\$ 355,000	\$ 355,000
Reserve for One Furlough Day 2017-18	\$ -	\$ -	\$ -	\$ -	\$ 643,000
Reserve LCFF Net Income Growth (Cumulative) less STRS/PERS Inccas	\$ -	\$ -	\$ -	\$ 1,913,256	\$ 1,305,569
Reserve for Regular c/o, MAA, ROP, Supplemental c/o *	\$ 6,068,976	\$ 1,737,179	\$ 1,737,179	\$ 1,737,179	\$ 1,737,179
Reserve for Planned Operational Draw-Down	\$ 897,776	\$ 547,184	\$ 273,592	\$ -	\$ -
Adjusted Balance in Excess of Assigned And 3% Reserve	\$ 17,302,975	\$ 13,604,682	\$ 33,945,698	\$ 37,736,975	\$ 37,955,182

**GENERAL FUND
Unrestricted Program Only
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE**

Long Range Financial Projection (V3)

Description	Account Codes	Base Year 2015/16	Proj. 1 2016/17	Proj. 2 2017/18	Proj. 3 2018/19	Proj. 4	Proj. 5
A. REVENUES							
1) Revenue Limit Sources	8010-8099	205,099,306	212,720,483	212,720,483	212,720,483	0	0
2) Federal Revenues	8100-8299	200,000	200,000	200,000	200,000	0	0
3) Other State Revenues	8300-8599	19,313,424	4,194,224	4,183,856	4,184,496	0	0
4) Other Local Revenues	8600-8799	4,179,025	3,672,695	3,672,695	3,672,695	0	0
5) TOTAL REVENUES		228,791,755	220,787,402	220,777,034	220,777,674	0	0
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	92,208,387	93,236,933	92,531,773	94,174,446	0	0
2) Classified Salaries	2000-2999	18,930,337	18,930,337	18,808,337	18,930,337	0	0
3) Employee Benefits	3000-3999	43,921,578	48,474,642	52,497,480	56,797,413	0	0
4) Books and Supplies	4000-4999	2,364,510	2,356,628	2,253,315	2,256,787	0	0
5) Services, Other Operatin Expense	5000-5999	16,954,013	17,185,795	17,429,166	17,684,705	0	0
6) Capital Outlay	6000-6999	98,657	98,657	98,657	98,657	0	0
7) Other Outgo	7100-7299	370,570	370,570	370,570	370,570	0	0
8) Direct Support/Indirect Cost	7300-7399	(917,822)	(918,969)	(918,993)	(919,000)	0	0
9) TOTAL EXPENDITURES		173,930,230	179,734,593	183,070,305	189,393,915	0	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		54,861,525	41,052,809	37,706,729	31,383,759	0	0
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	1,270,025	1,381,351	0	0	0	0
b) Transfers Out	7610-7629	1,015,000	1,015,000	1,015,000	1,015,000	0	0
2) Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0
3) Contributions to Restrict Programs	8980-8999	(35,215,389)	(35,798,304)	(36,322,293)	(36,825,096)	0	0
4) TOTAL, OTHER SOURCES/USES		(34,960,364)	(35,431,953)	(37,337,293)	(37,840,096)	0	0

GENERAL FUND
Unrestricted Program Only
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Long Range Financial Projection (V3)

Description	Account Codes	Base Year 2015/16	Proj. 1 2016/17	Proj. 2 2017/18	Proj. 3 2018/19	Proj. 4	Proj. 5
E. NET INCREASE (DECREASE) IN FUND BALANCE							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		19,901,161	5,620,856	369,436	(6,456,337)	0	0
F. FUND BALANCE, RESERVES							
1) Beginning Balance		23,916,447	43,817,608	49,438,464	49,807,900	0	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		23,916,447	43,817,608	49,438,464	49,807,900	0	0
2) Ending Balance (E + F1b)		43,817,608	49,438,464	49,807,900	43,351,563	0	0
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	70,000	70,000	70,000	70,000	0	0
Stores	9712	99,928	99,928	99,928	99,928	0	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	0	0	0	0	0	0
b) Designated Amounts							
For Economic							
Uncertainties	9770	7,336,211	7,526,126	7,642,042	7,847,576	0	0
Other Designated	9780	2,365,771	4,005,435	4,040,748	2,092,179	0	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	33,945,698	37,736,975	37,955,182	33,241,880	0	0
d) (DEFICIT) Balance	9790	0	0	0	0	0	0

GENERAL FUND
Restricted Program Only
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Long Range Financial Projection (V3)

Description	Account Codes	Base Year 2015/16	Proj. 1 2016/17	Proj. 2 2017/18	Proj. 3 2018/19	Proj. 4	Proj. 5
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0	0	0	0	0	0
2) Federal Revenues	8100-8299	12,035,739	12,021,630	12,022,470	12,028,685	0	0
3) Other State Revenues	8300-8599	17,229,467	17,187,961	17,190,432	17,208,714	0	0
4) Other Local Revenues	8600-8799	5,114,538	5,114,538	5,114,538	5,114,538	0	0
5) TOTAL REVENUES		34,379,744	34,324,129	34,327,440	34,351,937	0	0
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	21,280,530	21,278,383	21,278,693	21,278,776	0	0
2) Classified Salaries	2000-2999	16,452,864	16,453,119	16,453,283	16,453,325	0	0
3) Employee Benefits	3000-3999	15,711,127	16,238,445	16,765,921	17,293,267	0	0
4) Books and Supplies	4000-4999	2,644,758	2,645,515	2,645,591	2,645,611	0	0
5) Services, Other Operatin Expense	5000-5999	12,396,280	12,395,588	12,395,686	12,395,711	0	0
6) Capital Outlay	6000-6999	75,252	74,763	74,764	74,764	0	0
7) Other Outgo	7100-7299	530,000	530,000	530,000	530,000	0	0
8) Direct Support/Indirect Cost	7300-7399	504,322	505,469	505,493	505,500	0	0
9) TOTAL EXPENDITURES		69,595,133	70,121,282	70,649,431	71,176,954	0	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		(35,215,389)	(35,797,153)	(36,321,991)	(36,825,017)	0	0
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	0	0	0	0	0	0
2) Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0
3) Contributions to Restrict Programs	8980-8999	35,215,389	35,798,304	36,322,293	36,825,096	0	0
4) TOTAL, OTHER SOURCES/USES		35,215,389	35,798,304	36,322,293	36,825,096	0	0

GENERAL FUND
Restricted Program Only
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Long Range Financial Projection (V3)

Description	Account Codes	Base Year 2015/16	Proj. 1 2016/17	Proj. 2 2017/18	Proj. 3 2018/19	Proj. 4	Proj. 5
E. NET INCREASE (DECREASE) IN FUND BALANCE							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		0	1,151	302	79	0	0
F. FUND BALANCE, RESERVES							
1) Beginning Balance		6,347,447	6,347,447	6,348,598	6,348,900	0	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		6,347,447	6,347,447	6,348,598	6,348,900	0	0
2) Ending Balance (E + F1b)		6,347,447	6,348,598	6,348,900	6,348,979	0	0
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	0	0	0	0	0	0
Stores	9712	0	0	0	0	0	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	6,347,447	6,348,598	6,348,900	6,348,979	0	0
b) Designated Amounts							
For Economic							
Uncertainties	9770	0	0	0	0	0	0
Other Designated	9780	0	0	0	0	0	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	0	0	0	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	0	0	0

GENERAL FUND
Unrestricted And Restricted
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Long Range Financial Projection (V3)

Description	Account Codes	Base Year 2015/16	Proj. 1 2016/17	Proj. 2 2017/18	Proj. 3 2018/19	Proj. 4	Proj. 5
A. REVENUES							
1) Revenue Limit Sources	8010-8099	205,099,306	212,720,483	212,720,483	212,720,483	0	0
2) Federal Revenues	8100-8299	12,235,739	12,221,630	12,222,470	12,228,685	0	0
3) Other State Revenues	8300-8599	36,542,891	21,382,185	21,374,288	21,393,210	0	0
4) Other Local Revenues	8600-8799	9,293,563	8,787,233	8,787,233	8,787,233	0	0
5) TOTAL REVENUES		263,171,499	255,111,531	255,104,474	255,129,611	0	0
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	113,488,917	114,515,316	113,810,466	115,453,222	0	0
2) Classified Salaries	2000-2999	35,383,201	35,383,456	35,261,620	35,383,662	0	0
3) Employee Benefits	3000-3999	59,632,705	64,713,087	69,263,401	74,090,680	0	0
4) Books and Supplies	4000-4999	5,009,268	5,002,143	4,898,906	4,902,398	0	0
5) Services, Other Operatin Expense	5000-5999	29,350,293	29,581,383	29,824,852	30,080,416	0	0
6) Capital Outlay	6000-6999	173,909	173,420	173,421	173,421	0	0
7) Other Outgo	7100-7299	900,570	900,570	900,570	900,570	0	0
8) Direct Support/Indirect Cost	7300-7399	(413,500)	(413,500)	(413,500)	(413,500)	0	0
9) TOTAL EXPENDITURES		243,525,363	249,855,875	253,719,736	260,570,869	0	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		19,646,136	5,255,656	1,384,738	(5,441,258)	0	0
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	1,270,025	1,381,351	0	0	0	0
b) Transfers Out	7610-7629	1,015,000	1,015,000	1,015,000	1,015,000	0	0
2) Other Sources							
Other Uses	8930-8979	0	0	0	0	0	0
	7630-7699	0	0	0	0	0	0
3) Contributions to Restrict Programs							
	8980-8999	0	0	0	0	0	0
4) TOTAL, OTHER SOURCES/USES		255,025	366,351	(1,015,000)	(1,015,000)	0	0

GENERAL FUND
Unrestricted And Restricted
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Long Range Financial Projection (V3)

Description	Account Codes	Base Year 2015/16	Proj. 1 2016/17	Proj. 2 2017/18	Proj. 3 2018/19	Proj. 4	Proj. 5
E. NET INCREASE (DECREASE) IN FUND BALANCE							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		19,901,161	5,622,007	369,738	(6,456,258)	0	0
F. FUND BALANCE, RESERVES							
1) Beginning Balance		30,263,894	50,165,055	55,787,062	56,156,800	0	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		30,263,894	50,165,055	55,787,062	56,156,800	0	0
2) Ending Balance (E + F1b)		50,165,055	55,787,062	56,156,800	49,700,542	0	0
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	70,000	70,000	70,000	70,000	0	0
Stores	9712	99,928	99,928	99,928	99,928	0	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	6,347,447	6,348,598	6,348,900	6,348,979	0	0
b) Designated Amounts							
For Economic							
Uncertainties	9770	7,336,211	7,526,126	7,642,042	7,847,576	0	0
Other Designated	9780	2,365,771	4,005,435	4,040,748	2,092,179	0	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	33,945,698	37,736,975	37,955,182	33,241,880	0	0
d) (DEFICIT) Balance	9790	0	0	0	0	0	0

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
LCFF/Revenue Limit	162,352,246	165,213,274	170,679,392	165,117,512	182,172,094	205,099,306
LCFF/Base Revenue Limit	(29,163,334)	(34,037,239)	(38,013,714)	0	0	0
State Deficit	133,188,912	131,176,035	132,665,678	165,117,512 *	182,172,094	205,099,306
Sub-total	1,081,565	2,180,393	1,399,844	0	0	0
Unemployment Insurance Adjustment	0	0	0	0	0	0
Summer School (moved to Other State in 07/08)	0	0	0	0	0	0
Minimum Teacher Salary (moved to base in 10/11)	0	0	0	0	0	0
Continuation/Community Day School Adjustment	0	0	0	0	0	0
PERS Reduction	(430,855)	(392,346)	(277,698)	0	0	0
Continuation Ed Transfer	(1,848,536)	(1,772,006)	(1,707,921)	0	0	0
Community Day School Transfer	(34,759)	(28,985)	(20,892)	0	0	0
Special Ed Transfer	(3,628,029)	(3,516,370)	(3,671,769)	0	0	0
PERS Reduction Transfers	430,855	392,346	277,698	0	0	0
Prior Year Adjustment, County Transfers & Misc.	7,498	(147,140)	41,189	0	0	0
Total LCFF/Revenue Limit	128,766,651	127,891,927	128,706,129	165,117,512	182,172,094	205,099,306
Federal Revenue	645,252	615,999	1,085,580	0	175,000	175,000
Medical Administrative Activities	44,989	70,538	61,585	58,461	25,000	25,000
ROTC	54,806	54,565	167,783	79,037	0	0
Total Other Federal Revenue	745,047	741,102	1,314,949	137,498	200,000	200,000

* Contains the consolidation of 32 categorical programs previously reported in the Restricted General Fund

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
State Revenue						
Mandated Costs	1,486,548	556,041	791,388	952,142	2,557,303	16,040,000
Lottery	3,003,029	3,221,374	3,361,069	3,383,165	3,168,152	3,223,424
Supplemental Instructional Programs (was Rev. L.)	2,183,495	2,465,651	2,356,586	0	0	0
Year Round School Incentive	0	0	0	0	0	0
Special Education Lawsuit Settlement	131,096	0	0	0	0	0
Standardized Testing and Reporting (STAR/CELDI)	63,806	102,661	38,750	158,632	50,000	50,000
Class Size Reduction - 9th Grade, English	635,165	697,772	697,772	0	0	0
Class Size Reduction - K-3	5,262,207	5,175,784	5,662,377	0	0	0
Staff Development Day Buy Back	1,112,606	1,112,270	1,112,270	0	0	0
Other State Revenue	9,190,021	9,149,047	9,518,332	206,097	0	0
Total Other State Revenue	23,067,973	22,480,600	23,538,544	4,700,036 *	5,775,455	19,313,424
Local Revenue						
Leases & Rentals	1,713,124	1,812,880	1,653,137	1,775,926	1,677,973	1,542,925
Interest	753,665	425,843	226,674	337,206	307,000	251,170
All Other Fees and Contracts	864,395	827,342	826,312	406,432	570,081	780,801
Other Local Income	7,878,922	4,507,849	4,759,239	3,649,317	2,588,718	1,604,129
Total Local Revenue	11,210,106	7,573,914	7,465,362	6,168,882	5,143,772	4,179,025
TOTAL REVENUES	163,789,777	158,687,543	161,024,984	176,123,928	193,291,321	228,791,755

* State categorical revenues shifted to LCFF/Revenue Limit section on previous page

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Expenditures						
Certificated Salaries						
1100 - Teachers' Salaries	65,758,455	68,528,972	71,068,130	73,453,658	76,775,760	81,004,179
1200 - Certificated Pupil Support Salaries	2,890,930	2,831,693	2,741,982	2,713,194	2,929,487	2,943,723
1300 - Certificated Supervisors' & Admin Salaries	7,111,580	7,802,840	7,421,996	7,499,442	8,003,265	8,232,724
1900 - Other Certificated Salaries	25,767	26,080	36,175	32,694	26,986	27,761
Total Certificated Salaries	75,786,732	79,189,585	81,268,283	83,698,989	87,735,498	92,208,387
Classified Salaries						
2100 - Instructional Aides	451,166	452,409	477,372	807,144	1,095,533	882,296
2200 - Classified Support Salaries	6,444,460	6,578,944	6,573,511	6,574,075	6,642,930	6,964,493
2300 - Classified Supervisors' & Admin Salaries	1,579,297	1,488,205	1,496,985	1,543,744	1,874,401	1,617,109
2400 - Clerical and Offices Salaries	5,683,455	6,905,386	6,992,659	6,833,983	7,309,656	7,246,669
2900 - Other Classified	1,166,321	1,012,073	962,263	1,173,195	2,133,350	2,219,770
Total Classified Salaries	15,324,699	16,437,017	16,502,791	16,932,141	19,055,870	18,930,337
Employee Benefits						
3100 - STRS	6,138,964	6,403,977	6,523,014	6,737,025	7,123,826	9,761,659
3200 - PERS	1,522,573	1,712,885	1,790,557	1,879,742	2,131,634	2,107,554
3300 - OASDI/Medicare/Alternative	2,221,271	2,378,355	2,412,546	2,497,091	2,767,850	2,808,337
3400 - Health and Welfare Benefits	15,044,459	15,704,251	18,338,071	19,087,596	20,301,064	22,941,582
3500 - Unemployment Insurance	733,682	1,481,463	975,629	49,735	53,283	55,544
3600 - Workers' Compensation	1,193,576	1,374,101	2,853,940	3,230,412	3,745,875	3,709,802
3700 - Retiree Benefits	1,976,680	2,265,660	1,834,446	914,350	493,731	1,796,491
3800 - PERS Reduction	243,248	231,234	155,173	0	0	0
3900 - Other Employee Benefits	1,093,455	1,067,990	1,086,918	1,755,536	1,701,916	740,609
Total Employee Benefits	30,167,908	32,619,916	35,970,294	36,151,486	38,319,179	43,921,578

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Books & Supplies						
4100 - Approved Textbooks and Core Curriculum Materials	5,228	4,723	54,158	461	816,714	327,230
4200 - Books and Reference Materials	19,351	8,629	11,739	11,625	49,907	36,847
4300 - Materials and Supplies	1,503,748	1,717,381	1,993,252	1,851,250	5,233,269	1,524,797
4400 - Noncapitalized Equipment	561,351	651,012	521,068	1,437,398	1,407,856	475,636
4700 - Food	0	0	0	0	0	0
Total Books & Supplies	2,089,678	2,381,745	2,580,218	3,300,735	7,507,746	2,364,510
Contracted Services						
5100 - Subagreements for Services	1,173,320	676,110	495,000	4,795,000	5,422,838	5,422,838
5200 - Travel/Conferences/Mileage	150,062	139,057	137,689	144,713	307,484	260,783
5300 - Dues and Membership	49,239	46,338	41,856	57,697	82,048	68,373
5400 - Insurance	1,001,274	1,001,395	1,001,480	1,003,298	1,002,149	1,000,000
5500 - Utilities	4,505,832	4,438,870	4,313,889	4,244,548	4,505,850	4,635,631
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	420,258	431,653	397,360	421,218	785,019	612,994
5710 - Transfers of Direct Costs	(219,158)	(171,275)	(172,418)	(182,553)	(175,126)	(140,712)
5750 - Transfers of Direct Costs - Interfund	(227,018)	(250,049)	(309,815)	(251,214)	(240,591)	(240,041)
5800 - Professional Services and Operating Expenditures	2,863,918	2,739,481	3,577,150	3,968,662	4,317,863	4,682,858
5900 - Communications	496,478	427,683	396,109	775,440	705,295	651,289
Total Contracted Services	10,214,204	9,479,263	9,878,300	14,976,808	16,712,829	16,954,013
Capital Outlay						
6100 - Sites and Improvements of Sites	0	0	0	0	0	0
6170 - Land Improvements	0	0	0	0	0	0
6200 - Buildings and Improvements of Buildings	51,194	43,356	31,201	19,894	58,590	57,592
6400 - Equipment	35,396	54,712	9,491	192,917	71,884	41,065
6500 - Equipment Replacement	0	0	0	0	0	0
Total Capital Outlay	86,590	98,068	40,692	212,811	130,474	98,657

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Other Outgo						
7438 - Debt Service Interest	70,869	71,886	70,401	66,181	63,708	60,736
7439 - Debt Service Principal	28,131	37,114	47,599	61,819	74,292	96,264
7130 - State Special Schools	0	0	0	0	0	0
7142 - Payments to County Offices	0	0	0	172,112	202,553	213,570
Total Other Outgo	99,000	109,000	118,000	300,112	340,553	370,570
Direct Support / Indirect Support						
7310 - Transfers of Indirect Costs	(1,041,884)	(942,613)	(687,307)	(560,147)	(598,083)	(504,322)
7350 - Transfers of Indirect Costs - Interfund	(492,456)	(445,457)	(354,383)	(320,544)	(422,000)	(413,500)
7370 - Transfers of Direct Support Costs	0	0	0	0	0	0
7380 - Transfers of Direct Support Costs - Interfund	0	0	0	0	0	0
Total Direct Support / Indirect Support	(1,534,340)	(1,388,070)	(1,041,689)	(880,692)	(1,020,083)	(917,822)
Total Expenditures	132,234,471	138,926,524	145,316,889	154,692,390	168,782,066	173,930,230
Other Financing Sources/Uses						
Contribution From Restricted Funds (8990)						
07810.1 U-Car Explor & Dev For 7/8 Grd	0	0	0	0	0	0
09635.1 U-ROP-Classroom/Prg. Alloc.	0	0	0	0	0	0
09635.2 U-ROP - Support Allocation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Contribution To Restricted General Fund (8980)						
Special Ed IDEA Local Assistance	0	0	0	0	0	0
Title II - Principal Training Program	0	0	0	0	0	0
Title II - Federal CSR	0	0	0	0	0	0
EETT Competitive Grant	0	0	0	0	0	0
Special Education	(11,748,866)	(14,312,313)	(16,983,715)	(22,059,654)	(24,934,148)	(27,794,039)
Gifted and Talented	0	0	0	0	0	0
Instructional Materials Block Grant	0	0	0	0	0	0

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Home To School Transportation	(690,176)	(694,952)	(714,250)	(795,771)	(777,400)	(777,400)
Supplemental Program	0	0	0	(4,494,858)	(4,495,288)	(4,895,288)
CTE Instructional Program	0	0	0	0	0	(1,542,317)
CTE Administrative Program	0	0	0	0	0	(273,341)
Common Core State Standards - Unrestricted	0	0	0	0	0	(1,841,531)
Special Education Transportation	(2,442,698)	(2,607,599)	(2,916,685)	(4,119,609)	(4,085,127)	(4,085,127)
Unrestricted Resource 00000.0 Offset	0	0	0	9,410,238	9,357,815	13,415,004
Staff Development Buyback	0	0	0	0	0	0
Law Enforcement Grant	0	0	0	0	0	0
Ongoing and Major Maintenance	(5,518,377)	(2,693,331)	(4,542,959)	(4,676,133)	(5,787,970)	(7,346,350)
Continuation Education	(24,817)	(436,380)	(427,773)	0	0	0
Advance Path	(61,603)	0	0	0	0	0
Community Day School	(20,473)	(61,246)	(68,164)	0	0	0
Ab1113-Violence Prevention	0	0	0	0	0	0
School Library Improvement Block Grant	0	0	0	0	0	0
Supplemental Counseling Program	0	0	0	0	0	0
Instructional Materials Program - Interest Due	0	0	0	0	0	0
Other	(1,037,510)	(1,555,292)	(1,045,919)	(941,252)	(74,322)	(75,000)
Interfund Transfer In						
Retiree Benefits Fund #20.0	0	3,750,000	2,754,248	0	0	1,270,025
Deferred Maint. Fund #14.0 & 56.0	0	0	0	0	0	0
Capital Outlay Fund #40.1	0	0	0	0	0	0
Other Transfers In	0	0	0	0	0	0
Interfund Transfer Out						
Special Reserve Fund #40.1	(1,042,538)	(891,433)	(2,158,297)	(934,878)	(1,015,000)	(1,015,000)
Deferred Maint. Fund #14.0	0	0	0	0	0	0
Measure K #21.0	0	0	0	0	0	0
Total Other Financing Sources/Uses	(22,587,059)	(19,502,546)	(26,103,514)	(28,611,917)	(31,811,440)	(34,960,364)
Net Increase/Decrease in Fund Balance	8,968,247	258,473	(10,395,419)	(7,180,379)	(7,302,185)	19,901,161

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Beginning Fund Balance	39,567,711	48,535,958	48,794,431	38,399,012	31,218,633	23,916,448
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	8,968,247	258,473	(10,395,419)	(7,180,379)	(7,302,185)	19,901,161
Ending Fund Balance	48,535,958	48,794,431	38,399,012	31,218,633	23,916,448	43,817,609
Components of Ending Fund Balance						
Revolving Cash Fund	70,000	70,000	70,000	70,000	70,000	70,000
Stores	101,871	96,578	126,879	91,332	91,332	91,332
Economic Uncertainties - 3%	6,629,208	6,672,620	6,799,194	6,778,978	7,502,474	7,336,211
Other Designated Funds						
Prepaid Expenditures	0	0	0	8,596	8,596	8,596
Regular Carry-overs	2,597,746	2,807,015	2,452,101	3,427,468	612,235	612,235
Reserve MAA	429,618	454,318	935,059	935,059	935,059	935,059
Reserve Accreditation or City of Glendale Loan	25,000	25,000	0	0	355,000	355,000
Reserve E-rate	334,990	341,322	543,679	0	0	0
Reserve ERFP, Mandated Cost	366,119	662,860	206,548	0	0	0
Reserve Tier III/ROP/Supplemental/Operational Draw	2,052,447	2,789,025	2,666,555	2,604,225	737,069	463,477
11-12 Reserve for Additional State Reduction, Other	0	0	0	0	0	0
Undesignated Balance	35,928,959	34,875,693	24,598,997	17,302,975	13,604,683	33,945,699
Total Components of Ending Fund Balance	48,535,958	48,794,431	38,399,012	31,218,633	23,916,448	43,817,609

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Restricted General Fund - Fund #01.0

	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Unaudited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenues						
LCFF/Revenue Limit	5,511,324	5,317,361	5,400,582	0	0	0
Federal Revenue	32,549,002	22,104,977	18,709,684	15,920,053	17,215,914	12,035,739
State Revenue	21,867,904	22,757,559	22,045,308	22,013,348	22,233,924	17,229,467
Local Revenue	5,255,333	4,864,228	5,946,929	5,395,119	7,594,172	5,114,538
Total Revenues	65,183,563	55,044,125	52,102,503	43,328,521	47,044,010	34,379,744
Expenditures						
Certificated Salaries	28,290,524	26,499,291	24,138,287	22,235,322	23,757,899	21,280,530
Classified Salaries	15,189,173	15,181,919	15,422,419	14,960,754	16,010,308	16,452,864
Employee Benefits	14,752,047	15,097,614	15,315,076	13,756,121	14,227,305	15,711,127
Books & Supplies	6,041,117	5,349,672	3,889,257	4,382,051	10,274,462	2,644,758
Contracted Services	15,771,640	18,618,522	18,995,539	13,500,915	14,706,020	12,396,280
Capital Outlay	246,626	158,502	144,094	356,610	181,329	75,252
Other Outgo	6,363,572	754,582	572,638	489,345	530,000	530,000
Direct Support / Indirect Support	1,041,883	942,613	687,307	560,147	598,083	504,322
Total Expenditures	87,696,582	82,602,715	79,164,617	70,241,266	80,285,406	69,595,133
Other Financing Sources/Uses						
Transfers In/Out	0	0	0	97,393	0	0
Other Uses	0	0	0	0	0	0
Contributions	21,544,520	22,361,114	26,706,226	27,677,039	30,796,440	36,215,389
Net Increase/Decrease in Fund Balance	(968,499)	(5,197,476)	(355,888)	666,901	(2,444,956)	0
Beginning Fund Balance	14,647,366	13,678,867	8,481,391	8,125,502	8,792,403	6,347,447
Restatements/Audit Adjustments	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(968,499)	(5,197,476)	(355,888)	666,901	(2,444,956)	0
Ending Fund Balance	13,678,867	8,481,391	8,125,502	8,792,403	6,347,447	6,347,447

GLENDALE UNIFIED SCHOOL DISTRICT

2014 - 15 Estimated Actuals

Combined General Fund - Fund #01.0

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
LCFF/Revenue Limit	128,266,115	134,277,975	133,209,288	134,106,711	165,117,512	182,172,094	205,099,306
Federal Revenue	43,903,482	33,294,049	22,846,079	20,024,633	16,057,552	17,415,914	12,235,739
State Revenue	44,526,850	44,935,877	45,238,159	45,583,853	26,713,384	28,009,379	36,542,891
Local Revenue	11,085,851	16,465,439	12,438,142	13,412,291	11,564,001	12,737,944	9,293,563
TOTAL REVENUES	227,782,298	228,973,340	213,731,668	213,127,487	219,452,449	240,355,331	263,171,499
Expenditures							
Certificated Salaries	108,511,216	104,077,256	105,688,876	105,406,570	105,934,311	111,493,397	113,488,917
Classified Salaries	30,901,136	30,513,872	31,618,935	31,925,210	31,892,895	35,066,178	35,383,201
Employee Benefits	47,200,163	44,919,955	47,717,530	51,285,371	49,907,607	52,546,484	59,632,705
Books & Supplies	6,452,327	8,130,795	7,731,417	6,469,475	7,682,787	17,782,208	5,009,268
Contracted Services	25,316,301	25,985,844	28,097,785	28,873,839	28,477,724	31,418,849	29,350,293
Capital Outlay	333,185	333,216	256,570	184,786	569,421	311,803	173,909
Other Outgo	6,906,201	6,462,572	863,582	690,638	789,456	870,553	900,570
Direct Support / Indirect Support	(501,646)	(492,457)	(445,457)	(354,383)	(320,544)	(422,000)	(413,500)
Total Expenditures	225,118,883	219,931,053	221,529,238	224,481,506	224,933,656	249,067,472	243,525,363
Other Financing Sources/Uses	(864,229)	(1,042,539)	2,868,567	602,711	(1,032,271)	(1,015,000)	255,025
Net Increase/Decrease in Fund Balance	1,799,186	7,999,748	(4,939,003)	(10,751,307)	(6,513,478)	(9,747,141)	19,901,161
Beginning Fund Balance	52,415,890	54,215,076	62,214,824	57,275,821	46,524,513	40,011,035	30,263,894
Net Increase/Decrease in Fund Balance	1,799,186	7,999,748	(4,939,003)	(10,751,307)	(6,513,478)	(9,747,141)	19,901,161
Ending Fund Balance	54,215,076	62,214,824	57,275,821	46,524,513	40,011,035	30,263,894	50,165,055

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Special Education Pass-Through Fund - Fund #10.0

	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue			
Federal Revenue	5,222,223	5,299,882	5,299,882
State Revenue	5,923	11,000	11,000
Local Revenue	0	0	0
Interest	0	0	0
Total Revenue	5,228,146	5,310,882	5,310,882
Expenditures			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	0	0
Contracted Services	0	0	0
Capital Outlay	0	0	0
Other Outgo	5,228,146	5,310,882	5,310,882
Direct Support/Indirect Support	0	0	0
Total Expenditures	5,228,146	5,310,882	5,310,882
Other Financing Sources/Uses			
Interfund Transfer In-From Fund # 01.0	0	0	0
Total Other Financing Sources/Uses	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0
Beginning Fund Balance	0	0	0
Audit Adjustments/Restatement	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0
Ending Fund Balance	0	0	0

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Child Development - Fund #12.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Federal	287,097	899,082	1,100,760	1,030,287	1,166,483	1,251,676
State	2,981,406	2,518,654	2,160,140	2,003,125	2,499,774	2,431,352
Parent Fees	204,294	150,247	237,028	245,135	200,000	237,000
Transfers In	0	0	0	0	0	0
Interest	11,720	4,530	3,342	3,459	3,700	3,500
Total Revenue	3,484,517	3,572,513	3,501,271	3,282,006	3,869,957	3,923,528
Expenditures						
Certificated Salaries	0	1,368,245	1,348,301	1,318,665	1,403,471	1,440,508
Classified Salaries	1,610,237	879,837	918,759	948,694	1,008,705	1,022,075
Employee Benefits	918,298	827,603	843,794	786,556	844,363	994,717
Books & Supplies	877,755	158,061	155,602	119,588	177,018	150,105
Contracted Services	353,482	174,716	137,261	104,603	100,700	110,450
Capital Outlay	267,025	9,501	0	0	0	0
Other Outgo	9,501	0	0	0	0	0
Direct Support/Indirect Support	0	0	0	0	0	0
Total Expenditures	163,478	130,885	104,154	93,098	132,000	123,500
	4,199,776	3,539,347	3,507,871	3,371,205	3,566,257	3,841,355
Other Financing Sources/Uses						
Interfund Transfer In-From Fund # 01.0	0	0	0	97,393 *	0	0
Total Other Financing Sources/Uses	0	0	0	97,393	0	0
Net Increase/Decrease in Fund Balance	(715,259)	33,166	(6,600)	8,194.23	203,700	82,173
Beginning Fund Balance	859,129	143,870	177,036	170,436	178,630	382,330
Audit Adjustments/Restatement	0	0	0	0	0	0
Adjusted Beginning Fund Balance	859,129	143,870	177,036	170,436	178,630	382,330
Net Increase/Decrease in Fund Balance	(715,259)	33,166	(6,600)	8,194	203,700	82,173
Ending Fund Balance	143,870	177,036	170,436	178,630	382,330	464,503

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Nutrition Services - Fund #13.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Food Services Sales	2,415,788	2,260,517	2,001,663	1,876,391	1,872,969	1,872,700
Federal Revenue: Child Nutrition Program	6,114,857	6,405,478	6,190,447	6,285,808	6,269,991	6,300,000
State Revenue: Child Nutrition Program	494,957	546,275	517,176	485,073	499,422	500,000
Interest	53,401	37,303	27,725	30,118	33,367	33,400
Total Revenue	9,079,003	9,249,573	8,737,011	8,677,390	8,675,749	8,706,100
Expenditures						
Classified Salaries	2,803,433	2,814,293	2,860,731	2,785,428	2,846,014	3,015,676
Employee Benefits	1,171,159	1,256,834	1,348,107	1,274,109	1,340,262	1,464,432
Book and Other Supplies	3,769,888	3,810,439	3,577,249	3,628,936	3,760,375	3,951,660
Contracted Services	358,413	310,420	391,326	320,196	357,116	286,650
Capital Outlay	199,446	122,160	58,084	64,876	0	0
Direct Support/Indirect Support	328,977	314,572	250,229	227,446	290,000	290,000
Total Expenditures	8,631,316	8,628,718	8,485,726	8,300,991	8,593,767	9,008,418
Other Financing Sources/Uses	300,000	300,000	0	0	0	0
Total Other Financing Sources/Uses	300,000	300,000	0	0	0	0
Net Increase/Decrease in Fund Balance	147,687	320,855	251,285	376,400	81,982	(302,318)
Beginning Fund Balance	4,804,752	4,952,439	5,273,294	5,524,579	5,900,979	5,982,961
Net Increase/Decrease in Fund Balance	147,687	320,855	251,285	376,400	81,982	(302,318)
Ending Fund Balance	4,952,439	5,273,294	5,524,579	5,900,979	5,982,961	5,680,643

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Deferred Maintenance - Fund #14.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Allowance from State	0	0	0	0	0	0
Interest	63,465	46,145	31,838	31,593	35,265	35,300
Total Revenue	63,465	46,145	31,838	31,593	35,265	35,300
Expenditures						
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Financing Sources/Uses						
Transfer Out To General Fund	0	0	0	0	0	0
Transfer In From General Fund	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	63,465	46,145	31,838	31,593	35,265	35,300
Beginning Fund Balance	4,824,432	4,887,897	4,934,042	4,965,879	4,997,473	5,032,738
Net Increase/Decrease in Fund Balance	63,465	46,145	31,838	31,593	35,265	35,300
Ending Fund Balance	4,887,897	4,934,042	4,965,879	4,997,473	5,032,738	5,068,038

GLENDALE UNIFIED SCHOOL DISTRICT

2014 - 15 Estimated Actuals

Measure S Projects Fund # 21.1

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue				
Interest	207,627	135,106	493,839	494,000
Other Local Revenue	2	0	0	0
Total Revenue	207,629	135,106	493,839	494,000
Expenditures				
Certificated & Classified Salaries	750,244	963,412	1,152,117	1,194,183
Employee Benefits	322,985	379,117	466,403	497,981
Books & Supplies	1,309,775	1,585,358	904,084	189,423
Contracted Services	1,507,219	628,868	130,694	130,000
Capital Outlay	19,319,883	18,116,686	28,908,365	65,674,906
Other Outgo - COP Payment	1,267,644	1,268,519	6,619,697	0
Total Expenditures	24,477,751	22,941,960	38,181,360	67,686,493
Other Financing Sources/Uses				
Inter-Fund Transfer Out	0	0	0	0
Inter-Fund Transfer In From Fund 40.1, 25.0, 35.0, 21.2	13,081,248	15,505,401	22,725,870	0
Proceeds from Sale of Bonds	0	0	70,000,000	0
Total Other Financing Sources/Uses	13,081,248	15,505,401	92,725,870	0
Net Increase/Decrease in Fund Balance	(11,188,873)	(7,301,453)	55,038,349	(67,192,493)
Beginning Fund Balance	39,378,211	28,189,338	20,887,885	75,926,234
Audit Adjustments	0	0	0	0
Adjusted Beginning Fund Balance	39,378,211	28,189,338	20,887,885	75,926,234
Net Increase/Decrease in Fund Balance	(11,188,873)	(7,301,453)	55,038,349	(67,192,493)
Ending Fund Balance	28,189,338	20,887,885	75,926,234	8,733,741

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Clean Renewable Energy Bonds Fund # 21.2

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue				
Interest	5	0	0	0
Other Local Revenue	0	0	0	0
Total Revenue	5	0	0	0
Expenditures				
Certificated & Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books & Supplies	0	0	0	0
Contracted Services	106,400	0	0	0
Capital Outlay	2,202,169	2,430,405	50,000	589,826
Other Outgo	5,094	0	0	0
Total Expenditures	2,313,663	2,430,405	50,000	589,826
Other Financing Sources/Uses				
Inter-Fund Transfer Out to Fund 21.1	0	(5)	0	0
Inter-Fund Transfer In	0	0	0	0
Proceeds from Sale of Bonds	5,380,000	0	0	0
Total Other Financing Sources/Uses	5,380,000	(5)	0	0
Net Increase/Decrease in Fund Balance	3,066,343	(2,430,410)	(50,000)	(589,826)
Beginning Fund Balance	5,094	3,071,437	641,027	591,027
Audit Adjustments	0	0	0	0
Adjusted Beginning Fund Balance	5,094	3,071,437	641,027	591,027
Net Increase/Decrease in Fund Balance	3,066,343	(2,430,410)	(50,000)	(589,826)
Ending Fund Balance	3,071,437	641,027	591,027	1,201

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Developer Fee - Fund #25.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Developer Fees	1,410,073	1,899,848	3,110,867	1,324,997	3,552,701	1,000,000
Redevelopment Agency Fees	0	0	0	0	0	0
Interest	78,323	66,948	57,868	49,229	34,885	35,000
Total Revenue	1,488,396	1,966,796	3,168,735	1,374,226	3,587,586	1,035,000
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	30,990	24,040	24,691	26,704	28,041	29,442
Employee Benefits	12,201	13,747	15,403	14,035	14,414	15,120
Books & Supplies	0	5,000	0	0	0	500
Contracted Services	0	1,540	0	22,130	13,595	363,000
Capital Outlay	0	0	0	0	0	100,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	43,191	44,327	40,094	62,868	56,050	508,062
Other Financing Sources/Uses						
Interfund Transfer Out - Unrestricted General Fund	0	0	(4,316,777)	0	0	0
Interfund Transfer Out - Fund 21.1	0	0	0	(4,000,000)	0	0
Total Other Financing Sources/Uses	0	0	(4,316,777)	(4,000,000)	0	0
Net Increase/Decrease in Fund Balance	1,445,205	1,922,469	(1,188,136)	(2,688,642)	3,531,536	526,938
Beginning Fund Balance	5,362,546	6,807,751	8,730,220	7,542,084	4,853,442	8,384,978
Net Increase/Decrease in Fund Balance	1,445,205	1,922,469	(1,188,136)	(2,688,642)	3,531,536	526,938
Ending Fund Balance	6,807,751	8,730,220	7,542,084	4,853,442	8,384,978	8,911,916

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
County School Facilities Fund - Fund #35.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
School Facilities Apportionment	20,648,514	(2,474,951)	4,322,173	17	22,725,870	0
Interest	105,167	441	18,405	4,904	31,328	31,000
Total Revenue	20,753,681	(2,474,510)	4,340,578	4,921	22,757,198	31,000
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Fin. Sources/Uses (Transfers Out)	(20,828,432)	(2,413,851)	(4,316,777)	(5,396)	(22,725,870)	0
Total Other Financing Sources/Uses	(20,828,432)	(2,413,851)	(4,316,777)	(5,396)	(22,725,870)	0
Net Increase/Decrease in Fund Balance	(74,751)	(60,659)	23,801	(475)	31,328	31,000
Beginning Fund Balance	135,861	61,110	451	24,252	23,777	55,105
Net Increase/Decrease in Fund Balance	(74,751)	(60,659)	23,801	(475)	31,328	31,000
Ending Fund Balance	61,110	451	24,252	23,777	55,105	86,105

2013-14 - cash balance transfer from Fund 35.0 to Fund 21.1

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Capital Outlay - Special Reserve Fund #40.1

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
State Revenue - (Prop 39)	0	0	0	0	837,871	0
Local Revenue	1,080,000	34,857	0	230,237	0	0
Interest and Other	256,073	283,578	360,721	137,834	101,379	101,400
Total Revenue	1,336,073	318,435	360,721	727,159	939,250	101,400
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	36,374	119,935
Employee Benefits	0	0	0	0	17,037	51,096
Books & Supplies	188,607	1,121,240	67,077	13,383	47,426	744,000
Contracted Services	152,557	129,525	64,006	125,527	206,698	769,653
Capital Outlay	7,910,939	4,767,849	810,528	1,252,192	6,881,887	8,628,976
Other Outgo (make COPS or CREBS Payment)	1,273,056	0	4,437,379	770,281	501,258	492,447
Total Expenditures	9,525,159	6,018,614	5,378,989	2,161,383	7,690,680	10,806,107
Other Financing Sources/Uses						
Interfund Transfers In	21,870,970	2,072,862	2,158,297	934,878	1,015,000	1,015,000
Property Swap Net Proceeds					7,200,000	
Interfund Transfers Out	0	(2,474,951)	0	(11,500,000) *	0	0
Total Other Financing Sources/Uses	21,870,970	(402,089)	2,158,297	(10,565,122)	8,215,000	1,015,000
Net Increase/Decrease in Fund Balance	13,681,884	(6,102,268)	(2,859,971)	(11,999,346)	1,463,570	(9,689,707)
Beginning Fund Balance	18,625,447	32,307,331	26,205,063	23,345,092	11,345,746	12,809,316
Audit Adjustments						
Net Increase/Decrease in Fund Balance	13,681,884	(6,102,268)	(2,859,971)	(11,999,346)	1,463,570	(9,689,707)
Ending Fund Balance	32,307,331	26,205,063	23,345,092	11,345,746	12,809,316	3,119,609

Note: 2009-10, 2010-11 COP payment allocated to Fund 40.1
 In 2011-12 and 2012-13 ongoing the COP payment will be made from Measure S Fund 21.1.

*General Measure S Support

GLENDALE UNIFIED SCHOOL DISTRICT

2014 - 15 Estimated Actuals

Food Services Capital Outlay - Special Reserve Fund #40.2

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Interest	10,775	8,930	7,662	7,534	8,409	8,400
Total Revenue	10,775	8,930	7,662	7,534	8,409	8,400
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	247,615	3,538	0	0	0	0
Books & Supplies	11,139	0	0	0	0	0
Contracted Services	63,248	63,027	10,987	0	0	900,000
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	322,002	66,565	10,987	0	0	900,000
Other Financing Sources/Uses						
Interfund Transfers In (mostly Fund 13.0)	300,000	300,000	0	0	0	0
Total Other Financing Sources/Uses	300,000	300,000	0	0	0	0
Net Increase/Decrease in Fund Balance	(11,227)	242,365	(3,325)	7,534	8,409	(891,600)
Beginning Fund Balance	956,392	945,165	1,187,530	1,184,205	1,191,739	1,200,148
Net Increase/Decrease in Fund Balance	(11,227)	242,365	(3,325)	7,534	8,409	(891,600)
Ending Fund Balance	945,165	1,187,530	1,184,205	1,191,739	1,200,148	308,548

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Bond Interest and Redemption - Fund #51.0 (County Administered)

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue							
Federal Revenue							
All Other Federal Revenue	0	0	77,282	142,674	131,331	0	0
State Revenue							
Voted Indebtedness Levies							
Homeowners Exemptions	86,477	65,232	82,747	78,303	72,547	0	0
Local Revenue							
County & District Taxes -							
Secured Roll	10,546,966	8,154,253	10,422,406	10,820,997	10,123,026	15,656,596	15,656,596
Unsecured Roll	420,625	348,113	259,237	346,351	337,827	172,514	172,514
Prior Year's Taxes	720,810	674,335	405,388	741,954	154,960	77,480	77,480
Supplemental Taxes	123,964	105,072	98,028	108,936	164,417	82,209	82,209
Penalties and Interest	117,939	101,029	52,653	76,570	45,792	0	0
on Delinquent Non-Revenue Limit Taxes							
Other Local Revenue	12,135	13,059	210,592	12,073	51	0	0
Interest	94,229	83,825	55,410	33,178	33,210	9,963	9,963
Total Revenue	12,123,145	9,544,918	11,663,743	12,361,036	11,063,161	15,998,762	15,998,762
Expenditures							
Other Outgo	10,998,917	12,178,652	10,026,109	11,645,113	11,330,397	12,452,438	12,452,438
Total Expenditures	10,998,917	12,178,652	10,026,109	11,645,113	11,330,397	12,452,438	12,452,438
Other Financing Sources/Uses							
Debt Service - Principal Payment	0	0	0	0	0	0	0
Debt Service - Interest Payment	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	1,124,228	(2,633,734)	1,637,634	715,923	(267,236)	3,546,324	3,546,324
Beginning Fund Balance	9,116,061	10,240,289	7,606,555	9,244,189	9,960,112	9,692,876	13,239,200
Net Increase/Decrease in Fund Balance	1,124,228	(2,633,734)	1,637,634	715,923	(267,236)	3,546,324	3,546,324
Ending Fund Balance	10,240,289	7,606,555	9,244,189	9,960,112	9,692,876	13,239,200	16,785,524

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Debt Service Fund #56.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Local Revenue	193,054	140,079	96,647	95,906	107,050	100,000
Interest						
Total Revenue	193,054	140,079	96,647	95,906	107,050	100,000
Expenditures						
Other Outgo (COPS Payment)	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Financing Sources/Uses						
Interfund Transfers In	0	0	0	0	0	0
Interfund Transfers Out	0	0	12,603	0	0	1,270,025
Total Other Financing Sources/Uses	0	0	12,603	0	0	1,270,025
Net Increase/Decrease in Fund Balance	193,054	140,079	84,044	95,906	107,050	(1,170,025)
Beginning Fund Balance	14,657,416	14,850,470	14,990,549	15,074,594	15,170,500	15,277,550
Net Increase/Decrease in Fund Balance	193,054	140,079	84,044	95,906	107,050	(1,170,025)
Ending Fund Balance	14,850,470	14,990,549	15,074,594	15,170,500	15,277,550	14,107,525

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
Self Insurance - Dental & Vision Insurance Fund # 67.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
In-District Premiums/Contrib Interest	3,351,436 10,620	3,465,428 8,303	3,538,521 12,588	3,449,578 16,278	3,488,352 18,718	3,506,000 18,700
All Other Local Revenue	0	0	1,184,035	0	0	0
Total Revenue	3,362,056	3,473,731	4,735,144	3,465,857	3,507,070	3,524,700
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	514	0	0
Contracted Services	3,282,778	3,444,662	2,899,333	3,263,447	3,136,656	3,136,655
Other Outgo	0	0	0	0	0	0
Total Expenditures	3,282,778	3,444,662	2,899,333	3,263,961	3,136,656	3,136,655
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	79,278	29,069	1,835,811	201,895	370,414	388,045
Beginning Fund Balance	1,083,510	1,162,788	1,191,857	3,027,668	3,229,564	3,599,978
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	1,083,510	1,162,788	1,191,857	3,027,668	3,229,564	3,599,978
Net Increase/Decrease in Fund Balance	79,278	29,069	1,835,811	201,895	370,414	388,045
Ending Fund Balance	1,162,788	1,191,857	3,027,668	3,229,564	3,599,978	3,988,023

GLENDALE UNIFIED SCHOOL DISTRICT

2014 - 15 Estimated Actuals

Self Insurance - Workers' Compensation Fund # 67.1

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
In-District Premiums/Contrib	1,833,477	2,053,172	4,195,451	4,618,869	4,957,272	5,193,992
Local Revenue	945	524,542	0	0	0	0
Interest	117,733	65,587	32,628	28,592	27,696	27,700
Total Revenue	1,952,155	2,643,301	4,228,079	4,647,461	4,984,968	5,221,692
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	1,510	358	1,228	3,121	0	10,000
Pre 2005-06 Claims	95,062	221,753	(572,218)	(418,225)	0	0
Current Year Coverage	3,638,434	3,859,527	4,130,967	4,616,593	5,082,630	5,293,992
Misc. Contract Services	285,822	206,518	199,843	119,770	120,000	150,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	4,020,828	4,288,156	3,759,820	4,321,268	5,202,630	5,453,992
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(2,068,673)	(1,644,855)	468,258	326,202	(217,662)	(232,300)
Beginning Fund Balance	11,287,767	3,218,334	1,573,479	2,041,737	2,367,940	2,150,278
Audit Adjustment	(6,000,760)	0	0	0	0	0
Adjusted Beginning Fund Balance	5,287,007	3,218,334	1,573,479	2,041,737	2,367,940	2,150,278
Net Increase/Decrease in Fund Balance	(2,068,673)	(1,644,855)	468,258	326,202	(217,662)	(232,300)
Ending Fund Balance	3,218,334	1,573,479	2,041,737	2,367,940	2,150,278	1,917,978

GLENDALE UNIFIED SCHOOL DISTRICT

2014 - 15 Estimated Actuals

Self Insurance - Early Retirement Benefits Fund # 67.2

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
In-District Premiums/Contrib Interest	3,089,914 46,849	3,381,225 36,281	2,685,811 27,778	1,306,335 24,193	123,561 16,830	2,518,316 17,000
Total Revenue	3,136,763	3,417,506	2,713,589	1,330,528	140,391	2,535,316
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	2,946,672	2,864,780	2,687,053	2,954,600	2,506,289	2,518,316
Other Outgo	0	0	0	0	0	0
Total Expenditures	2,946,672	2,864,780	2,687,053	2,954,600	2,506,289	2,518,316
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	190,091	552,726	26,536	(1,624,072)	(2,365,898)	17,000
Beginning Fund Balance	3,820,779	4,010,870	4,563,596	4,590,131	2,966,059	600,161
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	3,820,779	4,010,870	4,563,596	4,590,131	2,966,059	600,161
Net Increase/Decrease in Fund Balance	190,091	552,726	26,536	(1,624,072)	(2,365,898)	17,000
Ending Fund Balance	4,010,870	4,563,596	4,590,131	2,966,059	600,161	617,161

GLENDALE UNIFIED SCHOOL DISTRICT
2014 - 15 Estimated Actuals
McLennan & Other Scholarships Trust Fund #73.0

	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Proposed Budget
Revenue						
Local, Interest, Transfers In	9,879	3,678	3,218	2,642	2,378	2,300
Total Revenue	9,879	3,678	3,218	2,642	2,378	2,300
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Financing Sources/Uses						
Other Uses	5,380	4,178	3,176	3,142	2,100	2,100
Total Other Financing Sources/Uses	5,380	4,178	3,176	3,142	2,100	2,100
Net Increase/Decrease in Fund Balance	4,499	(500)	42	(500)	278	200
Beginning Fund Balance	332,354	336,853	336,353	336,395	335,895	336,173
Net Increase/Decrease in Fund Balance	4,499	(500)	42	(500)	278	200
Ending Fund Balance	336,853	336,353	336,395	335,895	336,173	336,373

ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 223 N. Jackson Street, Glendale, CA 91206
Date: May 13, 2015 to June 16, 2015

Place: 223 N. Jackson St. Glendale, CA
Date: May 19, 2015
Time: 06:00 PM

Adoption Date: June 16, 2015

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Craig Larimer

Telephone: (818) 241-3111 ext. 349

Title: Financial Analyst

E-mail: clarimer@gusd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 16, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

ASCIP JPA

This school district is not self-insured for workers' compensation claims.

Signed _____

Date of Meeting: Jun 16, 2015

Clerk/Secretary of the Governing Board
(Original signature required)

For additional information on this certification, please contact:

Name: Robert McEntire

Title: Chief Business and Financial Officer

Telephone: (818) 241-3111

E-mail: rmcentire@gusd.net

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	205,099,306.00	3.72%	212,720,483.00	0.00%	212,720,483.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	19,313,424.00	-78.28%	4,194,224.00	-0.25%	4,183,856.00
4. Other Local Revenues	8600-8799	4,179,025.00	-12.12%	3,672,695.00	0.00%	3,672,695.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,270,025.00	8.77%	1,381,351.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(35,215,389.00)	1.66%	(35,798,304.00)	1.46%	(36,322,293.00)
6. Total (Sum lines A1 thru A5c)		194,846,391.00	-4.35%	186,370,449.00	-1.03%	184,454,741.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				92,208,387.00		93,236,933.00
b. Step & Column Adjustment				1,400,000.00		1,400,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(371,454.00)		(2,105,160.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,208,387.00	1.12%	93,236,933.00	-0.76%	92,531,773.00
2. Classified Salaries						
a. Base Salaries				18,930,337.00		18,930,337.00
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(180,000.00)		(302,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,930,337.00	0.00%	18,930,337.00	-0.64%	18,808,337.00
3. Employee Benefits	3000-3999	43,921,578.00	10.37%	48,474,642.00	8.30%	52,497,480.00
4. Books and Supplies	4000-4999	2,364,510.00	-0.33%	2,356,628.00	-4.38%	2,253,315.00
5. Services and Other Operating Expenditures	5000-5999	16,954,013.00	1.37%	17,185,795.00	1.42%	17,429,166.00
6. Capital Outlay	6000-6999	98,657.00	0.00%	98,657.00	0.00%	98,657.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	370,570.00	0.00%	370,570.00	0.00%	370,570.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(917,822.00)	0.12%	(918,969.00)	0.00%	(918,993.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,015,000.00	0.00%	1,015,000.00	0.00%	1,015,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		174,945,230.00	3.32%	180,749,593.00	1.85%	184,085,305.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		19,901,161.00		5,620,856.00		369,436.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,916,447.37		43,817,608.37		49,438,464.37
2. Ending Fund Balance (Sum lines C and D1)		43,817,608.37		49,438,464.37		49,807,900.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	169,928.00		169,928.00		169,928.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,365,771.00		4,005,435.00		4,040,748.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,336,211.00		7,526,126.00		7,642,042.00
2. Unassigned/Unappropriated	9790	33,945,698.37		37,736,975.37		37,955,182.37
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		43,817,608.37		49,438,464.37		49,807,900.37

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,336,211.00		7,526,126.00		7,642,042.00
c. Unassigned/Unappropriated	9790	33,945,698.37		37,736,975.37		37,955,182.37
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		41,281,909.37		45,263,101.37		45,597,224.37

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

A1 assumes COLA's for 15-16 and 16-17. B1D = Certificated other adjustments primarily reflects furlough day adjustment, enrollment changes, retiree savings, CCSS Math salary increases. 15-16 and 16-17 transfers reflect fund 14 and 56 support for general fund balance. All years exclude estimated carry-over. Local revenue reflects ROP net funding loss. Contributions to SPED in support for increased B1A and EA funding. B2D reflects furlough day adjustment, attrition savings.

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	12,035,739.00	-0.12%	12,021,630.00	0.01%	12,022,470.00
3. Other State Revenues	8300-8599	17,229,467.00	-0.24%	17,187,961.00	0.01%	17,190,432.00
4. Other Local Revenues	8600-8799	5,114,538.00	0.00%	5,114,538.00	0.00%	5,114,538.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	35,215,389.00	1.66%	35,798,304.00	1.46%	36,322,293.00
6. Total (Sum lines A1 thru A5c)		69,595,133.00	0.76%	70,122,433.00	0.75%	70,649,733.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,280,530.00		21,278,383.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(252,147.00)		(249,690.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,280,530.00	-0.01%	21,278,383.00	0.00%	21,278,693.00
2. Classified Salaries						
a. Base Salaries				16,452,864.00		16,453,119.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(149,745.00)		(149,836.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,452,864.00	0.00%	16,453,119.00	0.00%	16,453,283.00
3. Employee Benefits	3000-3999	15,711,127.00	3.36%	16,238,445.00	3.25%	16,765,921.00
4. Books and Supplies	4000-4999	2,644,758.00	0.03%	2,645,515.00	0.00%	2,645,591.00
5. Services and Other Operating Expenditures	5000-5999	12,396,280.00	-0.01%	12,395,588.00	0.00%	12,395,686.00
6. Capital Outlay	6000-6999	75,252.00	-0.65%	74,763.00	0.00%	74,764.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	530,000.00	0.00%	530,000.00	0.00%	530,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	504,322.00	0.23%	505,469.00	0.00%	505,493.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		69,595,133.00	0.76%	70,121,282.00	0.75%	70,649,431.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		1,151.00		302.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,347,446.97		6,347,446.97		6,348,597.97
2. Ending Fund Balance (Sum lines C and D1)		6,347,446.97		6,348,597.97		6,348,899.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,347,446.97		6,348,597.97		6,348,899.97
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,347,446.97		6,348,597.97		6,348,899.97

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1D and B2D (other salary adjustments) reflect attrition, salary projected increase adjustment (SPED BIA and EA). 16-17 and 17-18 exclude one-time estimated deferred revenue and estimated carry-over allocation. Unrestricted contribution to SPED in support of increased BIA and EA increase staffing.

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	205,099,306.00	3.72%	212,720,483.00	0.00%	212,720,483.00
2. Federal Revenues	8100-8299	12,235,739.00	-0.12%	12,221,630.00	0.01%	12,222,470.00
3. Other State Revenues	8300-8599	36,542,891.00	-41.49%	21,382,185.00	-0.04%	21,374,288.00
4. Other Local Revenues	8600-8799	9,293,563.00	-5.45%	8,787,233.00	0.00%	8,787,233.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,270,025.00	8.77%	1,381,351.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		264,441,524.00	-3.01%	256,492,882.00	-0.54%	255,104,474.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				113,488,917.00		114,515,316.00
b. Step & Column Adjustment				1,650,000.00		1,650,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(623,601.00)		(2,354,850.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,488,917.00	0.90%	114,515,316.00	-0.62%	113,810,466.00
2. Classified Salaries						
a. Base Salaries				35,383,201.00		35,383,456.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(329,745.00)		(451,836.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,383,201.00	0.00%	35,383,456.00	-0.34%	35,261,620.00
3. Employee Benefits	3000-3999	59,632,705.00	8.52%	64,713,087.00	7.03%	69,263,401.00
4. Books and Supplies	4000-4999	5,009,268.00	-0.14%	5,002,143.00	-2.06%	4,898,906.00
5. Services and Other Operating Expenditures	5000-5999	29,350,293.00	0.79%	29,581,383.00	0.82%	29,824,852.00
6. Capital Outlay	6000-6999	173,909.00	-0.28%	173,420.00	0.00%	173,421.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	900,570.00	0.00%	900,570.00	0.00%	900,570.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(413,500.00)	0.00%	(413,500.00)	0.00%	(413,500.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,015,000.00	0.00%	1,015,000.00	0.00%	1,015,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		244,540,363.00	2.59%	250,870,875.00	1.54%	254,734,736.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		19,901,161.00		5,622,007.00		369,738.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		30,263,894.34		50,165,055.34		55,787,062.34
2. Ending Fund Balance (Sum lines C and D1)		50,165,055.34		55,787,062.34		56,156,800.34
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	169,928.00		169,928.00		169,928.00
b. Restricted	9740	6,347,446.97		6,348,597.97		6,348,899.97
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,365,771.00		4,005,435.00		4,040,748.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,336,211.00		7,526,126.00		7,642,042.00
2. Unassigned/Unappropriated	9790	33,945,698.37		37,736,975.37		37,955,182.37
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		50,165,055.34		55,787,062.34		56,156,800.34

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,336,211.00		7,526,126.00		7,642,042.00
c. Unassigned/Unappropriated	9790	33,945,698.37		37,736,975.37		37,955,182.37
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		41,281,909.37		45,263,101.37		45,597,224.37
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.88%		18.04%		17.90%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<u>Foothill SELPA</u>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		5,310,882.00		5,310,882.00		5,310,882.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		25,057.00		25,033.00		24,952.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		244,540,363.00		250,870,875.00		254,734,736.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		244,540,363.00		250,870,875.00		254,734,736.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,336,210.89		7,526,126.25		7,642,042.08
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,336,210.89		7,526,126.25		7,642,042.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	182,172,094.00	0.00	182,172,094.00	205,099,306.00	0.00	205,099,306.00	12.6%
2) Federal Revenue		8100-8299	200,000.00	17,215,914.00	17,415,914.00	200,000.00	12,035,739.00	12,235,739.00	-29.7%
3) Other State Revenue		8300-8599	5,775,455.00	22,233,924.00	28,009,379.00	19,313,424.00	17,229,467.00	36,542,891.00	30.5%
4) Other Local Revenue		8600-8799	5,143,772.00	7,594,172.00	12,737,944.00	4,179,025.00	5,114,538.00	9,293,563.00	-27.0%
5) TOTAL REVENUES			193,291,321.00	47,044,010.00	240,335,331.00	228,791,755.00	34,379,744.00	263,171,499.00	9.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	87,735,498.00	23,757,899.00	111,493,397.00	92,208,387.00	21,280,530.00	113,488,917.00	1.8%
2) Classified Salaries		2000-2999	19,055,870.00	16,010,308.00	35,066,178.00	18,930,337.00	16,452,864.00	35,383,201.00	0.9%
3) Employee Benefits		3000-3999	38,319,179.00	14,227,305.00	52,546,484.00	43,921,578.00	15,711,127.00	59,632,705.00	13.5%
4) Books and Supplies		4000-4999	7,507,746.00	10,274,462.00	17,782,208.00	2,364,510.00	2,644,758.00	5,009,268.00	-71.8%
5) Services and Other Operating Expenditures		5000-5999	16,712,829.00	14,706,020.00	31,418,849.00	16,954,013.00	12,396,280.00	29,350,293.00	-6.6%
6) Capital Outlay		6000-6999	130,474.00	181,329.00	311,803.00	98,657.00	75,252.00	173,909.00	-44.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	340,553.00	530,000.00	870,553.00	370,570.00	530,000.00	900,570.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,020,083.00)	598,083.00	(422,000.00)	(917,822.00)	504,322.00	(413,500.00)	-2.0%
9) TOTAL EXPENDITURES			168,782,066.00	80,285,406.00	249,067,472.00	173,930,230.00	69,595,133.00	243,525,363.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)									
			24,509,255.00	(33,241,396.00)	(8,732,141.00)	54,861,525.00	(35,215,389.00)	19,646,136.00	-325.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	1,270,025.00	0.00	1,270,025.00	New
a) Transfers In									
b) Transfers Out		7600-7629	1,015,000.00	0.00	1,015,000.00	1,015,000.00	0.00	1,015,000.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,796,440.00)	30,796,440.00	0.00	(35,215,389.00)	35,215,389.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,811,440.00)	30,796,440.00	(1,015,000.00)	(34,960,364.00)	35,215,389.00	255,025.00	-125.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,302,185.00)	(2,444,956.00)	(9,747,141.00)	19,901,161.00	0.00	19,901,161.00	-304.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	31,218,632.37	8,792,402.97	40,011,035.34	23,916,447.37	6,347,446.97	30,263,894.34	-24.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			31,218,632.37	8,792,402.97	40,011,035.34	23,916,447.37	6,347,446.97	30,263,894.34	-24.4%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			31,218,632.37	8,792,402.97	40,011,035.34	23,916,447.37	6,347,446.97	30,263,894.34	-24.4%
e) Adjusted Beginning Balance (F1c + F1d)			23,916,447.37	6,347,446.97	30,263,894.34	43,817,608.37	6,347,446.97	50,165,055.34	65.8%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Revolving Cash		9712	91,332.00	0.00	91,332.00	91,332.00	0.00	91,332.00	0.0%
Stores		9713	8,596.00	0.00	8,596.00	8,596.00	0.00	8,596.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	6,347,446.97	6,347,446.97	0.00	6,347,446.97	6,347,446.97	0.0%
b) Restricted			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	2,639,363.00	0.00	2,639,363.00	2,365,771.00	0.00	2,365,771.00	-10.4%
Other Assignments		9780	2,639,363.00	0.00	2,639,363.00	2,365,771.00	0.00	2,365,771.00	-10.4%
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,502,474.00	0.00	7,502,474.00	7,336,211.00	0.00	7,336,211.00	-2.2%
Unassigned/Unappropriated Amount		9790	13,604,682.37	0.00	13,604,682.37	33,945,698.37	0.00	33,945,698.37	149.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,299,882.00	5,299,882.00	0.0%
3) Other State Revenue		8300-8599	11,000.00	11,000.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,310,882.00	5,310,882.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,310,882.00	5,310,882.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,310,882.00	5,310,882.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,166,483.00	1,251,676.00	7.3%
3) Other State Revenue		8300-8599	2,499,774.00	2,431,352.00	-2.7%
4) Other Local Revenue		8600-8799	203,700.00	240,500.00	18.1%
5) TOTAL, REVENUES			3,869,957.00	3,923,528.00	1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,403,471.00	1,440,508.00	2.6%
2) Classified Salaries		2000-2999	1,008,705.00	1,022,075.00	1.3%
3) Employee Benefits		3000-3999	844,363.00	994,717.00	17.8%
4) Books and Supplies		4000-4999	177,018.00	150,105.00	-15.2%
5) Services and Other Operating Expenditures		5000-5999	100,700.00	110,450.00	9.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	132,000.00	123,500.00	-6.4%
9) TOTAL, EXPENDITURES			3,666,257.00	3,841,355.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			203,700.00	82,173.00	-59.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			203,700.00	82,173.00	-59.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	178,629.81	382,329.81	114.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			178,629.81	382,329.81	114.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			178,629.81	382,329.81	114.0%
2) Ending Balance, June 30 (E + F1e)			382,329.81	464,502.81	21.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	346,742.33	425,415.33	22.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	35,587.48	39,087.48	9.8%
	0000	9780		39,087.48	
	0000	9780	35,587.48		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,269,991.00	6,300,000.00	0.5%
3) Other State Revenue		8300-8599	499,422.00	500,000.00	0.1%
4) Other Local Revenue		8600-8799	1,906,336.00	1,906,100.00	0.0%
5) TOTAL, REVENUES			8,675,749.00	8,706,100.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,846,014.00	3,015,676.00	6.0%
3) Employee Benefits		3000-3999	1,340,262.00	1,464,432.00	9.3%
4) Books and Supplies		4000-4999	3,760,375.00	3,951,660.00	5.1%
5) Services and Other Operating Expenditures		5000-5999	357,115.00	286,650.00	-19.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	290,000.00	290,000.00	0.0%
9) TOTAL, EXPENDITURES			8,593,766.00	9,008,418.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			81,983.00	(302,318.00)	-468.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,983.00	(302,318.00)	-468.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,900,977.79	5,982,960.79	1.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,900,977.79	5,982,960.79	1.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,900,977.79	5,982,960.79	1.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,609,829.64	2,307,511.64	-11.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	3,373,131.15	3,373,131.15	0.0%
	0000	9780		3,373,131.15	
	0000	9780	3,373,131.15		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,265.00	35,300.00	0.1%
5) TOTAL REVENUES			35,265.00	35,300.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,265.00	35,300.00	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,265.00	35,300.00	0.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,997,473.28	5,032,738.28	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,997,473.28	5,032,738.28	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,997,473.28	5,032,738.28	0.7%
2) Ending Balance, June 30 (E + F1e)			5,032,738.28	5,068,038.28	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,032,738.28	5,068,038.28	0.7%
	0000	9760		5,068,038.28	
	0000	9760	5,032,738.28		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	493,839.00	494,000.00	0.0%
5) TOTAL, REVENUES			493,839.00	494,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,152,117.00	1,194,183.00	3.7%
3) Employee Benefits		3000-3999	466,403.00	497,981.00	6.8%
4) Books and Supplies		4000-4999	904,084.00	189,423.00	-79.0%
5) Services and Other Operating Expenditures		5000-5999	130,694.00	130,000.00	-0.5%
6) Capital Outlay		6000-6999	28,958,365.00	66,264,732.00	128.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,619,697.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,231,360.00	68,276,319.00	78.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,737,521.00)	(67,782,319.00)	79.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,725,870.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	70,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			92,725,870.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,988,349.00	(67,782,319.00)	-223.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,528,911.88	76,517,260.88	255.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,528,911.88	76,517,260.88	255.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,528,911.88	76,517,260.88	255.4%
2) Ending Balance, June 30 (E + F1e)			76,517,260.88	8,734,941.88	-88.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	75,414,060.79	7,137,741.79	-90.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,103,200.09	1,597,200.09	44.8%
	0000	9780		1,597,200.09	
	0000	9780	1,103,200.09		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,587,586.00	1,035,000.00	-71.2%
5) TOTAL, REVENUES			3,587,586.00	1,035,000.00	-71.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,041.00	29,442.00	5.0%
3) Employee Benefits		3000-3999	14,414.00	15,120.00	4.9%
4) Books and Supplies		4000-4999	0.00	500.00	New
5) Services and Other Operating Expenditures		5000-5999	13,595.00	363,000.00	2570.1%
6) Capital Outlay		6000-6999	0.00	100,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			56,050.00	508,062.00	806.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,531,536.00	526,938.00	-85.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,531,536.00	526,938.00	-85.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,853,442.86	8,384,978.86	72.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,853,442.86	8,384,978.86	72.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,853,442.86	8,384,978.86	72.8%
2) Ending Balance, June 30 (E + F1e)			8,384,978.86	8,911,916.86	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,384,978.86	8,911,916.86	6.3%
	0000	9780		8,911,916.86	
	0000	9780	8,384,978.86		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	22,725,870.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	31,328.00	31,000.00	-1.0%
5) TOTAL, REVENUES			22,757,198.00	31,000.00	-99.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,757,198.00	31,000.00	-99.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,725,870.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,725,870.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,328.00	31,000.00	-1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,777.35	55,105.35	131.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,777.35	55,105.35	131.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,777.35	55,105.35	131.8%
2) Ending Balance, June 30 (E + F1e)			55,105.35	88,105.35	58.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,344.64	62,344.64	98.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	23,760.71	23,760.71	0.0%
	0000	9780		23,760.71	
	0000	9780	23,760.71		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	837,871.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	109,788.00	109,800.00	0.0%
5) TOTAL, REVENUES			947,659.00	109,800.00	-88.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	36,374.00	119,935.00	229.7%
3) Employee Benefits		3000-3999	17,037.00	51,096.00	199.9%
4) Books and Supplies		4000-4999	47,426.00	744,000.00	1468.8%
5) Services and Other Operating Expenditures		5000-5999	206,698.00	769,653.00	272.4%
6) Capital Outlay		6000-6999	6,881,887.00	9,528,976.00	38.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	501,258.00	492,447.00	-1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,690,680.00	11,708,107.00	52.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,743,021.00)	(11,596,307.00)	72.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,015,000.00	1,015,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,200,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,215,000.00	1,015,000.00	-87.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,471,979.00	(10,581,307.00)	-818.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,537,485.83	14,009,464.83	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,537,485.83	14,009,464.83	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,537,485.83	14,009,464.83	11.7%
2) Ending Balance, June 30 (E + F1e)			14,009,464.83	3,428,157.83	-75.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,589,694.40	107,749.40	-97.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,419,770.43	3,320,408.43	-68.1%
	0000	9780		3,320,408.43	
	0000	9780	10,419,770.43		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,998,762.00	15,998,762.00	0.0%
5) TOTAL, REVENUES			15,998,762.00	15,998,762.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,452,438.00	12,452,438.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,452,438.00	12,452,438.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,546,324.00	3,546,324.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,546,324.00	3,546,324.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,692,876.00	13,239,200.00	36.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,692,876.00	13,239,200.00	36.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,692,876.00	13,239,200.00	36.6%
2) Ending Balance, June 30 (E + F1e)			13,239,200.00	16,785,524.00	26.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,239,200.00	16,785,524.00	26.8%
	0000	9780		16,785,524.00	
	0000	9780	13,239,200.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	107,050.00	100,000.00	-6.6%
5) TOTAL, REVENUES			107,050.00	100,000.00	-6.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,050.00	100,000.00	-6.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,270,025.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1,270,025.00)	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,050.00	(1,170,025.00)	-1193.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,170,500.45	15,277,550.45	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,170,500.45	15,277,550.45	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,170,500.45	15,277,550.45	0.7%
2) Ending Balance, June 30 (E + F1e)			15,277,550.45	14,107,525.45	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,277,550.45	14,107,525.45	-7.7%
	0000	9780		14,107,525.45	
	0000	9780	15,277,550.45		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,632,429.00	11,281,708.00	30.7%
5) TOTAL, REVENUES			8,632,429.00	11,281,708.00	30.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	10,000.00	New
5) Services and Other Operating Expenses		5000-5999	10,845,575.00	11,098,963.00	2.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,845,575.00	11,108,963.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,213,146.00)	172,745.00	-107.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,213,146.00)	172,745.00	-107.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,563,563.84	6,350,417.84	-25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,563,563.84	6,350,417.84	-25.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,563,563.84	6,350,417.84	-25.8%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,350,417.84	6,523,162.84	2.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,378.00	2,300.00	-3.3%
5) TOTAL, REVENUES			2,378.00	2,300.00	-3.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,378.00	2,300.00	-3.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,100.00	2,100.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,100.00)	(2,100.00)	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			278.00	200.00	-28.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	335,895.65	336,173.65	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			335,895.65	336,173.65	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			335,895.65	336,173.65	0.1%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	333,344.86	3,028.79	-99.1%
b) Restricted Net Position		9797	0.00	333,344.86	New
c) Unrestricted Net Position		9790	2,828.79	0.00	-100.0%

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	25,183.00	25,183.00	25,185.00	25,033.00	25,033.00	25,184.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	25,183.00	25,183.00	25,185.00	25,033.00	25,033.00	25,184.00
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	24.00	24.00	24.00	24.00	24.00	24.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	24.00	24.00	24.00	24.00	24.00	24.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	25,207.00	25,207.00	25,209.00	25,057.00	25,057.00	25,208.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

July 1 Budget
2014-15 Estimated Actuals
Schedule of Capital Assets

19 64568 0000000
Form ASSET

Glendale Unified
Los Angeles County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	12,698,972.00	0.00	12,698,972.00	0.00	0.00	12,698,972.00
Work in Progress	21,774,936.00	0.00	21,774,936.00	0.00	0.00	21,774,936.00
Total capital assets not being depreciated	34,473,908.00	0.00	34,473,908.00	0.00	0.00	34,473,908.00
Capital assets being depreciated:						
Land Improvements	14,897,732.68	0.00	14,897,732.68	0.00	0.00	14,897,732.68
Buildings	487,738,445.00	0.00	487,738,445.00	0.00	0.00	487,738,445.00
Equipment	14,420,925.00	0.00	14,420,925.00	0.00	0.00	14,420,925.00
Total capital assets being depreciated	517,057,102.68	0.00	517,057,102.68	0.00	0.00	517,057,102.68
Accumulated Depreciation for:						
Land Improvements	(14,653,414.00)	0.00	(14,653,414.00)	0.00	0.00	(14,653,414.00)
Buildings	(128,259,766.00)	0.00	(128,259,766.00)	0.00	0.00	(128,259,766.00)
Equipment	(12,016,747.00)	0.00	(12,016,747.00)	0.00	0.00	(12,016,747.00)
Total accumulated depreciation	(154,929,927.00)	0.00	(154,929,927.00)	0.00	0.00	(154,929,927.00)
Total capital assets being depreciated, net	362,127,175.68	0.00	362,127,175.68	0.00	0.00	362,127,175.68
Governmental activity capital assets, net	396,601,083.68	0.00	396,601,083.68	0.00	0.00	396,601,083.68
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00	0.00	0.00	0.00
Total capital assets being depreciated, net			0.00	0.00	0.00	0.00
Business-type activity capital assets, net			0.00	0.00	0.00	0.00

Glendale Unified
Los Angeles County

ESTIMATES THROUGH THE MONTH OF	Object	July	August	September	October	November	December	January	February
A. BEGINNING CASH	JUNE	45,139,236.00	31,937,431.00	37,584,444.00	39,564,414.00	34,781,324.00	30,090,983.00	51,981,311.00	52,984,651.00
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	4,961,133.00	4,961,133.00	18,800,086.00	11,349,722.00	11,349,721.00	18,800,086.00	11,349,721.00	11,349,721.00
Principal Apportionment	8020-8079	67.00	2,140,502.00			646,754.00	19,790,858.00	6,322,735.00	3,829,317.00
Property Taxes	8080-8099	522,549.00	772,549.00	822,549.00	672,549.00	1,022,549.00	1,022,549.00	1,022,549.00	1,022,549.00
Miscellaneous Funds	8100-8299	2,869,113.00	2,717,113.00	2,937,113.00	2,817,113.00	2,967,113.00	2,917,113.00	2,767,113.00	2,917,113.00
Federal Revenue	8300-8599	743,581.00	795,589.00	849,589.00	751,089.00	752,889.00	789,089.00	870,589.00	800,806.00
Other State Revenue	8600-8799				1,270,025.00				
Other Local Revenue	8910-8929								
Interfund Transfers In	8930-8979								
All Other Financing Sources		9,099,443.00	11,386,886.00	23,409,337.00	16,860,498.00	16,739,026.00	43,319,695.00	22,332,707.00	19,919,506.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	696,011.00	1,632,224.00	10,307,418.00	10,521,639.00	10,307,418.00	10,307,418.00	10,307,418.00	10,307,418.00
Classified Salaries	2000-2999	17,291.00	1,699,858.00	3,060,462.00	3,060,462.00	3,060,462.00	3,060,462.00	3,060,462.00	3,060,462.00
Employee Benefits	3000-3999	1,996,136.00	753,939.00	5,268,668.00	5,268,668.00	5,268,668.00	5,268,668.00	5,268,668.00	5,268,668.00
Books and Supplies	4000-4999	197,616.00	712,287.00	372,669.00	372,669.00	372,669.00	372,669.00	372,669.00	372,669.00
Services	5000-5999	1,955,617.00	941,555.00	2,404,829.00	2,404,829.00	2,404,829.00	2,404,829.00	2,404,829.00	2,404,829.00
Capital Outlay	6000-6599	5,341.00	15,321.00	15,321.00	15,321.00	15,321.00	15,321.00	15,321.00	15,321.00
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		4,868,012.00	5,739,673.00	21,429,367.00	21,643,588.00	21,429,367.00	21,429,367.00	21,429,367.00	21,429,367.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	4,395,951.00							
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		4,395,951.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	21,826,187.00							
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		21,826,187.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910	0.00							
TOTAL BALANCE SHEET ITEMS		(17,430,236.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(13,201,805.00)	5,647,013.00	1,979,970.00	(4,783,090.00)	(4,690,341.00)	21,890,328.00	903,340.00	(1,509,861.00)
F. ENDING CASH (A + E)		31,937,431.00	37,584,444.00	39,564,414.00	34,781,324.00	30,090,983.00	51,981,311.00	52,984,651.00	51,374,790.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

July 1 Budget
2015-16 Budget
Cashflow Worksheet - Budget Year (1)

Glendale Unified
Los Angeles County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF								
JUNE								
A. BEGINNING CASH	51,374,790.00	52,659,862.00	59,764,431.00	61,052,638.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources	18,800,086.00	11,349,721.00	11,349,721.00	18,800,083.00			153,220,934.00	153,220,934.00
Principal Apportionment	115,602.00	11,983,222.00	6,490,572.00	558,743.00			51,878,372.00	51,878,372.00
Property Taxes							0.00	0.00
Miscellaneous Funds	1,022,549.00	1,022,549.00	672,549.00	404,735.00	2,232,965.00		12,235,739.00	12,235,739.00
Federal Revenue	2,117,113.00	2,296,983.00	2,323,270.00	2,353,270.00	4,543,351.00		36,542,891.00	36,542,891.00
Other State Revenue	659,089.00	783,581.00	783,581.00	675,589.00	38,502.00		9,293,563.00	9,293,563.00
Other Local Revenue							1,270,025.00	1,270,025.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources	22,714,439.00	27,436,056.00	21,619,693.00	22,792,420.00	6,814,818.00	0.00	264,441,524.00	264,441,524.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	10,307,418.00	9,567,111.00	9,567,111.00	9,567,111.00	10,093,202.00		113,488,917.00	113,488,917.00
Classified Salaries	3,060,462.00	3,080,462.00	3,080,462.00	3,080,462.00	3,061,432.00		35,383,201.00	35,383,201.00
Employee Benefits	5,268,668.00	4,911,096.00	4,911,095.00	4,911,095.00	5,268,668.00		59,632,705.00	59,632,705.00
Books and Supplies	372,668.00	372,668.00	372,668.00	372,668.00	372,668.00		5,009,268.00	5,009,268.00
Services	2,404,829.00	2,404,829.00	2,404,829.00	2,404,830.00	2,404,830.00		29,350,293.00	29,350,293.00
Capital Outlay	15,321.00	15,321.00	15,321.00	15,321.00	15,358.00		173,909.00	173,909.00
Other Outgo							487,070.00	487,070.00
Interfund Transfers Out							1,015,000.00	1,015,000.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS								
	21,429,367.00	20,331,487.00	20,331,486.00	21,833,567.00	21,216,158.00	0.00	244,540,363.00	244,540,363.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	0.00
Accounts Receivable							4,395,951.00	4,395,951.00
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	4,395,951.00	4,395,951.00
Liabilities and Deferred Inflows								
Accounts Payable							21,826,187.00	21,826,187.00
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	21,826,187.00	21,826,187.00
Nonoperating								
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET ITEMS							(17,430,236.00)	(17,430,236.00)
E. NET INCREASE/DECREASE (B - C + D)	1,285,072.00	7,104,569.00	1,288,207.00	958,863.00	(14,401,340.00)	0.00	2,470,925.00	19,901,161.00
F. ENDING CASH (A + E)	52,659,862.00	59,764,431.00	61,052,638.00	62,011,501.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							47,610,161.00	47,610,161.00

Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF								
A. BEGINNING CASH	82,011,501.00	46,644,050.00	52,414,439.00	53,403,346.00	49,239,202.00	47,648,139.00	66,602,948.00	70,226,855.00
B. RECEIPTS								
LCFF/Revenue Limit Sources	6,550,000.00	6,550,000.00	19,400,000.00	12,750,483.00	15,400,000.00	19,400,000.00	15,400,000.00	12,050,000.00
Principal Apportionment	750,000.00	675,000.00	(115,000.00)	0.00	1,305,000.00	17,850,000.00	6,520,000.00	3,950,000.00
Property Taxes								
Miscellaneous Funds	275,500.00	305,000.00	1,058,285.00	1,058,400.00	1,058,315.00	1,058,289.00	1,058,285.00	1,058,285.00
Federal Revenue	650,000.00	1,900,000.00	1,712,017.00	1,712,017.00	1,712,017.00	1,712,017.00	1,712,017.00	1,712,017.00
Other State Revenue	550,000.00	2,780,000.00	496,112.00	496,112.00	496,112.00	497,000.00	496,112.00	498,500.00
Other Local Revenue								
Interfund Transfers In				1,381,351.00				
All Other Financing Sources	8,775,500.00	12,210,000.00	22,551,414.00	17,398,363.00	19,971,444.00	40,517,316.00	25,186,414.00	19,268,812.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	750,000.00	1,560,000.00	10,200,483.00	10,200,483.00	10,200,483.00	10,200,483.00	10,200,483.00	10,200,483.00
Classified Salaries	68,000.00	1,250,000.00	3,096,860.00	3,096,860.00	3,096,860.00	3,096,860.00	3,096,860.00	3,096,860.00
Employee Benefits	2,250,000.00	956,000.00	5,591,553.00	5,591,553.00	5,591,553.00	5,591,553.00	5,591,553.00	5,591,553.00
Books and Supplies	384,780.00	384,780.00	384,780.00	384,780.00	384,780.00	384,780.00	384,780.00	384,780.00
Services	2,275,491.00	2,275,491.00	2,275,491.00	2,275,491.00	2,275,491.00	2,275,491.00	2,275,491.00	2,275,491.00
Capital Outlay	13,340.00	13,340.00	13,340.00	13,340.00	13,340.00	13,340.00	13,340.00	13,340.00
Other Outgo								
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	5,741,611.00	6,439,611.00	21,562,507.00	21,562,507.00	21,562,507.00	21,562,507.00	21,562,507.00	21,562,507.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	7,814,818.00							
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	7,814,818.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	26,216,158.00							
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	26,216,158.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	(18,401,340.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	(15,387,451.00)	5,770,389.00	988,907.00	(4,164,144.00)	(1,591,063.00)	18,964,809.00	3,623,907.00	(2,293,695.00)
F. ENDING CASH (A + E)	46,644,050.00	52,414,439.00	53,403,346.00	49,239,202.00	47,648,139.00	66,602,948.00	70,226,855.00	67,933,160.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

July 1 Budget
2015-16 Budget
Cashflow Worksheet - Budget Year (2)

Glendale Unified
Los Angeles County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF								
JUNE								
A. BEGINNING CASH								
8010-8019	67,933,160.00	72,755,959.00	69,639,661.00	61,997,541.00				
B. RECEIPTS								
LOFF/Revenue Limit Sources	22,900,000.00	5,900,000.00	4,950,000.00	19,650,000.00			160,900,483.00	160,900,483.00
Principal Apportionment	(70,000.00)	9,580,000.00	5,695,000.00	5,690,000.00			51,820,000.00	51,820,000.00
Property Taxes							0.00	0.00
Miscellaneous Funds	1,358,289.00	758,100.00	1,058,300.00	1,058,285.00	1,058,277.00		12,221,630.00	12,221,630.00
Federal Revenue	1,712,017.00	1,712,017.00	1,712,017.00	1,712,017.00	1,712,015.00		21,382,185.00	21,382,185.00
Other State Revenue	485,000.00	496,112.00	505,050.00	496,123.00	495,000.00		8,787,233.00	8,787,233.00
Other Local Revenue							1,381,351.00	1,381,351.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources	26,365,306.00	18,446,229.00	13,920,367.00	28,596,425.00	3,265,292.00	0.00	256,492,882.00	256,492,882.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	10,200,483.00	10,200,483.00	10,200,483.00	10,200,483.00	10,200,486.00		114,515,316.00	114,515,316.00
Classified Salaries	3,096,860.00	3,096,860.00	3,096,860.00	3,096,860.00	3,096,856.00		35,383,456.00	35,383,456.00
Employee Benefits	5,591,553.00	5,591,553.00	5,591,553.00	5,591,553.00	5,591,557.00		64,713,087.00	64,713,087.00
Books and Supplies	384,780.00	384,780.00	384,780.00	384,780.00	384,783.00		5,002,143.00	5,002,143.00
Services	2,275,491.00	2,275,491.00	2,275,491.00	2,475,491.00	2,075,491.00		29,581,383.00	29,581,383.00
Capital Outlay	13,340.00	13,340.00	13,340.00	13,340.00	13,340.00		173,420.00	173,420.00
Other Outgo				487,070.00			487,070.00	487,070.00
Interfund Transfers Out				1,015,000.00			1,015,000.00	1,015,000.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS								
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows	21,562,507.00	21,562,507.00	21,562,507.00	23,264,577.00	21,362,513.00	0.00	250,870,875.00	250,870,875.00
Cash Not In Treasury							0.00	0.00
Accounts Receivable							7,814,818.00	7,814,818.00
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
SUBTOTAL								
Liabilities and Deferred Inflows	0.00	0.00	0.00	0.00	0.00	0.00	7,814,818.00	7,814,818.00
Accounts Payable							26,216,158.00	26,216,158.00
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
SUBTOTAL								
Nonoperating							0.00	0.00
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET ITEMS								
E. NET INCREASE/DECREASE (B - C + D)								
	4,822,799.00	(3,116,278.00)	(7,642,140.00)	5,331,848.00	(18,097,221.00)	0.00	(12,779,333.00)	5,622,007.00
F. ENDING CASH (A + E)								
	72,755,959.00	69,639,661.00	61,997,541.00	67,329,389.00			49,232,168.00	49,232,168.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

July 1 Budget
2014-15 Estimated Actuals
Schedule of Long-Term Liabilities

19 64568 0000001
Form DEB

Glendale Unified
Los Angeles County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	176,596,253.00	0.00	176,596,253.00	0.00	5,940,000.00	170,656,253.00	6,045,000.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	6,450,000.00	0.00	6,450,000.00	0.00	6,450,000.00	0.00	0.00
Capital Leases Payable		0.00	0.00	0.00	0.00	0.00	0.00
Lease Revenue Bonds Payable	4,952,209.00	0.00	4,952,209.00	0.00	290,449.00	4,661,760.00	294,226.00
Other General Long-Term Debt	5,494,590.00	0.00	5,494,590.00	0.00	1,740,202.00	3,754,388.00	2,602,553.00
Net Pension Liability		0.00	0.00	0.00	0.00	0.00	0.00
Net OPEB Obligation	10,801,387.00	0.00	10,801,387.00	0.00	0.00	10,801,387.00	0.00
Compensated Absences Payable	2,519,415.08	0.00	2,519,415.08	0.00	0.00	2,519,415.08	0.00
Governmental activities long-term liabilities	206,813,854.08	0.00	206,813,854.08	0.00	14,420,651.00	192,393,203.08	8,941,779.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	250,082,472.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,048,072.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	497,454.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	311,803.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	138,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,015,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	550,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,512,257.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				230,522,143.00

		2014-15 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		25,207.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,145.16
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	207,499,190.86	8,239.74
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	207,499,190.86	8,239.74
B. Required effort (Line A.2 times 90%)	186,749,271.77	7,415.77
C. Current year expenditures (Line I.E and Line II.B)	230,522,143.00	9,145.16
D. MOE deficiency amount, if any (Line B minus Line C) (if negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	2014-15 Actual	2015-16 Budget	% Diff.
SELPA Name: Foothill (DJ)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	22,355,325.00	22,167,986.00	-0.84%
2. Local Special Education Property Taxes	0.00	0.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	22,355,325.00	22,167,986.00	-0.84%
B. COLA Apportionment	200,352.00	244,817.00	22.19%
C. Growth Apportionment or Declining ADA Adjustment	64,900.00	0.00	-100.00%
D. Subtotal (Sum lines A.4, B, and C)	22,620,577.00	22,412,803.00	-0.92%
E. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
F. Low Incidence Apportionment	121,184.00	121,184.00	0.00%
G. Out of Home Care Apportionment	156,671.00	156,671.00	0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
I. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	22,898,432.00	22,690,658.00	-0.91%
K. Mental Health Apportionment	3,198,693.00	3,198,693.00	0.00%
L. Federal IDEA Local Assistance Grants - Preschool	178,905.00	178,905.00	0.00%
M. Federal IDEA - Section 619 Preschool	408,764.00	408,764.00	0.00%
N. Other Federal Discretionary Grants	8,203,609.00	8,203,609.00	0.00%
O. Other Adjustments	0.00	0.00	0.00%
P. Total SELPA Revenues (Sum lines J through O)	34,888,403.00	34,680,629.00	-0.60%
II. ALLOCATION TO SELPA MEMBERS			
Glendale Unified (DJ00)	19,945,803.00	19,829,940.00	-0.58%
Burbank Unified (DJ01)	11,985,523.00	11,911,174.00	-0.62%
La Canada Unified (DJ02)	2,957,077.00	2,939,515.00	-0.59%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	34,888,403.00	34,680,629.00	-0.60%
Preparer Name: <u>Amy Lambert/Suzan Dunbar</u>			
Title: <u>Director, Foothill SELPA</u>			
Phone: <u>(818) 246-5378</u>			

July 1 Budget
2014-15 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
GENERAL FUND								
Expenditure Detail	0.00	(240,591.00)	0.00	(422,000.00)		1,015,000.00		
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
CHILD DEVELOPMENT FUND								
Expenditure Detail	47,500.00	0.00	132,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	63,091.00	0.00	290,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
BUILDING FUND								
Expenditure Detail	130,000.00	0.00						
Other Sources/Uses Detail					22,725,870.00	0.00	0.00	0.00
Fund Reconciliation								
CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	22,725,870.00	0.00	0.00
Fund Reconciliation								
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,015,000.00	0.00	0.00	0.00
Fund Reconciliation								
CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								
CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								

July 1 Budget
 2014-15 Estimated Actuals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 0610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	240,591.00	(240,591.00)	422,000.00	(422,000.00)	23,740,870.00	23,740,870.00	0.00	0.00

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. For the First Prior Year, enter the data in the Estimated Funded ADA, Original Budget column. All other data are extracted.

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	25,560.00	25,394.26	0.6%	Met
Second Prior Year (2013-14)	25,246.00	25,277.84	N/A	Met
First Prior Year (2014-15)	25,117.00	25,209.00	N/A	Met
Budget Year (2015-16)	25,208.00			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level	Status
				(If Budget is greater than Actual, else N/A)	
Third Prior Year (2012-13)	26,138	26,138	26,187	N/A	Met
Second Prior Year (2013-14)	26,075	26,075	26,070	0.0%	Met
First Prior Year (2014-15)	26,058	26,058	26,182	N/A	Met
Budget Year (2015-16)	25,988				

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		Enrollment CBEDS Actual (Criterion 2, item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	25,247		26,187	96.4%
Second Prior Year (2013-14)	25,178		26,070	96.6%
First Prior Year (2014-15)	25,207		26,182	96.3%
	Historical Average Ratio:			96.4%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter Estimated P-2 ADA data in the first column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2015-16)	25,057	25,988	96.4%	Met
1st Subsequent Year (2016-17)	24,976	25,904	96.4%	Met
2nd Subsequent Year (2017-18)	24,981	25,909	96.4%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)	225,371,393.00	227,292,235.00	232,024,819.00
Step 1 - Change in Population	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)
a. ADA (Funded) (Form A, lines A6 and C4)	25,209.00	25,208.00	25,057.00
b. Prior Year ADA (Funded)		25,209.00	25,208.00
c. Difference (Step 1a minus Step 1b)		(1.00)	(151.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-0.60%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	182,172,094.00	205,099,306.00	212,720,483.00
b1. COLA percentage (if district is at target)	Not Applicable 1.02%	1.60%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable 0.00	0.00	0.00
c. Gap Funding (if district is not at target)	22,933,554.00	8,705,807.00	0.00
d. Economic Recovery Target Funding (current year increment)	0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	22,933,554.00	8,705,807.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	12.59%	4.24%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	12.59%	3.64%	-0.30%
LCFF Revenue Standard (Step 3, plus/minus 1%):	11.59% to 13.59%	2.64% to 4.64%	-1.30% to .70%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	48,839,689.00	51,878,372.00	51,878,372.00	51,878,372.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	182,172,094.00	205,099,306.00	212,720,483.00	212,720,483.00
District's Projected Change in LCFF Revenue:		12.59%	3.72%	0.00%
LCFF Revenue Standard:		11.59% to 13.59%	2.64% to 4.64%	-1.30% to .70%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	133,741,368.16	145,316,888.70	92.0%
Second Prior Year (2013-14)	136,782,615.40	154,692,390.10	88.4%
First Prior Year (2014-15)	145,110,547.00	168,782,066.00	86.0%
	Historical Average Ratio:		88.8%

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.8% to 91.8%	85.8% to 91.8%	85.8% to 91.8%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	155,060,302.00	173,930,230.00	89.2%	Met
1st Subsequent Year (2016-17)	160,641,912.00	179,734,593.00	89.4%	Met
2nd Subsequent Year (2017-18)	163,837,590.00	183,070,305.00	89.5%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	12.59%	3.64%	-0.30%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	2.59% to 22.59%	-6.36% to 13.64%	-10.30% to 9.70%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	7.59% to 17.59%	-1.36% to 8.64%	-5.30% to 4.70%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2014-15)	17,415,914.00		
Budget Year (2015-16)	12,235,739.00	-29.74%	Yes
1st Subsequent Year (2016-17)	12,221,630.00	-0.12%	No
2nd Subsequent Year (2017-18)	12,222,470.00	0.01%	No

Explanation:
(required if Yes)

Primarily 2015-16 excludes prior year deferred revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	28,009,379.00		
Budget Year (2015-16)	36,542,891.00	30.47%	Yes
1st Subsequent Year (2016-17)	21,382,185.00	-41.49%	Yes
2nd Subsequent Year (2017-18)	21,374,288.00	-0.04%	No

Explanation:
(required if Yes)

Primarily 2015-16 excludes prior year carry-over. 2015-16 also includes \$14.0 million of one time mandated cost revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	12,737,944.00		
Budget Year (2015-16)	9,293,563.00	-27.04%	Yes
1st Subsequent Year (2016-17)	8,787,233.00	-5.45%	Yes
2nd Subsequent Year (2017-18)	8,787,233.00	0.00%	No

Explanation:
(required if Yes)

Primarily 2015-16 excludes prior year deferred revenue. Also, loss of 15-16, 16-17 and 17-18 Local ROP funding from LACOE (replaced by LCFF CTE State funding).

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	17,782,208.00		
Budget Year (2015-16)	5,009,288.00	-71.83%	Yes
1st Subsequent Year (2016-17)	5,002,143.00	-0.14%	No
2nd Subsequent Year (2017-18)	4,898,908.00	-2.08%	No

Explanation:
(required if Yes)

Primarily 2015-16 excludes prior year carry-over and one-time appropriations in 2014-15.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2014-15)	31,418,849.00		
Budget Year (2015-16)	29,350,293.00	-6.58%	Yes
1st Subsequent Year (2016-17)	29,581,383.00	0.79%	No
2nd Subsequent Year (2017-18)	29,824,852.00	0.82%	No

Explanation:
(required if Yes)

Primarily 2015-16 excludes prior year carry-over and one-time appropriations in 2014-15.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2014-15)	58,163,237.00		
Budget Year (2015-16)	58,072,193.00	-0.16%	Not Met
1st Subsequent Year (2016-17)	42,391,048.00	-27.00%	Not Met
2nd Subsequent Year (2017-18)	42,383,991.00	-0.02%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2014-15)	49,201,057.00		
Budget Year (2015-16)	34,359,561.00	-30.18%	Not Met
1st Subsequent Year (2016-17)	34,583,526.00	0.65%	Met
2nd Subsequent Year (2017-18)	34,723,758.00	0.41%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Primarily 2015-16 excludes prior year deferred revenue.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

Primarily 2015-16 excludes prior year carry-over. 2015-16 also includes \$14.0 million of one time mandated cost revenue.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

Primarily 2015-16 excludes prior year deferred revenue. Also, loss of 15-16, 16-17 and 17-18 Local ROP funding from LACOE (replaced by LCFF CTE State funding).

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Primarily 2015-16 excludes prior year carry-over and one-time appropriations in 2014-15.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

Primarily 2015-16 excludes prior year carry-over and one-time appropriations in 2014-15.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 5,310,882.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	244,540,363.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution * to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	244,540,363.00	7,336,210.89	7,346,350.00	Met

* Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- | | |
|--|--|
| | Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1988) |
| | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) |
| | Other (explanation must be provided) |

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,799,194.08	6,778,977.80	7,502,474.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	24,598,996.18	17,302,974.71	13,604,682.37
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	31,398,190.26	24,081,952.51	21,107,156.37
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	226,639,802.99	225,965,926.94	250,082,472.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	3,008,461.00	5,228,146.00	5,310,882.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	229,648,263.99	231,194,072.94	255,393,354.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	13.7%	10.4%	8.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.6%	3.5%	2.8%

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	(10,395,419.11)	147,475,185.92	7.0%	Not Met
Second Prior Year (2013-14)	(7,180,378.76)	155,627,268.10	4.6%	Not Met
First Prior Year (2014-15)	(7,302,185.00)	169,797,066.00	4.3%	Not Met
Budget Year (2015-16) (information only)	19,901,161.00	174,945,230.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The Board of Education is aware of the deficit spending and will consider future actions necessary to address the issue.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (if overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	42,534,602.00	48,794,430.24	N/A	Met
Second Prior Year (2013-14)	32,559,702.00	38,399,011.13	N/A	Met
First Prior Year (2014-15)	26,173,865.00	31,218,632.37	N/A	Met
Budget Year (2015-16) (information only)	23,916,447.37			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. Enter district and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$65,000 (greater of)	0	to	300
4% or \$65,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	25,057	24,976	24,981
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): Foothill SELPA

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	5,310,882.00	5,310,882.00	5,310,882.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	244,540,363.00	250,870,875.00	254,734,736.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	244,540,363.00	250,870,875.00	254,734,736.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,336,210.89	7,526,126.25	7,642,042.08
6. Reserve Standard - by Amount ((\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	7,336,210.89	7,526,126.25	7,642,042.08

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,336,211.00	7,526,126.00	7,642,042.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	33,945,698.37	37,736,975.37	37,955,182.37
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	41,281,909.37	45,263,101.37	45,597,224.37
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.88%	18.04%	17.90%
District's Reserve Standard (Section 10B, Line 7):	7,336,210.89	7,526,126.25	7,642,042.08
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

Yes

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

For 2015-16 and 2016-17 CCSS Math is funded by transfers from Fund 56.0.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(30,798,440.00)			
Budget Year (2015-16)	(35,215,389.00)	4,418,949.00	14.3%	Not Met
1st Subsequent Year (2016-17)	(35,798,304.00)	582,915.00	1.7%	Met
2nd Subsequent Year (2017-18)	(36,222,293.00)	423,989.00	1.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	1,270,025.00	1,270,025.00	New	Not Met
1st Subsequent Year (2016-17)	1,381,351.00	111,326.00	8.8%	Met
2nd Subsequent Year (2017-18)	0.00	(1,381,351.00)	-100.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	1,015,000.00			
Budget Year (2015-16)	1,015,000.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	1,015,000.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	1,015,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met) Contributions in 2015-16 reflect new Educational Assistant Intensive Staff in Special Ed and fully funded RRM.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met) Transfers in for 2015-16 and 2016-17 reflect funding for CCSS Math expenditures.

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments? (if No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	26	Property Taxes	Measure K and Measure S	152,759,985
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
City of Glendale Loan	9	Central RDA Funds	7439	1,518,413
CREBS	14	Fund 40.1	7439	4,661,760
TOTAL:				158,940,158

Type of Commitment (continued)	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	10,848,701	10,708,676	11,047,976	11,001,251
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
City of Glendale Loan	138,000	157,000	177,000	195,999
CREBS	501,258	492,447	483,520	474,478
Total Annual Payments:	11,487,959	11,356,123	11,708,496	11,671,728
Has total annual payment increased over prior year (2014-15)?		No	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

Slightly higher payment totals in future years resulting from the existing loan payment schedules.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

For number 2 above, a prior superintendent, receives lifetime benefits past age 65. Please refer to the GASB 45 Actuarial Study for other details.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	46,366,230.00
b. OPEB unfunded actuarial accrued liability (UAAL)	46,366,230.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
Actuarial	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2012

5. OPEB Contributions

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	5,642,945.00	5,642,945.00	5,642,945.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,517,385.00	2,500,000.00	2,500,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,517,385.00	2,500,000.00	2,500,000.00
d. Number of retirees receiving OPEB benefits	200	200	200

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Health and Welfare is fully insured. Workers comp is currently "dollar one" coverage. Pre 2005 workers comp are self insured. Vision and Dental are self insured (minor programs). Property and liability is in a JPA.
--

3. Self-Insurance Liabilities
 a. Accrued liability for self-insurance programs
 b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions
 a. Required contribution (funding) for self-insurance programs
 b. Amount contributed (funded) for self-insurance programs

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,275.0	1,293.0	1,289.0	1,281.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

14-15, 15-16, 16-17 and 17-18 are unsettled.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

1,106,491

7. Amount included for any tentative salary schedule increases

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
18,500,000	20,300,000	22,300,000
varies	varies	varies
9.9%	9.9%	9.9%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
0	0	0

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,100,000	1,100,000	1,100,000
1.0%	1.0%	1.0%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S&B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	860.0	884.0	884.0	884.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

14-15, 15-16, 16-17 and 17-18 are unsettled.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

414,858

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
11,200,000	12,300,000	13,500,000
varies	varies	varies
9.9%	9.9%	9.9%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
 If Yes, amount of new costs included in the budget and MYPs
 If Yes, explain the nature of the new costs:

No		
0	0	0

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
415,000	415,000	415,000
1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	185.0	186.0	186.0	186.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

14-15, 15-16, 16-17 and 17-18 are unsettled.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

199,620

4. Amount included for any tentative salary schedule increases

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Amount included for any tentative salary schedule increases	0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	3,100,000	3,400,000	3,700,000
Percent of H&W cost paid by employer	varies	varies	varies
Percent projected change in H&W cost over prior year	9.9%	9.9%	9.9%

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	200,000	200,000	200,000
Percent change in step & column over prior year	1.0%	1.0%	1.0%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

Line A9, New CBO.

End of School District Budget Criteria and Standards Review
