

Glendale Unified School District
General Fund

District Budget and
Certification

2018-19

June 19, 2018

GLENDALE UNIFIED SCHOOL DISTRICT

June 19, 2018

ACTION REPORT NO. 1

TO: Board of Education

FROM: Dr. Winfred B. Roberson, Jr., Superintendent

SUBMITTED BY: Stephen Dickinson, Chief Business and Financial Officer

PREPARED BY: Karineh Savarani, Director, Financial Services
Craig Larimer, Financial Analyst

SUBJECT: **Adoption of District Budget for 2018-19**

The Superintendent recommends that the Board of Education adopt the District's 2018-19 Budget as presented.

The 2018-19 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 2018-19 Adopted Budget is based on the Governor's May Revised Budget Proposal.

2018-19 Primary Budget Components

- The net impact of COLA, gap funding and ADA changes, results in projected net revenue increases of \$16 million in 2018-19 and \$7.5 million in 2019-20.
- The District's net increase of LCFF from 2017-18 to 2018-19 is \$531 per Average Daily Attendance (ADA).
- The 2017-18 CalSTRS employer rate is 14.43%, 2018-19 is 16.28%, 2019-20 is 18.13%, and 2020-21 is 19.10%.
- The District's estimated unduplicated pupil percentage for supplemental and concentration funding has increased from 54.75% in 2017-18 to 55.16% in 2018-19.
- Lottery revenue is estimated to be \$140 per ADA for unrestricted purposes and \$41 for restricted purposes.
- One Time Discretionary Funding is projected at \$344 per ADA. This equates to approximately \$8.7 million for Glendale Unified School District. The funds are unrestricted and the use of the dollars is discretionary. Consistent with prior year proposals, the funds provided will offset outstanding mandate reimbursement claims.

Adjustments to the 2018-19 budgets that will be utilizing new revenues are listed in the Attachment F.

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There will be some additional changes as the District moves through the implementation of LCAP and the budget.

2018-19 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	\$ 235,751,710	\$ -	\$ 235,751,710
Federal Revenues	200,000	12,663,443	12,863,443
Other State Revenues	13,447,189	18,034,586	31,481,775
Other Local Revenues	4,842,427	7,867,030	12,709,457
TOTAL	\$ 254,241,326	\$ 38,565,059	\$ 292,806,385

2018-19 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 90.20% of the District's unrestricted budget, and approximately 86.26% of the total General Fund budget.

Description	Unrestricted	Restricted	Combined
Certificated Salaries	\$ 105,017,459	\$ 23,493,628	\$ 128,511,087
Classified Salaries	25,189,526	17,069,633	42,259,159
Benefits	59,252,730	17,832,922	77,085,652
Books and Supplies	3,867,111	4,061,696	7,928,807
Other Operating Expenditures	17,292,210	13,550,636	30,842,846
Capital Outlay	89,841	61,717	151,558
Other Outgo	(665,910)	1,230,910	565,000
TOTAL	\$ 210,042,967	\$ 77,301,142	\$ 287,344,109

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Unrestricted General Fund 2018-19 Adopted Budget Projected Fund Balance

Projected Beginning Balance 07/01/18		\$35,417,831
2018-19 Revenues	\$254,241,326	
2018-19 Other Financing Sources/Uses	(\$40,609,856)	
2018-19 Expenditures	<u>(\$210,042,967)</u>	
Surplus/(Deficit)		<u>\$3,588,503</u>
2018-19 Adopted Ending Fund Balance		\$39,006,334
Components of Fund Balance:		
Revolving Cash Reserve	\$70,000	
Stores	\$77,474	
Economic Uncertainties 3% Reserve	\$8,676,536	
Reserve for 2017-18 CSEA 1.5% Salary Increase, 2018-19 FASO Wall Construction, 2017-18 One-Time Discretionary Funding	\$2,726,820	
Reserve for Future LACOE System Charges	\$840,000	
Reserve for MAA/Regular Carry Over/Board Election	\$3,519,170	
Subtotal of Components		<u>\$15,910,000</u>
Projected General Reserve 06/30/19		\$23,096,334

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 2018-19, 2019-20, and 2020-21.** However, it is anticipated that **the structural deficit will be approximately \$16 million in 2020-21,** if no action is taken by the District and there are no further reductions in State funding or increases in on-going expenditures.

The 2017-18 Adjusted Unrestricted General Fund Ending Balance is projected to be approximately \$18 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 2017-18 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. Supplemental carry over funds will be provided to the school sites to be used. However, General Fund site carry over will be swept as a solvency saving.

Multi-Year Budget Assumptions Components

- The District's multi-year enrollment is projected to increase 139 students in 2018-19 and continue to increase 88 students in 2019-20.
- The District's projected net increase of LCFF per ADA in 2019-20 is \$262, and the projected net increase per ADA in 2020-21 is \$236.
- The unduplicated pupil count is 55.16% for 2018-19, and 55.59% for 2019-20.
- The Adopted Budget reflects categorical COLA's at 1.56% for 2017-18, 2.71% for 2018-19 and 2.57% for 2019-20.
- The workers compensation rate is budgeted at 2.232% for 2018-19 and 2019-20.
- Health and Welfare 2018-19 (only) inflation reduced from 9% to 8.6% for \$2.8 million. However, Health and Welfare inflation is estimated at 9% for the future years.

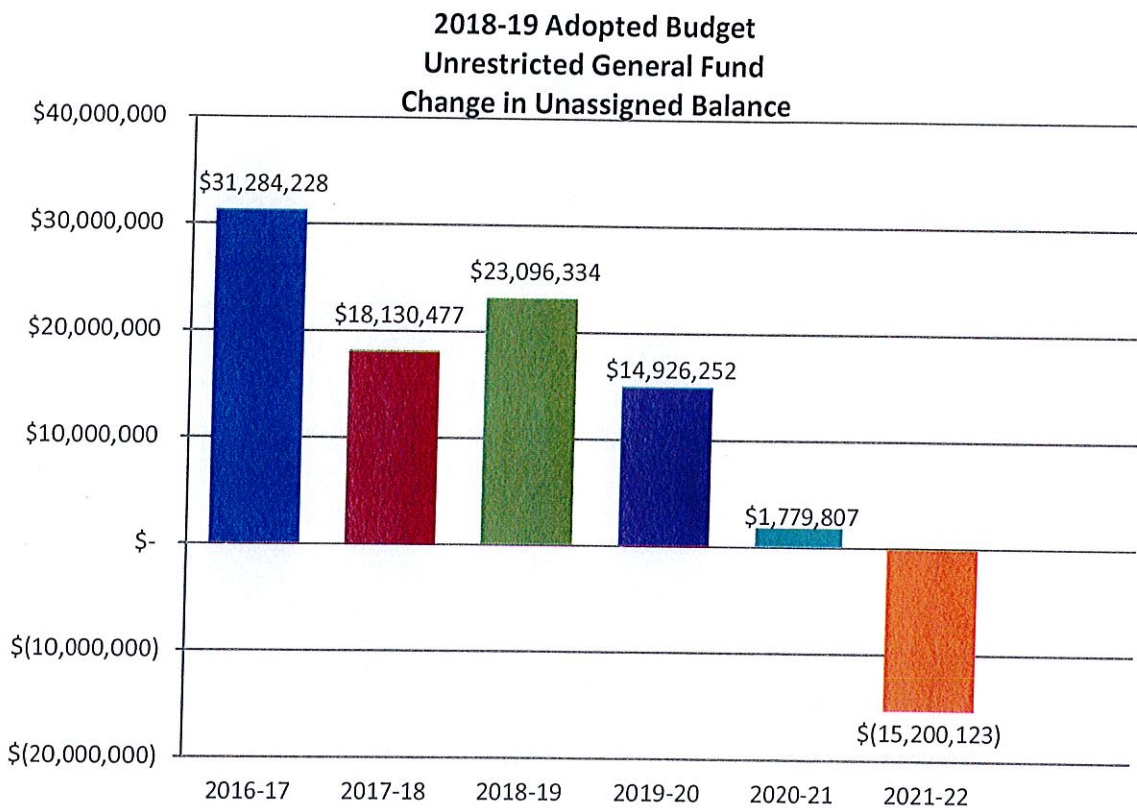
Solvency Savings Plan

In the 2017-18 June Budget Adoption, there were revenue assumptions and expenditure reductions for solvency savings projected at \$7.6 million for 2017-18. A Board approved fiscal stabilization plan will be submitted to Los Angeles County Office of Education (LACOE) with the 2018-19 Adopted Budget. In the fiscal stabilization plan, the Board of Education will identify the specific areas to reduce, up to the \$3.6 million of ongoing expenditures and increased revenues.

Attachment I shows the updated estimated savings and expenditure reductions as of May 2018. A continuous analysis of the Solvency Savings Plan will be done to monitor the actual savings and to modify, change, or increase savings as needed.

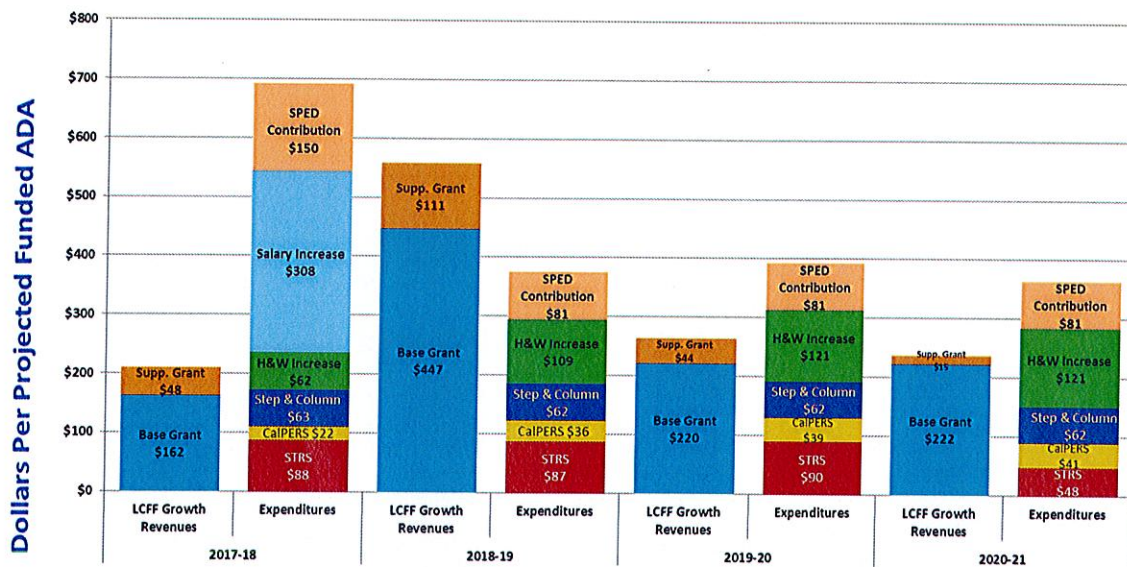
Cautions and Challenges

- Projecting the budget forward, the Adjusted Ending Balance in the Unrestricted General Fund is estimated to be a negative \$15.2 million for 2021-22. This is taking into account a budget reduction of \$7.5 million in 2017-18 and, an additional \$3.6 million 2018-19. Even if the future funds materialize, the District needs to have a plan to reduce expenses to end the deficit spending pattern.



- Below is a visual comparison of the non-cumulative LCFF Base Gap Funding and ONLY the non-cumulative CalSTRS/CalPERS, Health and Welfare, and Step and Column increases for the next four years. As illustrated, starting in 2017-18, with the exception of 2018-19, base gap funding alone is less than the combined costs of STRS/PERS, Step and Column, and benefits. When considering all other District expenditures, such as salary increases, instructional material costs, technology replacement, etc., the actual gap between our revenues and expenditures is far worse. These spending deficits add to our already growing structural deficit, which will need to be rectified.

**GUSD LCFF Increased Revenues Have Automatic Increased Obligations
 Unrestricted General Fund**



Note: The expenditures include the SPED CalSTRS/CalPERS and Step & Column Increases and Subject to Increase with changes in Salaries

Approval of the Reserve Exceeding Minimum Reserve for Economic Uncertainties (REU) in the District's 2018-19 Adopted Budget

The passage of Proposition 2 in November 2014, required that districts would place limits on the level of reserves that school districts can maintain when certain conditions exist. Based on the 2015-16 State Budget Act, not all the conditions of the Proposition were met; therefore, the cap will not be triggered. However, starting in 2015-16, the State requires school districts proposing to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended Reserve for Economic Uncertainties (REU), to provide the ending balance components resulting in the excess and reasons for the excess. This report is in Attachment H for presentation in the public hearing by the Board of Education.

OTHER FUNDS NARRATIVE

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)

General Child Care and Development Programs, and State Preschool Programs. This fund operates on an independent basis and does not encroach on the Unrestricted General Fund. The May Revision proposes to increase full-day preschool slots by 2,959 and provides a COLA of 2.71% for both child care and preschool. The Child Development Fund (12.0) began the fiscal year 2017-18 with a balance of \$190,635.

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 2018-19. Starting January 1, 2018 the lunch prices increased by \$0.15 to comply with the USDA paid lunch equity requirement. This budget includes indirect cost charges of approximately \$290,000 that will be transferred to the Unrestricted General Fund for services performed by several administrative staff. 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 was eliminated and is now part of the 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. Another \$70 million was issued in August 2014, \$6.5 million of the proceeds from the sale of the bonds was utilized in 2014-15 to pay off the remaining balance of Certificates of Participation (COPs). Another \$70 million General Obligation Bonds Series C was issued in August 2016. Funds for capital projects are also transferred to the fund from the Developer

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Fee Fund (25.0), Capital Projects Fund (40.1), and the State Building Fund (35.0). In 2015-16, \$35.6 million funds were transferred to this fund from State Building Fund (35.0), \$7.7 million for Fremont, \$6.8 million for Jefferson, \$4.7 million for La Crescenta, \$2.2 million for Lincoln, \$3.7 million for Muir, \$5.9 million for Glendale, and \$4.6 million for Hoover ORG Projects. In 2017-18, \$1.7 million was transferred to this fund from Developer Fee Fund (25.0) for the Dunsmore ORG Project.

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 11 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$320,000 with a Net Effective Rate of 1.24%. This payment will be made from the Capital Projects Fund (40.1). 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.

Another series of CREBs was issued in October 2016 for \$10.7 million. These bonds will mature in 17 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$357,000 with a Net Effective Rate of 3.43%. This payment will be made from the Capital Projects Fund (40.1). Cerritos Elementary, Toll Middle School, Mann Elementary, Muir Elementary, R.D. White Elementary, Jefferson Elementary, Wilson Middle School, Glendale High School, and Hoover High School solar projects will be financed with this 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 Project Fund (21.1) for the Keppel Project, and in 2013-14 \$4.0 million was transferred to the Measure S Project Fund (21.1) for general support. In 2015-16, \$1 million was transferred to Measure S Project Fund (21.1) for Muir ORG Project and \$0.65 million to Capital Project and Improvement Fund (40.1) for Cloud Preschool capital projects. In 2016-17, \$1.25 million was transferred to the Measure S Project Fund (21.1) for R.D.White, \$1.0 million for Glendale, and \$0.7 million for Dunsmore ORG Projects. In 2017-18 \$1.7 million was transferred to Measure S Project Fund (21.1) for Dunsmore ORG Project.

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State Building Fund (35.0)

This fund was established to account for revenue and expenditure associated with the 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 Capital Projects Fund (40.1). In 2012-13 \$4.3 million was received and transferred to the Measure S Project Fund (21.1) for the Keppel ORG Project. In 2015-16, \$35.6 million was transferred to Measure S Project Fund (21.1) for Fremont, Jefferson, La Crescenta, Lincoln, Muir Elementary Schools, and Glendale and Hoover High Schools. In 2016-17, \$145,179 was transferred from this fund to Measure S Project Fund (21.1).

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 Project Fund (21.1) for the Hoover Project, and in 2013-14 \$11.5 million was transferred to the Measure S Project Fund (21.1) for general support. The \$8.8 million fund balance increase in 2014-15 was due to receipt of tax increment funding for San Fernando Corridor and City of Glendale's Central Redevelopment projects, and PDC/Palmer Property Swap net proceeds. In 2015-16, \$0.65 million was transferred from Developer Fee Fund (25.0) for Cloud Preschool capital projects, and \$1.25 million was transferred from Unrestricted General Fund. An estimated \$1.0 million will be transferred from Unrestricted General Fund for Redevelopment Project Areas. Proposition 39 funds are being 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. Since 2013-14, the revenue source for this fund is interest income.

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 (COPs), the annual payment was approximately \$1.3 million. Given Measure S paid off this loan, this reserve can now be utilized by the District for major "one-time" expenditures, i.e. new textbook adoptions. In 2015-16 and 2016-17 school years, a solvency transfer totaling \$2.9 million was utilized to continue funding the Common Core State Standards with curriculum development.

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Self Insured Health Insurance (67.0)

The only revenues are the premiums for the dental and vision insurance plans that are offered to employees and interest earnings. 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. Additionally, for the 2017-18 school year, the District “carved out” the pharmaceutical services from the incumbent healthcare provider and is now self-funded, based on the decision and recommendation of the District’s Benefits Committee. Pharmaceutical services are administered by MedImpact. Expenses and revenues of this program are allocated the same way as the vision and dental insurance plans. The initial budget to fund this expense is \$5.3 million.

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 2017-18 is 2.399% of salaries.

The expenditures will include the payment to ASCIP for 2017-18 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. In 2014-15 the calculated rate was 1.684%. However, to effectively transfer reserves from Early Retirement Benefits Fund (67.2) to the Unrestricted General Fund the rate was lowered, resulting in a transfer of \$1.6 million in 2013-14 and \$2.4 million in 2014-15 of the fund reserves. The rates were decreased to 0.909% and 0.094%, respectively. In 2015-16 the rate was 1.344% with no decrease. In 2016-17 the rate was 1.298% with no decrease. In 2017-18, the rate has remained the same at 1.298%.

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.

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2017-18 Estimated Actuals Revenue/2018-19 Adopted Budget Comparison

Funds	2017-18 Estimated Actuals	2018-19 Adopted Budget	Variance
Restricted and Unrestricted General Fund - 01.0	\$ 278,560,313.00	\$ 292,806,385.00	\$ 14,246,072.00
Special Education Pass-Through Fund - 10.0	5,310,882.00	4,910,882.00	(400,000.00)
Child Development Fund - 12.0	3,729,567.00	4,064,115.00	334,548.00
Nutrition Services Fund - 13.0	9,143,365.00	9,360,800.00	217,435.00
Deferred Maintenance Fund - 14.0	71,000.00	71,000.00	0.00
Measure S Building Fund - 21.1	939,524.00	900,000.00	(39,524.00)
Clean Renewable Energy Bond Fund - 21.2	140,000.00	0.00	(140,000.00)
Developer Fee Fund - 25.0	1,140,000.00	1,140,000.00	0.00
Capital Projects Funds - County Schools Facilities Fund - 35.0	10.00	10.00	0.00
Capital Projects Fund - 40.1	3,382,871.00	1,499,098.00	(1,883,773.00)
Capital Projects Nutrition Services Fund - 40.2	20,000.00	20,000.00	0.00
Bond Interest and Redemption Fund (County Administered) - 51.0	17,870,185.00	17,870,185.00	0.00
Debt Service Fund - 56.0	185,000.00	185,000.00	0.00
Health and Welfare Fund - 67.0	8,977,000.00	8,977,000.00	0.00
Workers Compensation Fund - 67.1	4,500,667.00	4,345,824.00	(154,843.00)
Early Retirement Benefits Fund - 67.2	2,282,237.00	2,356,369.00	74,132.00
Mc Lennan and Other Scholarships Trust Fund - 73.0	4,100.00	4,100.00	0.00
Total	\$ 336,256,721.00	\$ 348,510,768.00	\$ 12,254,047.00

Conclusion

The projection supports that the District **will be able to meet its financial obligations for the current and two subsequent years only with a significant expenditure reduction plan of at least \$11.1 million.** There is also need for a solvency savings plan for 2019-20. It is important to remember that the Governor's May Revision provides NO funding to address the growing obligation for CalSTRS and CalPERS unfunded liability. It provides NO funding for Home-to-School Transportation Programs and NO funding to equalized Assembly Bill (AB) 602 base funding rates for Special Education. The Administration is concerned that if the "solvency savings" and future funding do not materialize, the District will not be able to maintain a minimum reserve of three percent in 2020-21, and additional reductions would be required.

There are concerns with the state politics surrounding whether to fund LCFF beyond the Governor's proposal and/or fund other priorities such as:

- CTE
- Special Education
- Early Education
- One-time discretionary funding and/or one-time grant programs

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Multi-year Projections – Final Considerations:

- CalSTRS and CalPERS contributions are still increasing
- Health and welfare contributions are increasing
- Contributions to restricted programs continue to increase
- Flat enrollment will continue to make it difficult to balance the budget
- Expectations are for COLA only years after 2018-19
- Federal funds for various state-administered programs could be cut given the new direction of the president
- Governor Brown has managed the State's finances as if a recession is just around the corner – and so should we:
 - Maintain or build our reserves
 - Develop realistic MYPs
 - Adjust expenditure in line with realistic revenue assumptions

Reference Materials

The following supplemental materials are provided for reference:

- Multi-Year Budget Assumptions – Attachment A
- Tentative Board of Education Priorities for 2017-18 – 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 – Attachment G
- Reserve exceeding minimum Reserve for Economic Uncertainties – Attachment H
- Solvency Plan – Budget Savings – Attachment I
- Fund Fiscal Projections – Attachment J (Provided under separate cover)
- District Budget and Certification – Attachment K (Provided under separate cover)

**2017-18 Estimated Actuals and 2018-19 Proposed Budget
Multi-Year Budget Assumptions**

Category	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Local Control Funding Formula						
- Projected Net District LCFF Revenue Increase	\$9,959,236					
Adopted Budget 2017-18 (June 2017)		\$6,779,517	\$8,816,639	\$7,077,877	\$9,294,995	\$0
State Budget Adoption		\$6,868,268	\$8,309,799	\$6,933,394	\$10,051,466	\$0
First Interim		\$7,410,833	\$7,719,429	\$6,750,439	\$10,282,226	\$0
Second Interim		\$7,619,304	\$12,422,911	\$6,396,061	\$7,701,368	\$7,769,786
Proposed Budget 2018-19		\$5,284,357	\$15,907,706	\$7,464,670	\$6,426,577	\$9,083,723
- Revenue Net Percentage Increase	5.27%	2.47%	6.08%	2.82%	2.48%	3.41%
- Projected Increase In Funding Per ADA	\$405	\$211	\$531	\$262	\$236	\$333
- Total LCFF Funding Per ADA	\$8,531	\$8,742	\$9,273	\$9,535	\$9,771	\$10,104
- Factors Utilized In Revenue Calculations						
Unduplicated Percentage	54.69%					
Adopted Budget 2017-18 (June 2017)		54.78%	54.20%	54.14%	53.94%	53.94%
State Budget Adoption		54.78%	54.20%	54.14%	53.94%	53.94%
First Interim		54.26%	54.20%	54.14%	53.94%	53.94%
Second Interim		54.26%	54.20%	54.14%	53.94%	53.80%
Proposed Budget 2018-19		54.75%	55.16%	55.59%	55.40%	55.27%
Cost of Living Adjustment (COLA)	0.00%					
Adopted Budget 2017-18 (June 2017)		1.56%	2.15%	2.35%	2.57%	0.00%
State Budget Adoption		1.56%	2.15%	2.35%	2.57%	0.00%
First Interim		1.56%	2.15%	2.35%	2.57%	0.00%
Second Interim		1.56%	2.51%	2.41%	2.80%	3.17%
Proposed Budget 2018-19		1.56%	3.00%	2.57%	2.67%	3.42%
Gap Funding	56.08%					
Adopted Budget 2017-18 (June 2017)		43.97%	71.53%	73.51%	100.00%	100.00%
State Budget Adoption		43.19%	66.12%	64.92%	100.00%	100.00%
First Interim		43.19%	66.12%	64.92%	100.00%	100.00%
Second Interim		44.97%	100.00%	100.00%	100.00%	100.00%
Proposed Budget 2018-19		45.17%	100.00%	100.00%	100.00%	100.00%
Revenue ADA (Funded)	25,152					
Adopted Budget 2017-18 (June 2017)		25,386	25,487	25,563	25,676	25,676
State Budget Adoption		25,386	25,487	25,563	25,676	25,676
First Interim		25,462	25,487	25,563	25,676	25,676
Second Interim		25,462	25,487	25,563	25,676	25,676
Proposed Budget 2018-19		25,150	25,424	25,509	25,550	25,606
Enrollment	26,075					
Adopted Budget 2017-18 (June 2017)		26,163	26,268	26,346	26,462	26,462
State Budget Adoption		26,163	26,268	26,346	26,462	26,462
First Interim		26,242	26,268	26,346	26,462	26,462
Second Interim		26,163	26,268	26,346	26,462	26,462
Proposed Budget 2018-19		26,071	26,210	26,298	26,340	26,398
Unduplicated Count - Enrollment	14,117					
Adopted Budget 2017-18 (June 2017)		14,217	14,217	14,217	14,217	14,217
State Budget Adoption		14,217	14,217	14,217	14,217	14,217
First Interim		14,217	14,217	14,217	14,217	14,217
Second Interim		14,217	14,217	14,217	14,217	14,217
Proposed Budget 2018-19		14,560	14,560	14,560	14,560	14,560
EMPLOYEE BENEFITS						
- STRS Rates	12.580%	14.430%	16.280%	18.130%	19.100%	19.100%
- PERS Rates	13.888%	15.531%	18.062%	20.800%	23.500%	24.600%
- Workers Compensation	2.743%	2.399%	2.232%	2.232%	2.232%	2.232%
- Retiree Benefits	1.298%	1.298%	1.298%	1.298%	1.298%	1.298%
Utilizing Fund #67.1 Balance	---	---	---	---	---	---
- Health & Welfare Insurance Increase (District-wide)	\$1,788,668	\$1,548,460	\$2,775,767	\$3,082,948	\$3,082,948	\$3,082,948
"SOLVENCY" TRANSFERS						
- Early Retirement Benefit Fund #67.2	\$0	\$0	\$0	\$0	\$0	\$0
- Debt Service Fund #56.0 (for CCSS Program)	\$1,481,351	\$0	\$0	\$0	\$0	\$0

Attachment B**2017-18 BOARD PRIORITIES**

- 1. Promote a culture of “Caring, Trust and Inquiry.”**
- 2. Promote and implement the Board-adopted Local Control Accountability Plan with a focus on maximizing student achievement, creating a culture of learning, and increasing engagement.**
- 3. Use Board-adopted budgetary principles to maintain District fiscal integrity and stability of instruction and programs.**
- 4. Continue the Measure S sequence planning, as promised, and determine options for future projects.**

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.

2018-19 BUDGET ALLOCATIONS AND STAFFING FORMULAS

Description	Elementary Schools	Middle Schools	High Schools
Teacher Staffing Ratios (students to teachers)			
Grades TK - K	26.0 : 1 *	n/a	n/a
Grades 1 - 3	26.0 : 1 *	n/a	n/a
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
Grades 9-12 = Ratio and 1 FTE cut per 1000 pupils	n/a	n/a	34.3 : 1
<i>* Ratios have been or may be reduced with categorical or other funding.</i>			
Counselor Staffing Ratio (students to counselors)			
	n/a	500:1	500:1
Elementary Music Teachers			
	5.2	n/a	n/a
Library Technicians (not including supplemental program)			
	n/a	0.75 FTE per school	n/a
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
Assistant Principals - MS	n/a	750 : 1	n/a
Associate & Assistant Principals -HS	n/a	n/a	700 : 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
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 for large campus
		+1.5 for gym and locker rooms	+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	\$24.00 per student
		\$2,000 for summer school	\$8,300 for summer school
		\$300 for graduation	\$300 for graduation
		\$6,615 Supplemental	\$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 Yard Duty Aides - 1 yard duty leader per school, plus aides according to need.			
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			

GLENDALE UNIFIED SCHOOL DISTRICT
CALPADS BASED ENROLLMENT HISTORY

ATTACHMENT E

TOTAL ENROLLMENT BY GRADE LEVEL

GRADE	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Standard Progression	2018-19 Hist. Trend Projections	2019-20 Hist. Trend Projections	2020-21 Hist. Trend Projections	2021-22 Hist. Trend Projections
TK	1,511	1,534	1,631	1,749	1,764	90	176	313	317	305	330	333	333	333	333	333
K	1,574	1,658	1,648	1,774	1,869	1,798	1,773	1,778	1,916	1,922	1,882	1,885	1,885	1,885	1,885	1,885
1	1,681	1,622	1,735	1,671	1,811	1,837	1,900	1,867	1,874	1,944	1,980	1,886	1,886	1,886	1,886	1,886
2	1,728	1,765	1,658	1,754	1,830	1,830	1,857	1,926	1,891	1,884	1,975	1,984	1,984	1,906	1,906	1,906
3	6,494	6,579	6,672	7,167	7,454	7,454	7,642	7,767	7,935	7,953	8,084	8,067	8,067	8,021	7,913	7,913
Gr TK-3 Total	1,793	1,768	1,791	1,682	1,782	1,752	1,892	1,980	1,870	1,977	1,910	1,920	1,901	1,959	1,996	1,883
4	1,978	1,876	1,795	1,720	1,843	1,843	1,769	1,913	1,969	1,877	1,988	1,914	1,935	1,933	1,994	1,883
5	2,013	2,075	1,958	1,877	1,943	1,762	1,855	1,805	1,941	1,876	1,876	1,992	2,004	1,937	1,940	2,025
6	5,784	5,719	5,544	5,445	5,445	5,327	5,516	5,698	5,780	5,830	5,774	5,826	5,840	5,829	5,930	5,891
Gr 4-6 Total	12,278	12,298	12,216	12,357	12,612	12,781	13,158	13,465	13,715	13,783	13,858	13,893	13,928	13,850	13,843	13,804
TOTAL ELEMENTARY	2,126	2,064	2,123	2,022	1,896	1,920	1,792	1,846	1,820	1,921	1,929	1,879	1,919	2,044	1,977	1,977
7	2,117	2,209	2,085	2,136	2,063	1,922	1,935	1,811	1,869	1,855	1,929	1,879	1,978	1,965	2,093	2,024
8	4,243	4,273	4,208	4,158	3,959	3,842	3,727	3,657	3,689	3,776	3,858	3,812	3,897	4,009	4,070	4,001
Gr 7-8 Total	16,521	16,571	16,424	16,571	16,571	16,623	16,885	17,122	17,404	17,559	17,716	17,705	17,825	17,859	17,913	17,805
TOTAL K-8	2,245	2,213	2,282	2,167	2,168	2,090	1,991	1,987	1,886	1,933	1,878	1,932	1,965	1,997	1,959	2,058
9	2,444	2,318	2,246	2,317	2,180	2,187	2,101	1,953	1,984	1,876	1,878	1,881	1,844	1,927	1,956	1,915
10	2,306	2,391	2,218	2,168	2,202	2,096	2,097	1,976	1,883	1,892	1,822	1,934	1,853	1,764	1,845	1,874
11	2,261	2,156	2,269	2,123	2,082	2,117	2,019	2,021	1,897	1,842	1,830	1,826	1,828	1,856	1,772	1,851
Gr 9-12 Total	9,256	9,078	9,015	8,775	8,632	8,490	8,208	7,937	7,650	7,543	7,460	7,573	7,490	7,544	7,532	7,698
Continuation Programs	434	403	426	401	358	355	301	335	305	301	273	273	273	273	273	273
TOTAL SECONDARY	13,933	13,754	13,649	13,334	12,949	12,687	12,236	11,929	11,644	11,620	11,591	11,658	11,660	11,826	11,875	11,972
Elem and Sec. Subtotal	26,211	26,052	25,865	25,561	25,468	25,468	25,394	25,394	25,359	25,403	25,449	25,551	25,588	25,676	25,718	25,776
Special Education	843	692	794	702	689	726	690	788	760	672	622	622	622	622	622	622
DISTRICT TOTAL	27,054	26,744	26,659	26,393	26,250	26,194	26,084	26,182	26,119	26,075	26,071	26,173	26,210	26,298	26,340	26,398
Increase/Decrease	-366	-310	-85	-266	-143	-56	-110	98	-63	-44	-4	102	139	88	42	58
Percent	-1.33%	-1.15%	-0.32%	-1.00%	-0.54%	-0.21%	-0.42%	0.38%	-0.24%	-0.17%	-0.02%	0.39%	0.53%	0.34%	0.16%	0.22%

**Budget Adjustment Impact on Unrestricted General Fund Ending Balance
2017-18 Estimated Actuals and 2018-19 Proposed Budget
GOVERNOR'S 2018-19 MAY REVISE PROPOSALS ARE REFLECTED**

Major Changes	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Adopted Budget 2017-18 Ending Balance	\$ 44,287,391	\$ 37,427,333	\$ 31,163,960	\$ 23,414,341	\$ 16,604,943	\$ 3,355,110
Adjustment For Actual 2016-17 Ending Balance	\$ 2,925,219	\$ 2,925,219	\$ 2,925,219	\$ 2,925,219	\$ 2,925,219	\$ 2,925,219
Revised 2017-18 Ending Balance Reflecting Actuals Adjustment	\$ 47,212,610	\$ 40,352,552	\$ 34,089,179	\$ 26,339,560	\$ 19,530,162	\$ 6,280,329
Initial July Adjustments (After Governor Signed State Budget)						
Revised LCFF Funding Variables		\$ (105,148)	\$ (611,988)	\$ (756,471)	\$ -	\$ -
2017-18 One-Time State Discretionary Funding At \$146 per ADA		\$ 3,668,688				
First Interim Adjustments						
Revised LCFF Funding Variables		\$ 542,565	\$ (47,805)	\$ (230,760)	\$ -	\$ -
Computer Laptop Purchases (Funded by State Discretionary Funding above)		\$ (1,222,896)	\$ (1,222,896)	\$ (1,222,896)		
Appropriate Carry-Over		\$ (3,152,967)				
Additional Mandated Block Grant Income		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Public Surplus Auctions Income		\$ 3,996				
Misc. Income		\$ 409				
Second Interim Adjustments						
Revised LCFF Funding Variables		\$ 208,471	\$ 4,911,953	\$ 4,557,575	\$ 1,976,717	\$ 9,746,503
2018-19 One-Time State Discretionary Funding At \$344 per ADA			\$ 8,740,000			
Misc. Income		\$ 2,500				
End of Year Adjustments (DRAFT)						
SCENARIO OF A 1.50% SALARY INCREASE RETRO 2016-17 (Ongoing)						
Certificated Cost of a 1.50% Salary Increase	\$ (3,686,100)	\$ (1,843,050)	\$ (1,843,050)	\$ (1,843,050)	\$ (1,843,050)	\$ (1,843,050)
Classified Cost of a 1.50% Salary Increase	\$ (1,303,923)	\$ (651,962)	\$ (651,962)	\$ (651,962)	\$ (651,962)	\$ (651,962)
Management Cost of a 1.50% Salary Increase	\$ (587,007)	\$ (293,504)	\$ (293,504)	\$ (293,504)	\$ (293,504)	\$ (293,504)
SCENARIO OF SALARY INCREASE For 2017-18 (Ongoing)						
Certificated Cost of a 1.50% Salary Increase (1.523% compounded)	\$ (1,870,696)	\$ (1,870,696)	\$ (1,870,696)	\$ (1,870,696)	\$ (1,870,696)	\$ (1,870,696)
Classified Cost of a TBD % Salary Increase (not settled yet)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Cost of a 1.50% Salary Increase (1.523% compounded)	\$ (297,906)	\$ (297,906)	\$ (297,906)	\$ (297,906)	\$ (297,906)	\$ (297,906)
Approved 2018-19 Solvency Plan (On-Going Items)	\$ -	\$ 3,550,000	\$ 3,675,000	\$ 3,675,000	\$ 3,675,000	\$ 3,675,000
Expenditure Transfers To Educator Effectiveness Grant	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
MAA Income Received	\$ 622,259	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income Adjustment	\$ 294,000	\$ 294,000	\$ 294,000	\$ 294,000	\$ 294,000	\$ 294,000
Workers Compensation Adjustment	\$ -	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000	\$ 265,000
LCFF Funding Variables	\$ (2,510,966)	\$ 973,829	\$ 2,042,438	\$ 767,647	\$ 2,581,584	
2017-18 Projected Actual Savings	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Title II Federal CSR Income Adjustments	\$ 400,000	\$ (430,000)	\$ (430,000)	\$ (430,000)	\$ (430,000)	\$ (430,000)
Yard Duty Aids	\$ -	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
Panorama Contract and CMHS SRO	\$ -	\$ (203,000)	\$ (203,000)	\$ (203,000)	\$ (203,000)	\$ (203,000)
2018-19 Health and Welfare Projected Savings	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Teaching and Learning Adjustments	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Move Certain LEA Billing Prog. Expenses To General Fund (solvency multi-year balance draw ended)		\$ (495,000)	\$ (495,000)	\$ (495,000)	\$ (495,000)	\$ (495,000)
FASO Wall	\$ (200,000)					
RRM 3% Contribution Increase	\$ -	\$ (175,100)	\$ (175,100)	\$ (175,100)	\$ (175,100)	\$ (175,100)
MYP Variable Adjustments	\$ -	\$ -	\$ 329,276	\$ 280,776	\$ 513,663	
LACOE Charges	\$ (280,000)	\$ (280,000)	\$ (280,000)	\$ (280,000)	\$ (280,000)	\$ (280,000)
Current Year Impact	\$ -	\$ (4,934,721)	\$ 9,851,876	\$ 1,652,945	\$ (41,077)	\$ 9,775,533
Cumulative Impact to Ending Balance	\$ -	\$ (4,934,721)	\$ 4,917,155	\$ 6,570,101	\$ 6,529,024	\$ 16,304,557
Adjusted Ending Balance Projection	\$ 47,212,610	\$ 35,417,831	\$ 39,006,334	\$ 32,909,661	\$ 26,059,185	\$ 22,584,886
Designated and Restricted Portion:						
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 77,474	\$ 77,474	\$ 77,474	\$ 77,474	\$ 77,474	\$ 77,474
Prepaid Expenditures	\$ 888,655	\$ 453,078	\$ -	\$ -	\$ -	\$ -
3% Mandated Reserve for Economic Uncertainties	\$ 8,442,375	\$ 8,749,878	\$ 8,676,536	\$ 8,931,139	\$ 9,147,665	\$ 9,320,422
Reserve For Future LACOE System Charges	\$ 1,400,000	\$ 1,120,000	\$ 840,000	\$ 560,000	\$ 280,000	\$ -
Reserve LCFF Net Income Growth less STRS/PERS/Special Education Increases	\$ -	\$ -	\$ -	\$ 2,869,740	\$ 8,577,221	\$ 21,538,133
Reserve for Carry-Overs, MAA, Board Elections	\$ 5,049,878	\$ 3,519,170	\$ 3,519,170	\$ 3,519,170	\$ 3,519,170	\$ 3,519,170
Reserve For 2017-18 CSEA 1.5% Salary Increase	\$ -	\$ 651,962	\$ 1,303,924	\$ 1,955,886	\$ 2,607,848	\$ 3,259,810
Reserve for One-Time 2017-18 Discretionary Funding	\$ -	\$ 2,445,792	\$ 1,222,896	\$ -	\$ -	\$ -
Reserve for 2018-19 FASO Wall Costs	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -
Release The Reserve for One-Time 2018-19 Discretionary Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance in Excess of Assigned And 3% Reserve	\$ 31,284,228	\$ 18,130,477	\$ 23,096,334	\$ 14,926,252	\$ 1,779,807	\$ (15,200,123)

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2018/19	Proj. 1 2019/20	Proj. 2 2020/21	Proj. 3 2021/22
A. REVENUES					
1) Revenue Limit Sources	8010-8099	235,751,710	243,216,380	249,642,957	258,726,680
2) Federal Revenues	8100-8299	200,000	200,000	200,000	200,000
3) Other State Revenues	8300-8599	13,447,189	4,719,464	4,725,385	4,733,472
4) Other Local Revenues	8600-8799	4,842,427	4,842,427	4,842,427	4,842,427
5) TOTAL REVENUES		254,241,326	252,978,271	259,410,769	268,502,579
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	105,017,459	105,735,625	106,280,973	107,011,774
2) Classified Salaries	2000-2999	25,189,526	26,489,526	27,789,526	29,089,526
3) Employee Benefits	3000-3999	59,252,730	65,460,964	70,566,958	74,013,292
4) Books and Supplies	4000-4999	3,867,111	3,880,095	3,886,292	3,894,850
5) Services, Other Operatin Expense	5000-5999	17,292,210	17,539,621	17,799,402	18,072,172
6) Capital Outlay	6000-6999	89,841	89,841	89,841	89,841
7) Other Outgo	7100-7299	436,000	436,000	436,000	436,000
8) Direct Support/Indirect Cost	7300-7399	(1,101,910)	(1,101,603)	(1,101,608)	(1,101,610)
9) TOTAL EXPENDITURES		210,042,967	218,530,069	225,747,384	231,505,845
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
		44,198,359	34,448,202	33,663,385	36,996,734
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	0	0	0	0
b) Transfers Out	7610-7629	1,015,000	1,015,000	1,015,000	1,015,000
2) Other Sources					
Other Uses	7630-7699	0	0	0	0
3) Contributions to Restrict Programs					
	8980-8999	(39,594,856)	(39,529,875)	(39,498,861)	(39,456,033)
4) TOTAL, OTHER SOURCES/USES					
		(40,609,856)	(40,544,875)	(40,513,861)	(40,471,033)

Glendale Unified School District

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2018/19	Proj. 1 2019/20	Proj. 2 2020/21	Proj. 3 2021/22
E. NET INCREASE (DECREASE)					
IN FUND BALANCE					
What If? Sources		0	0	0	0
What If? Uses		0	0	0	0
Total (What If + C + D4)		3,588,503	(6,096,673)	(6,850,476)	(3,474,299)
F. FUND BALANCE, RESERVES					
1) Beginning Balance		35,417,831	39,006,334	32,909,661	26,059,185
a) Adjustments		0	0	0	0
b) Net Beginning Balance		35,417,831	39,006,334	32,909,661	26,059,185
2) Ending Balance (E + F1b)		39,006,334	32,909,661	26,059,185	22,584,886
COMPONENTS OF ENDING FUND BALANCE					
a) Reserved Amounts					
Revolving Cash	9711	70,000	70,000	70,000	70,000
Stores	9712	77,474	77,474	77,474	77,474
Other, Prepay, Etc.	9719	0	0	0	0
General Reserve	9730	0	0	0	0
Legally Restricted Balances	9740	0	0	0	0
b) Designated Amounts					
For Economic					
Uncertainties	9770	8,676,536	8,931,139	9,147,665	9,320,422
Other Designated	9780	7,085,990	8,904,796	14,984,239	28,317,113
	97yy	0	0	0	0
c) FREE Balance	9790	23,096,334	14,926,252	1,779,807	0
d) (DEFICIT) Balance	9790	0	0	0	(15,200,123)

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2018/19	Proj. 1 2019/20	Proj. 2 2020/21	Proj. 3 2021/22
A. REVENUES					
1) Revenue Limit Sources	8010-8099	0	0	0	0
2) Federal Revenues	8100-8299	12,663,443	12,679,038	12,686,481	12,696,759
3) Other State Revenues	8300-8599	18,034,586	18,083,972	18,107,543	18,140,093
4) Other Local Revenues	8600-8799	7,867,030	7,867,030	7,867,030	7,867,030
5) TOTAL REVENUES		38,565,059	38,630,040	38,661,054	38,703,882
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	23,493,628	23,492,328	23,492,399	23,492,423
2) Classified Salaries	2000-2999	17,069,633	17,070,152	17,070,190	17,070,203
3) Employee Benefits	3000-3999	17,832,922	17,833,609	17,833,657	17,833,672
4) Books and Supplies	4000-4999	4,061,696	4,061,830	4,061,864	4,061,875
5) Services, Other Operatin Expense	5000-5999	13,550,636	13,550,281	13,550,304	13,550,312
6) Capital Outlay	6000-6999	61,717	61,717	61,717	61,717
7) Other Outgo	7100-7299	530,000	530,327	530,326	530,326
8) Direct Support/Indirect Cost	7300-7399	700,910	700,603	700,608	700,610
9) TOTAL EXPENDITURES		77,301,142	77,300,847	77,301,065	77,301,138
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
		(38,736,083)	(38,670,807)	(38,640,011)	(38,597,256)
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	0	0	0	0
b) Transfers Out	7610-7629	858,773	858,723	858,734	858,738
2) Other Sources	8930-8979	0	0	0	0
Other Uses	7630-7699	0	0	0	0
3) Contributions to Restrict Programs	8980-8999	39,594,856	39,529,875	39,498,861	39,456,033
4) TOTAL, OTHER SOURCES/USES		38,736,083	38,671,152	38,640,127	38,597,295

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2018/19	Proj. 1 2019/20	Proj. 2 2020/21	Proj. 3 2021/22
E. NET INCREASE (DECREASE)					
IN FUND BALANCE					
What If? Sources		0	0	0	0
What If? Uses		0	0	0	0
Total (What If + C + D4)		0	345	116	39
F. FUND BALANCE, RESERVES					
1) Beginning Balance		9,334,810	9,334,810	9,335,155	9,335,271
a) Adjustments		0	0	0	0
b) Net Beginning Balance		9,334,810	9,334,810	9,335,155	9,335,271
2) Ending Balance (E + F1b)		9,334,810	9,335,155	9,335,271	9,335,310
COMPONENTS OF ENDING FUND BALANCE					
a) Reserved Amounts					
Revolving Cash	9711	0	0	0	0
Stores	9712	0	0	0	0
Other, Prepay, Etc.	9719	0	0	0	0
General Reserve	9730	0	0	0	0
Legally Restricted Balances	9740	9,334,810	9,335,155	9,335,271	9,335,310
b) Designated Amounts					
For Economic					
Uncertainties	9770	0	0	0	0
Other Designated	9780	0	0	0	0
	97yy	0	0	0	0
c) FREE Balance	9790	0	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2018/19	Proj. 1 2019/20	Proj. 2 2020/21	Proj. 3 2021/22
A. REVENUES					
1) Revenue Limit Sources	8010-8099	235,751,710	243,216,380	249,642,957	258,726,680
2) Federal Revenues	8100-8299	12,863,443	12,879,038	12,886,481	12,896,759
3) Other State Revenues	8300-8599	31,481,775	22,803,436	22,832,928	22,873,565
4) Other Local Revenues	8600-8799	12,709,457	12,709,457	12,709,457	12,709,457
5) TOTAL REVENUES		292,806,385	291,608,311	298,071,823	307,206,461
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	128,511,087	129,227,953	129,773,372	130,504,197
2) Classified Salaries	2000-2999	42,259,159	43,559,678	44,859,716	46,159,729
3) Employee Benefits	3000-3999	77,085,652	83,294,573	88,400,615	91,846,964
4) Books and Supplies	4000-4999	7,928,807	7,941,925	7,948,156	7,956,725
5) Services, Other Operatin Expense	5000-5999	30,842,846	31,089,902	31,349,706	31,622,484
6) Capital Outlay	6000-6999	151,558	151,558	151,558	151,558
7) Other Outgo	7100-7299	966,000	966,327	966,326	966,326
8) Direct Support/Indirect Cost	7300-7399	(401,000)	(401,000)	(401,000)	(401,000)
9) TOTAL EXPENDITURES		287,344,109	295,830,916	303,048,449	308,806,983
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
		5,462,276	(4,222,605)	(4,976,626)	(1,600,522)
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	0	0	0	0
b) Transfers Out	7610-7629	1,873,773	1,873,723	1,873,734	1,873,738
2) Other Sources					
Other Uses	7630-7699	0	0	0	0
3) Contributions to Restrict Programs					
	8980-8999	0	0	0	0
4) TOTAL, OTHER SOURCES/USES		(1,873,773)	(1,873,723)	(1,873,734)	(1,873,738)

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2018/19	Proj. 1 2019/20	Proj. 2 2020/21	Proj. 3 2021/22
E. NET INCREASE (DECREASE)					
IN FUND BALANCE					
What If? Sources		0	0	0	0
What If? Uses		0	0	0	0
Total (What If + C + D4)		3,588,503	(6,096,328)	(6,850,360)	(3,474,260)
F. FUND BALANCE, RESERVES					
1) Beginning Balance		44,752,641	48,341,144	42,244,816	35,394,456
a) Adjustments		0	0	0	0
b) Net Beginning Balance		44,752,641	48,341,144	42,244,816	35,394,456
2) Ending Balance (E + F1b)		48,341,144	42,244,816	35,394,456	31,920,196
COMPONENTS OF ENDING FUND BALANCE					
a) Reserved Amounts					
Revolving Cash	9711	70,000	70,000	70,000	70,000
Stores	9712	77,474	77,474	77,474	77,474
Other, Prepay, Etc.	9719	0	0	0	0
General Reserve	9730	0	0	0	0
Legally Restricted Balances	9740	9,334,810	9,335,155	9,335,271	9,335,310
b) Designated Amounts					
For Economic Uncertainties	9770	8,676,536	8,931,139	9,147,665	9,320,422
Other Designated	9780	7,085,990	8,904,796	14,984,239	28,317,113
	97yy	0	0	0	0
c) FREE Balance	9790	23,096,334	14,926,252	1,779,807	0
d) (DEFICIT) Balance	9790	0	0	0	(15,200,123)

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals & 2018-19 Proposed Budget

ATTACHMENT H

Per Education Code Section 42127(a)(2)(B), the following reserve exceeding minimum Reserve for Economic Uncertainties was presented at a public hearing on June 4, 2018 and to be Adopted on June 19, 2018.

Components Based on the June 2018-19 Proposed Budget	2017-18	MYP		
		2018-19	2019-20	2020-21
(A) 3% Mandated Reserve for Economic Uncertainties (REU)	8,749,878	8,676,536	8,931,139	9,147,665
(B) Assigned Amounts (from below F1 + F2 + F3 + F4 + F5+F6+F7)	7,936,924	7,085,990	8,904,796	14,984,239
(C) Unassigned/Unappropriated Balance (CDE MYP lines D.3.e1 + D.3.e2) C = A + F8	26,880,354	31,772,869	23,857,390	10,927,471
(D) Total of Assigned + Unassigned/Unappropriated Balance (B + C)	34,817,278	38,858,859	32,762,186	25,911,710
(E) Reserve Exceeding Minimum Reserve for Economic Uncertainties (REU) E = D - A (same as line F Sub-total below)	26,067,400	30,182,323	23,831,047	16,764,045
(F) Reasons for reserves in excess of minimum REU:				
1 Reserve for Future LACOE Charges	1,120,000	840,000	560,000	280,000
2 Reserve LCFF Net Income Growth less STRS/PERS/SPED Increases	0	0	2,869,740	8,577,221
3 Reserve for Regular Carry-Over & MAA	3,519,170	3,519,170	3,519,170	3,519,170
4 Reserve for 2017-18 CSEA 1.5% Salary Increase	651,962	1,303,924	1,955,886	2,607,848
5 Reserve for One-Time 2017-18 Discretionary Funding	2,445,792	1,222,896	0	0
6 Reserve for 2018-19 FASO Wall Costs	200,000	200,000	0	0
7 Reserve for One-Time 2018-19 Discretionary Funding Is Released	0	0	0	0
8 Unassigned Balance for Operational Solvency	18,130,476	23,096,333	14,926,251	1,779,806
Sub-total Reserve Exceeding Minimum REU (same as line E above)	26,067,400	30,182,323	23,831,047	16,764,045

Glendale USD

Possible Budget Increases/Reductions 2018-19	
Revenue Increases	Estimated
Increase enrollment of net +50 students – over 2017-18	\$ 435,000
Increase lease revenue – through possible building exchange transaction?	200,000
Expenditure Reductions	
Software subscriptions	50,000
District office supplies	25,000
Review use of outside services	50,000
Examine Cost of 3rd party contracts	50,000
Reduce cost of Clark Magnet transportation (and/or increase fee)	200,000
Reduce cost of SPED transportation	250,000
Reduce cost of FASO vehicle fleet	20,000
Review administrative staffing level	400,000
Review Classified Staffing level	600,000
Identify areas for SPED reductions	240,000
Reduce sub days for professional development	20,000
Review certificated staffing level	1,000,000
Various Principal additional assignment savings	10,000
Total	\$ 3,550,000

Attachment J

Glendale Unified School District
Fund Summaries
2012-13 through 2017-18

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
LCFF/Revenue Limit						
LCFF/Base Revenue Limit	165,117,512	182,221,414	204,294,373	214,753,764	219,844,004	235,751,710
State Deficit	0	0	0	0	0	0
Sub-total	165,117,512 *	182,221,414	204,294,373	214,753,764	219,844,004	235,751,710
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	0	0	0	0	0	0
Continuation Ed Transfer	0	0	0	0	0	0
Community Day School Transfer	0	0	0	0	0	0
Special Ed Transfer	0	0	0	0	0	0
PERS Reduction Transfers	0	0	0	0	0	0
Prior Year Adjustment, County Transfers & Misc.	0	0	0	0	0	0
Total LCFF/Revenue Limit	165,117,512	182,221,414	204,294,373	214,753,764	219,844,004	235,751,710
Federal Revenue						
Medical Administrative Activities	0	0	456,285	341,345	622,259	175,000
ROTC	58,461	65,075	65,674	64,324	25,000	25,000
Other Federal	79,037	60,939	62,484	59,356	0	0
Total Other Federal Revenue	137,498	126,014	584,443	465,025	647,259	200,000

* 2013-14 LCFF/Revenue Limit includes the consolidation of 32 categorical programs previously reported in the Restricted General Fund.

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
State Revenue						
Mandated Costs / Discretionary Income	952,142	2,624,936	14,272,182	6,330,701	4,648,688	9,728,209
Lottery	3,383,165	3,419,846	3,881,553	3,817,435	3,625,008	3,668,980
Supplemental Instructional Programs (was Rev. L.)	0	0	0	0	0	0
Year Round School Incentive	0	0	0	0	0	0
Special Education Lawsuit Settlement	0	0	0	0	0	0
Standardized Testing and Reporting (STAR/CELDT)	158,632	60,538	42,934	78,110	50,000	50,000
Class Size Reduction - 9th Grade, English	0	0	0	0	0	0
Class Size Reduction - K-3	0	0	0	0	0	0
Staff Development Day Buy Back	0	0	0	0	0	0
Other State Revenue	206,097	0	0	0	0	0
Total Other State Revenue	4,700,036 *	6,105,320	18,196,669	10,226,246	8,323,696	13,447,189
Local Revenue						
Leases & Rentals	1,775,926	1,752,553	1,787,541	1,835,972	1,783,827	1,783,827
Interest	337,206	281,352	415,978	705,469	930,000	930,000
All Other Fees and Contracts	406,432	410,539	433,706	451,764	615,927	568,000
Other Local Income	3,649,317	4,218,795	4,171,796	3,582,560	1,834,994	1,570,600
Total Local Revenue	6,168,882	6,663,239	6,809,022	6,575,765	5,164,748	4,842,427
TOTAL REVENUES	176,123,928	195,115,986	229,884,508	232,020,800	233,979,707	254,241,326

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

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Expenditures						
Certificated Salaries						
1100 - Teachers' Salaries	73,453,658	76,073,751	85,146,101	87,153,608	91,457,240	91,801,669
1200 - Certificated Pupil Support Salaries	2,713,194	2,823,114	3,005,798	3,120,966	3,229,052	3,608,095
1300 - Certificated Supervisors' & Admin Salaries	7,499,442	7,816,646	8,897,567	9,035,231	9,830,690	9,581,052
1900 - Other Certificated Salaries	32,694	40,083	37,708	37,082	22,297	26,643
Total Certificated Salaries	83,698,989	86,753,595	97,087,174	99,346,887	104,539,279	105,017,459
Classified Salaries						
2100 - Instructional Aides	807,144	1,097,579	1,910,360	2,552,836	3,300,289	4,262,699
2200 - Classified Support Salaries	6,574,075	6,654,070	7,193,679	7,398,747	7,612,163	7,502,688
2300 - Classified Supervisors' & Admin Salaries	1,543,744	1,668,915	1,826,396	2,067,732	2,239,741	2,129,224
2400 - Clerical and Offices Salaries	6,833,983	6,894,639	7,939,036	7,993,026	8,389,592	7,748,889
2900 - Other Classified	1,173,195	1,598,542	1,954,354	2,211,955	2,303,708	3,546,026
Total Classified Salaries	16,932,141	17,913,747	20,823,826	22,224,296	23,845,493	25,189,526
Employee Benefits						
3100 - STRS	6,737,025	7,532,621	10,139,039	12,194,885	14,295,866	17,159,785
3200 - PERS	1,879,742	1,990,531	2,310,975	2,876,722	3,648,251	4,366,205
3300 - OASDI/Medicare/Alternative	2,497,091	2,618,812	3,009,416	3,170,868	3,538,680	3,610,627
3400 - Health and Welfare Benefits	19,087,596	20,223,005	22,236,576	24,158,635	25,989,017	29,273,494
3500 - Unemployment Insurance	49,735	51,781	58,358	60,273	66,315	66,427
3600 - Workers' Compensation	3,230,412	3,493,639	3,541,501	3,334,671	3,167,974	2,967,292
3700 - Retiree Benefits	914,350	97,998	1,580,270	1,577,429	1,724,486	1,725,109
3800 - PERS Reduction	0	0	0	0	0	0
3900 - Other Employee Benefits	1,755,536	1,788,644	797,655	798,634	767,609	83,791
Total Employee Benefits	36,151,486	37,797,030	43,673,790	48,172,117	53,198,198	59,252,730

* Expenses Shifted to Federal ARRA Program

** \$1.7 million Blue Shield Refund - Federal Health Care Reform

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Books & Supplies						
4100 - Approved Textbooks and Core Curriculum Materials	461	5,651	46,331	46,378	1,342,269	349,577
4200 - Books and Reference Materials	11,625	15,136	28,656	38,029	91,883	197
4300 - Materials and Supplies	1,851,250	2,113,555	2,554,656	3,628,401	3,601,259	2,934,782
4400 - Noncapitalized Equipment	1,437,398	2,107,793	1,117,167	736,293	1,296,789	582,555
4700 - Food	0	0	0	0	0	0
Total Books & Supplies	3,300,735	4,242,135	3,746,810	4,449,101	6,332,200	3,867,111
Contracted Services						
5100 - Subagreements for Services	4,795,000	5,789,906	5,778,890	5,353,107	5,527,520	5,304,490
5200 - Travel/Conferences/Mileage	144,713	229,641	259,695	278,303	286,365	226,354
5300 - Dues and Membership	57,697	53,719	42,810	31,837	65,296	67,373
5400 - Insurance	1,003,298	1,002,416	1,001,816	1,001,366	1,001,049	1,000,000
5500 - Utilities	4,244,548	4,609,438	4,755,061	4,888,216	4,948,214	5,085,645
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	421,218	404,617	421,725	416,832	1,379,229	1,742,599
5710 - Transfers of Direct Costs	(182,553)	(157,017)	(181,375)	(951,394)	(944,592)	(950,877)
5750 - Transfers of Direct Costs - Interfund	(251,214)	(201,888)	(114,691)	(119,174)	(119,966)	(121,174)
5800 - Professional Services and Operating Expenditures	3,968,662	3,785,079	3,666,107	4,344,382	4,153,248	3,914,615
5900 - Communications	775,440	265,304	958,087	744,908	1,023,285	1,023,185
Total Contracted Services	14,976,808	15,781,214	16,588,126	15,988,382	17,319,648	17,232,210
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	19,894	34,698	42,290	78,486	260,034	57,592
6400 - Equipment	192,917	102,604	133,596	15,591	186,684	32,249
6500 - Equipment Replacement	0	0	0	0	0	0
Total Capital Outlay	212,811	137,302	175,887	94,077	446,718	89,841

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Other Outgo						
7438 - Debt Service Interest	66,181	(2,473)	126,917	56,886	52,081	46,325
7439 - Debt Service Principal	61,819	12,473	158,083	120,114	143,918	169,675
7130 - State Special Schools	0	0	0	0	0	0
7142 - Payments to County Offices	172,112	175,197	147,676	183,572	213,570	220,000
Total Other Outgo	300,112	185,197	432,676	360,572	409,569	436,000
Direct Support / Indirect Support						
7310 - Transfers of Indirect Costs	(560,147)	(561,102)	(866,232)	(950,782)	(845,891)	(700,910)
7350 - Transfers of Indirect Costs - Interfund	(320,544)	(373,009)	(490,510)	(498,959)	(401,000)	(401,000)
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	(880,692)	(934,110)	(1,356,741)	(1,449,741)	(1,246,891)	(1,101,910)
Total Expenditures	154,692,390	161,876,109	181,171,546	189,185,692	204,844,214	210,042,967
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 Alllocation	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	74,549	71,262
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	0	0	0	0	0	0
Gifted and Talented	(22,059,654)	(24,477,790)	(27,219,557)	(26,021,671)	(25,309,495)	(26,179,821)
Instructional Materials Block Grant	0	0	0	0	0	0

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Home To School Transportation	795,771	833,937	900,566	939,481	870,000	870,000
Supplemental Program 01000.0	4,494,858	10,163,858	4,564,754	3,849,957	5,189,660	5,249,733
S and C Miscellaneous 02000.0	0	0	5,540,760	5,351,851	6,048,641	6,769,337
S and C Miscellaneous 03000.0	0	0	167,716	179,970	184,295	189,403
BIA- General Fund 04000.0	0	0	792,271	1,148,243	1,875,277	2,800,000
EAIS - S&C General Fund 05000.0	0	0	434,812	1,127,523	1,970,504	2,637,067
CTE 09635.1 (1819 09635.0 Combined Inst. & Admin.)	0	0	425,555	1,096,502	1,425,701	1,943,356
CTE Administrative Program 09635.2	0	0	536,953	488,920	289,607	0
Foster / Homeless / Attendance	0	0	0	0	886,685	938,169
Teaching & Learning (CCSS) - General 07405.0	0	0	950,962	1,054,018	1,721,729	2,188,381
Special Education Transportation	4,119,609	4,470,123	4,342,698	4,428,664	4,270,127	4,020,127
Unrestricted Resource 00000.0 Offset	(9,410,238)	(15,467,918)	(18,657,048)	(19,665,130)	(24,732,226)	(27,605,573)
Staff Development Buyback	0	0	0	0	0	0
Law Enforcement Grant	0	0	0	0	0	0
Ongoing and Major Maintenance	(4,676,133)	(5,787,970)	(7,346,350)	(8,290,495)	(8,541,602)	(8,679,987)
S and C Special Education 65002.0	0	0	(1,471,075)	(4,344,163)	(4,597,660)	(4,636,855)
Continuation Education	0	0	0	0	0	0
Advance Path	0	0	0	0	0	0
Community Day School	0	0	0	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	(941,252)	(72,896)	(160,414)	(258,393)	(1,541,064)	(169,455)
Interfund Transfer In						
Retiree Benefits Fund #20.0	0	0	0	0	0	0
Debt Service Fund #56.0	0	0	1,370,025 *	1,481,351	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	(934,878)	(1,627,034)	(2,188,798)	(2,378,742)	(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	(28,611,917)	(31,965,690)	(37,016,168)	(39,812,113)	(40,930,272)	(40,609,856)
Net Increase/Decrease in Fund Balance	(7,180,379)	1,274,188	11,696,793	3,022,995	(11,794,779)	3,588,503

* Solvency Transfer in from Fund 56.0 for Common Core State Standards (CCSS) Program.

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Beginning Fund Balance	38,399,012	31,218,633	32,492,821	44,189,614	47,212,610	35,417,831
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(7,180,379)	1,274,188	11,696,793	3,022,995	(11,794,779)	3,588,503
Ending Fund Balance	31,218,633	32,492,821	44,189,614	47,212,610	35,417,831	39,006,334
Components of Ending Fund Balance						
Revolving Cash Fund						
Stores	70,000	70,000	70,000	70,000	70,000	70,000
Economic Uncertainties - 3%	91,332	70,806	61,631	77,474	77,474	77,474
Other Designated Funds						
Prepaid Expenditures	8,596	2,080,215	1,324,233	888,655	453,078	0
Regular Carry-overs	3,427,468	2,667,678	1,759,616	1,693,994	0	0
Reserve MAA	935,059	935,059	1,389,566	1,730,911	2,353,170	2,353,170
Reserve Accreditation or City of Glendale Loan	0	266,000	0	0	0	0
Code to the Future	0	0	0	266,000	166,000	166,000
Board Elections	0	0	0	0	0	0
Unrestricted CTE assigned	0	0	200,000	0	0	0
Supplemental program	0	0	262,564	200,000	0	0
Reserve for One-Time 2017-18 Discretionary Funding	0	0	1,221,818	1,158,973	1,000,000	1,000,000
Reserve for 2018-19 FASO Wall Costs	0	0	0	0	2,445,792	1,222,896
Reserve Planned Optional Draw	0	0	0	0	200,000	200,000
Future LACOE system charge	2,604,225	2,470,397	2,142,282	1,400,000	1,120,000	840,000
Reserve LCFF Net Increase Less STRS/PERS/Solvency	0	0	0	0	0	0
Reserve For 2017-18 CSEA 1.5% Salary Increase	0	6,913,122	0	0	0	0
Undesignated Balance	17,302,975	9,755,875	27,712,606	31,284,227	18,130,477	1,303,924
Total Components of Ending Fund Balance	31,218,633	32,492,821	44,189,614	47,212,610	35,417,831	39,006,334

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Restricted General Fund - Fund #01.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenues						
LCFF/Revenue Limit	0	0	0	0	0	0
Federal Revenue	15,920,053	15,077,937	14,610,862	15,442,494	16,882,519	12,663,443
State Revenue	22,013,348	25,379,585	28,874,391	28,577,904	18,078,197	18,034,586
Local Revenue	5,395,119	6,116,228	7,394,277	8,210,781	9,619,890	7,867,030
Total Revenues	43,328,521	46,573,750	50,879,531	52,231,180	44,580,606	38,565,059
Expenditures						
Certificated Salaries	22,235,322	22,198,451	23,198,391	24,955,841	25,920,153	23,493,628
Classified Salaries	14,960,754	14,862,374	16,539,277	16,160,964	17,609,467	17,069,633
Employee Benefits	13,756,121	19,370,992	22,634,503	25,583,940	17,701,300	17,832,922
Books & Supplies	4,382,051	5,049,943	5,064,189	5,206,050	6,919,815	4,061,696
Contracted Services	13,500,915	15,824,113	15,668,243	16,116,900	14,926,957	13,550,636
Capital Outlay	356,610	200,848	192,358	237,563	491,027	61,717
Other Outgo	489,345	338,363	259,691	328,549	530,000	530,000
Direct Support / Indirect Support	560,147	561,102	866,232	950,782	845,891	700,910
Total Expenditures	70,241,266	78,406,185	84,422,883	89,540,589	84,944,610	77,301,142
Other Financing Sources/Uses						
Transfers In/Out	(97,393)	(212,973)	(393,371)	(249,910)	(858,773)	(858,773)
Other Uses	0	0	0	0	0	0
Contributions	27,677,039	30,338,656	36,197,396	38,857,145	39,915,272	39,594,856
Net Increase/Decrease in Fund Balance	666,901	(1,706,752)	2,260,672	1,297,826	(1,307,505)	0
Beginning Fund Balance	8,125,503	8,792,403	7,083,817	9,344,489	10,642,315	9,334,810
Restatements/Audit Adjustments	0	(1,835)	0	0	(1,307,505)	0
Net Increase/Decrease in Fund Balance	666,901	(1,706,752)	2,260,672	1,297,826	(1,307,505)	0
Ending Fund Balance	8,792,403	7,083,817	9,344,489	10,642,315	9,334,810	9,334,810

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Combined General Fund - Fund #01.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
LCFF/Revenue Limit						
Federal Revenue	165,117,512	182,221,414	204,294,373	214,753,764	219,844,004	235,751,710
State Revenue	16,057,552	15,203,951	15,195,305	15,907,519	17,529,778	12,863,443
Local Revenue	26,713,384	31,484,905	47,071,060	38,804,150	26,401,893	31,481,775
TOTAL REVENUES	219,452,449	241,689,737	280,764,038	284,251,980	278,560,313	292,806,385
Expenditures						
Certificated Salaries	105,934,311	108,952,046	120,285,565	124,302,728	130,459,432	128,511,087
Classified Salaries	31,892,895	32,776,121	37,363,102	38,385,260	41,454,960	42,259,159
Employee Benefits	49,907,607	57,168,022	66,308,293	73,756,056	70,899,498	77,085,652
Books & Supplies	7,682,787	9,292,078	8,810,999	9,655,152	13,252,015	7,928,807
Contracted Services	28,477,724	31,605,327	32,256,369	32,105,283	32,246,605	30,842,846
Capital Outlay	569,421	338,150	368,244	331,640	937,745	151,558
Other Outgo	789,456	523,560	692,367	689,121	939,569	966,000
Direct Support / Indirect Support	(320,544)	(373,009)	(490,510)	(498,959)	(401,000)	(401,000)
Total Expenditures	224,933,656	240,282,294	265,594,430	278,726,282	289,788,824	287,344,109
Other Financing Sources/Uses						
Net Increase/Decrease in Fund Balance	(1,032,271)	(1,840,007)	(1,212,144)	(1,204,876)	(1,873,773)	(1,873,773)
Beginning Fund Balance	(6,513,478)	(432,564)	13,957,464	4,320,822	(13,102,284)	3,588,503
Restatements/Audit Adjustments	46,524,513	40,011,035	39,576,636	53,534,101	57,854,925	44,752,641
Net Increase/Decrease in Fund Balance	0	(1,835)	0	0	0	0
Ending Fund Balance	(6,513,478)	(432,564)	13,957,464	4,320,822	(13,102,284)	3,588,503
	40,011,035	39,576,636	53,534,101	57,854,925	44,752,641	48,341,144

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Child Development - Fund #12.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
Federal						
State	1,030,287	1,028,653	764,793	779,668	914,452	824,103
Parent Fees	2,003,125	2,224,687	2,723,647	2,971,104	2,701,000	3,125,897
Transfers In	245,135	240,632	259,672	296,667	108,115	108,115
Interest	0	0	0	0	0	0
Total Revenue	3,282,006	3,496,908	3,751,167	4,053,452	3,729,567	4,064,115
Expenditures						
Certificated Salaries	1,318,665	1,407,817	1,500,377	1,653,377	1,750,014	1,803,407
Classified Salaries	948,694	990,907	1,117,592	1,060,680	1,187,867	1,247,281
Employee Benefits	786,556	902,388	1,032,267	1,212,675	1,248,671	1,470,412
Books & Supplies	119,588	175,679	244,742	127,752	152,228	153,305
Contracted Services	104,603	118,595	97,453	88,945	127,581	131,483
Capital Outlay	0	0	0	1,737	4,979	0
Other Outgo	0	0	0	0	111,000	111,000
Direct Support/Indirect Support	93,098	111,559	149,051	152,182	0	0
Total Expenditures	3,371,205	3,706,945	4,141,483	4,297,348	4,582,340	4,916,888
Other Financing Sources/Uses						
Interfund Transfer In-From Fund # 01.0	97,393	212,973	393,371	249,910	858,773	858,773
Total Other Financing Sources/Uses	97,393	212,973	393,371	249,910	858,773	858,773
Net Increase/Decrease in Fund Balance	8,194.23	2,936	3,055	6,014	6,000	6,000
Beginning Fund Balance	170,436	178,630	181,567	184,621	190,635	196,635
Audit Adjustments/Restatement	0	0	0	184,621	190,635	196,635
Adjusted Beginning Fund Balance	170,436	178,630	181,567	184,621	190,635	196,635
Net Increase/Decrease in Fund Balance	8,194	2,936	3,055	6,014	6,000	6,000
Ending Fund Balance	178,630	181,567	184,621	190,635	196,635	202,635

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Nutrition Services - Fund #13.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
Food Services Sales	1,876,391	1,886,483	2,022,283	2,094,916	1,978,365	2,015,800
Federal Revenue: Child Nutrition Program	6,285,808	6,285,572	6,123,498	6,015,386	6,600,000	6,700,000
State Revenue: Child Nutrition Program	485,073	523,712	483,413	453,865	520,000	600,000
Interest	30,118	33,047	34,739	39,589	45,000	45,000
Total Revenue	8,677,390	8,708,813	8,663,934	8,603,756	9,143,365	9,360,800
Expenditures						
Classified Salaries	2,785,428	2,821,960	3,150,896	3,213,043	3,426,927	3,412,574
Employee Benefits	1,274,109	1,325,284	1,435,525	1,537,807	1,683,831	1,793,438
Book and Other Supplies	3,628,936	3,766,940	3,877,715	4,018,307	4,016,150	3,951,660
Contracted Services	320,196	359,545	498,031	429,149	286,512	286,650
Capital Outlay	64,876	81,667	13,454	199,855	25,000	0
Direct Support/Indirect Support	227,446	261,450	341,459	346,776	290,000	290,000
Total Expenditures	8,300,991	8,616,845	9,317,080	9,744,937	9,728,420	9,734,322
Other Financing Sources/Uses						
Interfund Transfer In from Fund 01.0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	52,163	42,197	57,576	0	0
Net Increase/Decrease in Fund Balance	376,400	144,131	(610,949)	(1,083,605)	(585,055)	(373,522)
Beginning Fund Balance	5,524,579	5,900,979	6,045,109	5,434,160	4,350,555	3,765,500
Net Increase/Decrease in Fund Balance	376,400	144,131	(610,949)	(1,083,605)	(585,055)	(373,522)
Ending Fund Balance	5,900,979	6,045,109	5,434,160	4,350,555	3,765,500	3,391,978

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Deferred Maintenance - Fund #14.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
Allowance from State Interest	0	0	0	0	0	0
	31,593	33,842	39,665	55,786	71,000	71,000
Total Revenue	31,593	33,842	39,665	55,786	71,000	71,000
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	31,593	33,842	39,665	55,786	71,000	71,000
Beginning Fund Balance	4,965,879	4,997,473	5,031,314	5,070,979	5,126,765	5,197,765
Net Increase/Decrease in Fund Balance	31,593	33,842	39,665	55,786	71,000	71,000
Ending Fund Balance	4,997,473	5,031,314	5,070,979	5,126,765	5,197,765	5,268,765

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Measure S Projects Fund # 21.1

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Audited	Audited	Audited	Audited	Estimated	Proposed
Revenue	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Interest	135,106	456,489	583,716	1,065,328	900,000	900,000
Other Local Revenue	0	142,121	1	66,864	39,524	
Total Revenue	135,106	598,610	583,717	1,132,192	939,524	900,000
Expenditures						
Certificated & Classified Salaries	963,412	1,217,918	1,546,700	1,011,578	1,215,826	1,205,391
Employee Benefits	379,117	498,573	644,386	440,719	548,234	599,938
Books & Supplies	1,585,358	441,010	819,100	750,453	189,422	0
Contracted Services	628,868	369,958	158,192	249,982	0	0
Capital Outlay	18,116,686	29,348,487	54,101,503	56,765,417	35,000,000	17,200,000
Other Outgo - COP Payment	1,268,519	6,619,697	0	0	0	0
Total Expenditures	22,941,960	38,495,643	57,269,880	59,218,149	36,953,482	19,005,329
Other Financing Sources/Uses						
Inter-Fund Transfer Out	0	0	0	0	0	0
Inter-Fund Transfer In From Fund 40.1, 25.0, 35.0, 21.2	15,505,401	22,725,870	36,596,928	3,095,179	1,700,000	0
Proceeds from Sale of Bonds	0	70,000,000	0	70,000,000	0	0
Total Other Financing Sources/Uses	15,505,401	92,725,870	36,596,928	73,095,179	1,700,000	0
Net Increase/Decrease in Fund Balance	(7,301,453)	54,828,837	(20,089,235)	15,009,223	(34,313,958)	(18,105,329)
Beginning Fund Balance	28,189,338	20,887,885	75,716,722	55,627,487	70,636,709	36,322,751
Audit Adjustments	0	0	0	0	0	0
Adjusted Beginning Fund Balance	28,189,338	20,887,885	75,716,722	55,627,487	70,636,709	36,322,751
Net Increase/Decrease in Fund Balance	(7,301,453)	54,828,837	(20,089,235)	15,009,223	(34,313,958)	(18,105,329)
Ending Fund Balance	20,887,885	75,716,722	55,627,487	70,636,709	36,322,751	18,217,422

* 2013-14 - \$11.5M cash balance transfer from Fund 40.1, \$4M from Fund 25.0, \$5,396 from Fund 35.0, and \$5.25 prior year interest from Fund 21.2 to Fund 21.1

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Clean Renewable Energy Bonds Fund # 21.2

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
Interest	0	0	0	85,554	140,000	0
Other Local Revenue	0	0	0	0	0	0
Total Revenue	0	0	0	85,554	140,000	0
Expenditures						
Certificated & 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	2,430,405	(1)	573,808	36,492	0	0
Total Expenditures	2,430,405	(1)	573,808	634,347	6,440,100	3,000,000
Other Financing Sources/Uses						
Inter-Fund Transfer Out to Fund 21.1	(5)	0	0	0	0	0
Inter-Fund Transfer In	0	0	0	0	0	0
Proceeds from Sale of Bonds	0	0	0	0	0	0
Total Other Financing Sources/Uses	(5)	0	0	10,740,814	0	0
Net Increase/Decrease in Fund Balance	(2,430,410)	1	(573,808)	10,155,529	(6,300,100)	(3,000,000)
Beginning Fund Balance	3,071,437	641,027	641,028	67,220	10,222,749	3,922,649
Audit Adjustments	0	0	0	67,220	10,222,749	3,922,649
Adjusted Beginning Fund Balance	3,071,437	641,027	641,028	67,220	10,222,749	3,922,649
Net Increase/Decrease in Fund Balance	(2,430,410)	1	(573,808)	10,155,529	(6,300,100)	(3,000,000)
Ending Fund Balance	641,027	641,028	67,220	10,222,749	3,922,649	922,649

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
 Developer Fee - Fund #25.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
Developer Fees	1,324,997	4,487,654	3,847,174	1,540,225	1,000,000	1,000,000
Redevelopment Agency Fees	0	0	0	0	0	0
Interest	49,229	39,544	80,491	113,142	140,000	140,000
Total Revenue	1,374,226	4,527,198	3,927,665	1,653,367	1,140,000	1,140,000
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	26,703	28,039	31,884	21,727	30,718	31,711
Employee Benefits	14,035	14,322	16,089	10,195	17,812	21,986
Books & Supplies	0	0	0	0	500	500
Contracted Services	22,130	13,595	7,253	33,314	25,000	363,000
Capital Outlay	0	0	0	0	5,000	300,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	62,867	55,956	55,226	65,236	79,030	717,197
Other Financing Sources/Uses						
Interfund Transfer Out - Unrestricted General Fund	0	0	0	0	0	0
Interfund Transfer Out - Fund 21.1 and Fund 40.1	(4,000,000)	0	(1,650,000)	(2,950,000)	(1,700,000)	0
Total Other Financing Sources/Uses	(4,000,000)	0	(1,650,000)	(2,950,000)	(1,700,000)	0
Net Increase/Decrease in Fund Balance	(2,688,641)	4,471,242	2,222,440	(1,361,869)	(639,030)	422,803
Beginning Fund Balance	7,542,084	4,853,443	9,324,685	11,547,125	10,185,256	9,546,226
Net Increase/Decrease in Fund Balance	(2,688,641)	4,471,242	2,222,440	(1,361,869)	(639,030)	422,803
Ending Fund Balance	4,853,443	9,324,685	11,547,125	10,185,256	9,546,226	9,969,029

* 2012-13 - Keppel Transfer

** 2013-14 - General Measure S Support

*** 2015-16 - \$1M for Muir ORG Project & \$6.5K for Cloud Preschool Capital Improvement

**** 2016-17 - \$1.25M for R. D. White ORG Project, \$1.0M for GHS ORG Project & \$0.7M for Dunsmore Portable Project

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
County School Facilities Fund - Fund #35.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
School Facilities Apportionment	17	22,725,870	35,604,192	0		
Interest	4,904	67,278	46,030	1,569	10	10
Total Revenue	4,921	22,793,148	35,650,223	1,569	10	10
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)	(5,396) *	(22,725,870) **	(35,596,928) **	(145,179) **	0	0
Total Other Financing Sources/Uses	(5,396)	(22,725,870)	(35,596,928)	(145,179)	0	0
Net Increase/Decrease in Fund Balance	(475)	67,278	53,295	(143,610)	10	10
Beginning Fund Balance	24,252	23,777	91,055	144,350	740	750
Net Increase/Decrease in Fund Balance	(475)	67,278	53,295	(143,610)	10	10
Ending Fund Balance	23,777	91,055	144,350	740	750	760

* 2013-14 - Cash balance transfer from Fund 35.0 to Fund 21.1.
 ** 2014-15 - State ORG fund transfer to Fund 21.1 for Balboa ES \$7,086,430, R. D. White ES \$5,568,599 and Verdugo Woodlands ES \$10,070,841.
 *** 2015-16 - State ORG fund transfer to Fund 21.1 for Fremont ES \$7,722,626, Jefferson ES \$6,801,903, La Crescenta ES \$4,687,357, Lincoln ES \$2,152,414.
 **** 2016-17 - Interest of \$145,179 was transferred from Fund 35.0 to Fund 21.1

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Capital Outlay - Special Reserve Fund #40.1

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
State Revenue - (Prop 39)	359,088	837,871	1,609,911	1,853,860	2,275,419	284,098
Local Revenue	230,237	414,121	537,478	422,548	797,452	1,015,000
Interest and Other	137,834	96,697	127,071	399,355	310,000	200,000
Total Revenue	727,159	1,348,689	2,274,460	2,675,764	3,382,871	1,499,098
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	42,836	75,679	80,823	89,023	92,135
Employee Benefits	0	19,832	31,535	35,364	38,957	41,963
Books & Supplies	13,383	21,493	3,292	99,008	10,000	869,500
Contracted Services	125,527	272,972	185,246	799,341	130,000	429,481
Capital Outlay	1,252,192	3,910,281	1,468,786	1,582,169	2,000,000	17,625,000
Other Outgo (make COPS or CREBS Payment)	770,281	501,258	492,446	483,520	1,209,874	1,330,198
Total Expenditures	2,161,383	4,768,673	2,256,985	3,080,224	3,477,854	20,388,277
Other Financing Sources/Uses						
Interfund Transfers In	934,878	1,574,871	2,796,601	2,378,742	1,015,000	1,015,000
Property Swap Net Proceeds		7,200,000	0	0	0	0
Interfund Transfers Out	(11,500,000)	0	0	0	0	0
Total Other Financing Sources/Uses	(10,565,122)	8,774,871	2,796,601	2,378,742	1,015,000	1,015,000
Net Increase/Decrease in Fund Balance	(11,999,346)	5,354,888	2,814,077	1,974,281	920,017	(17,874,179)
Beginning Fund Balance	23,345,092	11,345,746	16,700,634	19,514,710	21,488,992	22,409,009
Net Increase/Decrease in Fund Balance	(11,999,346)	5,354,888	2,814,077	1,974,281	920,017	(17,874,179)
Ending Fund Balance	11,345,746	16,700,634	19,514,710	21,488,992	22,409,009	4,534,830

In 2011-12 and 2012-13 ongoing the COP payment will be made from Measure S Fund 21.1.
 * 2013-14 - General Measure S Support - Reflects cash balance transfer from Fund Fund 40.1 to 21.1
 ** 2014-15 - Cash balance transfer of \$1,329,629 and \$245,242 from Fund 01.0 to Fund 40.1 - tax increment funding for San Fernando Corridor and City of Glendale
 *** 2014-15 - PDC/Palmer Property Swap Net Proceeds.
 * 2015-16 - Cash balance transfer of \$1,256,806 and \$889,795 from Fund 01.0 to Fund 40.1 - tax increment funding for San Fernando Corridor and City of Glendale
 Central Redevelopment project area respectively.

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Food Services Capital Outlay - Special Reserve Fund #40.2

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
Interest	7,534	8,070	9,459	13,303	20,000	20,000
Total Revenue	<u>7,534</u>	<u>8,070</u>	<u>9,459</u>	<u>13,303</u>	<u>20,000</u>	<u>20,000</u>
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	50,000	900,000
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>900,000</u>
Other Financing Sources/Uses						
Interfund Transfers In (mostly Fund 13.0)	0	0	0	0	0	0
Total Other Financing Sources/Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase/Decrease in Fund Balance	<u>7,534</u>	<u>8,070</u>	<u>9,459</u>	<u>13,303</u>	<u>(30,000)</u>	<u>(880,000)</u>
Beginning Fund Balance	<u>1,184,205</u>	<u>1,191,739</u>	<u>1,199,809</u>	<u>1,209,268</u>	<u>1,222,571</u>	<u>1,192,571</u>
Net Increase/Decrease in Fund Balance	<u>7,534</u>	<u>8,070</u>	<u>9,459</u>	<u>13,303</u>	<u>(30,000)</u>	<u>(880,000)</u>
Ending Fund Balance	<u>1,191,739</u>	<u>1,199,809</u>	<u>1,209,268</u>	<u>1,222,571</u>	<u>1,192,571</u>	<u>312,571</u>

* 16-17 Budgeted prior year carry-over

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Bond Interest and Redemption - Fund #51.0 (County Administered)

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
Federal Revenue						
All Other Federal Revenue						
State Revenue	131,331	132,330	132,615	132,901	0	0
Voted Indebtedness Levies						
Homeowners Exemptions						
Local Revenue	72,547	103,446	86,858	96,538	0	0
County & District Taxes -						
Secured Roll						
Unsecured Roll						
Prior Year's Taxes	10,123,026	16,310,239	14,550,115	17,186,441	17,202,469	17,202,469
Supplemental Taxes	337,827	345,701	573,108	444,864	251,319	251,319
Penalties and Interest	154,960	245,507	328,973	295,593	147,797	147,797
on Delinquent Non-Revenue Limit Taxes	164,417	367,671	363,652	476,389	238,195	238,195
Other Local Revenue	45,792	52,121	44,000	41,358	0	0
Interest	51	2,245,505	8,046	4,764,222	0	0
Total Revenue	33,210	49,653	75,246	101,350	30,405	30,405
Expenditures						
Other Outgo	11,330,397	12,390,274	19,049,866	17,793,314	21,163,557	21,163,557
Total Expenditures	11,330,397	12,390,274	19,049,866	17,793,314	21,163,557	21,163,557
Other Financing Sources/Uses						
Debt Service - Principal Payment	0	0	0	0	0	0
Debt Service - Interest Payment	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(267,236)	7,461,899	(2,887,253)	5,746,342	(3,293,372)	(3,293,372)
Beginning Fund Balance	9,960,112	9,692,876	17,154,775	14,267,522	20,013,864	16,720,492
Net Increase/Decrease in Fund Balance	(267,236)	7,461,899	(2,887,253)	5,746,342	(3,293,372)	(3,293,372)
Ending Fund Balance	9,692,876	17,154,775	14,267,522	20,013,864	16,720,492	13,427,120

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Debt Service Fund #56.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
Local Revenue	95,906	102,731	120,136	141,066	185,000	185,000
Interest	95,906	102,731	120,136	141,066	185,000	185,000
Total Revenue						
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	1,370,025 *	1,481,351	0	0
Total Other Financing Sources/Uses	0	0	1,370,025	1,481,351	0	0
Net Increase/Decrease in Fund Balance	95,906	102,731	(1,249,888)	(1,340,285)	185,000	185,000
Beginning Fund Balance	15,074,594	15,170,500	15,273,231	14,023,342	12,683,057	12,868,057
Net Increase/Decrease in Fund Balance	95,906	102,731	(1,249,888)	(1,340,285)	185,000	185,000
Ending Fund Balance	15,170,500	15,273,231	14,023,342	12,683,057	12,868,057	13,053,057

* Solvency Transfer to Unrestricted General Fund for Common Core State Standards (CCSS) Math Program.

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals

Self Insurance - Dental & Vision Insurance Fund # 67.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
In-District Premiums/Contrib Interest	3,449,578	3,480,588	3,519,239	3,537,239	8,917,000	8,917,000
All Other Local Revenue	16,278	19,150	25,393	39,674	60,000	60,000
Total Revenue	<u>3,465,857</u>	<u>3,521,223</u>	<u>3,544,632</u>	<u>3,576,913</u>	<u>8,977,000</u>	<u>8,977,000</u>
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	514	873	890	0	0	0
Contracted Services	3,263,447	3,110,757	3,227,171	3,104,253	8,917,000	8,917,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	<u>3,263,961</u>	<u>3,111,630</u>	<u>3,228,061</u>	<u>3,104,253</u>	<u>8,917,000</u>	<u>8,917,000</u>
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase/Decrease in Fund Balance	<u>201,895</u>	<u>409,593</u>	<u>316,571</u>	<u>472,660</u>	<u>60,000</u>	<u>60,000</u>
Beginning Fund Balance	<u>3,027,668</u>	<u>3,229,563</u>	<u>3,639,156</u>	<u>3,955,727</u>	<u>4,428,386</u>	<u>4,488,386</u>
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	<u>3,027,668</u>	<u>3,229,563</u>	<u>3,639,156</u>	<u>3,955,727</u>	<u>4,428,386</u>	<u>4,488,386</u>
Net Increase/Decrease in Fund Balance	<u>201,895</u>	<u>409,593</u>	<u>316,571</u>	<u>472,660</u>	<u>60,000</u>	<u>60,000</u>
Ending Fund Balance	<u>3,229,563</u>	<u>3,639,156</u>	<u>3,955,727</u>	<u>4,428,386</u>	<u>4,488,386</u>	<u>4,548,386</u>

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
Self Insurance - Workers' Compensation Fund # 67.1

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
In-District Premiums/Contrib	4,618,869	4,948,475	4,957,235	4,655,595	4,458,667	4,303,824
Local Revenue	0	0	0	0	0	0
Interest	28,592	26,491	27,222	34,981	42,000	42,000
Total Revenue	4,647,461	4,974,966	4,984,457	4,690,577	4,500,667	4,345,824
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	3,121	0	0	0	0	0
Pre 2005-06 Claims	(418,225)	538,630	(556)	(280,144)	10,000	10,000
Current Year Coverage	4,616,593	4,925,391	4,946,108	4,658,922	4,298,667	4,143,824
Misc. Contract Services	119,770	128,852	116,229	127,027	150,000	150,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	4,321,258	5,592,873	5,061,781	4,505,804	4,458,667	4,303,824
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	326,202	(617,907)	(77,324)	184,772	42,000	42,000
Beginning Fund Balance	2,041,737	2,367,940	1,750,033	1,672,709	1,857,481	1,899,481
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	2,041,737	2,367,940	1,750,033	1,672,709	1,857,481	1,899,481
Net Increase/Decrease in Fund Balance	326,202	(617,907)	(77,324)	184,772	42,000	42,000
Ending Fund Balance	2,367,940	1,750,033	1,672,709	1,857,481	1,899,481	1,941,481

GLENDALE UNIFIED SCHOOL DISTRICT

2017-18 Estimated Actuals

Self Insurance - Early Retirement Benefits Fund # 67.2

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
In-District Premiums/Contrib Interest	1,306,335	139,203	2,216,492	2,201,313	2,277,237	2,351,369
Other Local Revenue	24,193	13,470	3,069	4,549	5,000	5,000
Total Revenue	<u>1,330,528</u>	<u>152,672</u>	<u>2,219,561</u>	<u>2,206,219</u>	<u>2,282,237</u>	<u>2,356,369</u>
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	2,954,600	2,501,690	2,284,097	2,165,439	2,277,237	2,351,369
Other Outgo	0	0	0	0	0	0
Total Expenditures	<u>2,954,600</u>	<u>2,501,690</u>	<u>2,284,097</u>	<u>2,165,439</u>	<u>2,277,237</u>	<u>2,351,369</u>
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase/Decrease in Fund Balance	<u>(1,624,072)</u>	<u>(2,349,018)</u>	<u>(64,535)</u>	<u>40,779</u>	<u>5,000</u>	<u>5,000</u>
Beginning Fund Balance	4,590,131	2,966,059	617,043	552,507	593,287	598,287
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	<u>4,590,131</u>	<u>2,966,059</u>	<u>617,043</u>	<u>552,507</u>	<u>593,287</u>	<u>598,287</u>
Net Increase/Decrease in Fund Balance	<u>(1,624,072)</u>	<u>(2,349,018)</u>	<u>(64,535)</u>	<u>40,779</u>	<u>5,000</u>	<u>5,000</u>
Ending Fund Balance	<u>2,966,059</u>	<u>617,043</u>	<u>552,507</u>	<u>593,287</u>	<u>598,287</u>	<u>603,287</u>

GLENDALE UNIFIED SCHOOL DISTRICT
2017-18 Estimated Actuals
McLennan & Other Scholarships Trust Fund #73.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed Budget
Revenue						
Local, Interest, Transfers In	2,642	2,780	4,916	3,832	4,100	4,100
Total Revenue	2,642	2,780	4,916	3,832	4,100	4,100
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	1,000	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	1,000	0	0
Other Financing Sources/Uses						
Other Uses	3,142	2,490	3,656	3,666	4,100	4,100
Total Other Financing Sources/Uses	3,142	2,490	3,656	3,666	4,100	4,100
Net Increase/Decrease in Fund Balance	(500)	289	1,260	(834)	0	0
Beginning Fund Balance	336,395	335,895	336,185	337,445	336,611	336,611
Net Increase/Decrease in Fund Balance	(500)	289	1,260	(834)	0	0
Ending Fund Balance	335,895	336,185	337,445	336,611	336,611	336,611

Attachment K

Glendale Unified School District

General Fund

District Budget and

Certification

2017-18

ANNUAL BUDGET REPORT:
July 1, 2018 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: 5/29/18 to 6/19/18

Place: 223 N. Jackson St, Glendale CA
Date: June 04, 2018
Time: 06:00 PM

Adoption Date: June 19, 2018

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. 1349

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) Revenue	Projected change in LCFF revenue 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 (2017-18) 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) 		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 19, 2018	
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 _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 19, 2018

For additional information on this certification, please contact:

Name: Stephen Dickinson

Title: Chief Business and Financial Officer

Telephone: 818-241-3111

E-mail: sdickinson@gusd.net

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	235,751,710.00	3.17%	243,216,380.00	2.64%	249,642,957.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	13,447,189.00	-64.90%	4,719,464.00	0.13%	4,725,385.00
4. Other Local Revenues	8600-8799	4,842,427.00	0.00%	4,842,427.00	0.00%	4,842,427.00
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	(39,594,856.00)	-0.16%	(39,529,875.00)	-0.08%	(39,498,861.00)
6. Total (Sum lines A1 thru A5c)		214,646,470.00	-0.56%	213,448,396.00	3.03%	219,911,908.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				105,017,459.00		105,735,625.00
b. Step & Column Adjustment				1,100,000.00		1,100,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(381,834.00)		(554,652.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,017,459.00	0.68%	105,735,625.00	0.52%	106,280,973.00
2. Classified Salaries						
a. Base Salaries				25,189,526.00		26,489,526.00
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,120,000.00		1,120,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,189,526.00	5.16%	26,489,526.00	4.91%	27,789,526.00
3. Employee Benefits	3000-3999	59,252,730.00	10.48%	65,460,964.00	7.80%	70,566,958.00
4. Books and Supplies	4000-4999	3,867,111.00	0.34%	3,880,095.00	0.16%	3,886,292.00
5. Services and Other Operating Expenditures	5000-5999	17,292,210.00	1.43%	17,539,621.00	1.48%	17,799,402.00
6. Capital Outlay	6000-6999	89,841.00	0.00%	89,841.00	0.00%	89,841.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	436,000.00	0.00%	436,000.00	0.00%	436,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,101,910.00)	-0.03%	(1,101,603.00)	0.00%	(1,101,608.00)
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)		211,057,967.00	4.02%	219,545,069.00	3.29%	226,762,384.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		3,588,503.00		(6,096,673.00)		(6,850,476.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		35,417,829.73		39,006,332.73		32,909,659.73
2. Ending Fund Balance (Sum lines C and D1)		39,006,332.73		32,909,659.73		26,059,183.73
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	147,474.00		147,474.00		147,474.00
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	7,085,990.00		8,904,796.00		14,984,239.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,676,536.00		8,931,139.00		9,147,665.00
2. Unassigned/Unappropriated	9790	23,096,332.73		14,926,250.73		1,779,805.73
f. Total Components of Ending Fund Balance		39,006,332.73		32,909,659.73		26,059,183.73
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,676,536.00		8,931,139.00		9,147,665.00
c. Unassigned/Unappropriated	9790	23,096,332.73		14,926,250.73		1,779,805.73
(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)						
		31,772,868.73		23,857,389.73		10,927,470.73
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 B 1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A1 is based on the State budget factors for LCFF. Income and expenditures reflect the Board of Education solvency plan at the account level. B1D reflects enrollment changes, retire savings, attrition savings. Out years exclude carry-over. B2d reflects salary savings and BIA/EAIS staff increases, STRS/PERS/HW increases reflected in all years.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	12,663,443.00	0.12%	12,679,038.00	0.06%	12,686,481.00
3. Other State Revenues	8300-8599	18,034,586.00	0.27%	18,083,972.00	0.13%	18,107,543.00
4. Other Local Revenues	8600-8799	7,867,030.00	0.00%	7,867,030.00	0.00%	7,867,030.00
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	39,594,856.00	-0.16%	39,529,875.00	-0.08%	39,498,861.00
6. Total (Sum lines A1 thru A5c)		78,159,915.00	0.00%	78,159,915.00	0.00%	78,159,915.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,493,628.00		23,492,328.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(251,300.00)		(249,929.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,493,628.00	-0.01%	23,492,328.00	0.00%	23,492,399.00
2. Classified Salaries						
a. Base Salaries				17,069,633.00		17,070,152.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(149,481.00)		(149,962.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,069,633.00	0.00%	17,070,152.00	0.00%	17,070,190.00
3. Employee Benefits	3000-3999	17,832,922.00	0.00%	17,833,609.00	0.00%	17,833,657.00
4. Books and Supplies	4000-4999	4,061,696.00	0.00%	4,061,830.00	0.00%	4,061,864.00
5. Services and Other Operating Expenditures	5000-5999	13,550,636.00	0.00%	13,550,281.00	0.00%	13,550,304.00
6. Capital Outlay	6000-6999	61,717.00	0.00%	61,717.00	0.00%	61,717.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	530,000.00	0.06%	530,327.00	0.00%	530,326.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	700,910.00	-0.04%	700,603.00	0.00%	700,608.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	858,773.00	-0.01%	858,723.00	0.00%	858,734.00
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)		78,159,915.00	0.00%	78,159,570.00	0.00%	78,159,799.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		345.00		116.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,334,809.67		9,334,809.67		9,335,154.67
2. Ending Fund Balance (Sum lines C and D1)		9,334,809.67		9,335,154.67		9,335,270.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,334,809.67		9,335,154.67		9,335,270.67
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)		9,334,809.67		9,335,154.67		9,335,270.67

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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 reflect attrition. Restricted MYP exclude carry-over amounts.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	235,751,710.00	3.17%	243,216,380.00	2.64%	249,642,957.00
2. Federal Revenues	8100-8299	12,863,443.00	0.12%	12,879,038.00	0.06%	12,886,481.00
3. Other State Revenues	8300-8599	31,481,775.00	-27.57%	22,803,436.00	0.13%	22,832,928.00
4. Other Local Revenues	8600-8799	12,709,457.00	0.00%	12,709,457.00	0.00%	12,709,457.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		292,806,385.00	-0.41%	291,608,311.00	2.22%	298,071,823.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				128,511,087.00		129,227,953.00
b. Step & Column Adjustment				1,350,000.00		1,350,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(633,134.00)		(804,581.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	128,511,087.00	0.56%	129,227,953.00	0.42%	129,773,372.00
2. Classified Salaries						
a. Base Salaries				42,259,159.00		43,559,678.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				970,519.00		970,038.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,259,159.00	3.08%	43,559,678.00	2.98%	44,859,716.00
3. Employee Benefits	3000-3999	77,085,652.00	8.05%	83,294,573.00	6.13%	88,400,615.00
4. Books and Supplies	4000-4999	7,928,807.00	0.17%	7,941,925.00	0.08%	7,948,156.00
5. Services and Other Operating Expenditures	5000-5999	30,842,846.00	0.80%	31,089,902.00	0.84%	31,349,706.00
6. Capital Outlay	6000-6999	151,558.00	0.00%	151,558.00	0.00%	151,558.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	966,000.00	0.03%	966,327.00	0.00%	966,326.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(401,000.00)	0.00%	(401,000.00)	0.00%	(401,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,873,773.00	0.00%	1,873,723.00	0.00%	1,873,734.00
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)		289,217,882.00	2.93%	297,704,639.00	2.42%	304,922,183.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		3,588,503.00		(6,096,328.00)		(6,850,360.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		44,752,639.40		48,341,142.40		42,244,814.40
2. Ending Fund Balance (Sum lines C and D1)		48,341,142.40		42,244,814.40		35,394,454.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	147,474.00		147,474.00		147,474.00
b. Restricted	9740	9,334,809.67		9,335,154.67		9,335,270.67
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	7,085,990.00		8,904,796.00		14,984,239.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,676,536.00		8,931,139.00		9,147,665.00
2. Unassigned/Unappropriated	9790	23,096,332.73		14,926,250.73		1,779,805.73
f. Total Components of Ending Fund Balance		48,341,142.40		42,244,814.40		35,394,454.40
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,676,536.00		8,931,139.00		9,147,665.00
c. Unassigned/Unappropriated	9790	23,096,332.73		14,926,250.73		1,779,805.73
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)		31,772,868.73		23,857,389.73		10,927,470.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.99%		8.01%		3.58%
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):	Foothill SELPA					
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)						
		4,910,882.00		4,910,882.00		4,910,882.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		25,406.00		25,491.00		25,532.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		289,217,882.00		297,704,639.00		304,922,183.00
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)		289,217,882.00		297,704,639.00		304,922,183.00
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)		8,676,536.46		8,931,139.17		9,147,665.49
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)		8,676,536.46		8,931,139.17		9,147,665.49
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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	219,844,004.00	0.00	219,844,004.00	235,751,710.00	0.00	235,751,710.00	7.2%
2) Federal Revenue		8100-8299	647,259.00	16,882,519.00	17,529,778.00	200,000.00	12,663,443.00	12,863,443.00	-26.6%
3) Other State Revenue		8300-8599	8,323,696.00	18,078,197.00	26,401,893.00	13,447,189.00	18,034,586.00	31,481,775.00	19.2%
4) Other Local Revenue		8600-8799	5,164,748.00	9,619,890.00	14,784,638.00	4,842,427.00	7,867,030.00	12,709,457.00	-14.0%
5) TOTAL REVENUES			233,979,707.00	44,580,606.00	278,560,313.00	254,241,326.00	38,565,059.00	292,806,385.00	5.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	104,539,279.00	25,920,153.00	130,459,432.00	105,017,459.00	23,493,628.00	128,511,087.00	-1.5%
2) Classified Salaries		2000-2999	23,845,493.00	17,609,467.00	41,454,960.00	25,199,526.00	17,069,633.00	42,259,159.00	1.9%
3) Employee Benefits		3000-3999	53,198,198.00	17,701,300.00	70,899,498.00	59,252,730.00	17,832,922.00	77,085,652.00	8.7%
4) Books and Supplies		4000-4999	6,332,200.00	6,919,815.00	13,252,015.00	3,867,111.00	4,061,696.00	7,928,807.00	-40.2%
5) Services and Other Operating Expenditures		5000-5999	17,319,648.00	14,926,957.00	32,246,605.00	17,292,210.00	13,550,636.00	30,842,846.00	-4.4%
6) Capital Outlay		6000-6999	446,718.00	491,027.00	937,745.00	89,841.00	61,717.00	151,558.00	-83.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	409,569.00	530,000.00	939,569.00	436,000.00	530,000.00	966,000.00	2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,246,891.00)	845,891.00	(401,000.00)	(1,101,910.00)	700,910.00	(401,000.00)	0.0%
9) TOTAL EXPENDITURES			204,844,214.00	84,944,610.00	289,788,824.00	210,042,967.00	77,301,142.00	287,344,109.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			29,135,493.00	(40,364,004.00)	(11,228,511.00)	44,198,359.00	(38,736,083.00)	5,462,276.00	-148.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,015,000.00	858,773.00	1,873,773.00	1,015,000.00	858,773.00	1,873,773.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(39,915,272.00)	39,915,272.00	0.00	(39,594,856.00)	39,594,856.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(40,930,272.00)	39,056,499.00	(1,873,773.00)	(40,609,856.00)	38,736,083.00	(1,873,773.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)			(11,794,779.00)	(1,307,505.00)	(13,102,284.00)	3,588,503.00	0.00	3,588,503.00	-127.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	47,212,608.73	10,642,314.67	57,854,923.40	35,417,829.73	9,334,809.67	44,752,639.40	-22.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9795	47,212,608.73	10,642,314.67	57,854,923.40	35,417,829.73	9,334,809.67	44,752,639.40	-22.6%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,212,608.73	10,642,314.67	57,854,923.40	35,417,829.73	9,334,809.67	44,752,639.40	-22.6%
2) Ending Balance, June 30 (E + F1e)			35,417,829.73	9,334,809.67	44,752,639.40	39,006,332.73	9,334,809.67	48,341,142.40	8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
Stores		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Items		9712	77,474.00	0.00	77,474.00	77,474.00	0.00	77,474.00	0.0%
All Others		9713	453,078.00	0.00	453,078.00	0.00	0.00	0.00	-100.0%
b) Restricted		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9740	0.00	9,334,809.67	9,334,809.67	0.00	9,334,809.67	9,334,809.67	0.0%
Stabilization Arrangements									
Other Commitments		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments		9780	7,936,924.00	0.00	7,936,924.00	7,085,990.00	0.00	7,085,990.00	-10.7%
Assignments Assigned	0000	9780	7,936,924.00	0.00	7,936,924.00	7,085,990.00	0.00	7,085,990.00	-10.7%
e) Unassigned/Unappropriated	0000	9780							
Reserve for Economic Uncertainties		9789	8,749,878.00	0.00	8,749,878.00	8,676,536.00	0.00	8,676,536.00	-0.8%
Unassigned/Unappropriated Amount		9790	18,130,475.73	0.00	18,130,475.73	23,096,332.73	0.00	23,096,332.73	27.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	4,899,882.00	-7.5%
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	4,910,882.00	-7.5%
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	4,910,882.00	-7.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,310,882.00	4,910,882.00	-7.5%
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	2017-18 Estimated Actuals	2018-19 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)			0.00	0.00	0.0%
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 Items		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	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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	914,452.00	824,103.00	-9.9%
3) Other State Revenue		8300-8599	2,701,000.00	3,125,897.00	15.7%
4) Other Local Revenue		8600-8799	114,115.00	114,115.00	0.0%
5) TOTAL, REVENUES			3,729,567.00	4,064,115.00	9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,750,014.00	1,803,407.00	3.1%
2) Classified Salaries		2000-2999	1,187,867.00	1,247,281.00	5.0%
3) Employee Benefits		3000-3999	1,248,671.00	1,470,412.00	17.8%
4) Books and Supplies		4000-4999	152,228.00	153,305.00	0.7%
5) Services and Other Operating Expenditures		5000-5999	127,581.00	131,483.00	3.1%
6) Capital Outlay		6000-6999	4,979.00	0.00	-100.0%
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	111,000.00	111,000.00	0.0%
9) TOTAL, EXPENDITURES			4,582,340.00	4,916,888.00	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(852,773.00)	(852,773.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	858,773.00	858,773.00	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			858,773.00	858,773.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	6,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,633.58	196,633.58	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,633.58	196,633.58	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,633.58	196,633.58	3.1%
2) Ending Balance, June 30 (E + F1e)			196,633.58	202,633.58	3.1%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	158,623.76	158,623.76	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	38,009.82	44,009.82	15.8%
Assignments	0000	9780		44,009.82	
Assignments	0000	9780	38,009.82		
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,600,000.00	6,700,000.00	1.5%
3) Other State Revenue		8300-8599	520,000.00	600,000.00	15.4%
4) Other Local Revenue		8600-8799	2,023,365.00	2,060,800.00	1.9%
5) TOTAL, REVENUES			9,143,365.00	9,360,800.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,426,927.00	3,412,574.00	-0.4%
3) Employee Benefits		3000-3999	1,683,831.00	1,793,438.00	6.5%
4) Books and Supplies		4000-4999	4,016,150.00	3,951,660.00	-1.6%
5) Services and Other Operating Expenditures		5000-5999	286,512.00	286,650.00	0.0%
6) Capital Outlay		6000-6999	25,000.00	0.00	-100.0%
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			9,728,420.00	9,734,322.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(585,055.00)	(373,522.00)	-36.2%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(585,055.00)	(373,522.00)	-36.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,350,555.09	3,765,500.09	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,350,555.09	3,765,500.09	-13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,350,555.09	3,765,500.09	-13.4%
2) Ending Balance, June 30 (E + F1e)			3,765,500.09	3,391,978.09	-9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	700.00	0.0%
Stores		9712	97,492.74	97,492.74	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			428,674.15	10,152.15	-97.6%
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	3,238,633.20	3,283,633.20	1.4%
Assignments	0000	9780		3,283,633.20	
Assignments	0000	9780	3,238,633.20		
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	71,000.00	71,000.00	0.0%
5) TOTAL, REVENUES			71,000.00	71,000.00	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	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)			71,000.00	71,000.00	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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,000.00	71,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,126,765.37	5,197,765.37	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,126,765.37	5,197,765.37	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,126,765.37	5,197,765.37	1.4%
2) Ending Balance, June 30 (E + F1e)			5,197,765.37	5,268,765.37	1.4%
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 Items		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	5,197,765.37	5,268,765.37	1.4%
Commitments	0000	9760		5,268,765.37	
Commitments	0000	9760	5,197,765.37		
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	2017-18 Estimated Actuals	2018-19 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	1,079,524.00	900,000.00	-16.6%
5) TOTAL, REVENUES			1,079,524.00	900,000.00	-16.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,215,826.00	1,205,391.00	-0.9%
3) Employee Benefits		3000-3999	548,234.00	599,938.00	9.4%
4) Books and Supplies		4000-4999	189,422.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	41,440,100.00	20,200,000.00	-51.3%
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			43,393,582.00	22,005,329.00	-49.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,314,058.00)	(21,105,329.00)	-50.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	0.00	-100.0%
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			1,700,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,614,058.00)	(21,105,329.00)	-48.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,859,459.50	40,245,401.50	-50.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,859,459.50	40,245,401.50	-50.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,859,459.50	40,245,401.50	-50.2%
2) Ending Balance, June 30 (E + F1e)			40,245,401.50	19,140,072.50	-52.4%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,421,761.02	12,416,432.02	-63.9%
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	5,823,640.48	6,723,640.48	15.5%
Assignments	0000	9780		6,723,640.48	
Assignments	0000	9780	5,823,640.48		
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	2017-18 Estimated Actuals	2018-19 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	1,140,000.00	1,140,000.00	0.0%
5) TOTAL, REVENUES			1,140,000.00	1,140,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,718.00	31,711.00	3.2%
3) Employee Benefits		3000-3999	17,812.00	21,986.00	23.4%
4) Books and Supplies		4000-4999	500.00	500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,000.00	363,000.00	1352.0%
6) Capital Outlay		6000-6999	5,000.00	300,000.00	5900.0%
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			79,030.00	717,197.00	807.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			1,060,970.00	422,803.00	-60.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,700,000.00	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			(1,700,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(639,030.00)	422,803.00	-166.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	10,185,255.70	9,546,225.70	-6.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			10,185,255.70	9,546,225.70	-6.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			10,185,255.70	9,546,225.70	-6.3%
2) Ending Balance, June 30 (E + F1e)					
			9,546,225.70	9,969,028.70	4.4%
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 Items					
		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	9,546,225.70	9,969,028.70	4.4%
	0000	9780		9,969,028.70	
	0000	9780	9,546,225.70		
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	2017-18 Estimated Actuals	2018-19 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	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	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	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)					
			10.00	10.00	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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10.00	10.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	739.92	749.92	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			739.92	749.92	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			739.92	749.92	1.4%
2) Ending Balance, June 30 (E + F1e)			749.92	759.92	1.3%
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 Items		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	749.92	759.92	1.3%
Assignments	0000	9780		759.92	
Assignments	0000	9780	749.92		
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	2017-18 Estimated Actuals	2018-19 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	2,275,419.00	284,098.00	-87.5%
4) Other Local Revenue		8600-8799	1,127,452.00	1,235,000.00	9.5%
5) TOTAL, REVENUES			3,402,871.00	1,519,098.00	-55.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	89,023.00	92,135.00	3.5%
3) Employee Benefits		3000-3999	38,957.00	41,963.00	7.7%
4) Books and Supplies		4000-4999	10,000.00	869,500.00	8595.0%
5) Services and Other Operating Expenditures		5000-5999	130,000.00	429,481.00	230.4%
6) Capital Outlay		6000-6999	2,050,000.00	18,525,000.00	803.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,209,874.00	1,330,198.00	9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,527,854.00	21,288,277.00	503.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(124,983.00)	(19,769,179.00)	15717.5%
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	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			1,015,000.00	1,015,000.00	0.0%

Glendale Unified
Los Angeles County

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

19 64568 0000000
Form 40

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			890,017.00	(18,754,179.00)	-2207.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,711,563.73	23,601,580.73	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,711,563.73	23,601,580.73	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,711,563.73	23,601,580.73	3.9%
2) Ending Balance, June 30 (E + F1e)			23,601,580.73	4,847,401.73	-79.5%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,394,291.96	4,780,291.96	8.8%
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	19,207,288.77	67,109.77	-99.7%
Assignments	0000	9780		67,109.77	
Assignments	0000	9780	19,207,288.77		
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	2017-18 Estimated Actuals	2018-19 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	17,870,185.00	17,870,185.00	0.0%
5) TOTAL, REVENUES			17,870,185.00	17,870,185.00	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	21,163,557.00	21,163,557.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,163,557.00	21,163,557.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,293,372.00)	(3,293,372.00)	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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,293,372.00)	(3,293,372.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,013,864.00	16,720,492.00	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,013,864.00	16,720,492.00	-16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,013,864.00	16,720,492.00	-16.5%
2) Ending Balance, June 30 (E + F1e)			16,720,492.00	13,427,120.00	-19.7%
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 Items		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	16,720,492.00	13,427,120.00	-19.7%
Assignment	0000	9780		13,427,120.00	
Assignments	0000	9780	16,720,492.00		
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	2017-18 Estimated Actuals	2018-19 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	185,000.00	185,000.00	0.0%
5) TOTAL, REVENUES			185,000.00	185,000.00	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	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)			185,000.00	185,000.00	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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			185,000.00	185,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	12,683,056.39	12,868,056.39	1.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			12,683,056.39	12,868,056.39	1.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			12,683,056.39	12,868,056.39	1.5%
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 Items					
		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	12,868,056.39	13,053,056.39	1.4%
	0000	9780		13,053,056.39	
	0000	9780	12,868,056.39		
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	2017-18 Estimated Actuals	2018-19 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	15,759,904.00	15,679,193.00	-0.5%
5) TOTAL, REVENUES			15,759,904.00	15,679,193.00	-0.5%
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	10,000.00	10,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,642,904.00	15,562,193.00	-0.5%
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			15,652,904.00	15,572,193.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			107,000.00	107,000.00	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%

Glendale Unified
Los Angeles County

July 1 Budget
Self-Insurance Fund
Expenses by Object

19 64568 0000000
Form 67

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			107,000.00	107,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,879,155.03	6,986,155.03	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,879,155.03	6,986,155.03	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,879,155.03	6,986,155.03	1.6%
2) Ending Net Position, June 30 (E + F1e)			6,986,155.03	7,093,155.03	1.5%
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	6,986,155.03	7,093,155.03	1.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	4,100.00	4,100.00	0.0%
5) TOTAL, REVENUES			4,100.00	4,100.00	0.0%
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)			4,100.00	4,100.00	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	4,100.00	4,100.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,100.00)	(4,100.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	336,611.47	336,611.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			336,611.47	336,611.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			336,611.47	336,611.47	0.0%
2) Ending Net Position, June 30 (E + F1e)			336,611.47	336,611.47	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	333,541.19	333,541.19	0.0%
c) Unrestricted Net Position		9790	3,070.28	3,070.28	0.0%

Description	2017-18 Estimated Actuals			2018-19 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)	25,130.00	25,130.00	25,132.00	25,406.00	25,406.00	25,406.00
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)	25,130.00	25,130.00	25,132.00	25,406.00	25,406.00	25,406.00
5. District Funded County Program ADA						
a. County Community Schools						
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	18.00	18.00	18.00	18.00	18.00	18.00
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)	18.00	18.00	18.00	18.00	18.00	18.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	25,148.00	25,148.00	25,150.00	25,424.00	25,424.00	25,424.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
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						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
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						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
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						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	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		12,698,972.00			12,698,972.00
Work in Progress	59,051,802.00		59,051,802.00			59,051,802.00
Total capital assets not being depreciated	71,750,774.00	0.00	71,750,774.00	0.00	0.00	71,750,774.00
Capital assets being depreciated:						
Land Improvements	14,897,732.68		14,897,732.68			14,897,732.68
Buildings	596,915,541.00		596,915,541.00			596,915,541.00
Equipment	15,676,584.00		15,676,584.00			15,676,584.00
Total capital assets being depreciated	627,489,857.68	0.00	627,489,857.68	0.00	0.00	627,489,857.68
Accumulated Depreciation for:						
Land Improvements	(14,837,249.00)		(14,837,249.00)			(14,837,249.00)
Buildings	(152,000,998.00)		(152,000,998.00)			(152,000,998.00)
Equipment	(13,185,029.00)		(13,185,029.00)			(13,185,029.00)
Total accumulated depreciation	(180,023,276.00)	0.00	(180,023,276.00)	0.00	0.00	(180,023,276.00)
Total capital assets being depreciated, net	447,466,581.68	0.00	447,466,581.68	0.00	0.00	447,466,581.68
Governmental activity capital assets, net	519,217,355.68	0.00	519,217,355.68	0.00	0.00	519,217,355.68
Business-Type Activities:						
Capital assets not being depreciated:						
Land						
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00		0.00	0.00	0.00	0.00
Buildings						
Equipment						
Total capital assets being depreciated	0.00	0.00	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	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref:Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH	JUNE		85,046,011.74	76,381,545.54	84,997,549.31	89,329,657.09	85,280,412.64	80,024,885.06	102,239,553.11	99,460,643.23
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019		6,774,235.65	6,774,235.65	20,900,285.67	12,193,624.17	12,193,624.17	20,900,285.67	12,193,624.17	12,193,624.17
Principal Apportionment	8020-8079		2,543,718.32	2,200,157.76	3,945,343.33	2,759,789.28	3,154,369.78	21,457,371.51	3,857,168.22	3,345,135.42
Property Taxes	8080-8099		815,188.09	250,461.33	1,025,184.33	1,100,465.78	950,999.36	1,011,451.78	1,022,185.65	948,675.36
Miscellaneous Funds	8100-8299		1,712,143.39	1,834,678.33	1,945,375.33	2,018,226.31	3,854,364.33	1,601,451.33	2,205,740.33	3,945,744.33
Federal Revenue	8300-8599		250,758.38	750,175.39	954,374.33	1,001,574.31	850,715.38	1,017,385.36	1,201,453.12	985,346.33
Other State Revenue	8600-8799									
Other Local Revenue	8910-8929									
Intelfund Transfers In	8930-8979									
All Other Financing Sources										
TOTAL RECEIPTS			12,096,043.83	11,809,708.46	28,770,562.99	19,067,679.85	21,004,073.02	45,987,945.65	20,480,171.49	21,418,525.61
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		940,026.10	1,837,162.69	11,430,354.38	11,430,354.38	11,430,354.38	11,430,354.38	11,430,354.38	11,430,354.38
Classified Salaries	2000-2999		5,856.39	1,721,505.59	3,684,708.82	3,684,708.82	3,684,708.82	3,684,708.82	3,684,708.82	3,684,708.82
Employee Benefits	3000-3999		1,023,331.48	925,085.05	6,830,657.77	6,830,657.77	6,830,657.77	6,830,657.77	6,830,657.77	6,830,657.77
Books and Supplies	4000-4999		249,164.78	760,729.45	628,992.07	628,992.07	628,992.07	628,992.07	628,992.07	628,992.07
Services	5000-5999		1,148,145.14	1,353,132.33	2,576,506.23	2,576,506.23	2,576,506.23	2,576,506.23	2,576,506.23	2,576,506.23
Capital Outlay	6000-6999		196,000.00	(91,646.09)	95,483.77		21,600.00	210,582.00	(100,255.23)	187,009.00
Other Outgo	7000-7499									
Intelfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,562,523.89	6,505,969.02	25,257,532.54	25,151,219.27	25,172,819.27	25,361,801.27	25,093,624.04	25,338,228.27
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9110-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310		671,346.38	2,134,375.33	1,454,378.33	594,467.31	643,713.33	(194,675.33)	(375,478.33)	585,463.33
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	671,346.38	2,134,375.33	1,454,378.33	594,467.31	643,713.33	(194,675.33)	(375,478.33)	585,463.33
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		18,543,647.85	365,785.33	846,753.33	(1,254,364.33)	375,748.33	431,175.33	333,157.33	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	18,543,647.85	365,785.33	846,753.33	(1,254,364.33)	375,748.33	431,175.33	333,157.33	0.00
Nonoperating										
Suspense Clearing	9910		674,315.33	1,543,674.33	211,452.33	185,463.33	(1,354,746.33)	2,154,374.33	2,543,178.33	4,356,846.15
TOTAL BALANCE SHEET ITEMS		0.00	(17,197,986.14)	3,312,264.33	819,077.33	2,034,294.97	(1,086,781.33)	1,589,523.67	1,834,542.67	4,942,309.48
E. NET INCREASE/DECREASE (B - C + D)			(8,684,456.20)	8,616,003.77	4,332,107.78	(4,049,244.45)	(5,255,627.68)	22,214,666.05	(2,776,909.88)	1,022,606.82
F. ENDING CASH (A + E)			76,381,545.54	84,997,549.31	89,329,657.09	85,280,412.64	80,024,885.06	102,239,553.11	99,460,643.23	100,483,250.05
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF		March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Object	JUNE								
A. BEGINNING CASH									
	100-483,250.05	111,081,832.09	108,588,123.24	106,395,967.13					
B. RECEIPTS									
8010-8019	20,900,285.67	12,193,624.17	12,193,624.17	20,900,285.67				170,311,359.00	170,311,359.00
8020-8079	3,953,654.33	12,385,471.22	2,943,578.62	2,900,593.21				65,440,351.00	65,440,351.00
8080-8089								0.00	0.00
8100-8299	1,008,184.38	1,264,846.33	937,202.28	1,378,678.33	1,149,940.00			12,863,443.00	12,863,443.00
8300-8599	3,650,145.33	2,257,931.33	2,754,465.33	1,888,467.33	1,813,642.00			31,481,775.00	31,481,775.00
8600-8799	1,257,465.33	1,025,134.25	1,802,343.18	1,376,980.64	235,751.00			12,709,457.00	12,709,457.00
8910-8929								0.00	0.00
8930-8979								0.00	0.00
TOTAL RECEIPTS									
	30,769,715.04	29,126,407.30	20,631,213.58	28,445,005.18	3,199,333.00		0.00	292,806,385.00	292,806,385.00
C. DISBURSEMENTS									
1000-1999	11,430,354.38	11,430,354.38	11,430,354.39	11,430,354.39	11,430,354.39			128,511,087.00	128,511,087.00
2000-2999	3,684,708.82	3,684,708.82	3,684,708.82	3,684,708.82	3,684,708.82			42,259,159.00	42,259,159.00
3000-3999	6,830,657.77	6,830,657.77	6,830,657.77	6,830,657.77	6,830,657.77			77,085,652.00	77,085,652.00
4000-4999	628,992.07	628,992.07	628,992.07	628,992.07	628,992.07			7,928,807.00	7,928,807.00
5000-5999	2,576,506.23	2,576,506.23	2,576,506.23	2,576,506.23	2,576,506.23			30,842,846.00	30,842,846.00
6000-6599	(95,735.00)	(106,838.45)	198,500.00	71,900.00	37,843.50			151,558.00	151,558.00
7000-7499				1,873,773.00				565,000.00	565,000.00
7600-7629								1,873,773.00	1,873,773.00
7630-7699								0.00	0.00
TOTAL DISBURSEMENTS									
	25,055,484.27	25,083,205.82	25,349,719.28	27,096,892.28	25,188,862.78		0.00	289,217,882.00	289,217,882.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199								0.00	0.00
9200-9299	(123,457.33)	546,178.33	600,711.63		854,361.39			7,451,384.37	7,451,384.37
9320								0.00	0.00
9330								0.00	0.00
9340								0.00	0.00
9490	(123,457.33)	546,178.33	600,711.63	0.00	854,361.39		0.00	7,451,384.37	7,451,384.37
Liabilities and Deferred Inflows									
9500-9599	(6,351.78)	651,743.33		891,375.33	257,164.33			21,435,834.38	21,435,834.38
9610								0.00	0.00
9640								0.00	0.00
9650								0.00	0.00
9690	(6,351.78)	651,743.33	0.00	891,375.33	257,164.33		0.00	21,435,834.38	21,435,834.38
Nonoperating									
9910	5,001,456.82	(6,451,345.33)	1,945,657.96	2,059,461.33	1,114,681.43			13,984,450.01	13,984,450.01
TOTAL BALANCE SHEET ITEMS									
	4,884,351.27	(6,556,910.33)	2,546,349.59	1,168,086.00	1,711,878.49		0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)									
	10,598,582.04	(2,513,708.85)	(2,172,156.11)	2,516,198.90	(20,277,651.29)		0.00	3,588,503.00	3,588,503.00
F. ENDING CASH (A + E)									
	111,081,832.09	108,568,123.24	106,395,967.13	108,912,166.03					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								88,634,514.74	88,634,514.74

Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF								
A. BEGINNING CASH	108,912,166.03	105,152,977.37	114,686,767.34	117,195,279.38	113,338,219.79	108,210,124.82	126,388,172.86	123,413,986.78
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	7,147,469.15	7,147,469.15	21,572,105.97	12,865,444.47	12,865,444.47	21,572,105.97	12,865,444.47	12,865,444.47
Property Taxes	2,601,435.85	2,450,141.82	3,850,145.36	3,254,661.77	3,127,451.36	19,667,154.51	3,605,154.41	3,674,593.89
Miscellaneous Funds								
Federal Revenue	816,387.71	251,660.95	1,026,383.95	1,101,665.40	952,198.98	1,012,651.40	1,023,395.27	949,874.98
Other State Revenue	1,141,324.82	1,401,415.45	1,498,452.36	1,577,423.88	2,246,745.27	1,535,145.87	2,101,546.11	2,512,345.05
Other Local Revenue	531,745.89	730,415.28	824,856.32	985,345.17	1,001,415.77	1,215,171.14	1,321,745.41	994,135.56
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	12,238,363.42	11,981,102.65	28,771,943.96	19,784,540.69	20,193,255.85	45,002,228.89	20,917,275.67	20,996,389.95
C. DISBURSEMENTS								
Certificated Salaries	834,516.82	1,642,375.26	11,522,823.72	11,522,823.72	11,522,823.72	11,522,823.72	11,522,823.72	11,522,823.72
Classified Salaries	8,467.54	1,875,431.37	3,788,707.19	3,788,707.19	3,788,707.19	3,788,707.19	3,788,707.19	3,788,707.19
Employee Benefits	1,241,574.38	1,054,185.23	7,363,528.49	7,363,528.49	7,363,528.49	7,363,528.49	7,363,528.49	7,363,528.49
Books and Supplies	310,574.18	811,453.34	619,990.68	619,990.68	619,990.68	619,990.68	619,990.68	619,990.68
Services	997,543.14	1,124,754.26	2,633,418.60	2,633,418.60	2,633,418.60	2,633,418.60	2,633,418.60	2,633,418.60
Capital Outlay			12,354.74	29,954.30	29,714.85			36,842.89
Other Outgo	125,467.85	65,483.17	(85,145.34)		159,478.00	(54,317.41)	154,758.58	67,845.21
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	3,518,143.91	6,573,682.63	25,855,678.08	25,957,422.98	26,117,661.53	25,874,151.27	26,093,227.26	26,033,156.78
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury								
Accounts Receivable								
Due From Other Funds	457,476.38	1,954,745.37	(250,745.76)	375,716.37	415,745.78	200,715.78	357,486.88	(154,879.78)
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	0.00	457,476.38	(250,745.76)	375,716.37	415,745.78	200,715.78	357,486.88	(154,879.78)
Liabilities and Deferred Inflows								
Accounts Payable								
Due To Other Funds	13,811,213.68	(925,748.38)	846,753.33	(1,254,364.33)	574,178.89	0.00	295,178.22	0.00
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	0.00	13,811,213.68	846,753.33	(1,254,364.33)	574,178.89	0.00	295,178.22	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	874,329.13	1,245,876.20	689,745.25	685,742.00	954,743.82	(1,150,745.36)	2,129,456.85	2,541,368.25
E. NET INCREASE/DECREASE (B - C + D)	(12,479,408.17)	4,126,369.95	(407,753.84)	2,315,622.70	796,310.71	(950,029.59)	2,191,765.51	2,386,488.47
F. ENDING CASH (A + E)	(3,759,168.66)	9,533,789.97	2,508,512.04	(3,857,059.59)	(5,128,094.97)	18,178,048.04	(2,874,186.08)	(2,650,294.36)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	105,152,977.37	114,686,767.34	117,195,279.38	113,338,219.79	108,210,124.82	126,388,172.86	123,413,986.78	120,763,702.42

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	120,763,702.42	120,802,483.06	128,649,440.41	124,081,934.37				
B. RECEIPTS									
L OFF/Revenue Limit Sources	8010-8019	21,572,105.97	12,865,444.47	12,865,444.47	21,572,105.97			177,776,029.00	177,776,029.00
Principal Apportionment	8020-8079	3,440,714.61	13,485,374.61	3,154,135.28	3,129,397.53			65,440,351.00	65,440,351.00
Property Taxes	8080-8099								
Miscellaneous Funds	8100-8299	1,009,364.00	1,264,846.33	937,202.28	1,378,678.33	1,154,738.42		0.00	0.00
Federal Revenue	8300-8599	2,054,715.28	2,141,354.23	2,454,465.33	1,150,475.27	988,027.08		12,879,038.00	12,879,038.00
Other State Revenue	8600-8799	1,101,456.78	898,456.25	1,445,745.78	1,121,474.69	537,492.96		22,803,436.00	22,803,436.00
Other Local Revenue	8910-8929							12,709,457.00	12,709,457.00
Interfund Transfers In	8930-8979							0.00	0.00
All Other Financing Sources								0.00	0.00
TOTAL RECEIPTS		29,179,356.64	30,655,475.89	20,856,993.14	28,352,131.79	2,680,258.46	0.00	291,608,311.00	291,608,311.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,522,823.72	11,522,823.72	11,522,823.72	11,522,823.72	11,522,823.72		129,227,953.00	129,227,953.00
Classified Salaries	2000-2999	3,788,707.19	3,788,707.19	3,788,707.19	3,788,707.19	3,788,707.19		43,559,678.00	43,559,678.00
Employee Benefits	3000-3999	7,363,528.49	7,363,528.49	7,363,528.49	7,363,528.49	7,363,528.49		83,294,573.00	83,294,573.00
Books and Supplies	4000-4999	619,990.68	619,990.68	619,990.68	619,990.68	619,990.68		7,941,925.00	7,941,925.00
Services	5000-5999	2,633,418.60	2,633,418.60	2,633,418.60	2,633,418.60	2,633,418.60		31,089,902.00	31,089,902.00
Capital Outlay	6000-6599		24,147.48			19,543.74		151,558.00	151,558.00
Other Outgo	7000-7499	(30,485.78)	184,746.38	(87,245.36)	64,741.70			565,327.00	565,327.00
Interfund Transfers Out	7600-7629				1,873,723.00			1,873,723.00	1,873,723.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		25,897,982.90	26,137,362.54	25,841,223.32	27,866,933.39	25,948,012.42	0.00	297,704,639.00	297,704,639.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299	(1,574,371.83)	654,154.78	412,745.38	0.00	679,157.33		3,527,946.68	3,527,946.68
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490	(1,574,371.83)	654,154.78	412,745.38	0.00	679,157.33	0.00	0.00	0.00
SUBTOTAL								3,527,946.68	3,527,946.68
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	251,471.45	0.00	537,489.29	687,456.14	360,715.10		15,184,343.39	15,184,343.39
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690	251,471.45	0.00	537,489.29	687,456.14	360,715.10	0.00	15,184,343.39	15,184,343.39
SUBTOTAL								11,656,396.71	11,656,396.71
Nonoperating								0.00	0.00
Suspense Clearing	9910	(1,415,749.82)	2,674,689.22	541,468.05	1,235,745.87	649,727.25		6,096,328.00	6,096,328.00
TOTAL BALANCE SHEET ITEMS		(3,241,593.10)	3,328,844.00	416,724.14	548,289.73	968,169.48	0.00		
E. NET INCREASE/DECREASE (B - C + D)		38,780.64	7,846,957.35	(4,567,506.04)	1,083,488.14	(22,299,594.46)	0.00		
F. ENDING CASH (A + E)		120,802,483.06	128,649,440.41	124,081,934.37	125,115,422.51				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								102,815,838.03	102,815,838.03

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	130,459,432.00	301	15,867.00	303	130,443,565.00	305	3,141,033.00		307	127,302,532.00	309
2000 - Classified Salaries	41,454,960.00	311	335,894.00	313	41,119,066.00	315	870,759.00		317	40,248,307.00	319
3000 - Employee Benefits	70,899,498.00	321	2,393,106.00	323	68,506,392.00	325	1,500,318.00		327	67,006,074.00	329
4000 - Books, Supplies Equip Replace. (6500)	13,252,015.00	331	68,326.00	333	13,183,689.00	335	1,364,620.00		337	11,819,069.00	339
5000 - Services. . . & 7300 - Indirect Costs	31,845,605.00	341	184,219.00	343	31,661,386.00	345	12,246,874.00		347	19,414,512.00	349
TOTAL					284,914,098.00	365			TOTAL	265,790,494.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	399
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,075,306.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			170,247,288.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.05%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	64.05%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	265,790,494.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)



Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	128,511,087.00	301	16,343.00	303	128,494,744.00	305	3,253,876.00		307	125,240,868.00	309
2000 - Classified Salaries	42,259,159.00	311	348,336.00	313	41,910,823.00	315	942,178.00		317	40,968,645.00	319
3000 - Employee Benefits	77,085,652.00	321	2,356,200.00	323	74,729,452.00	325	1,591,868.00		327	73,137,584.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,928,807.00	331	96,595.00	333	7,832,212.00	335	1,422,954.00		337	6,409,258.00	339
5000 - Services . . . & 7300 - Indirect Costs	30,441,846.00	341	171,950.00	343	30,269,896.00	345	12,224,708.00		347	18,045,188.00	349
TOTAL					283,237,127.00	365	TOTAL		263,801,543.00	369	

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	66.08%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	66.08%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	263,801,543.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

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	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	228,821,317.00	0.00	228,821,317.00	136,574,231.00	21,770,000.00	343,625,548.00	12,355,000.00
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	4,069,483.00	0.00	4,069,483.00	10,925,000.00	298,051.00	14,696,432.00	492,927.00
Other General Long-Term Debt	2,047,360.00	0.00	2,047,360.00	0.00	889,243.00	1,158,117.00	169,675.00
Net Pension Liability	206,819,441.00	0.00	206,819,441.00	40,570,301.00	0.00	247,389,742.00	0.00
Total/Net OPEB Liability	18,608,222.00	0.00	18,608,222.00	0.00	0.01	18,608,221.99	0.00
Compensated Absences Payable	3,214,580.70	0.00	3,214,580.70	0.00	0.01	3,214,580.69	0.00
Governmental activities long-term liabilities	463,580,403.70	0.00	463,580,403.70	188,069,532.00	22,957,294.02	628,692,641.68	13,017,602.00
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	
Total/Net OPEB Liability			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			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	291,662,597.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,040,879.00
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	548,653.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	874,075.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	195,999.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,873,773.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
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)				4,042,500.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	585,055.00
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)				271,164,273.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		25,148.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,782.74
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.)	262,944,600.77	10,454.19
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)	262,944,600.77	10,454.19
B. Required effort (Line A.2 times 90%)	236,650,140.69	9,408.77
C. Current year expenditures (Line I.E and Line II.B)	271,164,273.00	10,782.74
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 ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

July 1 Budget
2017-18 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,889.16		3,384,928.95	3,386,818.11
2. State Lottery Revenue	8560	3,625,008.00		1,131,840.00	4,756,848.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,626,897.16	0.00	4,516,768.95	8,143,666.11
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,530,624.00			2,530,624.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,024,941.00			1,024,941.00
4. Books and Supplies	4000-4999	62,028.00		1,131,840.00	1,193,868.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	7,415.00			7,415.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,625,008.00	0.00	1,131,840.00	4,756,848.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	1,889.16	0.00	3,384,928.95	3,386,818.11
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Glendale Unified
Los Angeles County

July 1 Budget
General Fund
Special Education Revenue Allocations
(Optional)

19 64568 000000
Form SEA

Description	2017-18 Actual	2018-19 Budget	% Diff.
SELPA Name: Foothill (DJ)			
Date allocation plan approved by SELPA governance:	Jun-4, 2018		
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	22,504,293.00	23,611,150.00	4.92%
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	22,504,293.00	23,611,150.00	4.92%
B. COLA Apportionment	373,356.00	611,741.00	63.85%
C. Growth Apportionment or Declining ADA Adjustment	0.00	0.00	0.00%
D. Subtotal (Sum lines A.4, B, and C)	22,877,649.00	24,222,891.00	5.88%
E. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
F. Low Incidence Apportionment	115,467.00	115,467.00	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)	23,131,942.00	24,477,184.00	5.82%
K. Mental Health Apportionment	3,267,070.00	3,267,070.00	0.00%
L. Federal IDEA Local Assistance Grants - Preschool	190,596.00	189,468.00	-0.59%
M. Federal IDEA - Section 619 Preschool	618,604.00	0.00	-100.00%
N. Other Federal Discretionary Grants	8,204,480.00	8,825,890.00	7.57%
O. Other Adjustments	0.00	0.00	0.00%
P. Total SELPA Revenues (Sum lines J through O)	35,412,692.00	36,759,612.00	3.80%
II. ALLOCATION TO SELPA MEMBERS			
Glendale Unified (DJ00)	20,318,101.00	21,024,364.00	3.48%
Burbank Unified (DJ01)	12,057,689.00	12,549,461.00	4.08%
La Canada Unified (DJ02)	3,036,902.00	3,185,787.00	4.90%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	35,412,692.00	36,759,612.00	3.80%
Preparer Name: <u>Suzan Dunbar</u>			
Title: <u>Program Manager, Foothill SELPA</u>			
Phone: <u>818-246-5378</u>			

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(119,966.00)	0.00	(401,000.00)				
Other Sources/Uses Detail					0.00	1,873,773.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE 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
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION 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
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	56,875.00	0.00	111,000.00	0.00				
Other Sources/Uses Detail					858,773.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	63,091.00	0.00	290,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,700,000.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,700,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,015,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVG FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA 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

July 1 Budget
2017-18 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				
62 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
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	119,966.00	(119,966.00)	401,000.00	(401,000.00)	3,573,773.00	3,573,773.00	0.00	0.00

July 1 Budget
2018-19 Budget
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				
01 GENERAL FUND								
Expenditure Detail	0.00	(121,174.00)	0.00	(401,000.00)				
Other Sources/Uses Detail					0.00	1,873,773.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	58,083.00	0.00	111,000.00	0.00				
Other Sources/Uses Detail					858,773.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	63,091.00	0.00	290,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,015,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2018-19 Budget
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				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	121,174.00	(121,174.00)	401,000.00	(401,000.00)	1,873,773.00	1,873,773.00		

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 A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)	District Regular	25,208	25,184	
	Charter School	0		
	Total ADA	25,208	25,184	0.1%
Second Prior Year (2016-17)	District Regular	25,150	25,130	
	Charter School	0		
	Total ADA	25,150	25,130	0.1%
First Prior Year (2017-18)	District Regular	25,368	25,132	
	Charter School	0	0	
	Total ADA	25,368	25,132	0.9%
Budget Year (2018-19)	District Regular	25,406		
	Charter School	0		
	Total ADA	25,406		

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 A4 and C4):

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. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	26,115	26,117		
Charter School	0			
Total Enrollment	26,115	26,117	N/A	Met
Second Prior Year (2016-17)				
District Regular	26,075	26,075		
Charter School	0			
Total Enrollment	26,075	26,075	0.0%	Met
First Prior Year (2017-18)				
District Regular	26,071	26,071		
Charter School	0	0		
Total Enrollment	26,071	26,071	0.0%	Met
Budget Year (2018-19)				
District Regular	26,210			
Charter School	0			
Total Enrollment	26,210			

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. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	25,113	26,117	
Charter School		0	
Total ADA/Enrollment	25,113	26,117	96.2%
Second Prior Year (2016-17)			
District Regular	25,128	26,075	
Charter School			
Total ADA/Enrollment	25,128	26,075	96.4%
First Prior Year (2017-18)			
District Regular	25,130	26,071	
Charter School	0	0	
Total ADA/Enrollment	25,130	26,071	96.4%
		Historical Average Ratio:	96.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.8%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	25,406	26,210		
Charter School	0	0		
Total ADA/Enrollment	25,406	26,210	96.9%	Not Met
1st Subsequent Year (2019-20)				
District Regular	25,491	26,298		
Charter School	0	0		
Total ADA/Enrollment	25,491	26,298	96.9%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	25,532	26,340		
Charter School	0	0		
Total ADA/Enrollment	25,532	26,340	96.9%	Not Met

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

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

- 1 a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

District has a goal to improve enrollment to ADA ratio by 0.5% above the 2017-18 ratio (0.5+96.4 = 96.9%) Part of 2018-19 solvency plan.

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?

Yes

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.
Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)	
LCFF Target (Reference Only)	235,751,710.00	243,216,380.00	249,642,957.00	
	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	25,150.00	25,424.00	25,509.00	25,550.00
b. Prior Year ADA (Funded)		25,150.00	25,424.00	25,509.00
c. Difference (Step 1a minus Step 1b)		274.00	85.00	41.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.09%	0.33%	0.16%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		219,844,004.00	235,751,710.00	243,216,380.00
b1. COLA percentage (if district is at target)		3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)		6,595,320.12	6,058,818.95	6,493,877.35
c. Gap Funding (if district is not at target)		0.00	0.00	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)		6,595,320.12	6,058,818.95	6,493,877.35
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		3.00%	2.57%	2.67%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		4.09%	2.90%	2.83%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.09% to 5.09%	1.90% to 3.90%	1.83% to 3.83%

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 (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	65,440,351.00	65,440,351.00	65,440,351.00	65,440,351.00
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	219,844,004.00	235,751,710.00	243,216,380.00	249,642,957.00
District's Projected Change in LCFF Revenue:		7.24%	3.17%	2.64%
LCFF Revenue Standard:		3.09% to 5.09%	1.90% to 3.90%	1.83% to 3.83%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

2018-19 exceeds standard because this is the year gap funding went to 100% (full funding of LCFF revenue)

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.

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 (2015-16)	161,584,789.48	181,171,546.45	89.2%
Second Prior Year (2016-17)	169,743,299.83	189,185,692.12	89.7%
First Prior Year (2017-18)	181,582,970.00	204,844,214.00	88.6%
	Historical Average Ratio:		89.2%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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):	86.2% to 92.2%	86.2% to 92.2%	86.2% to 92.2%

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 (2018-19)	189,459,715.00	210,042,967.00	90.2%	Met
1st Subsequent Year (2019-20)	197,686,115.00	218,530,069.00	90.5%	Met
2nd Subsequent Year (2020-21)	204,637,457.00	225,747,384.00	90.6%	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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.09%	2.90%	2.83%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.91% to 14.09%	-7.10% to 12.90%	-7.17% to 12.83%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-.91% to 9.09%	-2.10% to 7.90%	-2.17% to 7.83%

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 (2017-18)	17,529,778.00		
Budget Year (2018-19)	12,863,443.00	-26.62%	Yes
1st Subsequent Year (2019-20)	12,879,038.00	0.12%	No
2nd Subsequent Year (2020-21)	12,886,481.00	0.06%	No

Explanation:
(required if Yes)

Primarily 2017-18 includes deferred revenue, while out years do not.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	26,401,893.00		
Budget Year (2018-19)	31,481,775.00	19.24%	Yes
1st Subsequent Year (2019-20)	22,803,436.00	-27.57%	Yes
2nd Subsequent Year (2020-21)	22,832,928.00	0.13%	No

Explanation:
(required if Yes)

Primarily 2017-18 includes deferred revenue/carry-over, while out years do not. Also, in 2018-19 a very large one time discretionary funding of \$8.7 million was provided in the Governor's May revise.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	14,784,638.00		
Budget Year (2018-19)	12,709,457.00	-14.04%	Yes
1st Subsequent Year (2019-20)	12,709,457.00	0.00%	No
2nd Subsequent Year (2020-21)	12,709,457.00	0.00%	No

Explanation:
(required if Yes)

Primarily 2017-18 includes carry-over, while out years do not.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	13,252,015.00		
Budget Year (2018-19)	7,928,807.00	-40.17%	Yes
1st Subsequent Year (2019-20)	7,941,925.00	0.17%	No
2nd Subsequent Year (2020-21)	7,948,156.00	0.08%	No

Explanation:
(required if Yes)

Primarily 2017-18 includes carry-over, while out years do not.

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

First Prior Year (2017-18)	32,246,605.00		
Budget Year (2018-19)	30,842,846.00	-4.35%	Yes
1st Subsequent Year (2019-20)	31,089,902.00	0.80%	No
2nd Subsequent Year (2020-21)	31,349,706.00	0.84%	No

Explanation:
(required if Yes)

Primarily 2017-18 includes carry-over, while out years do not.

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 (2017-18)	58,716,309.00		
Budget Year (2018-19)	57,054,675.00	-2.83%	Met
1st Subsequent Year (2019-20)	48,391,931.00	-15.18%	Not Met
2nd Subsequent Year (2020-21)	48,428,866.00	0.08%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	45,498,620.00		
Budget Year (2018-19)	38,771,653.00	-14.78%	Not Met
1st Subsequent Year (2019-20)	39,031,827.00	0.67%	Met
2nd Subsequent Year (2020-21)	39,297,862.00	0.68%	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 2017-18 includes deferred revenue, while out years do not.

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

Primarily 2017-18 includes deferred revenue/carry-over, while out years do not. Also, in 2018-19 a very large one time discretionary funding of \$8.7 million was provided in the Governor's May revise.

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

Primarily 2017-18 includes carry-over, while out years do not.

- 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 2017-18 includes carry-over, while out years do not.

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

Primarily 2017-18 includes carry-over, while out years do not.

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)

NOTE: The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51 and All Other School Facility Programs

7B. Calculating the District's Required Minimum Contribution

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.

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 2 will be used to calculate the required minimum contribution.

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues 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)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 4,910,882.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	289,217,882.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	289,217,882.00	8,676,536.46	8,679,987.00	Met

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	289,217,882.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	289,217,882.00	8,676,536.46	5,787,970.00	5,787,970.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
5,784,357.64	5,787,970.00

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

e. OMMA/RMA Contribution

8,679,987.00	N/A
--------------	-----

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

8,676,536.46

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. Greene School Facilities Act of 1998) |
| | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| | 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 (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,045,297.95	8,442,375.00	8,749,878.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	27,712,604.65	31,284,226.46	18,130,475.73
d. 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
e. Available Reserves (Lines 1a through 1d)	35,757,902.60	39,726,601.46	26,880,353.73
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	268,176,598.33	281,412,509.05	291,662,597.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	4,714,348.05	4,124,235.00	5,310,882.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	272,890,946.38	285,536,744.05	296,973,479.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.1%	13.9%	9.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.4%	4.6%	3.0%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and 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 (2015-16)	11,696,792.44	183,360,343.97	N/A	Met
Second Prior Year (2016-17)	3,022,996.32	191,622,009.93	N/A	Met
First Prior Year (2017-18)	(11,794,779.00)	205,859,214.00	5.7%	Not Met
Budget Year (2018-19) (Information only)	3,588,503.00	211,057,967.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

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 (2015-16)	23,916,447.00	32,492,819.97	N/A	Met
Second Prior Year (2016-17)	33,182,609.00	44,189,612.41	N/A	Met
First Prior Year (2017-18)	44,287,389.41	47,212,608.73	N/A	Met
Budget Year (2018-19) (Information only)	35,417,829.73			

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. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA 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 \$67,000 (greater of)	0	to 300
4% or \$67,000 (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 Stabilization Arrangements, Reserve for Economic Uncertainties, and 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	25,406	25,491	25,532
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	4,910,882.00	4,910,882.00	4,910,882.00

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	289,217,882.00	297,704,639.00	304,922,183.00
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)	289,217,882.00	297,704,639.00	304,922,183.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,676,536.46	8,931,139.17	9,147,665.49
6. Reserve Standard - by Amount (\$67,000 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)	8,676,536.46	8,931,139.17	9,147,665.49

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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)	8,676,536.00	8,931,139.00	9,147,665.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	23,096,332.73	14,926,250.73	1,779,805.73
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	31,772,868.73	23,857,389.73	10,927,470.73
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.99%	8.01%	3.58%
District's Reserve Standard (Section 10B, Line 7):	8,676,536.46	8,931,139.17	9,147,665.49
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?

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?

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:

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?

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)?

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 (2017-18)	(39,915,272.00)			
Budget Year (2018-19)	(39,594,856.00)	(320,416.00)	-0.8%	Met
1st Subsequent Year (2019-20)	(39,529,875.00)	(64,981.00)	-0.2%	Met
2nd Subsequent Year (2020-21)	(39,498,861.00)	(31,014.00)	-0.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	1,873,773.00			
Budget Year (2018-19)	1,873,773.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	1,873,723.00	(50.00)	0.0%	Met
2nd Subsequent Year (2020-21)	1,873,734.00	11.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. 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, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	22	Property Taxes	Measure K and Measure S	343,625,548
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
City of Glendale Loan	5	Central RDA Funds	7439	988,442
CREBS (old & new combined)	16	Fund 40.1 (RDA Funds)	7439	14,203,505
TOTAL:				358,817,495

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	22,718,156	22,428,469	18,737,019	18,695,431
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
City of Glendale Loan	195,999	216,000	237,000	258,000
CREBS (old & new combined)	1,209,874	1,330,198	1,323,563	1,317,113
Total Annual Payments:	24,124,029	23,974,667	20,297,582	20,270,544
Has total annual payment increased over prior year (2017-18)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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 actuarially determined contribution (if available); 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. 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. Total OPEB liability	52,679,613.00
b. OPEB plan(s) fiduciary net position (if applicable)	52,679,613.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2016

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	6,324,338.00	6,324,338.00	6,324,338.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,351,165.00	2,350,000.00	2,350,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,500,000.00	2,500,000.00	2,500,000.00
d. Number of retirees receiving OPEB benefits	168	168	168

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 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

S8. Status of Labor Agreements

Analyze the status of all 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) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,295.0	1,298.0	1,302.0	1,306.0

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.

Unsettled negotiations for 2018-19, GTA.

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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

1,305,899

7. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
21,980,000	23,958,200	28,114,400
Varies	Varies	Varies
8.6%	9.0%	9.0%

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		
----	--	--

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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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,300,000	1,300,000	1,300,000
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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.):

S8B. 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) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	926.0	926.0	926.0	926.0

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.

Unsettled negotiations 2017-18 and 2018-19 for CSEA.

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:

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

507,816

7. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
11,320,000	12,338,800	13,450,000
Varies	Varies	Varies
8.6%	9.0%	9.0%

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		
----	--	--

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
400,000	400,000	400,000
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	198.0	198.0	198.0	198.0

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.

Unsettled negotiations 2018-19 for GSMA.

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Total cost of salary settlement			
% change in salary schedule from prior year			

Negotiations Not Settled

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

252,818

4. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	3,580,000	3,902,200	4,253,400
Percent of H&W cost paid by employer	Varies	Varies	Varies
Percent projected change in H&W cost over prior year	8.6%	9.0%	9.0%

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	250,000	250,000	250,000
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	12,000	12,000	12,000
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.

Yes

Jun 19, 2018

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?

Yes



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)

End of School District Budget Criteria and Standards Review

