### 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.

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

### 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	(\$210,042,967)	
Surplus/(Deficit)		\$3,588,503
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,	5	1
2018-19 FASO Wall Construction, 2017-18 One-Time Discretionary Funding	\$2,726,820	1
Reserve for Future LACOE System Charges	\$840,000	
Reserve for MAA/Regular Carry Over/Board Election	\$3,519,170	
Subtotal of Components		\$15,910,000
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.

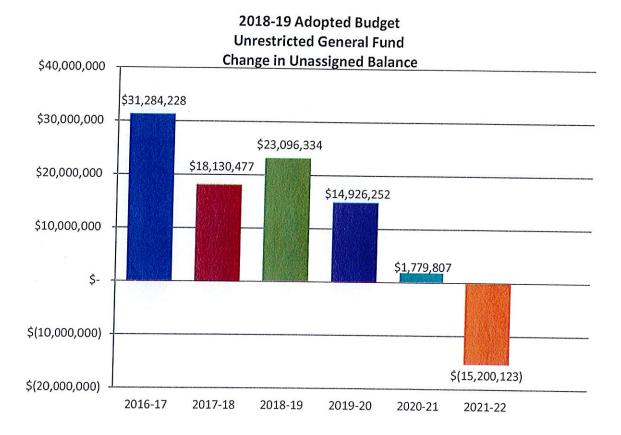
### Solvency Savings Plan

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.

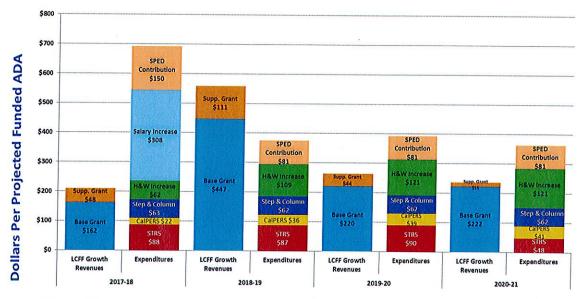
### **Cautions and Challenges**

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

### <u>Approval of the Reserve Exceeding Minimum Reserve for Economic Uncertainties (REU) in</u> 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

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.

### **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.

### 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.

### 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
Vic Lennan and Other Scholarships Trust Fund - 73.0	4,100.00	4,100.00	0.00
Total	1		\$ 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

### 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
  - o Develop realistic MYPs
  - o 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)

ocal Control Funding Formula - Projected Net District LCFF Revenue Increase					The second second second	
- Projected Net District LCFF Revenue Increase						
	\$9,959,23	36				
Adopted Budget 2017-18 (June 2017)		\$6,779,51	7 \$8,816,63	39 \$7,077,87	7 \$9,294,99	25
State Budget Adoption		\$6,868,268				
First Interim		\$7,410,833			, ,	
Second Interim			4 \$12,422,91			
Proposed Budget 2018-19			7 \$15,907,70		150 5	
- Revenue Net Percentage Increase	5.279				0.000	0000 0000 0000 0000 0000 0000 0000 0000 0000
- Projected Increase In Funding Per ADA	\$40					
- Total LCFF Funding Per ADA						
- Factors Utilized In Revenue Calculations	\$8,53	1 \$8,742	\$9,27	73 \$9,535	5 \$9,77	1 \$10
Unduplicated Percentage	54.69%		= 1.000			
Adopted Budget 2017-18 (June 2017)		54.78%				
State Budget Adoption		54.78%				
First Interim		54.26%				
Second Interim		54.26%				
Proposed Budget 2018-19	2 2000	54.75%	55.16%	6 55.59%	55.40%	6 55.
Cost of Living Adjustment (COLA)	0.00%					
Adopted Budget 2017-18 (June 2017)		1.56%	2.15%	6 2.35%	2.57%	6 0.
State Budget Adoption		1.56%	2.15%	6 2.35%	2.57%	6 0.
First Interim		1.56%	2.15%	6 2.35%	2.57%	6 0.0
Second Interim		1.56%	2.51%	6 2.41%	2.80%	3.
Proposed Budget 2018-19		1.56%	3.00%	2.57%	2.67%	3.4
Gap Funding	56.08%	ò				
Adopted Budget 2017-18 (June 2017)		43.97%	71.53%	73.51%	100.00%	100.
State Budget Adoption		43.19%	66.12%	64.92%	100.00%	100.0
First Interim		43.19%	66.12%	64.92%	100.00%	100.0
Second Interim		44.97%	100.00%	100.00%	100.00%	
Proposed Budget 2018-19		45.17%	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,
State Budget Adoption		25,386	25,487		25,676	
First Interim		25,462	25,487		25,676	25,
Second Interim		25,462	25,487		25,676	25,
Proposed Budget 2018-19		25,150	25,424		25,550	25,
Enrollment	26,075	23,130	23,727	23,307	23,330	23,
Adopted Budget 2017-18 (June 2017)	20,073	26,163	26,268	26,346	26,462	26,
State Budget Adoption		26,163	26,268	26,346	26,462	-
First Interim		26,242	26,268			26,
Second Interim		26,163		26,346 26,346	26,462	26,
			26,268 26,210		26,462	26,4
Proposed Budget 2018-19	14 117	26,071	20,210	26,298	26,340	26,3
Unduplicated Count - Enrollment	14,117	14.217	14017	14017	14017	140
Adopted Budget 2017-18 (June 2017)		14,217	14,217	14,217	14,217	14,2
State Budget Adoption		14,217	14,217	14,217	14,217	14,2
First Interim		14,217	14,217	14,217	14,217	14,2
Second Interim		14,217	14,217	14,217	14,217	14,2
Proposed Budget 2018-19		14,560	14,560	14,560	14,560	14,5
LOYEE BENEFITS		ALL SPENGER				7.25
- 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				- 100 <u>-</u>		
- Health & Welfare Insurance Increase (District-wide)	\$1,788,668	\$1,548,460	\$2,775,767	\$3,082,948	\$3,082,948	\$3,082,94
VENCY" TRANSFERS						
Early Retirement Benefit Fund #67.2	\$0	\$0	\$0	\$0	\$0	\$
Debt Service Fund #56.0 (for CCSS Program)	\$1,481,351	\$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.

### Attachment C

### 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

	Elementary	Middle	High
Description	Schools	Schools	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
* Ratios have been or may be reduced with categorical	or other funding.		
Counselor Staffing Ratio (students to counselors)	m/a	500.1	500.1
Counsciol Starting Natio (students to Counsciols)	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
		0.75 1 115 per seneor	ibu .
School Site Administrative Support	1201		
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 suppor	Δ		
Administrative Secretary (1 per principal)	1	1	1
Elementary Clerks (1 FTE Minimum)	600:1	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
Trus Country Support	100	TTTE per sensor	T to 21 TE per sensor
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
ead Custodian	n/a	. 1	1
Custodian II	1	1	n/a
ustodian 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
ustodial Overtime	\$ 1 per student	\$ 1 per student	\$ 1 per student
OTOL MINU		φ i poi student	φ r per student
ustodial Supplies	\$10 per student	\$10 per student	\$10 per student
ool Supplies (Central FASO Account)	n/a	n/a	\$27,000 per year
structional Material Support	\$31.50 per student	\$47.00 per student	\$49.00 per student
on detroin atterial oupport	φοτισο per stadon.	\$17.00 per student	\$ 15.00 per student
ummer School Supplies	n/a	\$3 per summer student	\$3 per summer student
econdary Security Allocations	n/a	\$24.00 per student	\$24.00 per student
December 12110cmid10	2.2.00	\$2,000 for summer school	\$8,300 for summer school
		\$300 for graduation	\$300 for graduation
		\$6,615 Supplemental	4000 tot Diamanion

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

TOTAL ENROLLMENT BY GRADE LEVEL

ATTACHMENT E

		_	_	_		_		_			_				_	_		_		_	_		_	_	_			_				_							
	2021-22	Hist. Trend	Projections	333	1 885	1 000	000,1	1,906	1,903	7,913		1,883	2,025	1,983	5,891		13.804		1 077	1,6,1	2,024	4,001	17,805		2.058	1 045	1 074	1,0,1	1,851	2,698	273	11,972		25,776		622	000	26,398	28
	2020-21	HIST. I rend	Projections	333	1,885	1.886	1 006	1,300	1,903	7,913		1,996	1,994	1,940	5,930		13,843		1.977	2002	4,035	4,070	17,913		1,959	1.956	1.845	1 773	7 520	256,1	5/3	11,875		25,718		622	26.340	42	0.16%
	2019-20 Hiet Trand	Duar Tella	Projections	333	1,885	1,886	1.906	2 044	2,011	0,021		1,959	1,933	1,937	5,829		13,850		2,044	1.965	4.009	47 050	60011		1,997	1,927	1,764	1.856	7.544	273	200 77	11,626	020 10	9/9/57		622	26,298	88	0.34%
	2018-19 Hist. Trend	Droise	SHOREGINES	200	1,885	1,886	2,008	1.976	8.088	2006	, ,	1,901	1,955	5,004	0,040	42,000	13,928	State of the state	1,919	1,978	3,897	17.825			1,965	1,844	1,853	1,828	7,490	273	11 660	2004	25 589	20000	623	770	26,210	139	0.53%
	Standard	Enrollment Progression	333	1 005	1,000	1,886	1,984	1,979	8,067		1 000	1 944	1 992	5.826	2	13 803	2000	-	1,8/9	1,933	3,812	17,705	63	1 922	7997	1,00.1	1,934	1,826	7,573	273	11,658		25.551		622		26,173	102	0.39%
27.00	Actual	Enrollment	330	1,882	000	006,1	1,975	1,917	8,084		1,910	1.988	1.876	5.774		13,858	200	4 000	1,323	1,929	3,858	17,716		1.878	1 920	1,000	1,022	1,630	1,460	273	11,591		25,449		622		26,071	4.0	-0.02%
2046 47	Actual	Enrollment	305	1.922	1 944	1004	1,004	1,898	7,953		1.977	1,877	1,976	5,830		13,783	•	1 921	1 855	1,033	3,170	17,559		1,933	1.876	1 892	1842	7.542	246,	201	11,620	34	25,403		672		26,075	-0 470/	0.11.0
2015-16	Actual	Enrollment	317	1,916	1.874	1891	1,001	1,957	7,935		1,870	1,969	1,941	5,780		13,715		1.820	1.869	2 680	47.404	*****		1,886	1,984	1.883	1.897	7 650	305	200	11,044	6	25,359		260		26,119 -63	-0.24%	
2014-15	Actual	Enrollment	313	1,778	1,867	1.926	1 883	1,000	1911		1,980	1,913	1,805	2,698		13,465		1,846	1,811	3.657	17 122	1	100	1,987	1,953	1,976	2,021	7.937	335	11 929	2761	25 304	40,034	100	788	707	98	0.38%	
2013-14	Actual	THOUNGE	9/1	1,773	1,900	1,857	1.936	7 643	74047	000	1,892	1,769	1,855	5,576		13,158	8.	1,792	1,935	3,727	16.885		1 004	166,1	2,101	2,097	2,019	8,208	301	12.236		25.394	2000	009	000	26.084	-110	-0.42%	
2012-13	Actual	90	100	1,130	1,837	1,899	1,830	7.454		4 750	201,1	1,813	1,102	170'0	45 704	12,781	,	1,920	1,922	3,842	16,623		2.090	2,00	2,187	2,096	2,117	8,490	355	12,687		25,468		726		26.194	-56	-0.21%	
2011-12	Actual Enrollment		1 76.4	1,00	600,1	1,811	1,723	7,167		1.782	4 720	1,720	5 445	2	12 612	710(71	4 000	1,696	2,063	3,959	16,571		2,168	2 180	2,100	2,202	2,082	8,632	358	12,949		25,561		689	1	26,250	-143	-0.54%	
2010-11	Enrollment	-	1,749	1777	1 1 1	1,0,1	1,754	6,948		1.682	1 850	1.877	5,409		12.357		2 022	1,044	4,150	4,158	16,515		2,167	2.317	2.168	2 425	6,145	6///0	401	13,334		25,691		702		26,393	-266	%00·I-	
2009-10	Enrollment	1	1.631	1.648	4 72E	200	860,1	6,672		1,791	1.795	1.958	5,544		12,216		2.123	2 085	4 208	4,200	10,424		2,282	2,246	2.218	2.269	9 015	436	42.0	13,649		25,865		794		26,659	-85	0.25.70	
2008-09 Actual	Enrollment	I	1,534	1,658	1,622	1 766	60,1	6,579		1,768	1,876	2,075	5,719		12,298		2,064	2.209	4.273	46 574	170,01		2,213	2,318	2,391	2,156	9.078	403	12.754	10,101		26,052	į	692		26,744	-310		
2007-08 Actual	Enrollment	ł	1,511	1,574	1.681	1 728	207.6	0,434	į	1,793	1,978	2,013	5,784		12,278		2,126	2,117	4,243	16 521	7060		2,245	2,444	2,306	2,261	9,256	434	13 933	20062		117,02	070	643	1	27,054	-1.33%		
	GRADE	4 :	×	-	2	က	Gr TK-3 Total	inio i origina	•	<b>†</b> '	2	9	Gr 4-6 Total	1	IOIAL ELEMENIARY	1		80	Gr 7-8 Total	TOTAL K-8		o	, <del>(</del>	2;	11	12	Gr 9-12 Total	Continuation Programs	TOTAL SECONDARY		Elem and Sec Subtotal	200000000000000000000000000000000000000	Special Folloation		DISTRICT TOTAL	Increase/Decrease	Percent		

### Attachment F

### 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	\$	44,287,3	91		3 .		\$		9		\$	
Adjustment For Actual 2016-17 Ending Balance	\$	2,925,2										
Revised 2017-18 Ending Balance Reflecting Actuals Adjustment	\$	47,212,6	10	\$ 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)	) 5	(611,988)	) \$	(756,471	) \$	-	\$	_
2017-18 One-Time State Discretionary Funding At \$146 per ADA			5	3,668,688								
First Interim Adjustments												
Revised LCFF Funding Variables			5	542,565	\$	(47,805)	\$	(230,760)	\$	2	\$	-
Computer Laptop Purchases (Funded by State Discretionary Funding al	bove)		\$	(1,222,896)	) \$	(1,222,896)	\$	(1,222,896)	)			
Appropriate Carry-Over			\$		)							
Additional Mandated Block Grant Income			\$	2 TONE (1988)		40,000	\$	40,000	\$	40,000	\$	40,000
Public Surplus Auctions Income			\$									
Misc. Income			\$	409		19						
Second Interim Adjustments												
Revised LCFF Funding Variables			\$	208,471			\$	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 (C	ngoin	g)										
Certificated Cost of a 1.50% Salary Increase			\$	(3,686,100)		(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)
Management Cost of a 1.50% Salary Increase			\$	(587,007)	Þ	(293,504)	Þ	(293,504)	3	(293,504)	3	(293,504)
SCENARIO OF SALARY INCREASE For 2017-18 (Ongoing)			•	(1.050.505)	_							
Certificated Cost of a 1.50% Salary Increase (1.523% compounded) Classified Cost of a TBD % Salary Increase (not settled yet)			\$	(1,870,696)		(1,870,696)		(1,870,696)		(1,870,696)		(1,870,696)
Management Cost of a 1.50% 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)
						S S S		65 35 85				(18) (1) (1)
Approved 2018-19 Solvency Plan (On-Going Items) Expenditure Transfers To Educator Effectivness Grant			\$	1,000,000	\$	3,550,000	\$	3,675,000	\$	3,675,000		3,675,000
MAA Income Received			\$	622,259			\$		\$		\$ \$	
Interest Income Adjustment			\$				\$	294,000	\$		\$	294,000
Workers Compensation Adjustment			\$		\$		\$	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	\$	* <u>=</u> 9	\$	-	\$		\$	- 1
Title II Federal CSR Income Adjustments			\$	400,000	\$	(430,000)		(430,000)	\$	(430,000)	\$	(430,000)
Yard Duty Aids			\$		\$	(300,000)		(300,000)		(300,000)		(300,000)
Panorama Contract and CMHS SRO			\$		\$	(203,000)		(203,000)		(203,000)		(203,000)
2018-19 Health and Welfare Projected Savings			\$		\$	300,000			\$		\$	-
Teaching and Learning Adjustments  Move Certain LEA Billing Prog. Expenses To General Fund (solvency m	ulti vo	or bolonoo	Jenne	(500,000)	\$	(500,000) (495,000) (495,000)		(500,000)		(500,000)		(500,000)
FASO Wall	ши-уе	ai vaiance (	s \$	(200,000)	φ	(493,000)	Φ	(495,000)	Þ	(495,000)	Þ	(495,000)
RRM 3% Contribution Increase			\$		\$	(175,100)	s	(175,100)	s	(175,100)	\$	(175,100)
MYP Variable Adjustments			\$		\$	- 5		329,276		280,776		513,663
LACOE Charges			\$	(280,000)	\$	(280,000) 5		(280,000)		(280,000)		(280,000)
										, 11		
Current Year Impact	3		\$	(4,934,721)	\$	9,851,876 \$	\$	1,652,945	5	(41,077) \$	s	9,775,533
Cumulative Impact to Ending Balance \$	3	-	\$	(4,934,721)	\$	4,917,155 \$	S	6,570,101	S	6,529,024 \$	3	16,304,557
Adjusted Ending Balance Projection	5 47	,212,610	\$	35,417,831	\$	39,006,334	8	32,909,661	<u> </u>	26,059,185	3	22,584,886
Designated and Restricted Portion:												
Revolving Cash \$		70,000	\$	70,000 \$	ŝ	70,000 \$	3	70,000 \$		70,000 \$	;	70,000
Stores \$		77,474	\$	77,474 \$	S	77,474 \$	3	77,474 \$		77,474 \$	í	77,474
Prepaid Expenditures \$	1	888,655	\$	453,078 \$	S	- \$		- S		- \$	ĺ	- 1
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 In			\$	- \$		- \$		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 \$ Reserve for 2018-19 FASO Wall Costs		-	\$	2,445,792 \$ 200,000 \$		1,222,896 \$ 200,000 \$		- \$ - \$		- \$ - \$		1.50
Reserve for 2018-19 FASO wall Costs  Release The Reserve for One-Time 2018-19 Discretionary Funding \$		_	\$	- \$		- \$		- \$ - \$		- S		
		284,228				23,096,334 S		14,926,252 S			ľ	15,200,123)
- ajaowa zaminet in Daetsi vi rissigneti Anti 5 /0 Reserve			-	The state of the s				9		3117,001		

### GENERAL FUND Unrestricted Program Only

### REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

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				
3) Other State Revenues	8300-8599	13,447,189			
4) Other Local Revenues	8600-8799	4,842,427			
5) TOTAL REVENUES		254,241,326			
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	1
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		Al a st			
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					
<b>EXPENDITURES BEFORE</b>		44,198,359	34,448,202	33,663,385	36,996,734
OTHER FINANCING SOURCES					
AND USES (A5 - B9)					
D. OTHER FINANCING	1				
SOURCES\USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	0	О	O	0
b) Transfers Out	7610-7629	1,015,000	1,015,000	1,015,000	1,015,000
2) Other Sources	8930-8979	0	0	0	0
Other Uses	7630-7699	0	0	0	0
3) Contributions to Restric	11.00				
Programs	8980-8999	(39,594,856)	(39,529,875)	(39,498,861)	(39,456,033)
4) TOTAL, OTHER				0	# 1
SOURCES/USES		(40,609,856)	(40,544,875)	(40,513,861)	(40,471,033)

### GENERAL FUND Unrestricted Program Only

### REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Account Codes	Base Year 2018/19	Proj. 1 2019/20	Proj. 2 2020/21	Proj. 3 2021/22
E. NET INCREASE (DECREASE)					1
IN FUND BALANCE					
What If? Sources		0	0		
What If? Uses		0	0		
Total (What If + C + D4)		3,588,503	(6,096,673)	(6,850,476)	1
F. FUND BALANCE, RESERVES			(-,,,	(0,000)	(0,171,200)
1) Beginning Balance		35,417,831	39,006,334	32,909,661	26,059,185
a) Adjustments		0	0	02,000,001	20,000,100
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	11 12
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	o	0	0
General Reserve	9730 ·	o	o	0	o
Legally Restricted					
Balances	9740	0	О	0	o
b) Designated Amounts		=	5		
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
	97уу	0	0	0	0
c) FREE Balance	9790	23,096,334	14,926,252	1,779,807	Q
d) (DEFICIT) Balance	9790	0	0	0	(15,200,123)

### GENERAL FUND Restricted Program Only

### REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	Ι Δ	1			
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	9 (		0	0
2) Federal Revenues	8100-8299	12,663,443	12,679,038	12,686,481	
3) Other State Revenues	8300-8599	18,034,586	D 00 0000	No. of the second second	
4) Other Local Revenues	8600-8799	7,867,030	1 2 22 22		
5) TOTAL REVENUES		38,565,059	100 100 100 100		
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		17,070,190	17,070,203
3) Employee Benefits	3000-3999	17,832,922		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				. 1	
REVENUES OVER					
EXPENDITURES BEFORE		(38,736,083)	(38,670,807)	(38,640,011)	(38,597,256)
OTHER FINANCING SOURCES					
AND USES (A5 - B9)					1
D. OTHER FINANCING					
SOURCES\USES				$\gamma$	
1) Interfund Transfers		1			
a) Transfers In	910-8929	0	0	o	o
b) Transfers Out 7	610-7629	858,773	858,723	858,734	858,738
2) Other Sources 8	930-8979	0	0	O	0
Other Uses 7	630-7699	o	O	О	0
3) Contributions to Restric					
Programs 8	980-8999	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

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	ľ	1			
What If? Sources		0	ol	0	0
What If? Uses		0	o	0	0
Total (What If + C + D4)		0	345	116	39
F. FUND BALANCE, RESERVES					
1) <sup>/</sup> 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	o	. 0	0
Other, Prepay, Etc.	9719	0	o	0	0
General Reserve	9730	0	0	0	o
Legally Restricted					
Balances	9740	9,334,810	9,335,155	9,335,271	9,335,310
b) Designated Amounts				50 88	
For Economic					1
Uncertainties	9770	o	o	0	o
Other Designated	9780	0	0	0	О
	97yy	0	o	0	0
c) FREE Balance	9790	0	О	O	0
d) (DEFICIT) Balance	9790	0	0	o	0

### GENERAL FUND Unrestricted And Restricted

### REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

A. REVENUES 1) Revenue Limit Sources 2) Federal Revenues 3100-8299 31,481,775 22,803,436 4) Other Local Revenues 8600-8799 12,709,457 12,709,45	Description	Account	Base Year	Proj. 1	Proj. 2	Proj. 3	1
1) Revenue Limit Sources 8100-8099 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 8800-8799 12,709,457 22,803,436 22,832,928 22,873,565 170TAL REVENUES 800-8799 12,709,457 12,7	Description	Codes	2018/19	2019/20	2020/21	2021/22	
2) Federal Revenues 3) Other State Revenues 4) Other Local Revenues 4) Other Local Revenues 4) Other Local Revenues 5) TOTAL REVENUES 8600-8799 12,709,457	A. REVENUES						T
2) Federal Revenues 3) Other State Revenues 4) Other Local Revenues 4) Other Local Revenues 5) TOTAL REVENUES 800-8799 12,709,457 12	<ol> <li>Revenue Limit Sources</li> </ol>	8010-8099	235,751,710	243,216,380	249,642,957	258,726,680	
4) Other Local Revenues 5) TOTAL REVENUES  8600-8799 12,709,457 12	2) Federal Revenues	8100-8299	12,863,443	12,879,038	12,886,481		1
4) Other Local Revenues 5) TOTAL REVENUES  8600-8799 12,709,457 292,806,385 291,608,311 298,071,823 307,206,461  8. EXPENDITURES / 1) Certificated Salaries 2000-2999 128,511,087 2) Classified Salaries 3000-3999 77,085,652 3) Employee Benefits 4000-4999 77,928,807 7,941,925 7,941,925 7,948,156 7,956,725 7) Other Operatin Expense 5000-5999 30,842,846 6) Capital Outlay 6000-6999 151,558 7) Other Outgo 7100-7299 966,000 9) TOTAL EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES USES 1) Interfund Transfers a) Transfers Out 7610-7629 1,873,773 291,608,311 298,071,823 298,071,823 298,071,823 298,071,823 298,071,823 298,071,823 298,071,823 212,709,457 291,608,311 299,073,372 291,808,311 212,709,457 291,608,311 299,073,372 210,504,197 241,559,791 291,808,311 212,709,457 291,608,311 298,071,823 212,709,457 291,608,311 298,071,823 212,709,457 291,608,311 298,071,823 212,709,457 291,608,311 298,071,823 212,709,457 291,608,311 298,071,823 212,709,457 291,608,311 298,071,823 212,709,457 291,608,311 299,608,311 299,671,823 212,709,457 291,608,311 299,608,311 21,709,457 291,608,311 299,608,311 299,773,372 210,504,197 291,846,596,735 88,400,615 7,941,925 7,941,925 7,941,925 7,948,156 7,941,925 7,948,156 7,948,156 7,948,156 7,948,156 7,941,925 7,948,156 7,941,925 7,948,156 7,948,156 7,948,156 7,948,156 7,948,156 7,948,156 7,948,156 7,948,156 7,948,156 7,948,156 7,948,156 7,948,156 7,	<ol><li>Other State Revenues</li></ol>	8300-8599	31,481,775	22,803,436	22,832,928	nous and see	
S) TOTAL REVENUES   292,806,385   291,608,311   298,071,823   307,206,461	<ol><li>Other Local Revenues</li></ol>	8600-8799	12,709,457	12,709,457	12,709,457	A2 84.000 G	
1) Certificated Salaries 2) Classified Salaries 2) Classified Salaries 3) Employee Benefits 3) Semployee Benefits 4) Books and Supplies 5) Services, Other Operatin Expense 6) Capital Outlay 7) Other Outgo 7) Other Outgo 7) TOTAL EXPENDITURES 6) CEXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) 7) Other Sources 1) Interfund Transfers a) Transfers Out 1) Interfund Transfers a) Transfers Out 2) Other Sources 3) 129,773,372 44,859,716 46,159,729 440,559,678 44,859,716 46,159,729 46,159,725 7,948,156 7,941,925 7,941,925 7,948,156 7,941,925 7,94	5) TOTAL REVENUES		292,806,385	291,608,311	298,071,823		ĺ
2) Classified Salaries 3) Employee Benefits 3000-2999 42,259,159 3) Employee Benefits 3000-3999 77,085,652 83,294,573 88,400,615 91,846,964 4000-4999 7,928,807 7,941,925 7,948,156 7,956,725 5) Services, Other Operatin Expense 5000-5999 30,842,846 6) Capital Outlay 6000-6999 151,558 151	B. EXPENDITURES /						-
2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services, Other Operatin Expense 6) Capital Outlay 7) Other Outgo 7) Tothal Expenditures Cost 9) Total Expenditures C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) C) OTHER FINANCING SOURCES\USES 1) Interfund Transfers a) Transfers In b) Transfers Out C) Other Sources C) O	1) Certificated Salaries	1000-1999	128,511,087	129,227,953	129,773,372	130,504,197	
3) Employee Benefits 4) Books and Supplies 5) Services, Other Operatin Expense 6) Capital Outlay 7) Other Outgo 8) Direct Support/Indirect Cost 9) TOTAL EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES\(A5 - B9\) D. Other Sources 8930-8979 Other Uses 7630-7699 77,085,652 83,294,573 88,400,615 7,948,156 7,948,16 7,948,16 7,948,16 7,948,16 7,948,16 7,948,16 7,948,16 7,948,16 7,948,16 7,948,16 7,948,16 7,948,16 7,948,16 7,948,16 7,948,16 8,400,615 8,160,000 8,30,04,449 8,30,04,449 8,30,04,000 8,66,327 966,326	2) Classified Salaries	2000-2999	42,259,159	43,559,678	44,859,716		
4) Books and Supplies 5) Services, Other Operatin Expense 6) Capital Outlay 7) Other Outgo 8) Direct Support/Indirect Cost 9) TOTAL EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES\USES 1) Interfund Transfers a) Transfers In b) Transfers Out 7610-7629 1,873,773 1,873,773 1,873,773 2) Other Sources Other Sources S930-8979 Other Uses 7630-7699 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3) Employee Benefits	3000-3999	77,085,652	83,294,573	88,400,615		
5) Services, Other Operatin Expense 6) Capital Outlay 6) Capital Outlay 7) Other Outgo 8) Direct Support/Indirect Cost 7300-7399 700-7399 7100-7299 7300-739	4) Books and Supplies	4000-4999	7,928,807	7,941,925	7,948,156		
6) Capital Outlay 7) Other Outgo 8) Direct Support/Indirect Cost 9) TOTAL EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) C. OTHER FINANCING SOURCES\USES 1) Interfund Transfers a) Transfers In 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 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5) Services, Other Operatin						
6) Capital Outlay 7) Other Outgo 7100-7299 966,000 966,327 966,326 966,326 966,326 8) Direct Support/Indirect Cost 7300-7399 (401,000) 9) TOTAL EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES\USES 1) Interfund Transfers a) Transfers In 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 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Expense	5000-5999	30,842,846	31,089,902	31,349,706	31,622,484	
8) Direct Support/Indirect Cost	6) Capital Outlay	6000-6999	151,558	151,558	151,558	151,558	
Cost	7) Other Outgo	7100-7299	966,000	966,327	966,326		
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)  D. OTHER FINANCING SOURCES\USES 1) Interfund Transfers a) Transfers Out b) Transfers Out 7610-7629 7630-7699	<ol><li>Direct Support/Indirect</li></ol>						
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES\USES 1) Interfund Transfers a) Transfers In b) Transfers Out 7610-7629 1,873,773 1,873,723 1,873,734 1,873,738 2) Other Sources Sessions 5,462,276 (4,222,605) (4,976,626) (1,600,522)  (4,976,626) (1,600,522)  0	Cost	7300-7399	(401,000)	(401,000)	(401,000)	(401,000)	
REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES\USES 1) Interfund Transfers a) Transfers In b) Transfers Out 7610-7629 1,873,773 1,873,723 1,873,734 1,873,738 2) Other Sources 930-8979 Other Uses 3) Contributions to Restric Programs 8980-8999 0 (4,976,626) (4,976,626) (4,976,626) (4,976,626) (1,600,522)  (4,976,626) (1,600,522)  1,873,738 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9) TOTAL EXPENDITURES		287,344,109	295,830,916	303,048,449	308,806,983	
EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES\USES 1) Interfund Transfers a) Transfers In b) Transfers Out 7610-7629 Other Sources 8930-8979 Other Uses 7630-7699 Other Uses 8980-8999 Other Uses 9880-8999 Other Uses	C. EXCESS (DEFICIENCY) OF					j	
OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES\USES 1) Interfund Transfers a) Transfers In 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 0 0 0 0 0 0 0 0 0 0 0 0 0 0	REVENUES OVER						
AND USES (A5 - B9)  D. OTHER FINANCING SOURCES\USES 1) Interfund Transfers a) Transfers In b) Transfers Out 7610-7629 1,873,773 1,873,723 1,873,734 1,873,738 2) Other Sources 9930-8979 Other Uses 7630-7699 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	EXPENDITURES BEFORE		5,462,276	(4,222,605)	(4,976,626)	(1,600,522)	
D. OTHER FINANCING SOURCES\USES 1) Interfund Transfers a) Transfers In 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 0 0 0 0 0 0 0 0 0 0 0 0 0 0	OTHER FINANCING SOURCES						
SOURCES\USES 1) Interfund Transfers a) Transfers In 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 0 0 0 0 0 0 0 0 0 0 0 0 0 0	AND USES (A5 - B9)						
1) Interfund Transfers a) Transfers In 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 0 0 0 0 0 0 0 0 0 0 0 0 0 0	D. OTHER FINANCING		-				
a) Transfers In 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 0 0 0 0 0 0 0 0 0 0 0 0 0 0	SOURCES\USES						
b) Transfers Out 7610-7629 1,873,773 1,873,723 1,873,734 1,873,738 2) Other Sources 8930-8979 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1) Interfund Transfers						
2) Other Sources 8930-8979 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	a) Transfers In	8910-8929	0	0	O	0	
2) Other Sources 8930-8979 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	b) Transfers Out	7610-7629	1,873,773	1,873,723	1,873,734	1,873,738	
3) Contributions to Restric Programs 8980-8999 0 0 0 0	2) Other Sources	8930-8979	0	. 0	o		
Programs 8980-8999 0 0 0 0 0 0 0 4) TOTAL, OTHER	Other Uses	7630-7699	o	0	O	0	
4) TOTAL, OTHER	3) Contributions to Restric						
	Programs	8980-8999	0	0	0	0	
SOURCES/USES (1,873,773) (1,873,723) (1,873,734) (1,873,738)	4) TOTAL, OTHER		1				
	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

·	Account	Base Year	Due: 4	Desi 0	D : 6
Description	Codes	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	(	
What If? Uses		0	o	(	
Total (What If + C + D4)		3,588,503	(6,096,328)	(6,850,360)	1
F. FUND BALANCE, RESERVES			, , , , , , , , ,	(-,,,	(=,,
1) Beginning Balance	7	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	7.50 H.S.
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	o	0	0
Legally Restricted					3100
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
	97уу	0	. 0	0	0
c) FREE Balance	9790	23,096,334	14,926,252	1,779,807	0
d) (DEFICIT) Balance	9790	0	O	0	(15,200,123)

### GLENDALE UNIFIED SCHOOL DISTRICT

ATTACHMENT H

2017-18 Estimated Actuals & 2018-19 Proposed Budget

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 Possed on the Language so			MYP	
Components Based on the June 2018-19 Proposed Budget	2017-18	2018-19	2019-20	2020-21
(A) 3% Mandated Reserve for Economic Uncertainties (REU)	8,749,87	8 8,676,536	5 8,931,139	9,147,66
B) Assigned Amounts (from below F1 + F2 + F3 + F4 + F5+F6+F7)	7,936,92	4 7,085,990	8,904,796	14,984,23
(C) Unassigned/Unappropriated Balance (CDE MYP lines D.3.e1 + D.3.e2) C = A + F8	26,880,354	1 31,772,869	23,857,390	10,927,47
D) Total of Assigned + Unassigned/Unappropriated Balance (B + C)	34,817,278	38,858,859	32,762,186	25,911,71
E = D - A (same as line F Sub-total below)	26,067,400	30,182,323	23,831,047	16,764,04
Reasons for reserves in excess of minimum REU:				
1 Reserve for Future LACOE Charges 2 Reserve LCFF Net Income Growth less STRS/PERS/SPED Increases	1,120,000 0	840,000 0	560,000 2,869,740	280,000 8,577,221
<ul><li>3 Reserve for Regular Carry-Over &amp; MAA</li><li>4 Reserve for 2017-18 CSEA 1.5% Salary Increase</li></ul>	3,519,170 651,962		3,519,170 1,955,886	3,519,170 2,607,848
5 Reserve for One-Time 2017-18 Discretionary Funding 6 Reserve for 2018-19 FASO Wall Costs	2,445,792	1,222,896	0	0
7 Reserve for One-Time 2018-19 Discretionary Funding Is Released	200,000	200,000	0	0
3 Unassigned Balance for Operational Solvency		23,096,333	0 14 926 251	0 1,779,806
Sub-total Reserve Exceeding Minimum REU (same as line E above)		30,182,323		16,764,045

## Glendale USD

Possible Budget Increases/Reductions 2018-19		
Revenue Increases		Estimated
Increase enrollment of net +50 students – over 2017-18	<del></del>	435,000
Increase lease revenue – through possible building exchange transaction?		200,000
Expenditure Reductions		
Software subscriptions	ľ	000 01
District office supplies	-	20,000
Review use of outside services		25,000
Examine Cost of 3rd party contracts		20,000
Reduce cost of Clark Magnet transportation (and/or increase fee)		50,000
Reduce cost of SPED transportation		200,000
Reduce cost of FASO vehicle fleet		250,000
Review administrative staffing level	+	20,000
Review Classified Staffing level	+	400,000
Identify areas for SPED reductions	-	000,000
Reduce sub days for professional develonment		240,000
Review certificated staffing laws		20,000
Various Principal additional action		1,000,000
Total		10,000
Year o	S	3,550,000

# 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

	2042 44	17,7700				
CEE/Revenue   imit	Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated Actuals	2018-19 Proposed
LCF/Rase Revenue Limit State Deficit	165,117,512 0	182,221,414	204,294,373	214,753,764	219,844,004	235,751,710
Sub-total	165,117,512 *	182,221,414	204,294,373	214,753,764	219,844,004	235,751,710
Unemployment Insurance Adjustment Summer School (moved to Other State in 07/08) Minimum Teacher Salary (moved to base in 10/11)	000		000	000	000	00
Continuation/Community Day School Adjustment PERS Reduction Continuation Ed Transfer	000	000	000	000	000	000
Community Day School Transfer Special Ed Transfer	000	000	00	00	00	000
PERS Reduction Transfers Prior Year Adjustment, County Transfers & Misc.	000	000	000	000	00	00
l otal 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 ROTC	0	0	456,285	341.345	622 260	
Other Federal	58,461 79,037	65,075 60,939	65,674	64,324	25,000	25,000
otal Other rederal Kevenue	137,498	126,014	584,443	465,025	647,259	200,000

\* 2013-14 LCFF/Revenure 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 Lottery Supplemental Instructional Programs (was Rev. L.) Year Round School Incentive Special Education Lawsuit Settlement Standardized Testing and Reporting (STAR/CELDT) Class Size Reduction - 9th Grade, English Class Size Reduction - K-3 Staff Development Day Buy Back Other State Revenue Total Other State Revenue	952,142 3,383,165 0 0 158,632 0 206,097 4,700,036 *	2,624,936 3,419,846 0 0 60,538 0 0 60,538	14,272,182 3,881,553 0 0 42,934 42,934 18,196,669	6,330,701 3,817,435 0 0 78,110 0 0 0 0	4,648,688 3,625,008 0 0 50,000 0	9,728,209 3,668,980 0 0 50,000
Local Revenue Leases & Rentals Leases the state of the st	1,775,926 337,206 406,432 3,649,317 6,168,882	1,752,553 281,352 410,539 4,218,795 <b>6,663,239</b>	1,787,541 415,978 433,706 4,171,796 <b>6,809,022</b>	1,835,972 705,469 451,764 3,582,560 <b>6,575,765</b>	1,783,827 930,000 615,927 1,834,994 5,164,748	13,441,189 1,783,827 930,000 558,000 1,570,600 4,842,427
	110,123,920	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 1200 - Certificated Pupil Support Salaries 1300 - Certificated Supervisors' & Admin Salaries 1900 - Other Certificated Salaries Total Certificated Salaries	73,453,658 2,713,194 7,499,442 32,694 83,698,989	76,073,751 2,823,114 7,816,646 40,083 <b>86,753,595</b>	85,146,101 3,005,798 8,897,567 37,708	87,153,608 3,120,966 9,035,231 37,082	91,457,240 3,229,052 9,830,690 22,297	91,801,669 3,608,095 9,581,052 26,643
Classified Salaries 2100 - Instructional Aides 2200 - Classified Support Salaries 2300 - Classified Supervisors' & Admin Salaries 2400 - Clerical and Offices Salaries 2900 - Other Classified Total Classified Salaries	807,144 6,574,075 1,543,744 6,833,983 1,173,195	1,097,579 6,654,070 1,668,915 6,894,639 1,598,542 17,913,747	1,910,360 7,193,679 1,826,396 7,939,036 1,954,354 20,823,826	2,552,836 7,398,747 2,067,732 7,993,026 2,211,955 <b>22,224,296</b>	3,300,289 7,612,163 2,239,741 8,389,592 2,303,708	4,262,699 7,502,688 2,129,224 7,748,889 3,546,026
Employee Benefits 3100 - STRS 3200 - PERS 3300 - OASDI/Medicare/Alternative 3400 - Health and Welfare Benefits 3500 - Unemployment Insurance 3600 - Workers' Compensation 3700 - Retiree Benefits 3800 - PERS Reduction 3900 - Other Employee Benefits	6,737,025 1,879,742 2,497,091 19,087,596 49,735 3,230,412 914,350 1,755,536	7,532,621 1,990,531 2,618,812 20,223,005 51,781 3,493,639 97,998 0 1,788,644 37,797,030	10,139,039 2,310,975 3,009,416 22,236,576 58,358 3,541,501 1,580,270 0 797,655 43,673,790	12,194,885 2,876,722 3,170,868 24,158,635 60,273 3,334,671 1,577,429 0 798,634	14,295,866 3,648,251 3,538,680 25,989,017 66,315 3,167,974 1,724,486 767,609 53,198,198	17,159,785 4,366,205 3,610,627 29,273,494 66,427 2,967,292 1,725,109 0 83,791

\* 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 4200 - Books and Reference Materials 4300 - Materials and Supplies 4400 - Noncapitalized Equipment 4700 - Food Total Books & Supplies	461 11,625 1,851,250 1,437,398 0 3,300,735	5,651 15,136 2,113,555 2,107,793 0	46,331 28,656 2,554,656 1,117,167 3,746,810	46,378 38,029 3,628,401 736,293 0	1,342,269 91,883 3,601,259 1,296,789 0	349,577 197 2,934,782 582,555 0 3,867,111
Contracted Services 5100 - Subagreements for Services 5200 - Travel/Conferences/Mileage 5300 - Dues and Membership 5400 - Insurance 5500 - Utilities 5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements 5710 - Transfers of Direct Costs 5750 - Transfers of Direct Costs 5750 - Transfers of Direct Costs and Operating Expenditures 5900 - Communications	4,795,000 144,713 57,697 1,003,298 4,244,548 421,218 (182,553) (251,214) 3,968,662 775,440	5,789,906 229,641 53,719 1,002,416 4,609,438 404,617 (157,017) (201,888) 3,785,079	5,778,890 259,695 42,810 1,001,816 4,755,061 421,725 (181,375) (114,691) 3,666,107	5,353,107 278,303 31,837 1,001,366 4,888,216 416,832 (951,394) (119,174)	5,527,520 286,365 65,296 1,001,049 4,948,214 1,379,229 (944,592) (119,966)	5,304,490 226,354 67,373 1,000,000 5,085,645 1,742,599 (950,877) (121,174) 3,914,615
Total Contracted Services  Capital Outlay 6100 - Sites and Improvements of Sites 6170 - Land Improvements 6200 - Buildings and Improvements of Buildings 6400 - Equipment 6500 - Equipment Replacement Total Capital Outlay	14,976,808 0 19,894 192,917 0	15,781,214 0 34,698 102,604 0 137,302	16,588,126 0 0 42,290 133,596 0 175,887	744,908 15,988,382 0 78,486 15,591 0	17,319,648 17,319,648 0 260,034 186,684 0 0 446,718	1,023,185 17,292,210 0 57,592 32,249 0 89,841

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

2018-19 Proposed	Budget 46,325 169,675 0 220,000	436,000 (700,910) (401,000) 0 0 (1,101,910)	210,042,967	0000	71,262 0 0 0 0 0 (26,179,821) 0
70		(845,891) (401,000) 0 0 0 0 0 11,246,891)	204,844,214 210,	0000	
2016-17 Audited Actuals	56,886 120,114 183,572	(950,782) (498,959) 0 0 0 (1,449,741)	189,185,692	0000	0 0 0 0 (26,021,671) (
2015-16 Audited Actuals	126,917 158,083 0 147,676 432,676	(866,232) (490,510) 0 0 0 0 (1,356,741)	181,171,546	000,0	0 0 0 0 (27,219,557) 0
2014-15 Audited Actuals	(2,473) 12,473 0 175,197 185,197	(561,102) (373,009) 0 0 0	161,876,109	0000	0 0 0 0 0 (24,477,790) 0
2013-14 Audited Actuals	66,181 61,819 0 172,112 300,112	(560,147) (320,544) 0 0 (880,692)	154,692,390	0000	0 0 0 0 (22,059,654) 0
	Other Outgo 7438 - Debt Service Interest 7439 - Debt Service Principal 7130 - State Special Schools 7142 - Payments to County Offices Total Other Outgo	Direct Support / Indirect Support 7310 - Transfers of Indirect Costs 7350 - Transfers of Indirect Costs - Interfund 7370 - Transfers of Direct Support Costs 7380 - Transfers of Direct Support Costs Total Direct Support / Indirect Support	Other Financing Sources/Uses	Contribution From Restricted Funds (8990) 07810.1 U-Car Explor & Dev For 7/8 Grd 09635.1 U-ROP-Classroom/Prg. Alloc. 09635.2 U-ROP - Support Alllocation Other	Contribution To Restricted General Fund (8980) Special Ed IDEA Local Assistance Title II - Principal Training Program Title II - Federal CSR EETT Competitive Grant Special Education Gifted and Talented Instructional Materials Block Grant

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	2017-18 Estimated	2018-19 Proposed
Home To School Transportation Supplemental Program 01000.0	795,771	833,937	900,566	939.481	Actuals 870 000	Budget
S and C Miscellaneous 02000.0	4,494,858	10,163,858	4,564,754	3,849,957	5,189,660	870,000 5,249.733
Gain C miscellaneous 03000.0 BIA- General Fund 04000.0	0	0	3,340,760	5,351,851	6,048,641	6,769,337
EAIS - S&C General Fund 05000.0			792,271	1,148,243	1.875,277	189,403
CTE 09635.1 (1819 09635.0 Combined Inst. & Admin.)	0	C	434,812	1,127,523	1,970,504	2,637,067
CTE Administrative Program 09635.2 Foster / Homeless / Attendance	0	0	425,555 536,953	1,096,502	1,425,701	1,943,356
Teaching & Learning (CCSS) - General 07405.0	0 0	0	0	026,924	289,607	0 0 0
Special Education Transportation	4.119.609	0 4 470 123	950,962	1,054,018	1,721,729	2.188.381
Staff Development Brightsch	(9,410,238)	(15,467,918)	4,342,698	4,428,664	4,270,127	4,020,127
Law Enforcement Grant	0	0	0	(19,000,130)	(24,732,226)	(27,605,573)
Ongoing and Major Maintenance	0 0 676 400	0	0	o c	<b>O</b> C	0
S and C Special Education 65002.0	(4,0/0,133)	(5,787,970)	(7,346,350)	(8,290,495)	(8.541,602)	0 679 8)
Continuation Education Advance Path	0	o c	(1,471,075)	(4,344,163)	(4,597,660)	(4,636.855)
Community Day School	0	0	o c	0 0	0	0
Ab1113-Violence Prevention	0	0	0		0 (	0
School Library Improvement Block Grant	0 0	0	0	0 0	0 0	0
Supplemental Counseling Program	0 0	0	0	0 0	0	0 (
Instructional Materials Program - Interest Due	00	0 0	0	0	0	00
Interfund Transfer In	(941,252)	(72,896)	(160,414)	0 (258 393)	0 0 77	00
Retiree Benefits Fund #20.0	9			(500,000)	(1,541,064)	(169,455)
Debt Service Fund #56.0	0 (	0	0	c	C	
Capital Outlay Fund #40.1	0 0	0	1,370,025 *	1.481.351	0	0
Other Transfers In	0 0	0	0		0 0	0
Interfund Transfer Out	D	0	0	0	0 0	0 0
Special Reserve Fund #40.1	(934 878)	. 00 100 7			)	o
Deferred Maint, Fund #14.0 Measure K #21.0	0	(1,627,034)	(2,188,798)	(2,378,742)	(1,015,000)	(1,015,000)
Total Other Financing Sources/Uses	0 (28 644 047)	0	0	00	00	0 (
Net Increase/Decrease in Fund Balance	(7,180,379)	(31,965,690)	(37,016,168)	(39,812,113)	(40,930,272)	(40,609,856)
***************************************		001,512,	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

2018-19 Proposed Budget 35,417,831	3,588,503	70,000 77,474 8,676,536	2,353,170 0 0 0 166,000	0 1,000,000 1,222,896 200,000 840,000 1,303,924 23,096,334 39,006,334
2017-18 Estimated Actuals 47,212,610	0 (11,794,779) 35,417,831	70,000 77,474 8,749,878	453,078 0 2,353,170 0 166,000	0 1,000,000 2,445,792 200,000 1,120,000 651,962 18,130,477 35,417,831
2016-17 Audited Actuals 44,189,614	3,022,995	70,000 77,474 8,442,375	888,655 1,693,994 1,730,911 0 266,000	200,000 1,158,973 0 0 1,400,000 0 31,284,227 47,212,610
2015-16 Audited Actuals 32,492,821	11,696,793 44,189,614	70,000 61,631 8,045,298	1,324,233 1,759,616 1,389,566 0 200,000	2,142,282 0 2,142,282 0 0 27,712,606 44,189,614
2014-15 Audited Actuals 31,218,633	1,274,188	70,000 70,806 7,263,669	2,080,215 2,667,678 935,059 266,000 0	2,470,397 6,913,122 9,755,875
2013-14 Audited Actuals 38,399,012 0	(7,180,379)	70,000 91,332 6,778,978	8,596 3,427,468 935,059 0 0 0	2,604,225 0 0 0 0 17,302,975 31,218,633
Beginning Fund Balance Audit Adjustments Adjustments for Restatement	Net Increase/Decrease in Fund Balance Ending Fund Balance	Components of Ending Fund Balance Revolving Cash Fund Stores Economic Uncertainties - 3% Other Designated Funds	Prepaid Expenditures Regular Carry-overs Reserve MAA Reserve Accreditation or City of Glendale Loan Code to the Future Board Elections Unrestricted CTE assigned	Suppliented program Reserve for One-Time 2017-18 Discretionary Funding Reserve for 2018-19 FASO Wall Costs Reserve Planned Optional Draw Future LACOE system charge Reserve LCFF Net Increase Less STRS/PERS/Solvency Reserve For 2017-18 CSEA 1.5% Salary Increase Undesignated Balance  Total Components of Ending Fund Balance

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	2018-19 Proposed
Revenues LCFF/Revenue Limit	0	0	0		Actuals	Budget
Federal Revenue	15,920,053	15,077,937	14,610,862	15.442.494	16 882 540	0 0000
State Revenue	22,013,348	25,379,585	28,874,391	28.577.904	18 078 407	12,663,443
Local Revenue Total Revenues	5,395,119	6,116,228	7,394,277	8,210,781	9,619,890	7,867,030
Expenditures			0000	92,231,100	44,580,606	38,565,059
Certificated Salaries Classified Salaries Employee Benefits	22,235,322 14,960,754	22,198,451 14,862,374	23,198,391	24,955,841	25,920,153	23,493,628
Books & Supplies	13,756,121	19,370,992	22,634,503	25,583,940	17,701.300	17,069,633
Contracted Services	13,500,915	5,049,943	5,064,189	5,206,050	6,919,815	4,061,696
Other Outgo	356,610	200,848	192,358	16,116,900	14,926,957	13,550,636
Direct Support / Indirect Support	469,345 560,147	338,363 561,102	259,691 866,232	328,549	530,000	530,000
	70,241,266	78,406,185	84,422,883	89,540,589	845,891 84,944,610	77,301,142
Other Financing Sources/Uses				e,		
Ontribution	(97,393)	(212,973)	(393,371)	(249,910)	(858,773)	(858,773)
SIGNACION	27,677,039	30,338,656	36,197,396	0 38,857,145	39,915,272	0 39.594.856
Net Increase/Decrease in Fund Balance	666,901	(1,706,752)	2,260,672	1.297 826	(4 207 505)	
Beginning Fund Balance Restatements/Audit Adjustments	8,125,503	8,792,403	7,083,817	9,344,489	10 642 345	0
Net Increase/Decrease in Fund Balance	0 666,901	(1,835) (1,706,752)	0 <b>2,260.672</b>	0 1 207 826	200,100,000	9,554,810
Ending Fund Balance	8 792 403	170 000 1		040,104,	(606,105,1)	0
	100 to 10	7,185,817	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

LCFF/Revenue Limit

Federal Revenue

State Revenue

Local Revenue

2018-19 Proposed Budget 235,751,710 12,863,443 31,481,775	128,511,087 42,259,159 77,085,652 7,928,807 30,842,846 151,558 966,000 (401,000)	(1,873,773) 3,588,503 44,752,641 3,588,503 48,341,144
2017-18 Estimated Actuals 219,844,004 17,529,778 26,401,893 14,784,638	778,560,313 130,459,432 41,454,960 70,899,498 13,252,015 32,246,605 937,745 939,569 (401,000) 289,788,824 2	(1,873,773) (13,102,284) 57,854,925 4 (13,102,284) 3 44,752,641 48
2016-17 Audited Actuals 214,753,764 15,907,519 38,804,150	284,251,980 124,302,728 38,385,260 73,756,056 9,655,152 32,105,283 331,640 689,121 (498,959) 278,726,282	(1,204,876)  4,320,822  53,534,101  4,320,822  77,854,925  4
2015-16 Audited Actuals 204,294,373 15,195,305 47,071,060 14,203,299	120,285,565 37,363,102 66,308,293 8,810,999 32,256,369 368,244 692,367 (490,510) 265,594,430	(1,212,144) 13,957,464 39,576,636 0 13,957,464 53,534,101
2014-15 Audited Actuals 182,221,414 15,203,951 31,484,905 12,779,467	108,952,046 32,776,121 57,168,022 9,292,078 31,605,327 338,150 523,560 (373,009) 240,282,294	(432,564) 40,011,035 (1,835) (432,564) 39,576,636
2013-14 Audited Actuals 165,117,512 16,057,552 26,713,384 11,564,001	105,934,311 31,892,895 49,907,607 7,682,787 28,477,724 569,421 789,456 (320,544) 224,933,656	
ſ		

Net Increase/Decrease in Fund Balance

Other Financing Sources/Uses

Direct Support / Indirect Support Total Expenditures

Books & Supplies Contracted Services

Capital Outlay Other Outgo

Classified Salaries Employee Benefits

TOTAL REVENUES

Certificated Salaries

Expenditures

Net Increase/Decrease in Fund Balance

Ending Fund Balance

**Beginning Fund Balance** Restatements/Audit Adjustments

GLENDALE UNIFIED SCHOOL DISTRICT 2017-18 Estimated Actuals Special Education Pass-Through Fund - Fund #10.0

	2013-14 Audited	2014-15 Audited	2015-16 Audited	2016-17	2017-18	2018-19
	Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Proposed Budget
Federal Revenue State Revenue	5,222,223	3,685,221	4 714 348			
Local Revenue	5,923	2,702	0	4,124,235	5,299,882	4,899,882
Interest	00	0 0	0 (	00	000,11	11,000
25	5,228,146	3,687,923	4,714,348	4.124.235	5 340 883	0
Certificated Salaries					700,010,0	4,910,882
Classified Salaries	0	0	C	c	j	
Employee Benefits	0	0	0		0	0
Books & Supplies	0	0	0		0	0
Contracted Services	0	0	0 0	<b>&gt;</b> c	0	0
	0 0	0	0	o c	0 0	0
	0 700 4	0	0	0 C	<b>&gt;</b> (	0
Direct Support/Indirect Support	0,220,146	3,687,923	4,714,348	4,124,235	5,310.882	0 040 000
ures	5,228,146	3,687,923	0 4 744 240	0	0	7,010,002
Other Financing Sources/Uses			4,7 14,348	4,124,235	5,310,882	4,910,882
Interfund Transfer In-From Fund # 01.0	C	C				
oral Other Financing Sources/Uses	0		0	0	C	c
Net Increase/Decrease in Fund Balance		•	0	0	0	
	0	0	0		,	•
Degiiiiiiig rund Balance ∆iidii Adiiotootti	0	۰			0	0
Adjusted B	0	•	0	0	0	c
Adjusted Beginning Fund Balance	0		0			•
Net Increase/Decrease in Fund Balance	' (	<b>D</b>	7 <b>0</b>	0	0	o
Ending Fund Balance	5	0	0	0	0	•
	0	0	0		•	5
			 	5	0	c

202,635

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

2018-19 Proposed	Budget		824,103	3,125,897	108,115	100	6,000	4,064,115		1,803,407	1,247,281	1,470,412	153,305	131,483	117	000,111	4,916,888	}	1	858.773	000	0,000	196,635		196,635	000 9	2006	202,635
2017-18 Estimated	Actuals		914,452	2,701,000	108,115	0 00	3 729 567	700,021,0		1,750,014	1,187,867	1,248,671	152,228	180,721	4,9/9		4,582,340		858 773	858,773	0.000		190,635		190,635	6,000	196 625	130,035
2016-17 Audited	Actuals	1100	7 074 404	206.667	/90,062	6.013	4,053,452		0.00	1,653,377	1,000,680	1,212,6/5	88 945	1.737	0	152,182	4,297,348		249,910	249,910	6,014		184,621	104 604	1.70,401	6,014	190,635	
2015-16 Audited Actuals		764 703	2.723 647	259,672		3,055	3,751,167		1 500 377	1 117 592	1.032.267	244 742	97,453	0	0	149,051	4,141,483		393,371	393,371	3,055	184 567	00,101	181.567		3,055	184,621	
2014-15 Audited Actuals		1,028,653	2,224,687	240,632	0	2,936	3,496,908		1,407,817	990,907	902,388	175,679	118,595	0	111 559	3 706 945	0,000	04.0	212,973	616,313	2,936	178,630	0	178,630	2 0 3 6	2001	181,567	
2013-14 Audited Actuals		1,030,287	2,003,125	245,135	0	3,459	0,404,000		1,318,665	948,694	786,556	119,588	104,603		93,098	3,371,205		97.393	97,393	8 104 22	0,104.23	170,436	0	170,436	8,194	470 000	0.00,011	
	Revenue Federal	State	Parent Fees	Transfers In	Interest	Total Revenue	Expenditures	Certificated Salaries	Classified Salaries	Employee Benefits	Books & Supplies	Contracted Services	Capital Outlay	Other Outgo	Total Expenditured Support	salminiado:	Other Financing Sources/Uses	Total Other Election Fund # 01.0	oral Order Financing Sources/Uses	Net Increase/Decrease in Fund Balance	Beginning Fund Balance	Audit Adjustments/Restatement	Adjusted Beginning Fund Balance	Net Increase/Control		Ending Fund Balance		

3,765,500

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	2018-19 Proposed
Revenue Food Services Sales Federal Revenue: Child Nutrition Program State Revenue: Child Nutrition Program Interest Total Revenue	1,876,391 6,285,808 485,073 30,118 8,677,390	1,886,483 6,265,572 523,712 33,047 8,708,813	2,022,283 6,123,498 483,413 34,739 8,663,934	2,094,916 6,015,386 453,865 39,589	Actuals 1,978,365 6,600,000 520,000 45,000	Budget 2,015,800 6,700,000 600,000 45,000
Expenditures Classified Salaries Employee Benefits	2,785,428	2,821,960	3,150,896	3,213,043	3,426,927	9,360,800
book and Other Supplies Contracted Services Capital Outlay Direct Support/Indirect Support	3,628,936 320,196 64,876	3,766,940 359,545 81,667	1,435,525 3,877,715 498,031 13,454	1,537,807 4,018,307 429,149	1,683,831 4,016,150 286,512	3,951,660 286,650
Total Expenditures Other Financing Sources (1900)	8,300,991	261,450 <b>8,616,845</b>	341,459 <b>9,317,080</b>	346,776 9,744,937	25,000 290,000 <b>9,728,420</b>	290,000 9,734,322
Interfund Transfer In from Fund 01.0  Total Other Financing Sources/Uses	000	52,163 52,163 52,163	0 42,197 42,197	0 57,576 57,576	000	000
Net increase/Decrease in Fund Balance	376,400	144,131	(610,949)	(1,083,605)	(585,055)	(373,522)
Beginning Fund Balance Net Increase/Decrease in Fund Balance	5,524,579	5,900,979	6,045,109	5,434,160	4,350,555	3,765,500
Ending Fund Balance	5,900,979	6,045,109	(610,949)	(1,083,605) 4,350,555	(585,055)	(373,522)

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

2018-19 Proposed Budget	71000	71,000	00	0000	0 0	0 00 72		5,197,765	5,268,765
2017-18 Estimated Actuals	71,000	71,000	00	0000	<b>o</b> od	0 00,17	5 126 76E	71,000	5,197,765
2016-17 Audited Actuals	0 55,786	55,786	00	0000	<b>o</b> oc	55,786	5,070,979	55,786	5,126,765
2015-16 Audited Actuals	39,665	39,665	000	0000	<b>o</b> 00	39,665	5,031,314	39,665	5,070,979
2014-15 Audited Actuals	0 33,842	33,842	000	0000	000	33,842	4,997,473	33,842	5,031,314
2013-14 Audited Actuals	31,593	31,593	000	0000	0 0	31,593	4,965,879	31,593	4,997,473
Веуенна	Allowance from State Interest Total Revenue	Expenditures	Classified Salaries Employee Benefits Books & Supplies Contracted Services	Capital Outlay Other Outgo  Total Expenditures	Other Financing Sources/Uses Transfer Out To General Fund Transfer In From General Fund Total Other Financing Sources/Uses	Net Increase/Decrease in Fund Balance	Beginning Fund Balance	For increase/Decrease in Fund Balance Ending Fund Balance	

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

2018-19 Proposed Budget	000'006	1,205,391 599,938 0 17,200,000 0	0 0 0 <b>0</b>	(18,105,329) 36,322,751	36,322,751 (18,105,329) 18,217,422
2017-18 Estimated Actuals	900,000 39,524 939,524	1,215,826 548,234 189,422 0 35,000,000	0 1,700,000 0 1,700,000	70,636,709	70,636,709 (34,313,958) 36,322,751
2016-17 Audited Actuals	1,065,328 66,864 1,132,192	1,011,578 440,719 750,453 249,982 56,765,417 0	3,095,179 70,000,000 73,095,179	55,627,487	5,627,487 15,009,223 70,636,709
2015-16 Audited Actuals	583,716 1 583,717	1,546,700 644,386 819,100 158,192 54,101,503 0	0 36,596,928 0 36,596,928 (20,089,235)	75,716,722 0 75,716,722	(20,089,235) 55,627,487
2014-15 Audited Actuals	456,489 142,121 <b>598,610</b>	1,217,918 498,573 441,010 369,958 29,348,487 6,619,697 38,495,643	0 22,725,870 70,000,000 <b>92,725,870</b> <b>54,828,837</b>	20,887,885	54,828,837 75,716,722
2013-14 Audited Actuals	135,106 0 135,106	963,412 379,117 1,585,358 628,868 18,116,686 1,268,519 22,941,960	15,505,401 0 15,505,401 (7,301,453)	28,189,338 0 28,189,338	(7,301,453)
Revenue	Interest Other Local Revenue Total Revenue Expenditures	Certificated & Classified Salaries Employee Benefits Books & Supplies Contracted Services Capital Outlay Other Outloo - COP Payment Total Expenditures Other Financing Sources/Uses	Inter-Fund Transfer Out Inter-Fund Transfer In From Fund 40.1, 25.0, 35.0, 21.2 Proceeds from Sale of Bonds Total Other Financing Sources/Uses Net Increase/Decrease in Fund Balance	Audit Adjustments Adjusted Beginning Fund Balance	Net Increase/Decrease in Fund Balance Ending Fund Balance

\* 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

2018-19 Proposed Budget	0 0 0	3,000,000 3,000,000	0000	(3,000,000)	3,922,649	(3,000,000)
2017-18 Estimated Actuals	140,000 0 140,000	0 0 0 6,440,100 6,440,100	0000	(6,300,100)	10,222,749	(6,300,100)
2016-17 Audited Actuals	85,554 0 8 <b>5,554</b>	0 0 36,492 634,347 0 670,839	0 0 10,740,814 10,740,814	10,155,529	67,220	10,155,529
2015-16 Audited Actuals	0 0	0 0 0 573,808 0 673,808	0000	(573,808) 641,028	641,028	(573,808)
2014-15 Audited Actuals	0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0000	641,027	641,027	641,028
2013-14 Audited Actuals	0 0	2,430,405 2,430,405	(5) 0 0 (5) (5)	3,071,437	3,071,437	641,027

Net Increase/Decrease in Fund Balance

Beginning Fund Balance

Inter-Fund Transfer Out to Fund 21.1 Inter-Fund Transfer In Proceeds from Sale of Bonds Total Other Financing Sources/Uses

Other Financing Sources/Uses

Certificated & Classified Salaries

**Employee Benefits** 

Books & Supplies Contracted Services

Capital Outlay

Other Outgo

Total Expenditures

Other Local Revenue

Revenue Interest Total Revenue

Expenditures

Net Increase/Decrease in Fund Balance

**Ending Fund Balance** 

Audit Adjustments Adjusted Beginning Fund Balance

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

_		1,140,000 0 31,711 21,986		717,197	0 422,803	9,546,226	422,803
2017-18 Estimated	1,000,000 0 140,000	1,140,000 0 30,718 17,812	500 25,000 5,000 0	0 (1,700,000)	(1,700,000)	10,185,256	(639,030)
2016-17 Audited Actuals	1,540,225	21,727 10,195	33,314	(2,950,000)	(1,361,869)	11,547,125	(1,361,869)
2015-16 Audited Actuals	3,847,174 0 80,491 3,927,665	31,884 16,089	7,253	0 (1,650,000)	2,222,440	9,324,685	2,222,440
2014-15 Audited Actuals	4,487,654 0 39,544 4,527,198	28,039 14,322 0	13,595 0 0 55,956	000	4,471,242	4,853,443	4,471,242
2013-14 Audited Actuals	1,324,997 0 49,229 1,374,226	26,703 14,035 0	22,130 0 0 62,867	0 (4,000,000) (4,000,000)	(2,688,641)	7,542,084	(2,068,041)
	Revenue Developer Fees Redevelopment Agency Fees Interest <b>Total Revenue</b>	Expenditures Certificated Salaries Classified Salaries Employee Benefits Books & Supplies Contracted Services	Capital Outlay Other Outgo  Total Expenditures	Other Financing Sources/Uses Interfund Transfer Out - Unrestricted General Fund Interfund Transfer Out - Fund 21.1 and Fund 40.1 Total Other Financing Sources/Uses	Net Increase/Decrease in Fund Balance	Net Increase/Decrease in Fund Balance	Ending Fund Balance

\* 2012-13 - Keppel Transfer
\*\* 2013-14 - General Measure S Support
\*\*\* 2013-14 - General Measure S Support
\*\*\* 2015-16 - \$1M for Muir ORG Project & \$6.5K for Cloud Preschool Capital Improvement
\*\*\* 2015-17 - \$1.25M for R.D. White ORG Project, \$1.0M for GHS ORG Project & \$0.7M for Dunsmore Portable Project

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

2018-19 Proposed	Budget	10	000	000	000	0	0	0	0.	750	10	260
2017-18 Estimated	Actuals 10	10	000	000	00	0	0	0 6	2	740	10	750
2016-17 Audited	Actuals 0 1,569	1,569	000	00	00			(145,179)		144,350	(143,610)	740
2015-16 Audited Actuals	35,604,192	577,000,00	000	00	000		1	(35,596,928) 53,295		91,055	53,295	144,350
2014-15 Audited Actuals	22,725,870 67,278 22,793,148	0	000	200		(22 725 87		67,278		23,177	67,278	91,055
2013-14 Audited Actuals	17 4,904 <b>4,921</b>	0	000	000	0	* (962'5)	(5,396)	(475)	24 252	707()	23 777	11601
	Revenue School Facilities Apportionment Interest Total Revenue	Expenditures Certificated Salaries Classified Salaries	Employee Benefits Books & Supplies Contracted Society	Capital Outlay Other Outlan	Total Expenditures	Other Fin. Sources/Uses (Transfers Out)	Total Other Financing Sources/Uses	Net Increase/Decrease in Fund Balance	Beginning Fund Balance	Net Increase/Decrease in Fund Balance	Ending Fund Balance	

<sup>\* 2013-14 -</sup> 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,\*
Wuir ES \$3,696,014, Glendale HS \$5,899,297, and Hoover HS \$4,637,267.
\*\*\*\* 2016-17 - Interest of \$145,179 was transferred from Fund 35.0 to Fund 21.1

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

2018-19 Proposed	Budget 284,098 1,015,000 200,000	1,499,098	92,135 41,963	869,500 429,481 17,625,000	1,330,198 <b>20,388,277</b>	1,015,000	1,015,000	(17,874,179)	22,409,009	(17,874,179)	4,534,830 4,534,830
2017-18 Estimated	2,275,419 797,452 310,000	3,382,871	89,023 38,957	10,000 130,000 2,000,000	3,477,854	1,015,000	1,015,000	920,017	21,488,992	920,017	72,409,009 =
2016-17 Audited Actuals	1,853,860 422,548 399,355	2,075,764	80,823 35,364 99,008	799,341 1,582,169 483,520	3,080,224	2,378,742	2,378,742	1,974,281	19,514,710	1,374,287	nding for San Fer
2015-16 Audited Actuals	1,609,911 537,478 127,071		75,679 31,535 3,292	185,246 1,468,786 492,446	2,256,985	2,796,601	2,796,601	2,814,077	16,700,634	19,514,710	to 21.1 tax increment fu
2014-15 Audited Actuals	837,871 414,121 96,697 <b>1,348,689</b>	42 838	15,030 19,832 21,493	272,972 3,910,281 501,258	4,768,673	1,574,871 " 7,200,000 *	8,774,871	3,354,888	5,354,888	16,700,634	sure S Fund 21.1. om Fund Fund 40.1 01.0 to Fund 40.1
2013-14 Audited Actuals	359,088 230,237 137,834 <b>727,159</b>	00	13,383	1,25,527 1,252,192 770,281	2,101,383	934,878 (11,500,000) *	(10,565,122)	23.345.092	(11,999,346)	11,345,746	t will be made from Mea cash balance transfer fr and \$245,242 from Fund y. ceeds.
	Revenue State Revenue - (Prop 39) Local Revenue Interest and Other Total Revenue	Expenditures Certificated Salaries Classified Salaries Findloves	Books & Supplies Contracted Services	Capital Outlay Other Outgo (make COPS or CREBS Payment)  Total Expenditures	Other Financing Sources/Uses	Interfund Transfers In Property Swap Net Proceeds Interfund Transfers Out Total Other Financing Source	Net Increase/Decrease in Fund Balance	Beginning Fund Balance	Net Increase/Decrease in Fund Balance	Ending Fund Balance	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 of \$1,329,629 and \$245,242 from Fund 01.0 to Fund 40.1 to 21.1  Central Redevelopment project area respectively.  ** 2014-15 - PDC/Palmer Property Swap Net Proceeds.  *2015-16 - Cash halance 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 Glendal

\*\*\* 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

e p	_  _ 8	le	0	00	0 0	<b>5</b>	00		0	0	6	: II		2
2018-19 Proposed	Budget 20,000	20,000				900,006	900,000				(880,000)	4 400 512	1,192,97	(880,000)
2017-18 Estimated	20,000	20,000	0	00	0 0	50,000	50,000		0	0	(30,000)	1.222.574		(30,000)
2016-17 Audited Actuals	13,303	13,303	00	000	00	00	0	C	5	0	13,303	1,209,268	12 202	1,222.571
2015-16 Audited Actuals	9,459	ortion of the second	0 C	000	00	00	0	c		0	9,459	1,199,809	9.459	1,209,268
2014-15 Audited Actuals	8,070		00	00	0	00	•	,0	6	0	0,0,0	1,191,739	8,070	1,199,809
2013-14 Audited Actuals	7,534	C	0	0 0	00	000		0	0	7.534		1,184,205	7,534	1,191,739
	Revenue Interest Total Revenue	Expenditures Certificated Salaries	Classified Salaries Employee Benefits	Books & Supplies Contracted Services	Capital Outlay	Other Outgo <b>Total Expenditures</b>	Other Financing Sources/Uses	Interfund Transfers In (mostly Fund 13.0)	Total Other Financing Sources/Uses	Net Increase/Decrease in Fund Balance	Beginning Fund Balanco	NA. I.	wet increase/Decrease in Fund Balance	Ending Fund Balance

\* 16-17 Budgeted prior year carry-over

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

2018-19 Proposed	<b>Budget</b>	0	17,202,469 251,319 147,797 238,195	0 30,405 <b>17,870,185</b>	21,163,557 21,163,557	000	(3,293,372) 16,720,492 (3,293,372) 13,427,120
2017-18 Estimated	Actuals	0	17,202,469 251,319 147,797 238,195 0	0 30,405 <b>17,870,185</b>	21,163,557	0 0 0	(3,293,372) 20,013,864 (3,293,372) 16,720,492
2016-17 Audited	132,901	96,538	17,186,441 444,864 295,593 476,389 41,358	4,764,222 101,350 23,539,656	17,793,314	000	5,746,342 14,267,522 5,746,342 20,013,864
2015-16 Audited Actuals	132,615	86,858	14,550,115 573,108 328,973 363,652 44,000	8,046 75,246 <b>16,162,613</b>	19,049,866 19,049,866	0 0 0	(2,887,253) 17,164,775 (2,887,253) 14,267,522
2014-15 Audited Actuals	*132,330	103,446	16,310,239 345,701 245,507 367,671 52,121	2,245,505 49,653 19,852,173	12,390,274 12,390,274	0 0 0	9,692,876 7,461,899 17,154,775
2013-14 Audited Actuals	131,331	72,547	10,123,026 337,827 154,960 164,417 45,792	33,210 11,063,161	11,330,397	0 0 0 0	9,960,112 (267,236) 9,692,876
	Revenue Federal Revenue All Other Federal Revenue State Revenue Voted Indebtedness Levies	Homeowners Exemptions  Local Revenue  County & District Taxes -	Secured Roll Unsecured Roll Prior Year's Taxes Supplemental Taxes Penalties and Interest on Delinquent Non-Revenue Limit Taxes	Interest  Total Revenue  Expenditures Other Outpo	Total Expenditures Other Financing Sources/Uses Debt Service - Principal Power	Debt Service - Interest Payment Total Other Financing Sources/Uses Net Increase/Decrease in Fund Balance	Beginning Fund Balance Net Increase/Decrease in Fund Balance Ending Fund Balance

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

2018-19 Proposed	Budget	185,000	185,000	0	00	0	185,000	12,868,057	185,000	13,053,057
2017-18 Estimated	Actuals	185,000		0	00	0	185,000	12,683,057	185,000	12,868,057
2016-17 Audited	Company	141,066		0	-		(1,340,285)	14,023,342	(1,340,285)	12,683,057
2015-16 Audited Actuals	(6)	120,136 <b>120,136</b>	0	0	1,370,025	(4 2/4 800)	(000,01-1,1)	15,273,231	(1,249,888)	14,023,342
2014-15 Audited Actuals		102,731		5	000	102,731	15 170 500	402 224	102,137	15,273,231
2013-14 Audited Actuals		92,906 95,906	0	•	0 0 0	92,906	15,074,594	95.906	7	13,170,500
	Revenue Local Revenue Interset	Total Revenue	Expenditures Other Outgo (COPS Payment) Total Expenditures	Other Financing Sources/Uses	Interfund Transfers Out  Total Other Financing Sources/Uses	Net Increase/Decrease in Fund Balance	Beginning Fund Balance	Net Increase/Decrease in Fund Balance	Ending Fund Balance	

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

4,548,386

Self Insurance - Dental & Vision Insurance Fund # 67.0 GLENDALE UNIFIED SCHOOL DISTRICT 2017-18 Estimated Actuals

2018-19 Proposed	8,917,000 60,000	8,977,000	0	00	8,917,000	8,917,000	0	0	000'09	4,488,386	4,488,386	60,000	4,548,386
2017-18 Estimated Actuals	8,917,000	8,977,000	0	00	0 8,917,000	8,917,000	0	0	60,000	4,428,386	4,428,386	000'09	4,488,386
2016-17 Audited Actuals	3,537,239 39,674	3,576,913	00	00	3,104,253	3,104,253	0	0	472,660	3,955,727	3,955,727	472,660	4,428,386
2015-16 Audited Actuals	3,519,239 25,393	3,544,632	00	0 08	3,227,171	3,228,061	0	346 574	3 620 456	0,659,156	3,639,156	316,571	3,955,727
2014-15 Audited Actuals	3,480,588 19,150 21.485	3,521,223	00	0 873	3,110,757 0	3,111,630		409.593	3,229,563	0	3,229,563	409,593	3,639,156
2013-14 Audited Actuals	3,449,578 16,278 0	3,465,857	000	514	3,263,447	3,263,961		201,895	3,027,668	0	3,021,668	3 229 563	2,522,000
	In-District Premiums/Contrib Inferest All Other Local Revenue Total Revenue	Expenditures	Cerumcated Salaries Classified Salaries Employee Benefits	Books & Supplies Contracted Services	Other Outgo  Total Expenditures	Other Financing Sources/Uses	Total Other Financing Sources/Uses	Net Increase/Decrease in Fund Balance	Beginning Fund Balance	Audit Adjustment Adjusted Beginning Fund Balance	Net Increase/Decrease in Fund Balance	Ending Fund Balance	

GLENDALE UNIFIED SCHOOL DISTRICT

2017-18 Estimated Actuals

Self Insurance - Workers' Compensation Fund # 67.1

2018-19 Proposed	<b>503,824</b>	42,000 4,345,824	c	000	10,000	4,143,824	000,061	4,303,824	0	0	42,000	0	1,899,481	1,941,481
2017-18 Estimated Actuals	4,458,667	42,000 4,500,667	0	00	10,000	4,298,667	000,000	4,458,667	0	72 00	1.857.481	0	1,857,481	1,899,481
2016-17 Audited Actuals	4,655,595	4,690,577	0	00	0 (280.144)	4,658,922	0	4,505,804		184.772	1,672,709	0	184,772	1,857,481
2015-16 Audited Actuals	4,957,235	4,984,457	0	000	0 (556)	4,946,108 116,229	5.061 781			(77,324)	1,750,033	1,750,033	(77,324)	1,672,709
2014-15 Audited Actuals	4,948,475 0 26.494	4,974,966	00	000	538,630	4,925,391 128,852	5,592,873	0	0	(617,907)	2,367,940	2,367,940	(617,907)	1,750,033
2013-14 Audited Actuals	4,618,869 0 28.592	4,647,461	00	3.121	(418,225)	4,616,593 119,770	4,321,258	0	0	326,202	2,041,737	2,041,737	326,202	2,367,940
	Revenue In-District Premiums/Contrib Local Revenue Interest	i otal Revenue Expendifures	Certificated Salaries Classified Salaries	Employee Benefits Books & Supplies	Pre Z005-06 Claims Current Year Coverage	Misc. Contract Services	Total Expenditures	Other Financing Sources/Uses	Total Other Financing Sources/Uses	Net Increase/Decrease in Fund Balance	Beginning Fund Balance	Audit Adjustment Adjusted Beginning Fund Balance	Net Increase/Decrease in Fund Balance	Ending Fund Balance

Self Insurance - Early Retirement Benefits Fund # 67.2 GLENDALE UNIFIED SCHOOL DISTRICT 2017-18 Estimated Actuals

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Estimated	2018-19 Proposed
Revenue In-District Premiums/Contrib Interest Other Local Revenue	1,306,335 24,193 0	139,203 13,470	2,216,492	2,201,313	2,277,237 5,000	Budget 2,351,369 5,000
Expenditures	1,330,528	152,672	2,219,561	357 2,206,219	2,282,237	2,356,369
Certificated Salaries Classified Salaries Employee Reposite	0 0	0 0	0 0	0.0	0	0
Books & Supplies	00	00	000	00	0 0	00
Contracted Services Other Outgo  Total Expenditures	2,954,600	2,501,690	2,284,097	0 2,165,439	0 2,277,237	0 2,351,369
Other Figure 2	2,954,600	2,501,690	2,284,097	2,165,439	2,277,237	2,351,369
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0	0	0	0
Beginning Fund Balance	4,590,131	(2,349,018) = 2,966,059	(64,535)	40,779	5,000	5,000
Audit Adjustment Adjusted Beginning Fund Balance	0 4,590,131	2,966,059	0 0	00,500	593,287	598,287
Net Increase/Decrease in Fund Balance	(1,624,072)	(2,349,018)	(64,535)	40,779	593,287	598,287
Flund Balance	2,966,059	617,043	552,507	593,287	598,287	603,287

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

2018-19 Proposed	<b>Budget</b> 4,100	4,100		0 (	0	0	0	0	0	0	0		4,100		4,100	0 .		336,611	0	336,611
2017-18 Estimated	4,100	4,100	C	O C	o c	<b>&gt;</b> (	0 0	o (	o (		5		4,100	7 100	ŕ	0	336 611		0	336,611
2016-17 Audited Actuals	3,832	3,832	C	0	0	, ,	1 000	000:	0 0	1,000		o c	3,000	3,666		(834)	337,445		(834)	336,611
2015-16 Audited Actuals	4,916	2	0	0	0	0	0	0	0	0		3.656		3,656	1 260	0076	336,185	1.260		337,445
2014-15 Audited Actuals	2,780		0	0	0	0	0	0	0	0		2,490		2,490	289		335,895	289		336,185
2013-14 Audited Actuals	2,642		0 (			<b>o</b> (	0 (	0	0	0		3,142		3,142	(200)		336,395	(200)	336 905	059,050
	Revenue Local, Interest, Transfers In Total Revenue	Expenditures	Certificated Salaries Classified Salaries	Employee Benefits	Books & Supplies	Contracted Services	Capital Outlay	Other Outgo	Total Expenditures		Other Financing Sources/Uses	6000 DED	Total Other Financing Sources/	0900 000000	Net Increase/Decrease in Fund Balance	Beginning Fund Balance		Net Increase/Decrease in Fund Balance	Ending Fund Balance	

# Glendale Unified School District General Fund

# District Budget and Certification

2017-18

19 64568 0000000 Form CB

	NNUAL BUDGET REPORT: uly 1, 2018 Budget Adoption
	Insert "X" in applicable boxes:
X	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.
X	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       Place: 223 N. Jackson St, Glendale CA         Date: 5/29/18 to 6/19/18       Date: June 04, 2018         Time: 06:00 PM
	Adoption Date: June 19, 2018
	Signed: Clerk/Secretary of the Governing Board (Original signature required)
263	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.

		<		Not
CRITER	IA AND STANDARDS		Met	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	Æ

RITER	RIA AND STANDARDS (contin	ued)	Met	No Me
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.	х	*
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.		х
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		Х
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.	х	
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.		х
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.		Х
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.	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
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.	х	
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	

	EMENTAL 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?	х	
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?	х	
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?	х	2
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)?	х	
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?	х	

	EMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		Х
		If yes, are they lifetime benefits?		Х
		If yes, do benefits continue beyond age 65?		Х
		<ul> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		Х
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	<ul> <li>Certificated? (Section S8A, Line 1)</li> </ul>		X
	-	<ul> <li>Classified? (Section S8B, Line 1)</li> </ul>		Χ
	1	<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
S9	Local Control and Accountability Plan (LCAP)	<ul> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		X
		<ul> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	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?		х

ADDITIO	ONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х	
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?	х	
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?	х	

ADDITI	ONAL FISCAL INDICATORS (c	ontinued)	No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?	х	

Glendale Unified Los Angeles County

# July 1 Budget 2018-19 Budget Workers' Compensation Certification

19 64568 0000000 Form CC

Printed: 6/12/2018 6:00 PM

I AN	INUAL CERTIFICATION REGARDING SELF-INSURED WORKE	RS' COMPENSATION CLAIMS
ins to go de	rsuant to EC Section 42141, if a school district, either individually ured for workers' compensation claims, the superintendent of the the governing board of the school district regarding the estimated verning board annually shall certify to the county superintendent ocided to reserve in its budget for the cost of those claims.  the County Superintendent of Schools:	school district annually shall provide information accrued but unfunded cost of those claims. The f schools the amount of money, if any, that it has
(_	Our district is self-insured for workers' compensation claims as Section 42141(a):	defined in Education Code
	Total liabilities actuarially determined: Less: Amount of total liabilities reserved in budget: Estimated accrued but unfunded liabilities:	\$ \$ \$0.00
( <u>X</u> )	This school district is self-insured for workers' compensation clathrough a JPA, and offers the following information:  ASCIP JPA	ims
()	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:	a **
Name:	Stephen Dickinson	
Title:	Chief Business and Financial Officer	
Telephone:	818-241-3111	
E-mail:	sdickinson@gusd.net	

		Omeomoted				
		2018-19	%		%	
		Budget	Change	2019-20	Change	2020-21
Description	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns current year - Column A - is extracted)	C and E;				1	1
A. REVENUES AND OTHER FINANCING SOURCES			1	1		
LCFF/Revenue Limit Sources	8010-8099	235,751,710.00	3.17%	243,216,380.00	2.64%	249,642,957.0
2. Federal Revenues	8100-8299	200,000.00	0.00%			200,000.0
Other State Revenues     Other Local Revenues	8300-8599 8600-8799	13,447,189.00	-64.90%			
5. Other Financing Sources	8000-8799	4,842,427.00	0.00%	4,842,427.00	0.00%	4,842,427.0
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.0
c. Contributions	8980-8999	(39,594,856.00)	-0.16%	(39,529,875.00)	-0.08%	(39,498,861.0
6. Total (Sum lines A1 thru A5c)		214,646,470.00	-0.56%	213,448,396.00	3.03%	219,911,908.0
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				105,017,459.00		105,735,625.00
<ul> <li>Step &amp; Column Adjustment</li> </ul>				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					1.00	
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
<ol><li>Services and Other Operating Expenditures</li></ol>	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
<ol><li>Other Outgo (excluding Transfers of Indirect Costs)</li></ol>	7100-7299, 7400-7499	436,000.00	0.00%	436,000.00	0.00%	436,000.00
<ol> <li>Other Outgo - Transfers of Indirect Costs</li> </ol>	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 b. Other Uses	7600-7629	1,015,000.00	0.00%	1,015,000.00	0.00%	1,015,000.00
Other Oses     Other Adjustments (Explain in Section F below)	7630-7699	0.00	0.00%	0.00	0.00%	0.00
. Total (Sum lines B1 thru B10)		211.057.067.00	4.000	0.00	2.00%	0.00
NET INCREASE (DECREASE) IN FUND BALANCE		211,057,967.00	4.02%	219,545,069.00	3.29%	226,762,384.00
Line A6 minus line B11)		3,588,503.00		(6,096,673.00)		(6 950 476 00)
		3,300,303.00		(0,030,073.00)		(6,850,476.00)
FUND BALANCE		25 417 020 72				
Net Beginning Fund Balance (Form 01, line F1e)		35,417,829.73	_	39,006,332.73		32,909,659.73
. Ending Fund Balance (Sum lines C and D1)		39,006,332.73		32,909,659.73	- L	26,059,183.73
. Components of Ending Fund Balance	11 Newtonia accord					
a. Nonspendable	9710-9719	147,474.00		147,474.00		147,474.00
b. Restricted	9740		<u> </u>			
c. Committed	2000					
1. Stabilization Arrangements	9750	0.00		0.00	4.4	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						
(Line D3f must agree with line D2)		39,006,332.73		32,909,659.73		26,059,183.73

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 (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	23,096,332.73		14,926,250.73		1,779,805.73
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				1		
a. Stabilization Arrangements	9750			1		
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 B1d, 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.

		Restricted			,	
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 I		(11)	(B)	(6)		(2)
current year - Column A - is extracted)	-,					
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources     Federal Revenues	8010-8099 8100-8299	0.00	0.00%		0.00%	0.00
3. Other State Revenues	8300-8599	12,663,443.00 18,034,586.00	0.12%		0.06%	12,686,481.00 18,107,543.00
4. Other Local Revenues	8600-8799	7,867,030.00	0.00%		0.00%	7,867,030.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	0.00
b. Other Sources c. Contributions	8930-8979 8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)	0300-0339	39,594,856.00	-0.16%		-0.08%	39,498,861.00
		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		-10 (2.35 - 2.54)		250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(251,300.00)	and the second	(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
<ol><li>Services and Other Operating Expenditures</li></ol>	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
<ol><li>Other Outgo (excluding Transfers of Indirect Costs)</li></ol>	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	5400 5400					
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
Other Adjustments (Explain in Section F below)	1			0.00		0.00
1. Total (Sum lines B1 thru B10)		78,159,915.00	0.00%	78,159,570.00	0.00%	78,159,799.00
NET INCREASE (DECREASE) IN FUND BALANCE						
Line A6 minus line B11)		0.00		345.00		116.00
FUND BALANCE						
. Net Beginning Fund Balance (Form 01, line F1e)	1	9,334,809.67		9,334,809.67	_	9,335,154.67
. Ending Fund Balance (Sum lines C and D1)	1	9,334,809.67	_	9,335,154.67		9,335,270.67
Components of Ending Fund Balance     Nonspendable	0710 0710	0.00		0.00		200
b. Restricted	9710-9719	0.00	-	0.00	$\vdash$	0.00
	9740	9,334,809.67	-	9,335,154.67	_	9,335,270.67
c. Committed	0750					
Stabilization Arrangements     Other Granitanian	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated	0700					
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance	1					
(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 A	
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789				16.75	
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)			er en el el el el el el el			
a. Stabilization Arrangements	9750				1.00	
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c) F. ASSIMPTIONS						

#### 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 Bld, 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.

			4	-		
		2018-19	%		%	
		Budget	Change	2019-20	Change	2020-21
	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(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	
1. LCFF/Revenue Limit Sources	8010-8099	235,751,710.00	3.17%	243,216,380.00		249,642,957.00
2. Federal Revenues	8100-8299	12,863,443.00	0.12%	12,879,038.00		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 12,709,457.00
Other Local Revenues     Other Financing Sources	8600-8799	12,709,457.00	0.00%	12,709,457.00	0.00%	12,709,437.00
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)	0700-0777	292,806,385.00	-0.41%	291,608,311.00	2.22%	298.071,823.00
B. EXPENDITURES AND OTHER FINANCING USES		272,000,383.00	-0.4170	271,000,311.00	2.2270	270,071,023.00
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	0.00
d. Other Adjustments			-	(633,134.00)		(804,581.00)
	1000 1000	120 511 007 00	0.5(0)	129,227,953.00	0.42%	129,773,372.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	128,511,087.00	0.56%	129,227,933.00	0.42%	129,773,372.00
2. Classified Salaries				40.050.450.00		12 550 570 00
a. Base Salaries			-	42,259,159.00	F	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
<ol><li>Other Outgo (excluding Transfers of Indirect Costs)</li></ol>	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
Other Adjustments				0.00		0.00
1. Total (Sum lines B1 thru B10)		289,217,882.00	2.93%	297,704,639.00	2.42%	304,922,183.00
. NET INCREASE (DECREASE) IN FUND BALANCE						
Line A6 minus line B11)		3,588,503.00		(6.096,328.00)		(6,850,360.00)
). FUND BALANCE						
<ol> <li>Net Beginning Fund Balance (Form 01, line F1e)</li> </ol>		44,752,639.40		48,341,142.40		42,244,814.40
<ol><li>Ending Fund Balance (Sum lines C and D1)</li></ol>	1	48,341,142.40		42,244,814.40		35,394,454.40
<ol> <li>Components of Ending Fund Balance</li> </ol>						
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				0.00		0.00
Stabilization Arrangements	9750	0.00	_	0.00	_	0.00
2. Other Commitments	9760 9780	7.085,990.00		8,904,796.00		14,984,239.00
d. Assigned	9/80	7,000,000,00		0,504,750.00		14,704,237.00
e. Unassigned/Unappropriated	9789	8,676,536.00		8,931,139.00		9,147,665.00
Reserve for Economic Uncertainties     Heave in add I happen printed.	9790	23,096,332.73		14,926,250.73	-	1,779,805.73
Unassigned/Unappropriated     Total Components of Ending Fund Balance	9790	23,090,332.13	in the second	14,720,230.73	_	1,77,003.73
(Line D3f must agree with line D2)		48,341,142.40		42,244,814.40		35,394,454.40
(Line D3) must agree with line D2)		70,341,142.40	COLUMN TERMINATION	72,277,017,70	ALCOHOLOGICA CONTRACTOR	33,374,40

### July 1 Budget General Fund Multiyear Projections Unrestricted/Restricted

		7			1	
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	Codes	(11)	28.00.00.00.00.00.00.00.00.00.00.00.00.00			
A STANDARD OF THE STANDARD OF						
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	7770	25,070,332.73		11,520,230113		
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)	7172			0.00		
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)	3130	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						10.004
A STATE OF THE STA						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
<ol> <li>a. Do you choose to exclude from the reserve calculation</li> </ol>						
the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						and Alleria
1. Enter the name(s) of the SELPA(s):						1 4 4
Foothill SELPA						
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 pro	ojections)	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 N	Vo)	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
		8,676,536.46		8,931,139.17		9,147,665.49
g. Reserve Standard (Greater of Line F3e or F3f)		YES		YES		YES
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		1EO		1 200	Common to the second of the se	

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July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

Glendale Unified Los Angeles County

			2017	2017-18 Estimated Actuals	sl		2019-10 Budget		
Description	Resource Codes	Object Codes	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff
A. REVENUES					0	(0)	(E)	(F)	S R
1) LCFF Sources		8010-8099	219,844,004.00	0.00	219.844.004.00	235 751 710 00	c	2000	9
2) Federal Revenue		8100-8299	647,259.00	16,882,519.00	17,529,778.00	200.000.002	12 663 443 00	12 962 442 00	7.2%
3) Other State Revenue	is	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	-26.6%
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	10 700 457 00	19.2%
5) TOTAL, REVENUES			233,979,707.00	44,580,606.00	278.560.313.00	254 241 326 00	00.050,700,7	12,709,457.00	-14.0%
B. EXPENDITURES						00.020,1+2,402	00.850,035.00	292,806,385.00	5.1%
1) Certificated Salaries	æ	1000-1999	104,539,279.00	25,920,153.00	130,459,432.00	105 017 459 00	23 402 629 00	000	
2) Classified Salaries		2000-2999	23,845,493.00	17,609,467.00	41,454,960.00	25,189,526,00	17.069 633.00	72 250 150 00	-1.5%
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	.9%
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	7 938 807 00	0.1%
5) Services and Other Operating Expenditures	9	2000-5999	17,319,648.00	14,926,957.00	32,246,605.00	17,292,210.00	13.550 636 00	30 842 846 00	-40.2%
6) Capital Outlay		6669-0009	446,718.00	491,027.00	937,745.00	89.841.00	61 717 00	30,042,046,00	-4.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	409,569.00	530,000.00	939.569.00	436 000 00		00.806,161	-83.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,246,891.00)	845,891.00	(401,000,000)	(1 101 910 00)	350,000.00	966,000.00	2.8%
9) TOTAL, EXPENDITURES			204,844,214.00	84.944.610.00	289 788 827 00	00.016,101,1)	00.019,007	(401,000.00)	%0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						210,042,367,00	77,301,142.00	287,344,109.00	-0.8%
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	140 60
D. OTHER FINANCING SOURCES/USES					dis			0,12,270,00	-140.6%
1) Interfund Transfers		9							
		8800-8828	0.00	0.00	00.00	0.00	0.00	0.00	%00
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%
a) Sources		8930-8979	0.00	0.00	0.00	C	c c		
b) Uses		7630-7699	00:00	0.00	0.00	000	00.0	0.00	%0.0
3) Contributions		8980-8999	(39,915,272.00)	39,915,272,00	000	720 504 050	00.0	0.00	%0.0
4) TOTAL, OTHER FINANCING SOURCES/USES	SES		(40.930.272.00)	39.056 499.00	(1 872 772 00)	(00.9594,639.00)	39,384,856.00	0.00	%0.0
					100.577,575,7	(40,609,856.00)	38,736,083.00	(1,873,773.00)	0.0%

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July 1 Budget	General Fund	Unrestricted and Restricted	Expenditures by Object

Glendale Unified Los Angeles County

			201	2017-18 Estimated Actuals	<u> </u>				
							2018-19 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund	% Diff
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11 704 770 00)		2	(a)	(E)	(F)	о ж п
F. FUND BALANCE, RESERVES			(11,734,773,00)	(1,307,505.00)	(13,102,284.00)	3,588,503.00	0.00	3,588,503.00	-127.4%
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	or ona crc 77						
b) Audit Adjustments		9793	0.00	10,642,314.67	57,854,923.40	35,417,829.73	9,334,809.67	44,752,639.40	-22.6%
c) As of July 1 - Audited (F1a + F1b)	*		47,212,608.73	10,642,314.67	57,854,923.40	35,417.829.73	9 334 809 67	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	000	44,752,639.40	-22.6%
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	0.00	%0.0
2/ Litaing 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		į			*				8
Stores		11/6	70,000.00	00:0	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Items		21/8	77,474.00	0.00	77,474.00	77,474.00	0.00	77,474.00	%00
All Others		9/13	453,078.00	0.00	453,078.00	00.00	0.00	0.00	-100.0%
b) Restricted		9719	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9	0.00	9,334,809.67	9,334,809.67	00.0	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	00.0	ò
d) Assigned		9760	0.00	00:0	0.00	0.00	0.00	0.00	%0.0
Other Assignments Assignments	0000	9780	7,936,924.00	0:00	7,936,924.00	7,085,990.00	00.00	7,085,990.00	-10.7%
Assigned  e) Unassigned/Unappropriated	0000	9780	7,936,924.00	7	7,936,924.00	00.082,990.00		7,085,990.00	
Reserve for Economic Uncertainties		9789	8,749,878.00	0.00	8,749,878.00	8,676,536.00	O	000000	
Grassigned Grappi opriated Amount		9790	18,130,475.73	0.00	18,130,475.73	23,096,332.73	0.00	23,096,332.73	-0.8%

Glendale Unified Los Angeles County

# July 1 Budget Special Education Pass-Through Fund Expenditures by Object

			0017.10	2019 12	Doverna
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	0.09
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%
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
OTHER FINANCING SOURCES/USES					
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%

# July 1 Budget Special Education Pass-Through Fund Expenditures by Object

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					
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

# July 1 Budget Child Development Fund Expenditures by Object

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	100	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%
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	A ************************************		4,582,340.00	4,916,888.00	7.3%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(852,773.00)	(852,773.00)	0.0%
OTHER FINANCING SOURCES/USES					
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			producer and the second		25 707307
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%

			1			
<u>Description</u>	Resource Codes	Object Code	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					3)	
1) Beginning Fund Balance	363					
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%	
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			196,633.58	202,633.58	3.1%	
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%	

# July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

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	0.09
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(585,055.00)	(373,522.00)	-36.2%
OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	v	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

#### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Code	2017-18 s Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(585,055.0)	0) (373,522.00)	-36.29
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			3,765,500.09	3,391,978.09	-9.9%
a) Nonspendable Revolving Cash		9711	700.00	700.00	0.0%
Stores		9712	97,492.74		0.0%
	9				
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	428,674.15	10,152.15	-97.6%
c) Committed		week the entropy of			
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	3,230,033.20	3,283,633.20	1.478
Assignments	0000	10.00	3,238,633.20	5,255,000.20	
e) Unassigned/Unappropriated		87, 88			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Paneuron Coden	Object Codes	2017-18	2018-19 Budget	Percent Difference
A. REVENUES	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
1) LCFF Sources	8	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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			71,000.00	71,000.00	0.0%
OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

#### July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Code	2017-18 s Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,000.00		0.0
F. FUND BALANCE, RESERVES			7 1,700100	7 1,000,00	0.0
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,126,765.37	5,197,765.37	1.49
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)	<i>2</i>		5,126,765.37	5,197,765.37	1.4%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			5,197,765.37	5,268,765.37	1.4%
a) Nonspendable     Revolving Cash		9711	0.00	0.00	
Stores			0.00	0.00	0.0%
		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	11.770
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%

#### July 1 Budget Building Fund Expenditures by Object

Description Re	esource 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	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	1,079,524.00	900,000.00	-16.69
5) TOTAL, REVENUES			1,079,524.00	900,000.00	-16.6%
3. EXPENDITURES					20 July 1944 124
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,314,058.00)	(21,105,329.00)	-50.1%
OTHER FINANCING SOURCES/USES					
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%
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%

#### July 1 Budget Building Fund Expenditures by Object

'.					
Description	Resource Codes	Object Code	2017-18 s Estimated Actuals	2018-19 Budget	Percent Difference
	Hoseares obacs	object oode	S Estimated Actuals	Buuget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			/40.04.4.050.00	(04 405 000 00)	
BALANCE (C + D+)			(40,614,058.00	(21,105,329.00)	-48.09
F. FUND BALANCE, RESERVES					
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		5,723,640.48	
Assignements	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	8	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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,060,970.00	422,803.00	-60.1%
OTHER FINANCING SOURCES/USES					
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%

#### July 1 Budget Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Code	2017-18 s Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(639,030.00	0) 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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			9,546,225.70	9,969,028.70	4.4%
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%
Assignments	0000	9780		9,969,028.70	
Assignments	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%

#### July 1 Budget County School Facilities Fund Expenditures by Object

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	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
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%
3. 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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10.00	10.00	0.0%
OTHER FINANCING SOURCES/USES					g .
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

#### July 1 Budget County School Facilities Fund Expenditures by Object

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)		1	739.92	749.92	1.4%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			749.92	759.92	1.3%
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		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%

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

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	-87.59
4) Other Local Revenue		8600-8799	1,127,452.00	1,235,000.00	9.59
5) TOTAL, REVENUES			3,402,871.00	1,519,098.00	-55.4%
3. EXPENDITURES		4,000		A company of the	
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%
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(124,983.00)	(19,769,179.00)	15717.5%
OTHER FINANCING SOURCES/USES					
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%
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%

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

Description	Resource Codes	Object Code	2017-18 s Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			890,017.00		-2207.2%
F. FUND BALANCE, RESERVES			030,017.00	(10,70 1,170100)	
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	22,711,563.73	3 23,601,580.73	3.9%
b) Audit Adjustments		9793	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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			23,601,580.73	4,847,401.73	-79.5%
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%

#### July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

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	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue	e	8300-8599	0.00	0.00	0.09
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,293,372.00)	(3,293,372.00)	0.0%
OTHER FINANCING SOURCES/USES					
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		8930-8979	0.00	0.00	0.0%
a) Sources			9000,000	0,000,000	
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%

#### July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Code	2017-18 s Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,293,372.0)	(3,293,372.00)	0.0%
F. FUND BALANCE, RESERVES	N.				
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			16,720,492.00	13,427,120.00	-19.7%
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%

#### July 1 Budget Debt Service Fund Expenditures by Object

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	9	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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			185,000.00	185,000.00	0.0%
OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

#### July 1 Budget Debt Service Fund Expenditures by Object

0.			2017-18	2018-19	Percent
Description	Resource Codes	Object Code			Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			185,000.0	0 185,000.00	0.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,683,056.3	9 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)			12,868,056.39	13,053,056.39	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	0.00	0.00	0.0%
d) Assigned Other Assignments		0700			
Assignments	0000	9780	12,868,056.39	13,053,056.39	1.4%
	0000	9780	10.000.050.00	13,053,056.39	
Assignments	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%

July 1 Budget Self-Insurance Fund Expenses by Object

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%
3. 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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,000.00	107,000.00	0.0%
OTHER FINANCING SOURCES/USES					
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%

#### July 1 Budget Self-Insurance Fund Expenses by Object

Description	Resoùrce 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				891 31	
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					14
<ul> <li>a) Net Investment in Capital Assets</li> </ul>		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%

#### July 1 Budget Foundation Private-Purpose Trust Fund Expenses by Object

Passifetian	Pagauras Cada	Object Oct	2017-18	2018-19 Budget	Percent Difference
	Resource Codes	Object Codes	Estimated Actuals	Budget	Dilletetice
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					a:
Certificated Salaries	. 7.	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%
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,100.00	4,100.00	0.0%
OTHER FINANCING SOURCES/USES	* *				
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

#### July 1 Budget Foundation Private-Purpose Trust Fund Expenses by Object

					Value of the latest and the latest a
Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
- NET WARE OF SECTION					
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
HETT COMMON (O T DT)			0.00	0.00	0.070
F. NET POSITION			<i>**</i>		
4) Destruction Nat B = 111					
Beginning Net Position     As of July 1 - Unaudited		9791	336,611.47	336,611.47	0.0%
a) As or July 1 - Unaudited		9/91	330,011.47	000,011.47	0.076
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%

os Angeles County						Forn
	2017-	18 Estimated	Actuals	2	018-19 Budg	et
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
A. DISTRICT						
Total District Regular ADA     Includes Opportunity Classes, Home &			P			
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					1	
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)					1	
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						
<ul> <li>b. Special Education-Special Day Class</li> </ul>						
c. Special Education-NPS/LCI				-		
d. Special Education Extended Year						
e. Other County Operated Programs:			1			
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	10.00	10.00	10.00	10.00	,	
(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					and control of	
(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			novegos etableckoa s		11.10011414-00222241	
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)	MESSAGE BASES	(2) 医中国中国国际国际国际国际国际国际国际国际国际国际国际国际国际国际国际国际国际国	CONTRACTOR OF THE PARTY OF THE	WANTED AND THE REAL PROPERTY OF	STANSFALMANATES A	WHAT STREET HERE STREET

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	2017-	-18 Estimated	Actuals	2	018-19 Budge	et
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	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						
<ul> <li>b. Special Education-Special Day Class</li> </ul>						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day	89.7					8
Opportunity Classes, Specialized Secondary			"			
Schools						
f. County School Tuition Fund	1					
(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					0.00	0.00
(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	Sentence and the sent of the s			2000		
6. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

Los Angeles County	2017	-18 Estimated	Actuals	2	018-19 Budge	et
	2017	- 10 LStillatet	Actuals			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA		19	-			
Authorizing LEAs reporting charter school SACS financia	l data in their Fur	nd 01, 09, or 62 u	se this workshee	t to report ADA fo	r those charter s	schools.
Charter schools reporting SACS financial data separately	rfrom their autho	rizing LEAs in Fu	nd 01 or Fund 62	use this workshe	et to report their	ADA.
FUND 01: Charter School ADA corresponding to SA	ACS financial da	ta reported in Fu	und 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					27/272	
(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-Special Day Class						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary			1			
Schools						
f. Total, Charter School Funded County Program ADA			1			
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA		V <sub>2</sub>				
(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 financi	al data reported	in Fund 09 or F	und 62.		
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative	I					
Education ADA					8	
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					1	
(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						- 1
Schools						
f. Total, Charter School Funded County						- 1
Program ADA	0.00	0.00	0.00	0.00	0.00	0.00
(Sum of Lines C7a through C7e) 8. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00		
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA						1
Reported in Fund 01, 09, or 62		2.00	0.00	0.00	0.00	0.00
(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

# July 1 Budget 2017-18 Estimated Actuals Schedule of Capital Assets

Glendale Unified Los Angeles County

19 64568 0000000 Form ASSET

A-	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	G	Ending Balance
Governmental Activities:	) i				Decleases	June 30
Capital assets not being depreciated:						
Land	12,698,972.00		12,698,972.00			00000
Work in Progress	59,051,802.00		59,051,802.00			50 051 000 00
Total capital assets not being depreciated	71,750,774.00	0.00	71,750,774.00	00.0	000	29,051,802.00
Capital assets being depreciated:					00.0	71,750,774.00
Land Improvements	14,897,732.68		14,897,732.68			00 007 700 11
Buildings	596,915,541.00		596,915,541.00			14,897,732.68
Equipment	15,676,584.00		15.676.584.00			596,915,541.00
Total capital assets being depreciated	627,489,857.68	0.00	627.489.857.68	000	0	15,676,584.00
Accumulated Depreciation for:				00.00	0.00	627,489,857.68
Land Improvements	(14,837,249.00)		(14,837,249.00)			20 000 100
Buildings	(152,000,998.00)		(152,000,998,00)			(14,837,249.00)
Equipment	(13,185,029.00)		(13.185.029.00)			(152,000,998.00)
Total accumulated depreciation	(180,023,276.00)	0.00	(180 023 276 00)	000		(13,185,029.00)
Total capital assets being depreciated, net	447,466,581.68	0.00	447 466 581 68	00.0	0.00	(180,023,276.00)
Governmental activity capital assets, net	519,217,355.68	0.00	519 217 355 GB	00.0	0.00	447,466,581.68
Business-Type Activities:				00.00	0.00	519,217,355.68
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:	00:0	0.00	00.00	0.00	0.00	0.00
Land Improvements						
Buildings			0000			0.00
Equipment			0.00			00.00
Total capital assets being depreciated	000		0.00			0.00
Accumulated Depreciation for:		0.00	0.00	0.00	0.00	0.00
Land Improvements		â	o o			
Buildings			00:0			0.00
Equipment			0.00			00.0
Total accumulated depreciation			0.00			0.00
Total capital assets being depreciated not	00.0	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets net	00.0	0.00	0.00	0.00	00.0	0.00
משומים מסחום ביים ביים ביים ביים ביים ביים ביים בי	0.00	00:00	0.00	0.00	000	

Colument	Object   Object   Object   October   November   October   November   October   Octob	Glendale Unified Los Angeles County			O	July 1 Budget 2018-19 Budge ashflow Worksheet - Bud	July 1 Budget 2018-19 Budget Cashflow Worksheet - Budget Year (1)					19 64568 0000000 Form CASH
Comment	Charges			Beginning Balances (Ref. Only)	July	August	September	October	November	December	Mondo	
Sources	Sources	ESTIMATES THROUGH THE MONTH									oai idal y	rebruary
Approximation   Control	Page	. BEGINNING CASH			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 25
Principal Apprilationed (Control of the Control of the Con	Principal Apportinement   Strick-Sept   St	3. RECEIPTS LCFF/Revenue Limit Sources										No.
Michaelmouse Funds   Bioth-bath   Bioth-ba	Property Faces   Record Bases   Re	Principal Apportionment	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	19 103 697 17	1, 100 001 01
Character   Char	According Sequences   Control of Sequences	Property Taxes	8020-8079			2,200,157.76	3,945,343.33	2,753,789.28	3,154,369.78	21,457,371.51	3,857,168.22	3,345,135,42
172   1262   1	12.000_0460   12.000_0460	Miscellaneous Funds	8080-808									
Control Previous   Control Pre	Confidence   Con	Other State Boycom	8100-8299		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
March Princip Sources	March Floative	Other Isale nevenue	8300-8289		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
Automatical States   1000-1999	National Particles   1,000	Outer Local revenue Interfund Transfers In	8910-8929		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
Confidence   Con	Confidence State   Confidence	All Other Financing Sources TOTAL RECEIPTS	8930-8979		12.096.043.83	11 809 708 46	28 770 562 00	10 052 520 05	00 070 100 10	1000		
1000-1999   240,0024-09   240,0025.0   1,727,1505.8   1,440,034,38   1,440,034,	1000-1999   990,0064						66.300,07.03	19,007,00,61	20.670,400,12	45,987,945.65	20,480,171.49	21,418,525.61
1000-0509   1,00	1000-5899   11000-5899   110000-5899   11000000000000000000000000000000000	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
1000-4899   1002-3311-45   945,066-50   6620-66-50   6620-66-5777   6620-66-5777   6620-66-5777   6620-66-5777   6620-66-5777   6620-66-5777   6620-66-5777   6620-66-5777   6620-66-5777   6620-67-5777   6620-67-5777   6620-67-5777   6620-67-5777   6620-67-5777   6620-67-5777   6620-67-5777   6620-67-5777   6620-67-57-57-57-6-50-67-57-57-6-50-67-57-57-6-50-67-57-57-6-57-6	1,145,145   1,145,147   1,14	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 85
1000-6899   1,148,145,14   1,355,132.33   2,575,506.23   2,575,5	11481461   126012644   126012644   126012623   12606623   126062	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	6.830.657.7
1148145.14   1,383,182.39   2,576,606.29   2,576,	1,148,145,14   1,353,192.35   2,576,506.29   2,57	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	528 992 07
10,829,500   10,000,000   10,	10,829,529   196,000.00   196	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	2.576.506.22
1000-7029	7000-7209	Capital Outlay	6659-0009				10,829.50		21,600.00		42.660.00	
TROD-7629   S.562.623.89   G.506.969.02   25.257.532.54   25.151.219.27   25.172.819.27   25.581.801.27   25.083.624.04   2	Triangle	Other Outgo	7000-7499		196,000.00	(91,646.09)	95,483.77			210,582.00	(100,255.23)	187,009.00
9111-9199	111-9199   12562,623,89   6,505,969,02   25,257,532,54   25,151,219,27   25,172,819,27   25,381,801,27   25,093,624,04   29,200	All Other Financing Uses	7630-7699									
9111-9199 9200-9299 9200-9299 9200-9299 9310 9320 9320 9320 9320 9320 9320 9320 932	STORT   STOR	TOTAL DISBURSEMENTS			3,562,523.89	6,505,969.02	25,257,532,54	25 151 219 27	25 172 819 27	75 964 904 97	20,000,000	
9200-9299 9320 9330 9330 9340 0.00	9111-9199 9200-9299 9310 9320 9320 9320 9320 9320 9320 9320 932	BALANCE SHEET ITEMS     Seets and Deferred Outflows							3.6	72.100,105,52	25,093,624.04	25,338,228.27
9200-9299 9310 9320 9320 9320 9320 9320 9320 9320 932	9200-9299	Cash Not In Treasury	9111-9199									
9310 9320 9320 9320 9320 9320 9320 9320 932	9310 9310 9320 9320 9320 9320 9320 9320 9320 932	Accounts Receivable	9200-9299		671,346.38	2.134.375.33	1.454.378.33	504 467 31	240 740 00	1404 075 000		
9320 9320 9320 9320 9320 9320 9320 9320	9320 9320 9320 9320 9320 9320 9320 9320	Due From Other Funds	9310					10.00	000017,040	(134,673.33)	(3/5,4/8.33)	585,463.33
9340 9400 9500-9599 9500-9599 9600 0.00 671,346.38 2,134,375.33 1,454,378.33 1,454,378.33 1,454,378.33 1,454,378.33 1,454,378.33 1,454,378.33 1,454,378.33 1,454,378.33 1,454,378.33 1,454,378.33 1,454,378.33 1,454,378.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,675.33 1,154,6748.33 1,154,678.33 1,154	9340 9400 9400 9500-9599 9	Stores Proposid Expenditures	9320									
940  9500-9599  9500-9599  9500-9699  18,543,647,85  9500-9699  0.00  671,346,38  9500-9599  0.00  18,543,647,85  9500  0.00  18,543,647,85  9500  0.00  18,543,647,85  9500  0.00  18,543,647,85  9500  0.00  18,543,647,85  9500  0.00  18,543,647,85  9500  0.00  18,543,647,85  9500  0.00  18,543,647,85  9500  18,543,647,85  9500  18,543,647,85  9500  18,543,647,85  9500  18,543,647,85  9500  18,543,647,85  9500  18,543,647,85  9500  18,543,647,85  9500  18,543,647,85  9500  18,543,647,85  9500  18,543,647,85  9500  18,543,647,85  9500  18,543,647,85  9500  18,543,647,85  9500  18,543,648,85  18,548,68,85  18,548,88,85  18,548,88,85  18,548,88,85  18,548,88,85  18,548,88,85  18,548,88,85  18,548,88,85  18,548,88,88  18,548,88	9500-9599 9500-9599 9500-9599 18,543,647.85 2,134,375,33 1,454,378,33 594,467.31 86,753,38 1,454,378,33 1,452,378,33 1,454,378,378,33 1,454,378,37 1,454,378,37 1,454,378,37 1,454,378,37 1,454,378,37 1,454,378,37 1,454,378,37 1,454,378,37 1	Other Current Assets	9330									
9500-9599	9500-9599 18,543,647.85 2,134,375.33 1,454,378.33 594,467.31 643,713.33 (134,675.33) (375,478.33	Deferred Outflows of Resources	9490									
9910  C + D)  S 664-65-95-99  9000  C + D)  S 664-65-95-95-95-95-95-95-95-95-95-95-95-95-95	9500-9599 18,543,647.85 365,785,33 846,753,33 (1,254,364,33) 375,748,33 (1,354,746,33) 333,157,33 (1,354,746,33) 375,748,33 (1,354,746,33) 2,543,175,33 (1,354,746,34) 2,543,175,33 (1,354,746,34) 2,543,175,33 (1,354,746,34) 2,543,175,33 (1,354,746,34) 2,543,175,33 (1,354,746,34) 2,543,175,175,175,175,175,175,175,175,175,175	SUBTOTAL		0.00	671,346.38	2,134,375.33	1,454,378.33	594.467.31	643 713 33	(194 675 99)	100 OCK 3501	
18,543,647,85   365,785,33   (1,254,364,33   375,748,33   431,175,33   333,157,33	9500-9599	Liabilities and Deferred Inflows	-						200	(55.579,451)	(3/5,4/8.33)	585,463.33
960 960 960 960 960 960 960 960	9600 9600	Accounts Payable	9500-9599			365,785.33	846,753.33	(1,254,364.33)	375,748.33	431,175.33	333,157,33	
9650 9650 9660 0.00 18,543,647.85 365,785.33 (1,254,364.35) 375,748.33 431,175.33 333,157.33 9910 0.00 (17,197,986,14) 3,312,264.33 (1,354,746,39) 2,154,374,33 2,543,178.33 2,543,178.33 (1,354,746,39) 1,588,523.67 1,834,542.67 (1,086,781,39) 1,588,523.67 1,834,542.67 (1,086,781,39) 1,588,523.67 1,834,542.67 (1,086,781,39) 1,588,523.67 1,834,542.67 (1,086,781,39) 1,588,523.67 1,834,542.67 (1,086,781,39) 1,588,523.67 1,834,542.67 (1,086,781,39) 1,588,523.67 1,834,542.67 (1,086,781,39) 1,588,523.67 1,834,542.67 (1,086,781,39) 1,588,523.67 1,834,542.67 (1,086,781,39) 1,588,523.67 1,834,542.67 (1,086,781,39) 1,588,523.67 1,834,542.67 (1,086,781,39) 1,588,523.67 1,834,542.67 (1,086,781,39) 1,588,523.11 (1,086,781,39) 1,588,523	9650 9650 9650 967 967 9680 9680 9680 9680 9680 9680 9680 9680	Current loans	9610									
9690 0.00 18.543,647.85 365,785.33 (4,254,364.35) 375,748.33 431,175,33 333,157.33 333,157.33 (1,354,746.39) 2.154,374,33 2.543,178.33 2.543,178.33 2.034,294.45 (1,086,781.39) 1.588,523.67 1.834,542.67 (1,086,781.39) 1.588,523.67 1.834,542.67 (2,778,909.89) 1.56,381,345,542.67 (2,778,909.89) 1.56,381,345,542.67 (2,778,909.89) 1.56,381,345,543 1.56,381,345,343 1.56,381,345,343 1.56,381,345,343 1.56,381,345,343 1.56,381,345,343 1.56,381,345,343 1.56,381,345,343 1.56,381,345,343 1.56,381,341,345,343 1.56,381,341,345,344,343 1.56,381,341,345,344,341,344,344,344,344,344,344,344,344	9690 0.00 18.543.647.85 365.785.33 846.753.33 (1,254.364.33) 375,748.33 431,175.33 333,157.33 333,157.33	Unearned Revenues	9650									
C + D         (1,254,36.4.75)         (1,254,364.45)         (1,254,364.45)         (1,254,364.35)         (1,354,748.33)<	C + D)         (18.543,647.85)         365,785,33         (1,254,364.35)         375,748.33         431,175,33         333,157,33           - C + D)         (17,197,986.14)         8,616,003,77         4,332,107.78         (4,049,244.45)         (1,354,746.33)         2,154,374,33         2,543,178,33           - C + D)         (8,664,466.20)         8,616,003,77         4,332,107.78         (4,049,244.45)         (5,255,57.56)         22,214,668.05         (2,778,909,89)           - C + D)         (8,684,465.54)         84,997,549.31         89,329,657.09         85,280,412.64         80,024,885.06         102,239,533.11         99,460,643,23         176,840,843.23	Deferred Inflows of Resources	0696									
S	S (1,354,746,33) (1,354,746,34,44) (	SUBTOTAL		00.00		365,785.33	846,753.33	(1,254,364.33)	375.748.33	431 175 33	333 157 22	000
C + D) (17,197,986,14) (17,197,986,14) (17,197,986,14) (17,197,986,14) (17,197,986,14) (17,197,986,14) (17,197,986,14) (17,197,986,14) (17,197,986,14) (17,197,986,14) (17,197,986,14) (17,197,986,14) (17,197,986,14) (17,197,986,14,14) (17,197,986,14,14) (17,197,986,14,14) (17,197,986,14,14) (17,197,986,14,14) (17,197,986,14,14) (17,197,986,14,14) (17,197,986,14) (1	C + D) (17,197,987,46.23) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.33) (17,354,746.34) (17,	Suspense Clearing	0100		24.0							
- C + D) (8,664,466.20) (8,664,466.20) (8,664,466.20) (8,664,466.20) (8,664,466.20) (8,664,466.20) (8,664,466.20) (8,664,466.20) (8,664,466.20) (8,664,466.20) (8,646,64.20) (8,646,64.45) (1,049,244,45) (1,049,244,45) (1,049,244,45) (1,049,244,45) (1,049,244,668.05) (1,049,346,64.25) (1,049,346,64.25) (1,049,346,64.25) (1,049,346,64.25) (1,049,346,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,64.35) (1,049,646,6	- C + D)	TOTAL BALANCE SHEET ITEMS		000	(17 197 986 14)	00.40,074.00	211,452.33	185,463.33	(1,354,746.33)	2,154,374.33	2,543,178.33	4,356,846.15
76.381.545.54 84,997.549.31 89,329,657.09 85,280,412.64 80,024,885.06 102,239,553.11 99,460,643.29 10	76,381,545,54 84,997,549,31 89,329,657,09 85,280,412,64 80,024,885,06 102,239,553,11 89,460,643,23 10	<ul><li>E. NET INCREASE/DECREASE (B - C</li></ul>	(a +		(8.664.466.20)	8 616 003 77	4 330 107 70	2,034,294.97	(1,086,781.33)	1,588,523.67	1,834,542.67	4,942,309.48
<u> </u>	CONTROL OF TAXABLE OF	F. ENDING CASH (A + E)			76.381.545.54	84.997.549.31	89 329 657 00	05 200 412 64	(9,255,527,58)	22,214,668.05	(2,778,909.88)	1,022,606.82
	ACCRUALS AND ADJUSTMENTS	G. ENDING CASH, PLUS CASH					00.100,000,000	40,200,412,04	80,024,885.06	102,239,553.11	99,460,643.23	100,483,250.0

19 64568 0000000 Form CASH												2000																												
19 64	17	BUDGET			00 000 000	65.440.351.00	0.00	12,863,443.00	31,481,775.00	12,709,457.00	0.00	292,806,385.00	128,511,087,00	42,259,159.00	77,085,652.00	7,928,807.00	30,842,846.00	151,558.00	565,000.00	1,873,773.00	00.00	289,217,882.00								i i									3,588,503.00	
		TOTAL			170 311 350 00	65,440,351.00	00:00	12,863,443.00	31,481,775.00	0.00	00.00	292,806,385.00	128,511,087.00	42,259,159.00	77,085,652.00	7,928,807.00	30,842,846.00	151,558.00	565,000.00	1,873,773.00	0.00	289,217,882.00		0.00	7,451,384.37	0.00	0.00	00.0	0.00	7,451,384.37	00 405 004 00	00.00	0.00	0.00	0.00	00,400,004,13	13,984,450.01	0.00	3,588,503.00	
		Adjustments										00.00										00.00								0.00					000			0.00	00.0	
	, Tomas V	Accidais		AAA				1,149,940.00	00.245.00	00:10		3,199,333.00	11,430,354.39	3,684,708.82	6,830,657.77	628,992.07	2,576,506.23	37,643.50			25 100 060 70	53,180,002.70		054 004 00	924,360					854,361.39	257,164.33				257,164.33		1,114,681.43	1,711,878.49	(20,277,651.29)	
t Year (1)	ouil	alino	106,395,967,13		20,900,285.67	2,900,593.21	20 000 000 1	1,3/8,6/8.33	1.376.980.64		27 700 47	20,449,005.18	11,430,354.39	3,684,708.82	6,830,657.77	628,992.07	2,5/6,506.23	27 000 00	00.000	1,873,773.00	97 NGR RG2 28								00.00	0.00	891,375.33				891,375.33		2,059,461.33	1,168,086.00	108 010 156 00	20.00
2019-19-20-20 2019-19-Budget Cashillow Worksheet - Budget Year (1)	Max		108,568,123.24		12,193,624.17	2,943,578.62	90 000 700	2 754 465 33	1.802.343.18		20 691 212 50	00.012,100,02	11,430,354.39	3,684,708.82	6,830,657.77	628,992.07	2,576,5U6.Z3	198 500 00			25.349.719.28		-	600.711.63						600,711.63					0.00	7	1,945,637.96	(2 172 156 11)	106 395 967 13	
Cashflow V	April		111,081,832.09		12,193,624.17	12,385,471.22	1 264 846 33	2.257.331.33	1,025,134.25		29 126 407 30		11,430,354.38	3,084,708.82	77.700,000	2 576 506 22	38 825 00	(106.838.45)			25,083,205,82			546,178.33					00 000	246,176.33	651,743.33				651,743.33	/6 451 94E 991	(6,451,345.53)	(2.513.708.85)	108,568,123,24	
	March		100,483,250.05		20,900,285.67	3,953,654.33	1.008 164 38	3,650,145.33	1,257,465.33		30.769.715.04		11,430,354.38	6 830 657 77	77,000,000,0	2 576 506 23	010000	(95,735,00)			25,055,484.27			(123,457.33)					(100 457 00)	(00.101,031)	(6,351.78)				(6,351.78)	5.001.456.89	4.884.351.27	10,598,582.04	111,081,832.09	
	Object				8010-8019	8020-8079	8100-8299	8300-8599	8600-8799	8910-8929			1000-1999	3000-3999	4000-4999	5000-5999	6690-0009	7000-7499	7600-7629	7630-7699			9111-9199	9200-9299	9310	9320	9330	9340	08480		9500-9599	9610	9650	0696		9910		+ D)		
Glendale Unified Los Angeles County		ESTIMATES THROUGH THE MONTH OF	S CASH	B. RECEIPTS LCFF/Revenue Limit Sources	Principal Apportionment	Property laxes Miscellaneous Funds	Federal Revenue	Other State Revenue	Other Local Revenue	Interfund Transfers In All Other Financing Sources	TOTAL RECEIPTS	C. DISBURSEMENTS	Cermicated Salaries Classified Salaries	Employee Benefits	Books and Supplies	Services	Capital Outlay	Other Outgo	Interfund Transfers Out	All Other Financing Uses	TOTAL DISBURSEMENTS	D. BALANCE SHEET ITEMS Assets and Deferred Outflows	Cash Not In Treasury	Accounts Receivable	Due From Other Funds	Stores	Other Current Accets	Deferred Outflows of Besonwas	SUBTOTAL	iabilities and Deferred Inflows	Accounts Payable	Current Loans	Unearned Revenues	Deferred Inflows of Resources	SUBTOTAL Noncoperating	Suspense Clearing	TOTAL BALANCE SHEET ITEMS	E. NET INCREASE/DECREASE (B - C + D)	F. ENDING CASH (A + E)	G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS

July 1 Budget 2018-19 Budget Cashflow Worksheet - Budget Year (2)

Object	Colument	JGH THE MONTH OF t Sources doment	B C C C C C C C C C C C C C C C C C C C			Cantember	-				E CAO
CHATHER MONTH   CHATHER   CHAPTER	Charles	JGH THE MONTH OF t Sources ionment		A SECULO DE PROPERTO DE PROPER	Audust	20000	October	November	Dogumbor		·
Countries   Coun	Sources   Sour	t Sources ionment unds							Pecellipal	January	February
Appendiment   Biot-barrows   Biot-	Approximation of the properties   2010-2019   2167-216-51   2167-216-51   2169-216-4	uue Limit Sources al Apportionment y Taxes aneous Funds			105,152,977.37	114,686,767.34	117.195.279.38	113 338 219 79	108 210 124 02	20 000 001	200
Second	Section   Sect								20,1210,121,02	120,300,172.80	123,413,986./8
Concess   Conc	Concessed   Conc	spu		7 1 1 7 1 60 1 5	7 147 460 15	20 101 023					
	Concesses   Conc	spui			7 450 141 82	20,272,105.97	12,865,444.47	12,865,444.47	21,572,105.97	12,865,444.47	12,865,444.47
8000-6509 810-6229 8000-6509 811-11-11-11-11-11-11-11-11-11-11-11-11-	Stock Green				20.171,007,2	0,000,140,00	3,234,001.77	3,127,451.36	19,667,154,51	3,605,154,41	3,674,583.89
Concess   Conc	Second			816,387.71	251,660.95	1,026,383,95	1,101,665.40	952 198 98	1 012 651 40	1 000 000 1	10000
Bell-08829   Bell-08929   Bell-08829   Bel	Second colored color			1,141,324.82	1,401,415.45	1.498.452.36	1 577 423 88	2 246 745 27	1 525 145 07	1,023,385.27	949,874.98
Secondose   Seco	Second			531,745.89	730,415.28	824,856.32	985.345.17	1 001 415 77	1 215 171 14	1 201 746 11	2,512,345.05
12.298.582.42   11.891.102.65   29.771.943.66   19.745.66.69   20.192.56.65   45.002.28.89   2.2002.29.89   2	12,238,538,42   11,821,102.65   11,821,102.65   11,822,823,77   11,822,823,7								1.1.7.001	1,321,745.41	994,135.56
1000-1999   1000-1999   1000-1999   1000-1999   1000-1999   1000-1999   1000-1999   1000-1999   1000-1999   1000-1999   1000-2999   1000-1999   1000-2999   1000	1000-1899   S24,516.22   1642,572.28   11,522,823.72   11,52			12,238,363.42	11.981.102.65	28 771 943 96	19 784 540 69	20 100 066 06	00 000 000		
1000-1999   894,516.82   1,642,372.80   11,522,823.72   11,522,823.72   11,522,823.72   11,522,823.72   11,522,823.72   11,522,823.72   11,522,823.72   11,522,823.72   11,522,823.72   11,522,823.72   11,522,823.72   11,522,823.72   11,522,823.72   11,522,823.72   11,522,823.72   12,543,412,542   12,543,314   11,241,542.82   12,544,74   12,442,74   12,442	1000-1899   11,522,823.72	. DISBURSEMENTS	一日の日本の日本日本の日本日本の日本日本の日本日本の日本日本の日本日本の日本日				00.010.10	ZU, 133, Z33.83	45,002,228.89	20,917,275.67	20,996,383.95
2000-5999   2000-5999   2487-54   1,124,154.29   2,788,294.49   2,788,297.19   3,788,707.19	Conc. 2999			834,516.82	1,642,375.26	11,522,823.72	11,522,823,72	11.522.823.72	11.522 823 72	11 500 800 70	000 000 11
1000-4899	1000-5889   1,247,241   1,144,754.59   1,044,182.39   1,244,584   1,044,182.39   1,244,584   1,044,182.39   1,244,584   1,044,182.39   1,244,584   1,044,182.39   1,244,584   1,044,182.39   1,244,384   1,044,182.39   1,244,384   1,044,182.39   1,244,384   1,044,182.39   1,244,384.39   1,244,344.39   1,24			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	2,522,023.12
ACCOU-4999   ACC	1000-4999   210,241.14   11,447,442   219,990,88   619,990,88   619,990,89   619,990,99   619,			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	7 262 528 40
SOOD 5899   SOOD 5899   SOOD 5899   SOOD 5899   SOOD 5899   T125,467.14   T124,754.26   2.633,418.60   2.633,	5000-5699   997,542.14   1,124,754.26   2,633,418.60   2,633,418			310,574.18	811,453.34	619,990.68	619,990.68	619,990.68	619 990 68	610.020,73	7,303,320,49
Totol-7498   Tot	12364.74   28 964.30   29.714.85   125.467.65   65.483.17   (125.475.6)   12364.74   28 964.30   29.714.85   154.786.89   159.716.37   154.786.89   159.716.37   154.786.89   159.716.37   154.786.89   159.716.37   154.786.89   159.716.37   154.786.89   156.716.37   154.786.89   159.716.37   154.786.89   159.716.37   154.786.89   159.716.37   154.786.89   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.38   156.716.37   156.716.37   156.716.37   156.716.37   156.716.38   156.716.37   156.716.37   156.716.37   156.716.38   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.37   156.716.38   156.716.38   156.716.37   156.716.37   156.716.38   156.716.38   156.716.38   156.716.37   156.716.38			997,543.14	1,124,754.26	2,633,418.60	2,633,418.60	2.633.418.60	2.633.418.60	2 633 419 60	2 622 449 69
7000-7499	7000-7499					12,354.74	28,954.30	29.714.85		2,000	25.040.00
7530-7639   7530-7639   3,518,143,91   6,573,682,63   25,855,678,08   25,857,422,88   26,117,681,53   25,874,151,27   2     111-9199   9200-9299   9320	Triangle	ti Coxogou		125,467.85	65,483.17	(85,145.34)		159,478.00	(54,317.41)	154.758.58	67 845 21
111-9199   9200-9299   9457,476.38   1,954,745.37   (250,745.76)   375,716.37   415,745.78   200,715,78   2	STORTING	7									1000
111-9199   9200-92999   9200-9299   9200	111-9199   9200-9299   9500-	2		2 518 1/2 01	2000000	20 000 210 20					
111-9199   9200-9299   457,476.38	111-6199   2200-9299   2200-9299   2300	BALANCE SHEET ITEMS		0.04-1,010,0	0,373,662.63	25,855,678.08	25,957,422.98	26,117,661.53	25,874,151.27	26,083,227.26	26,033,156.78
111-9199   9200-9299   457,476.38   1,954,745.37   (250,745.76)   375,716.37   415,745,78   200,715,79   200,715,78   200,715,79   200,715,78   200,715,79   20	111-919   9200-9299   9200-9	ssets and Deferred Outflows									
9200-9299   9200-9299   9200-9299   9300   9310   9320   9330   9330   9340   9320   9330   9340	1,000,020,020,020,020,020,020,020,020,02										
9310 9320 9320 9320 9320 9320 9320 9320 932	9310 9310 9320 9320 9320 9320 9320 9320 9320 932			457,476.38	1,954,745,37	(250.745.76)	375 716 37	A1E 7AE 70	25.7.25.000		
9320 9320 9320 9320 9320 9320 9320 9320	9320 9320 9320 9320 9320 9320 9320 9320	om Other Funds						10,140,10	200,715.78	357,486.88	(154,879.78)
9330 9330 9340 9360 9360 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500 9500	9330 9400 9500-9599 9600 9600 9700-9599 9600 9700-9590 97000-9590 9700-9500-950 9700-9500 9700-9										
9490   9490   9500-9599   95	93340  9490  9500-9599  9500-9599  9600  9600  9774,76,38  9910										
1.00   1.00	1.00   1.00	0000000									
1.00	1.854.745.38   1.854.745.38   1.854.745.39   375.716.37   415.745.76   200,715.76   357.486.88	iows of resources		0.000							
9500-9599   13,611,213.68   (925,748.38)   846,753.33   (1,254,364.33)   574,178.89   0.00     9640	9500-9599   13,811,213.68   (925,748.38)   846,753.33   (1,254,364.33)   574,178.89   0.00   295,178.22     9640	abilities and Deferred Inflows	00.0	45/,4/6.38	1,954,745.37	(250,745.76)	375,716.37	415,745.78	200,715.78	357,486,88	(154.879.78)
Secondary   Seco	9610 9620 9630 9650			000	100 071 1007						0.000
9640 9650 9650 9650 9650 9650 9650 9650 9670 0.00 13.811,213.68 9910 0.00 12.479,408.17) 4,126,365.29 9910 0.00 12.479,408.17) 4,126,369.35 13.338,219.79 14,186,369.73 14,186,369.73 14,186,369.38 113,338,219.79 14,186,369.37 14,186,369.38 14,369.38	9640 9650 9660 9670 9680 0.000 13.811,213.68 9910 0.000 13.811,213.68 9910 0.000 12.479,408.17) 12.479,408.17) 14.126,369.95 11.3138,219.79 14.126,369.95 11.3138,219.79 14.126,373 11.41,686,773 11.41,686,773 11.41,686,773 11.41,386,793 11.3138,219.79 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,381,172 12.41,313,313,312 12.41,313,313,312 13.41,313,313,312 14.41,313,313,313,312 14.41,313,313,313 14.41,313,313,313 14.41,313,313,313 14.41,313,313,313 14.41,313,313,313 14.41,313,313,313 14.41,313,313,313 14.41,313,313,313 14.41,313,313,313 14.41,313,313,313 14.41,313,313,313 14.41,313,313,313 14.41,313,313,31 14.41,313,313,313 14.41,313,313,313 14.41,313,313,313 14.41,313			0,017,110,01	(923,748,38)	846,753.33	(1,254,364.33)	574,178.89	00.00	295,178,22	0.00
9660   9660	9660   9660										
9690   9600   13,811,213.68   (925,748.38)   846,753.33   (1,254,364.39)   574,178.89   0.00   0.00   13,811,213.68   1,245,876.20   689,745,25   685,742.00   954,743.82   (1,150,745.36)   0.00   (12,479,408.17)   4,126,369.59   (40,778.84)   2,315,822.70   786,310,71   (950,029.59)   (1,150,145.36)   (1,150,	9910 0.00 13.811,213.68 (925,748.38) 846,753.33 (1,254,364.33) 574,178.99 0.00 295,178.22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2										
S	S         C         D										
9910 874,329.13 1,245,876.20 689,745.25 685,742.00 954,743.82 (1,150,745.36)	S C + D		0.00	13,811,213,68	(925.748.38)	846 753 33	(1 25/ 36/ 29)	00 000			
S 0.00 (12,479,408.17) (4,126,369.95 (407,753.84) (3,55742.00 954,743.82 (1,150,745.36) (407,753.84) (3,55742.00 954,743.82 (1,150,745.36) (407,753.84) (3,55742.00 954,743.82 (1,150,745.36) (407,753.84) (407,753.84) (3,557.059.59) (5,128,094.97) (4,126,394.94)	S - C + D - C	onoperating					(00.400,403,1)	3/4,1/8.89	0.00	295,178.22	0.00
- C + D) (12.479,408.17) (4.126,369.95 (407,753.84) 2.315,822.70 786,310.71 (450,029.59) (407,753.84) 2.508,512.04 (3.857,059.59) (5.128,094.97) 18,178,048.04 (2.857,059.59) (4.128,094.97) 118,178,048.04 (2.857,059.59) (4.128,094.97) (4.686,767.34) (4.128,082.73) (4.128,082.73) (4.128,082.73)	- C + D)			874,329.13	1,245,876.20	689,745.25	685,742.00	954.743.82	(1 150 745 36)	2 1 20 4 55 05	
-C+D) (3,759.188.66) 9,533.789.97 2,508.512.04 (3,857.059.59) (5,128.099.737 18,178.048.04) 113,338.219.79 108.210.194.89 113.338.219.79	-C+D) (3,759,188,66) 9,533,789,97 2,508,512,04 (3,857,059,59) (5,128,094,97) 18,178,049,04 (2,974,186,09) (2,97	OTAL BALANCE SHEET IT EMS	00.0	(12,479,408.17)	4,126,369.95	(407.753.84)	2.315.822.70	796 210 71	(05,000,000)	2,123,430.03	2,341,368.25
105,152,977,37 114,686,767.34 117,105,279,38 113,388,219,79 108,210,194,89 19,19	105,152,977.37 114,686,767.34 117,195,279.38 113,336,219,79 108,210,124,82 126,388,172.86 123,413,986,78 1	NET INCREASE/DECREASE (B - C + D)		(3,759,188.66)	9,533,789,97	2.508.512.04	(3 857 059 59)	(F 100 004 07)	(930,029.30)	16.697,181,2	2,386,488.47
	123.413,986,78	. ENDING CASH (A + E)		105,152,977.37	114,686,767.34	117,195,279,38	113 338 910 70	100 040 404 00	10,178,048.04	(2,974,186.08)	(2,650,284.36)
120,386,172		3. ENDING CASH, PLUS CASH	图 第 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	· · · · · · · · · · · · · · · · · · ·			61.613.00	100,210,124.02	126,388,1/2.86	123,413,986.78	120,763,702.42

Colored   March   March   March   May   June   Acorusis   Acorus	Cobject   March   April   May   June   Accruais   Adjustments   TOTAL					casimon remanest badget leat (2)	1 cal (2)				
Sources	Fourtes		Object	March	April	Mav	di.	Accrision	Adirontoriba	FOT	
1207/26/10   21/572 (06.97)   12.865 (44.47)   12.40 (10.194.57)   12.865 (44.47)   12.40 (10.194.57)   12.865 (44.47)   12.40 (10.194.57)   12.865 (44.47)   12.40 (10.194.57)   12.40	Fourtes	ESTIMATES THROUGH THE MONTH	HNI					Sign and	Sillalinsplay	IOIAL	BUDGE
The Differences of Englands         En	No. build sources         BOTO-Bridge         112.000.044.47         112.000	A. BEGINNING CASH	Company of the control of the contro	4	120,802,483.06	128,649,440.41	124,081,934,37				
Control   Cont	Concession   Con	3. RECEIPTS 1 GFF/Revenue 1 imit Sources							Oversing Control Design to the Control of the Contr		A contract of the contract of
unide	unide         BEDDO BROWN         3.440774.81         13.445.195.29         3.158.195.25	Principal Apportionment	8010-8019	21,572,105.97	12.865.444.47	12.865.444.47	21 572 105 97			20 000 255 555	0 000 0000 000
1000-1000   1000-2004   1000-204-00   1264-264-53   1100-472.7   110	Figure   F	Property Taxes	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 O
Since between the control of the c	Secondaria   Sec	Miscellaneous Funds	6608-0808							00.155,044,00	00.165,044,69
8000-6899	8000-6899	Federal Revenue	8100-8299	1,009,364.00	1,264,846.33	937,202.28	1,378,678.33	1,154,738.42		12,879,038.00	12.879.038.0
0.000-0899   0.0	Septimental Part	Other State Revenue	8300-8599	2,054,715.28	2,141,354.23	2,454,465.33	1,150,475.27	988,027.08		22,803,436.00	22.803.436.0
Cources	Cources	Other Local Revenue	8600-8799	1,101,456.78	898,456.25	1,445,745.78	1,121,474.69	537,492.96		12,709,457.00	12,709,457.0
11.522.823.72   11.522.823.7	1000-1999	All Other Financing Sources	8380-8388							0.00	
The No.   Page   11,522,823.72   11,522,823.	11   12   12   13   14   15   14   15   15   15   15   15	TOTAL RECEIPTS		29.178.356.64	30 655 475 89	20 856 993 14	02 959 191 70	07 000 000 0		00.00	
11   12   12   12   12   13   13   13	1000-1999   11,522,823,72   11,522,823,72   11,522,823,72   11,522,823,72   11,522,823,72   11,522,823,72   11,522,823,72   11,522,823,72   11,522,823,72   11,522,823,72   11,522,823,72   12,522,823,72	3. DISBURSEMENTS					50,002,101,78	2,000,230.40		291,608,311.00	291,608,311.(
2000-2899   3788-707.19   3.788-70	2000-3999   7,385,2824   7,38	Certificated Salaries	1000-1999	11,522,823.72		11,522,823.72	11,522,823.72	11,522,823.72		129,227,953.00	129.227.953.0
1000-3899   1000	1000-3696   7.885.28246   7.385.28246   7.	Classified Salaries	2000-2999	3,788,707.19		3,788,707.19	3,788,707.19	3,788,707.19		43,559,678,00	43.559 678 0
1000-4899   619,890,688   619,890,688   619,890,688   619,890,688   619,890,688   619,890,688   619,890,688   619,890,688   619,890,688   619,890,688   619,890,688   619,890,688   619,890,689   619,890,699   61	1000-4899   2633418.60   26333418.60   263333418.60   263333418.	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	83.294.573.0
5000-6599   2,633,418.60   2,633,4	FOOD-5989   COOD-5999   COOD	Books and Supplies	4000-4999	619,990.68	619,990.68	619,990.68	619,990.68	619,990.68		7,941,925.00	7.941.925.0
Decc-7669   Con-7689   Con-7689	FOOD 7499   FOOD	Services	2000-2999	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 0
7000-7499	10007-7629   100	Capital Outlay	6000-6599		24,147.48			19,543.74		151,558,00	151.558.0
T600-7629	T680-7689   T680-7689   T680-7689   T680-7689   T680-7689   T674,371,83   T680-868   T	Other Outgo	7000-7499		184,746.38	(87,245.36)	64,741.70			565.327.00	565 327 0
Title   Titl	Triangle   Triangle	Interrund Transfers Out	7600-7629				1,873,723.00			1,873,723,00	1,873,723,0
111-6199   9200-9299   (1,574,371,89)   654,154,78   412,745,38   9500-9599   (1,574,371,89)   654,154,78   412,745,38   9500-9599   (1,574,371,89)   654,154,78   412,745,38   9500-9599   (1,574,371,89)   (1,	STATE   STAT	TOTAL DISPLIPSEMENTS	669/-069/							0.00	00.0
111-9199   1200-9299   (1,574,371,83)   664,154,78   412,745,38   0.00   679,157,33   0.00   0.00   0.00   0.00   0.00   0.0	STITUTION   STIT	DAI ANDE SUEET HEMS		25,897,982.90	26,137,362.54	25,841,223.32	27,866,933.38	25,948,012.42		297,704,639.00	297.704.639.0
1.574,371,83   654,154,78   412,745,38   0.00   679,157,33   0.00   0.	1,574,371,83    654,154,78    412,745,38    0.00   679,157,33    0.00	O. BALAINGE SHEET ITEMS Assets and Deferred Outflows Cash Not In Treasury	9111-9199							TOPACION TO	
Signature   Sign	Signature   Sign	Accounts Receivable	9200-9299	(1.574.371.83)	654 154 78	A10 7AE 90	000	00000		0.00	
120,002,483.06   128,649,440,41   124,081,384,20   126,002,000   15,184,343,39   126,002,483.06   128,649,440,41   124,081,384, 27   126,112,842,343,39   126,002,483.06   128,649,440,41   124,081,384,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,384,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,384,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,384,37   125,115,422,81   126,002,483.06   10,000   126,049,40,41   124,081,394,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,394,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,394,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,394,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,394,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,394,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,394,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,394,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,394,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,394,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,984,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,984,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,984,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,984,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,984,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,984,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,984,37   125,115,422,81   126,002,483.06   128,649,440,41   124,081,984,37   125,115,422,81   126,000,483.06   126,000,483.	120   120	Due From Other Funds	9310	(20:10:10:1)	07:401:400	414,745.38	00.00	679,157.33		3,527,946.68	
120,002,483.06   128,649,440,41   124,081,284   126,002,483.06   128,649,440,41   124,081,394   126,002,483.06   128,649,440,41   124,081,394   126,002,483.06   128,649,440,41   124,081,394   126,002,483.06   128,649,440,41   124,081,394   126,115,422,81   126,002,483.06   128,649,440,41   124,081,394   126,115,422,81   126,002,483.06   128,649,440,41   124,081,394   126,115,422,81   126,002,483.06   128,649,440,41   124,081,394,37   125,115,422,81   126,002,483.06   126,006,000   126,000,000   126,	9330 940 940 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9590 9500 950	Stores	9320							0.00	
9340   900	1.574.371.83   654,154.78   412,745.38   0.00   679,157.33   0.00   0.	Prepaid Expenditures	9330							0.00	
9490 (1,574,371,83) 654,154,78 412,745,38 0.00 679,157,33 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	9490 (1,574,371.83) 654,154,78 412,745,38 0.00 679,157.3 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Other Current Assets	9340							0.00	**
1,574,371,83   654,154,76   412,745,38   0.00   679,157,33   0.00   3,527,946,68     5600-9599   251,471,45   0.00   537,489,29   687,456.14   360,715.10   15,184,343,39     5600   9640   9650	1,574,371,83   654,154,76   412,745,38   0.00   679,157,33   0.00   3,527,946,68   0.00   0	Deferred Outflows of Resources	9490							0.00	
15,1471,45   0.00   537,489.29   687,456.14   360,715.10   15,184,342.39   15,184,342.39   15,184,342.39   12,184,342.39   12,184,342.39   12,184,342.39   12,184,342.39   12,184,342.39   12,184,342.30   12,184,342.39   12,184,342.30   1	9500-9599         251,471,45         0.00         537,489,29         687,456,14         360,715,10         0.00         0.00           9610         9640         0.00         537,489,29         687,456,14         360,715,10         15,184,343,39           9620         251,471,45         0.00         537,489,29         887,456,14         360,715,10         0.00           9910         (1,415,749,82)         2,674,689,22         541,489,05         1,235,745,87         649,727,25         0.00         11,656,396,71           -C+D)         38,780,64         7,846,957,35         (4,567,506,04)         1,033,488,14         (22,299,584,48)         0.00         (6,096,328,00)           -C+D)         120,802,483,06         128,649,440,41         124,081,934,37         125,115,422,51         0.00         (6,096,328,00)	SUBTOTAL		(1,574,371.83)	654,154.78	412,745.38	00.00	679.157.33	000	0.00	
15,184,343,39   15,184,343,39   15,184,343,39   15,184,343,39   15,184,343,39   15,184,343,39   15,184,343,39   12,184,343,39   12,184,343,39   12,184,343,30   12,184,343,3	15,184,343.39   15,184,343.3	Liabilities and Deferred Inflows								0,046,736,0	
100   128,116,116,116,116,116,116,116,116,116,11	120,802,483.06   128,649,440,41   124,081,392,37   125,115,122,314   120,802,483.06   128,649,440,41   124,081,394,377   126,114   120,802,483.06   128,649,440,41   124,081,394,377   126,116,114,114,114,114,114,114,114,114,11	Accounts Payable	9500-9599		0.00	537,489.29	687,456,14	360,715.10		15,184,343,39	
120,022,483.06   128,649,440,41   124,081,384,37   125,115,422,81   126,022,483.06   128,649,440,41   124,081,384,37   125,115,422,81   128,000	120,802,483.06   128,649,440,41   124,081,934,37   126,186   128,649,440,41   124,081,934,37   126,186   128,649,440,41   124,081,934,37   126,186,186   128,649,440,41   124,081,934,37   126,186,186   128,649,440,41   124,081,934,37   126,186,186   128,649,440,41   124,081,934,37   126,186,186   128,649,440,41   124,081,934,37   126,115,422,51   126,115,186,138,18   126,115,186,138,18   126,115,186,138,18   126,115,186,138,18   126,115,186,138,18   126,115,186,138,18   126,115,186,138,18   126,115,186,138,18   126,115,186,138,18   126,115,186,138,18   126,115,186,138,18   126,115,186,186   126,115	Current Loans	9610							0.00	
120,802,483.06   128,649,440,41   124,081,384,48   128,643,440,41   124,081,384,37   126,802,483.06   128,649,440,41   124,081,384,37   126,802,483.06   128,649,440,41   124,081,384,37   126,802,483.06   128,649,440,41   124,081,384,37   126,802,483.06   128,649,440,41   124,081,384,37   126,802,483.06   128,649,440,41   124,081,384,37   126,802,483.06   128,649,440,41   124,081,384,37   126,802,483.06   128,649,440,41   124,081,384,37   126,115,422,81   126,802,483.06   128,649,440,41   124,081,384,37   126,115,422,81   126,802,483.06   128,649,440,41   124,081,384,37   126,115,422,81   126,802,483.06   128,649,440,41   124,081,384,37   126,115,422,81   124,081,384,37   126,115,422,81   124,081,384,37   126,115,422,81   124,081,384,37   126,115,422,81   124,081,384,37   126,115,422,81   124,081,384,37   126,115,422,81   124,081,384,37   126,115,422,81   124,081,384,37   126,115,422,81   124,081,384,37   126,115,422,81   124,081,384,37   126,115,422,81   124,081,384,37   126,115,422,81   124,081,384,37   126,115,422,81   124,081,384,37   126,115,422,81   126,115,425,81   126,115,422,81   126,	1000   1000	Unearned Beyonies	9640							00.0	
3 (3.241.583.10) 3.328.844.00 (4.567.506.4) 1.033,488.14 (22.299.84.48) 0.00 (6.096,328.00) (6.096,328.00) (6.096,328.00)	S (1.415,749.82)	Deferred Inflows of Resources	0000							00.0	
Sample   S	S (1.415,749.82) 2.674,689.22 541,489.05 1,235,745.87 649,772.25 (3.241,593.10) 3,328,844.04 (4.57.506.04) 1,033,488.14 (22.299,584.48) 0.00 (6.096,328.00)    - C + D) 120,802,483.06 128,649,440.41 124,081,934.37 125,115,422.51    - C + D) 120,802,483.06 128,649,440.41 124,081,485.41   - C + D) 120,840,440.41 124,081,480,440.41 124,081,480.41   - C + D) 120,840,440,440,440,440,440,440,440,440,44	SUBTOTAL		251 A71 AE	000	20 007 101					
S (3.241,593.10)         2,674,689.22         541,488.05         1,235,745.87         649,727.25         11,656,396.71           - C + D)         38,780.64         7,846,957.35         (4,567,506.04)         1,033,488.14         (22,299,584.48)         0.00         (6,096,328.00)           - C + D)         38,780.64         1,24,687,506.04)         1,033,488.14         (22,299,584.48)         0.00         (6,096,328.00)	9910         (1,415,749.82)         2,674,689.22         541,468.05         1,235,745.87         649,727.25         11,656,396.71         11,656,396.71           - C + D)         38,780.64         7,846,957.25         44,677.60.04         1,033,488.14         22,299,584.48         0.00         6,096,328.00           - C + D)         120,802,483.06         128,649,40.41         124,081,934.37         125,115,422.51         649,727.25         0.00         (6,096,328.00)	Nonoperating		24.174.103	00.0	537,489.29	687,456.14	360,715.10			
3 (3.241.593.10) 3,328,844.00 416,724.14 548.289.73 968,169.48 0.00 (6.096,328.00)	S         (3.241.593.10)         (3.288.844.00)         416,724.14         548,289.73         968,169.48         0.00         1.000.00           - C + D)         83,780.64         7,846,957.35         (4,567.506.04)         1,003,488.14         (22,299.584.48)         0.00         (6,096,328.00)           120,802,483.06         128,649,440.41         124,081,934.37         125,115,422.51         (6,096,328.00)         (6,096,328.00)	Suspense Clearing	9910	(1,415,749.82)	2,674,689.22	541,468.05	1,235,745.87	649.727.25		11 656 306 71	
- C + D) 38,780.64 7,846,957.35 (4,567,506.04) 1,033,488.14 (22,299,584,48) 0.00 (6,096,328.00) (6,096,328.00)	- C + D) 38,780.64 7,846,957.35 (4,567,506.04) 1,033,488.14 (22,299,584,48) 0.00 (6,096,328.00) (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		200	
120,802,483.06 128,649,440,41 124,081,934.37 125,115,422,51	120,802,483.06 128,649,440.41 124,081,934.37 125,115,422.51	C CNDINO OACH (A C)	(n)	38,780.64	7,846,957.35	(4,567,506.04)	1,033,488.14	(22,299,584.48)			(A 006 229 A)
		T. ENDING CASH (A + E)		120,802,483.06	128,649,440.41	124,081,934.37	125,115,422.51			90 SERVER	0.026,050,0

#### July 1 Budget 2017-18 Estimated Actuals GENERAL FUND 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
			TC	DTAL	284,914,098.00	365	9	T	OTAL	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.

		destroyees . No		EDP
-	II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
M .	eacher Salaries as Per EC 41011	1100	110,376,880.00	375
4	Salaries of Instructional Aides Per EC 41011		12,715,501.00	380
	STRS		15,065,803.00	382
4. F	ERS	3201 & 3202	2,069,545.00	383
5. C	ASDI - Regular, Medicare and Alternative	3301 & 3302	2,943,875.00	384
6. ⊢	lealth & Welfare Benefits (EC 41372)			
(1	nclude Health, Dental, Vision, Pharmaceutical, and	· ·		
A	nnuity Plans)	3401 & 3402	24,249,943.00	385
7. U	nemployment Insurance.	3501 & 3502	64,858.00	390
8. V	Vorkers' Compensation Insurance.	3601 & 3602	3,080,580.00	392
	PEB, Active Employees (EC 41372).		0.00	
10. C	ther Benefits (EC 22310)	3901 & 3902	755,609.00	393
11. S	UBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		171,322,594.00	395
12. L	ess: Teacher and Instructional Aide Salaries and			
В	enefits deducted in Column 2		0.00	
13a. Le	ess: Teacher and Instructional Aide Salaries and			
В	enefits (other than Lottery) deducted in Column 4a (Extracted).		1,075,306.00	396
	ess: Teacher and Instructional Aide Salaries and			
	enefits (other than Lottery) deducted in Column 4b (Overrides)*		*	396
14. T	OTAL SALARIES AND BENEFITS		170,247,288.00	397
15. P	ercent of Current Cost of Education Expended for Classroom	0		
C	compensation (EDP 397 divided by EDP 369) Line 15 must			
е	qual or exceed 60% for elementary, 55% for unified and 50%			i
fo	or high school districts to avoid penalty under provisions of EC 41372		64.05%	
CONTRACTOR CONTRACTOR	strict is exempt from EC 41372 because it meets the provisions		5	
0	f 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 provisions of EC 41374.	and not exempt under the
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
B. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	
5. Deficiency Amount (Part III. Line 3 times Line 4)	

PART IV: Explanation for adjustments entered in Par	I, Column 4b	(required)
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## July 1 Budget 2017-18 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

98 19 64568 0000000 Form CEA

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: cea (Rev 03/02/2018)

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
			TC	DTAL	283,237,127.00	365		To	JATC	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.

			T	
PAI	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1.	Teacher Salaries as Per EC 41011.	1100	108,670,458.00	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	13,539,950.00	380
3.	STRS.	3101 & 3102	17,640,332.00	382
4.	PERS.	3201 & 3202	2,511,668.00	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,001,843.00	384
6.	Health & Welfare Benefits (EC 41372)			
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans).	3401 & 3402	27,199,815.00	385
7.	Unemployment Insurance.	3501 & 3502	63,647.00	390
8.	Workers' Compensation Insurance.	3601 & 3602	2,840,182.00	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10.	Other Benefits (EC 22310).	3901 & 3902	71,791.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		175,539,686.00	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)		1,225,490.00	396
b.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
-	TOTAL SALARIES AND BENEFITS		174,314,196.00	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%	. 1		
	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			- 1
	of EC 41374. (If exempt, enter 'X')			

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

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

July 1 Budget 2018-19 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

19 64568 000000 Form CEB

California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: ceb (Rev 03/02/2018)

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July 1 Budget 2017-18 Estimated Actuals Schedule of Long-Term Liabilities

Glendale Unified Los Angeles County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	ncreases	Coccasion	Ending Balance	Amounts Due Within
Governmental Activities:					200000000000000000000000000000000000000	June 30	One Year
General Obligation Bonds Payable State School Building Loans Payable	228,821,317.00	00.00	228,821,317.00	136,574,231.00	21,770,000.00	343,625,548.00	12 355 000 00
Certificates of Participation Payable			0.00			00.00	
Capital Leases Payable			0.00			00.00	
Lease Revenue Bonds Payable	4,069,483.00	0.00	4.069.483.00	10 925 000 00	200 061 00	0.00	
Other General Long-Term Debt	2,047,360.00	0.00	2,047,360.00	0.00	889.243.00	1 158 117 00	492,927.00
Total Mat Open 1:1-1:1:	206,819,441.00	00.00	206,819,441.00	40,570,301.00	000	247 389 742 00	169,675.00
Oranivel Oreb Liability	18,608,222.00	00.00	18,608,222.00	00.00	100	10 500 001 00	0.00
Compensated Absences Payable	3,214,580.70	0.00	3,214,580.70	0.00	100	3 214 500 60	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	0.00
Business-Type Activities:							00.200,110,61
General Obligation Bonds Payable			0.00			o c	
Certificates of Participation Devoklo			00.00			0.00	
Capital Leases Pavable			0.00			000	
Pase Beyening Bonds Damshlo			0.00			000	
Other General I ong-Term Dobt			0.00			00.0	
Net Pension Liability			0.00			00.0	
Total/Net OPER Liability			0.00			00.0	
Compensated Absonce Dental			00.00			00.0	
Compositional Absences Fayable			0.00			00.0	
Business-type activities long-term liabilities	0.00	00.00	00.00	0.00	00.00	00.0	

### July 1 Budget 2017-18 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

19 64568 0000000 Form ESMOE

	Fu	ınds 01, 09, a	nd 62	2017-18
Section I - Expenditures	Goals	Functions		Expenditures
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	Ali	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
<ul><li>7. Nonagency</li><li>8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)</li></ul>	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
The second of th	All	All	8710	550,000.00
Supplemental expenditures made as a result of a Presidentially declared disaster	Manually e expenditures	ntered. Must r in lines B, C1 D2.	ot include -C8, D1, or	
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		1000-7143, 7300-7439 minus 8000-8699	
Expenditures to cover deficits for student body activities	Manually en	tered. Must no	ot include	585,055.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)	expenditt	пеэ III Шве А	UI DI.	271,164,273.00

#### July 1 Budget 2017-18 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

19 64568 0000000 Form ESMOE

		2017-18	
Section II - Expenditures Per ADA		Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)			
B. Expenditures per ADA (Line I.E divided by Line II.A)		25,148.00 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.)			
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	262,944,600.77	10,454.19	
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

19 64568 0000000 Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISC	CAL YEAR			(**************************************	Totalo
<ol> <li>Adjusted Beginning Fund Balance</li> </ol>	9791-9795	1,889.16		3,384,928.95	3,386,818.1
2. State Lottery Revenue	8560	3,625,008.00		1,131,840.00	4,756,848.00
<ol><li>Other Local Revenue</li></ol>	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
. EXPENDITURES AND OTHER FINANCE	CING LIGES				
Certificated Salaries	1000-1999	0.500.004.00			1
Classified Salaries     Classified Salaries	2000-2999	2,530,624.00			2,530,624.00
3. Employee Benefits	3000-3999	0.00 1,024,941.00			0.00
Books and Supplies	4000-4999	62,028.00		1 101 040 00	1,024,941.00
5. a. Services and Other Operating	4000 4333	02,028.00		1,131,840.00	1,193,868.00
Expenditures (Resource 1100)	5000-5999	7,415.00			7.415.00
b. Services and Other Operating	5000-5999, except	7,410.00			7,415.00
Expenditures (Resource 6300)	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
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
<ol><li>Transfers of Indirect Costs</li></ol>	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
<ol><li>Total Expenditures and Other Financing</li></ol>	g Uses				
(Sum Lines B1 through B11)		3,625,008.00	0.00	1,131,840.00	4,756,848.00
ENDING BALANCE			MW 95040		
(Must equal Line A6 minus Line B12)  COMMENTS:	979Z	1,889.16	0.00	3,384,928.95	3,386,818.11
COMMENTO.					

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.

<sup>\*</sup>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.

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

19 64568 0000000 Form SEA

Description	2017-18 Actual	2018-19 Budget	% Diff.
		zoro re zauget	70 8111.
SELPA Name: Foothill (DJ)			
Date allocation plan approved by SELPA governance: Jun-4, 2018	3		1
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
Base Apportionment	22,504,293.00	23,611,150,00	4.929
2. Local Special Education Property Taxes	0.00	0.00	0.009
3. Applicable Excess ERAF	0.00	0.00	0.00
<ol><li>Total Base Apportionment, Taxes, and Excess ERAF</li></ol>	22,504,293.00	23,611,150.00	4.929
B. COLA Apportionment	373,356.00	611,741.00	63.859
C. Growth Apportionment or Declining ADA Adjustment	0.00	0.00	0.009
D. Subtotal (Sum lines A.4, B, and C)	22,877,649.00	24,222,891.00	5.889
Program Specialist/Regionalized Services for NSS Apportionment     Low Incidence Apportionment	0.00	0.00	0.00%
G. Out of Home Care Apportionment	115,467.00	115,467.00	0.009
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health	138,826.00	138,826.00	0.00%
Services Apportionment	0.00	0.00	0.000
I. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF	0.00	0.00	0.00%
(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		5,105,101,100	1.0070
equal Line I.P)	35,412,692.00	36,759,612.00	3.80%
Preparer			
Jame: Suzan Dunbar			
itle: Program Manager, Foothill SELPA	= 2 1		
			1
Phone: 818-246-5378			- 1

#### July 1 Budget 2017-18 Estimated Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Dissert Courts - Interface   Transfers Out	
GENERAL FIND   Department Detail	Due To Other Funds 9610
Other Source/Lises Detail Fund Resconditions (SPECIAL REVENUE FUND Expendition Detail Other Source/Lises Detail Fund Resconditions Other Source/Lises Detail Fund Resconditions Other Source/Lises Detail Fund Resconditions Other Source/Lises Detail Other Source/Lises Detail Fund Resconditions Other Source/Lises Detail Other Source/Lises Detail Fund Resconditions Other Source/Lises Detail Other Source/Lises Detail Fund Resconditions Other Source/Lises Detail Fund Resconditions Other Source/Lises Detail Fund Resconditions Other Source/Lises Detail Other Source/Lises Detail Fund Resconditions Other Source/Lises Detail Other Source/Lis	3010
Online   O	
99 GIANTER SCHIOLOS SPECIAL REVENUE FUND Chart Romeral Man Datal Other Sourceal Man Datal Other	
Other Sources/Uses Detail Fund Recordibation 10 ETRACE PROPERTY FUND 10 ETRACE	0.0
Find Reconcilation   SPECAL PLANT NATS-THROUGH FUND   SPECAL PLANT NATS THROUGH FUND   SPECAL PLA	
10 SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail  Other Sourceafuses Detail  Other Sourceafuses Detail  1 ADULT FEULATION FUND Expenditure Detail  For the Recombination Pass of the Pass of	
Expenditure Detail Found Reconcilation Found R	0.0
Fund Reconcilation	
1 ADULT EDUCATION FUND   Co.00	
Expenditure Detail Other Source/Uses Detail Fund Reconciliation Fu	0.0
Other Sources/Uses Detail Fund Reconcilation   0.00	
2 CHILD DEVELOPMENT FIND	
Expenditure Detail	0.0
Other Sources/Uses Detail   Fund Reconciliation   O.00	
Fund Reconcilation	
Expenditure Detail   63,091,00   0.00   299,000,00   0.0	0.0
Other Sources/Uses Detail	
Fund Reconciliation  Fund Reco	
Expenditure Detail	0.0
O.00	
Fund Reconciliation  Fund Reco	
5 FUPIL TRANSPORTATION ECUIPMENT FUND Expenditure Detail	0.00
O.00	
Fund Reconciliation SPECIAL RESERVE FUND PGR OPHER THAN CAPITAL OUTLAY Expenditure Detail Outher Sources/Uses Detail Fund Reconciliation SCHOOL BLUS EMISSIONS REDUCTION FUND Expenditure Detail Outher Sources/Uses Detail Fund Reconciliation FUNDATION SPECIAL REVENUE FUND Expenditure Detail Outher Sources/Uses Detail Fund Reconciliation Fund Reco	
SPECIAL RESERVE FUND FOR FORTHER THAN CAPITAL OUTLAY   Expenditure Detail   0.00   0	0.00
Other Sources/Uses Detail   O.00	0.00
Fund Reconciliation	
SCHOOL BUS EMISSIONS REDUCTION FUND	0.00
Expenditure Detail	0.00
Fund Reconciliation   FUNDATION SPECIAL REVENUE FUND   FUNDATION SPECIAL REVENUE FUND   FUNDATION SPECIAL REVENUE FUND   FUNDATION SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   FUNDATION SPECIAL RESERVE FUND FOR CAPITAL FOR THE POSTEMPLOYMENT BENEFITS   FUNDATION SPECIAL RESERVE FUND FOR CAPITAL FOR THE POSTEMPLOYMENT BENEFITS   FUNDATION SPECIAL RESERVE FUND FOR CAPITAL FOR THE POSTEMPLOYMENT SPECIAL RESERVE FUND FOR CAPITAL FOR THE POSTEMPLOYMENT SPECIAL RESERVE FUND FOR CAPITAL FOR COLOR SUCCESS SPECIAL RESERVE FUND FOR CAPITAL FOR COLOR SUCCESS SPECIAL SPECIAL RESERVE FUND FOR CAPITAL FOR COLOR SUCCESS SPECIAL SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   FUNDATION SPECIAL RESERVE FUNDATION SPECIAL RESERVE FUNDATION SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   FUNDATION SPECIAL RESERVE FUNDATI	
FOUNDATION SPECIAL REVENUE FUND   Expenditure Detail   0.00   0	2721
Expenditure Detail	0.00
O.00	
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	
Expenditure Detail	0.00
O.00	
BUIL DING FUND   Expenditure Detail   0.00	
Expenditure Detail	0.00
1,700,000.00   0.00	
Description	
Expenditure Detail	0.00
Other Sources/Uses Detail	
STATE SCHOOL BUILDING LEASE/PURCHASE FUND   STATE SCHOOL BUILDING LEASE/PURCHASE FUND   STATE SCHOOL BUILDING LEASE/PURCHASE FUND   Composition   Composit	
STATE SCHOOL BUILDING LEASE/FURCHASE FUND   Expenditure Detail   0.00	0.00
O.00	
Fund Reconciliation  COUNTY SCHOOL FACILITIES FUND  Expenditure Detail  Other Sources/Uses Detail  Fund Reconciliation  SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS  Expenditure Detail  Other Sources/Uses Detail  Fund Reconciliation  SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS  Expenditure Detail  Other Sources/Uses Detail  Fund Reconciliation  CAP PROJ FUND FOR BLENDED COMPONENT UNITS	
COUNTY SCHOOL FACILITIES FUND  Expenditure Detail  O.00  O.0	0.00
Expenditure Detail   0.00	0.00
Fund Reconciliation   Special Reconstruction   Special Reconsistence   Speci	
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	
Expenditure Detail   0.00	0.00
1,015,000.00   0.00	
CAP PROJ FUND FOR BLENDED COMPONENT UNITS	
	0.00
Other Sources/Uses Detail 0.00 0.00	
Fund Reconciliation 0.00	0.00
BOND INTEREST AND REDEMPTION FUND  Expenditure Detail	
Experiorure Eleziari Other Sources/Uses Detail 0.00 0.00	
Fund Reconciliation 0.00	0.00
DEBT SVC FUND FOR BLENDED COMPONENT UNITS	
Expenditure Detail Other Sources/Uses Detail 0.00 0.00	1
Other Surgest Detail 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00
TAX OVERRIDE FUND	5.55
Expenditure Detail	
Other Sources/Uses Detail         0.00         0.00           Fund Reconciliation         0.00         0.00	0.00
Fund Reconciliation DEBT SERVICE FUND	0.00
Expenditure Detail	
Other Sources/Uses Detail 0.00 0.00	
Fund Reconciliation 0.00	0.00
FOUNDATION PERMANENT FUND  Expenditure Detail 0.00 0.00 0.00 0.00	
Expenditure Detail 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	
Fund Reconciliation 0.00	0.00
CAFETERIA ENTERPRISE FUND Expenditure Detail 0.00 0.00 0.00 0.00	
Expenditure Detail         0.00         0.00         0.00         0.00           Other Sources/Uses Detail         0.00         0.00         0.00	- 1
Other Studies Detail 5.00 5.00 Fund Reconciliation 0.00	0.00

#### July 1 Budget 2017-18 Estimated Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

CHARTER SCHOOLS ENTERPRISE FUND     Expenditure Detail     Other Sources/Uses Detail     Fund Reconciliation	0.00	0.00					500 (7.000)	9610
Other Sources/Uses Detail	0.00	0.00						
			0.00	0.00				
Fund Reconciliation	1			A SECTION OF STREET	0.00	0.00	8500 2600	
							0.00	0.00
OTHER ENTERPRISE FUND				A Charles Sales and				
Expenditure Detail	0.00	0.00			03200000		1	
Other Sources/Uses Detail					0.00	0.00	8.55	
Fund Reconciliation							0.00	0.00
WAREHOUSE REVOLVING FUND	11	41200				. 1		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			2.22			
Fund Reconciliation					0.00	0.00		
SELF-INSURANCE FUND	l i					1	0.00	0.00
Expenditure Detail	0.00	0.00		LA CHARLES AND		1		
Other Sources/Uses Detail	0.00	0.00					1	
Fund Reconciliation				BORNES COLUMN	0.00	0.00	0.00	0.00
RETIREE BENEFIT FUND						-	0.00	0.00
Expenditure Detail							1	
Other Sources/Uses Detail	Charles and American State of the State of t	entration representation			0.00			
Fund Reconciliation		1			0.00		0.00	0.00
FOUNDATION PRIVATE-PURPOSE TRUST FUND					990		0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	THE TAX SECTION ASSESSED TO				0.00			
Fund Reconciliation							0.00	0.00
WARRANT/PASS-THROUGH FUND				deline a transfer of			0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail							1	
Fund Reconciliation			2.00				0.00	0.00
STUDENT BODY FUND						-	0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail				Mary Average			1	
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

_				FOR ALL FUN	DS				rom
	escription	Direct Cost Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Co Transfers In 7350	sts - Interfund Transfers Out 7350	Interfund Transfers In	Interfund Transfers Out	Due From Other Funds	Due To Other Funds 9610
	GENERAL FUND		3730	7330	7350	8900-8929	7600-7629	9310	9610
1	Expenditure Detail Other Sources/Uses Detail	0.00	(121,174.00	0.00	(401,000.0				
ı	Fund Reconciliation					0.00	1,873,773.00		
09	CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail		10000000						10.00
ı	Other Sources/Uses Detail	0.00	0.00	0.00	0.0	0.00	0.00		
	Fund Reconciliation					0.00	0.00		
110	SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail								
Ĭ	Other Sources/Uses Detail	Secretarian de la companya del companya del companya de la company	STREET, SOUTH STREET,	4 I AMERICAN STREET		4			
1,1	Fund Reconciliation ADULT EDUCATION FUND								
1.	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail		0.00	0.00	0.00	0.00	0.00		
12	Fund Reconciliation CHILD DEVELOPMENT FUND								
	Expenditure Detail	58,083.00	0.00	111,000.00	0.00	,			
	Other Sources/Uses Detail Fund Reconciliation					858,773.00	0.00		
13	CAFETERIA SPECIAL REVENUE FUND								
	Expenditure Detail Other Sources/Uses Detail	63,091.00	0.00	290,000.00	0.00				
l	Fund Reconciliation	1 1				0.00	0.00		en gebeurh
14	DEFERRED MAINTENANCE FUND								
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
	Fund Reconciliation					0.00	0.00		
15	PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00							
	Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconciliation					0.00	0.00		
17 S	PECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY  Expenditure Detail								
	Other Sources/Uses Detail	PARTITION OF THE PROPERTY OF THE PARTY OF TH	HELMONDIES GENERALIS ACTIVITÀ			0.00	0.00		
18	Fund Reconciliation SCHOOL BUS EMISSIONS REDUCTION FUND								
10 .	Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail				764 56774 5576 5576 5576 5576 557	0.00	0.00		
19 8	Fund Reconciliation OUNDATION SPECIAL REVENUE FUND								
	Expenditure Detail	0.00	0.00	0.00	0.00		l i		
	Other Sources/Uses Detail Fund Reconciliation						0.00		
20 SF	ECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
8	Expenditure Detail						Į.		
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
21 E	UILDING FUND								
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
- 1	und Reconciliation				100	0.00	0.00		
	APITAL FACILITIES FUND expenditure Detail						Į.		
	expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	und Reconciliation					0.00	0.00		
	ATE SCHOOL BUILDING LEASE/PURCHASE FUND expenditure Detail	0.00	0.00						
(	other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	und Reconciliation DUNTY SCHOOL FACILITIES FUND								
	xpenditure Detail	0.00	0.00						
	ther Sources/Uses Detail					0.00	0.00		
	und Reconciliation COAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		i l						
Е	xpenditure Detail	0.00	0.00						
	ther Sources/Uses Detail and Reconciliation					1,015,000.00	0.00		
	P PROJ FUND FOR BLENDED COMPONENT UNITS								
E	xpenditure Detail	0.00	0.00						
	ther Sources/Uses Detail and Reconciliation				-	0.00	0.00		
1 BC	ND INTEREST AND REDEMPTION FUND								
	penditure Detail ther Sources/Uses Detail								
	and Reconciliation				-	0.00	0.00		
DE	BT SVC FUND FOR BLENDED COMPONENT UNITS								
	penditure Detail her Sources/Uses Detail					0.00	0.00		
F	nd Reconciliation					0.00	0.00		
	X ÓVERRIDE FUND penditure Detail								
	her Sources/Uses Detail					0.00	0.00		
Fu	nd Reconciliation						0.00		
	BT SERVICE FUND penditure Detail								
Ot	her Sources/Uses Detail	was considered to the particular of the particul		AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	A STATE OF THE STA	0.00	0.00		
FU	nd Reconciliation UNDATION PERMANENT FUND								
Ex	penditure Detail	0.00	0.00	0.00	0.00				
'Ot	ner Sources/Uses Detail						0.00		
	nd Reconciliation FETERIA ENTERPRISE FUND			1					
Ex	penditure Detail	0.00	0.00	0.00	0.00				
	ner Sources/Uses Detail nd Reconciliation				<u> </u>	0.00	0.00		
. u							22.00	CONTRACTOR OF THE STATE OF THE	SAN CHANGE AND PARTY

#### July 1 Budget 2018-19 Budget SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

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Description	Direct Cost Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				0.440
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND	1							
Expenditure Detail	0.00	0.00		ingle stockers in				
Other Sources/Uses Detail		0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND		1						
Expenditure Detail	0.00	0.00			8			
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 67 SELF-INSURANCE FUND	1	i						
Expenditure Detail					1			
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail	COMPRESSOR TO STREET, ASSESSED A	CONTROL OF PERSONS AND						
Fund Reconciliation	1				0.00			
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			3			
Other Sources/Uses Detail					0.00			
Fund Reconciliation					Chipter Construction of the Construction of th			
6 WARRANT/PASS-THROUGH FUND		System Fig.			of the second			
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							1	
5 STUDENT BODY FUND								
Expenditure Detail	The state of the s							
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		

Form 01CS

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**

## **CRITERION: Average Daily Attendance**

District ADA (Form A, Estimated P-2 ADA column, line:

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:

n	Percentage Level	District ADA			
	3.0%	0	to	300	
	2.0%	301	to	1,000	
	1.0%	1,001	and	over	
, Estimated P-2 ADA column, lines A4 and C4):	25,406				
District's ADA Standard Percentage Level:	1.0%				

## 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.

	Original Budget Funded ADA	Estimated/Unaudited Actuals Funded ADA	ADA Variance Level (If Budget is greater	
Fiscal Year	(Form A, Lines A4 and C4)	(Form A, Lines A4 and C4)	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%	Met
Second Prior Year (2016-17)				
District Regular	25,150	25,130		
Charter School	0			
Total ADA	25,150	25,130	0.1%	Met
First Prior Year (2017-18)				
District Regular	25,368	25,132		
Charter School	0	0		
Total ADA	25,368	25,132	0.9%	Met
Budget Year (2018-19)				
District Regular	25,406			
Charter School	0		5	
Total ADA	25,406			

## 1B. Comparison of District ADA to the Standard

Explanation:

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

1a.	STANDARD MET -	<ul> <li>Funded ADA has not been</li> </ul>	overestimated b	y more than the standa	rd percentage level fo	r the first prior year
-----	----------------	---	-----------------	------------------------	------------------------	------------------------

	(required if NOT met)	₹
	,	
b.	STANDARD MET - Funded A	DA 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	D	istrict AD	A	
3.0%	0	to	300	
2.0%	301	to	1,000	
1.0%	1,001	and	over	
25,406				
1.0%				
	3.0% 2.0% 1.0% 25,406	3.0% 0 2.0% 301 1.0% 1,001 25,406	3.0% 0 to 2.0% 301 to 1.0% 1,001 and	3.0% 0 to 300 2.0% 301 to 1,000 1.0% 1,001 and over

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.

FireIVer	Enrollmen	t CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2015-16)	00.445	00 117	Kale	
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	18.7	
Charter School	0			
Total Enrollment	26,075	26,075	0.0%	Met
First Prior Year (2017-18)				
District Regular	26,071	26,071	9	
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. C	omparison of District Enro	ollment to the Standard	
DATA	ENTRY: Enter an explanation i	f the standard is not met.	
1a.	STANDARD MET - Enrollme	nt has not been overestimated by more than the standard percentage level for the first prior year.	
	Explanation:		
	(required if NOT met)	T)	
	V = 4***********************************		
1b.	STANDARD MET - Enrollme	nt 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)

## **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.

	P-2 ADA Estimated/Unaudited Actuals	Enrollment CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2015-16)		(Sixonon E, Rom Erry	OF THE PROPERTY OF THE PROPERT
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.

	Estimated P-2 ADA	Enrollment		
	Budget	Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(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.

1a.	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%.	180 (80 (80))

Explanation:	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.
(required if NOT met)	

### CRITERION: LCFF Revenue

4A. District's LCFF Revenue Standard

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.

Districts 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.

Indicate which standard applies:				
LCFF Revenue				
Basic Aid				
Necessary Small School				
The District must select which LCFF revenue standardselected: <u>LCFF Revenue</u>	ard applies. ue			
A1. Calculating the District's LCFF Revenu	e Standard			
DATA ENTRY: Enter LCFF Target amounts for the I Enter data in Step 1a for the two subsequent fiscal y Enter data for Steps 2a through 2d. All other data is	ears. All other data is extracted of	l years. or calculated.		
Projected LCFF Revenue				
Has the District reached its LCFF arget funding level?	Yes	If Yes, then COLA amount in Line 2b If No, then Gap Funding in Line 2c is Note: For 2018-19 transitional year, b		Line 2e Total calculation.
		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
CFF Target (Reference Only)		235,751,710.00	243,216,380.00	249,642,957.00
tep 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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)	20,100.00	25,150.00	25,309.00	25,509.00
c. Difference (Step 1a minus Step 1b)		274.00	85.00	41.00
<ul> <li>Percent Change Due to Population (Step 1c divided by Step 1b)</li> </ul>	T)	1.09%	0.33%	0.16%
ep 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) c. Gap Funding (if district is not at target)		6,595,320.12	6,058,818.95	6,493,877.35
d. Economic Recovery Target Funding		0.00	0.00	0.00
(current year increment)		0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Lin f. Percent Change Due to Funding Level	e 2d)	6,595,320.12	6,058,818.95	6,493,877.35
<ul> <li>f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)</li> </ul>		3.00%	2.57%	2.67%
p 3 - Total Change in Population and Funding Levi (Step 1d plus Step 2f)	el _	4.09%	2.90%	2.83%
I CEE Boyonus Stan	dard (Step 3, plus/minus 1%):	3.09% to 5.09%	1.90% to 3.90%	1.83% to 3.83%

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DATA ENTRY: If applicable to your district, input	data in the 1st and 2nd Subsequent Ye	ear columns for projected local p	property taxes; all other data are extracted	or calculated.
Basic Aid District Projected LCFF Revenue				
a	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	65,440,351.0
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 - N	lecessary Small School			
DATA ENTRY: All data are extracted or calculated  Necessary Small School District Projected LCF				
		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
N (Gap Funding or COLA, plus Economic Re	ecessary Small School Standard ecovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A
1B. Calculating the District's Projected Cha	ange in LCFF Revenue			
DATA ENTRY: Enter data in the 1st and 2nd Subs	equent Year columns for LCFF Revenu	ue; all other data are extracted o	or calculated.	
	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
.CFF 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 Pro	jected Change in LCFF Revenue:	7.24%	3.17%	2.64%
	LCFF Revenue Standard: Status:	3.09% to 5.09% Not Met	1.90% to 3.90% Met	1.83% to 3.83% Met
		Not wet	wiet	Met
C. Comparison of District LCFF Revenue t	o the Standard			
ATA ENTRY: Enter an explanation if the standard	is not met.			
STANDARD NOT MET - Projected change exceed the standard(s) and a description o	in LCFF revenue is outside the standa f the methods and assumptions used in	ard in one or more of the budget n projecting LCFF revenue.	or two subsequent fiscal years. Provide r	reasons why the projection(s)
Explanation: 2018-19 exce	eeds standard because this is the year	6 di	(1055	

(required if NOT met)

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## 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.

DATA ENTRY: All data are extracted or calcul	lated.			,
		Actuals - Unrestricted		
	V.*	0000-1999)	Ratio	
F1	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
nird Prior Year (2015-16)	161,584,789.48		89.2%	
econd Prior Year (2016-17) rst Prior Year (2017-18)	169,743,299.83		89.7%	
1St Phor fear (2017-18)	181,582,970.00		88.6%	
		Historical Average Ratio:	89.2%	
		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Yea (2020-21)
	District's Reserve Standard Percentage	52 130100	1	(====,/
Distr	(Criterion 10B, Line 4): ict's Salaries and Benefits Standard	3.0%	3.0%	3.0%
	verage ratio, plus/minus the greater			
	rict's reserve standard percentage):	86.2% to 92.2%	86.2% to 92.2%	86.2% to 92.2%
	B.d II			
	Budget - Un (Resources 0			
	Budget - Un (Resources 0 Salaries and Benefits	0000-1999)	Ratio	
Fiscal Year	(Resources 0	0000-1999) Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	Status
	(Resources 0 Salaries and Benefits (Form 01, Objects 1000-3999)	0000-1999) Total Expenditures	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status Met
dget Year (2018-19) Subsequent Year (2019-20)	(Resources 0 Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 90,2%	Met
lget Year (2018-19) Subsequent Year (2019-20)	(Resources 0 Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) 189,459,715.00	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 210,042,967.00	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
lget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21)	(Resources 0 Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) 189,459,715.00 197,686,115.00 204,637,457.00	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 210,042,967.00 218,530,069.00	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 90.2% 90.5%	Met Met
dget Year (2018-19) Subsequent Year (2019-20) d Subsequent Year (2020-21)	(Resources 0 Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) 189,459,715.00 197,686,115.00 204,637,457.00	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 210,042,967.00 218,530,069.00	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 90.2% 90.5%	Met Met
dget Year (2018-19) Subsequent Year (2019-20) d Subsequent Year (2020-21)  Comparison of District Salaries and TA ENTRY: Enter an explanation if the stand	(Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  189,459,715.00 197,686,115.00 204,637,457.00  Benefits Ratio to the Standard	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 210,042,967.00 218,530,069.00 225,747,384.00	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 90.2% 90.5% 90.6%	Met Met Met
dget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21) Comparison of District Salaries and TA ENTRY: Enter an explanation if the stand	(Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  189,459,715.00 197,686,115.00 204,637,457.00  Benefits Ratio to the Standard	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 210,042,967.00 218,530,069.00 225,747,384.00	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 90.2% 90.5% 90.6%	Met Met Met
dget Year (2018-19) Subsequent Year (2019-20) I Subsequent Year (2020-21) Comparison of District Salaries and TA ENTRY: Enter an explanation if the stand	(Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  189,459,715.00 197,686,115.00 204,637,457.00  Benefits Ratio to the Standard	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 210,042,967.00 218,530,069.00 225,747,384.00	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 90.2% 90.5% 90.6%	Met Met Met
dget Year (2018-19) Subsequent Year (2019-20) I Subsequent Year (2020-21) Comparison of District Salaries and TA ENTRY: Enter an explanation if the stand	(Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  189,459,715.00 197,686,115.00 204,637,457.00  Benefits Ratio to the Standard	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 210,042,967.00 218,530,069.00 225,747,384.00	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 90.2% 90.5% 90.6%	Met Met Met
dget Year (2018-19) Subsequent Year (2019-20) I Subsequent Year (2020-21) Comparison of District Salaries and FA ENTRY: Enter an explanation if the stand	(Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  189,459,715.00 197,686,115.00 204,637,457.00  Benefits Ratio to the Standard	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 210,042,967.00 218,530,069.00 225,747,384.00	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 90.2% 90.5% 90.6%	Met Met Met
dget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2019-20) Comparison of District Salaries and TA ENTRY: Enter an explanation if the stand. a. STANDARD MET - Ratio of total unreste	(Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  189,459,715.00 197,686,115.00 204,637,457.00  Benefits Ratio to the Standard	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 210,042,967.00 218,530,069.00 225,747,384.00	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 90.2% 90.5% 90.6%	Met Met Met
idget Year (2018-19) It Subsequent Year (2019-20) Id Subsequent Year (2020-21)  C. Comparison of District Salaries and ITA ENTRY: Enter an explanation if the stand.  a. STANDARD MET - Ratio of total unresta	(Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  189,459,715.00 197,686,115.00 204,637,457.00  Benefits Ratio to the Standard	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 210,042,967.00 218,530,069.00 225,747,384.00	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 90.2% 90.5% 90.6%	Met Met Met
dget Year (2018-19) I Subsequent Year (2019-20) d Subsequent Year (2020-21)  COmparison of District Salaries and TA ENTRY: Enter an explanation if the stand.  a. STANDARD MET - Ratio of total unrestr	(Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  189,459,715.00 197,686,115.00 204,637,457.00  Benefits Ratio to the Standard	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 210,042,967.00 218,530,069.00 225,747,384.00	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 90.2% 90.5% 90.6%	Met Met Met
tidget Year (2018-19) It Subsequent Year (2019-20) It Subsequent Year (2019-20) It Subsequent Year (2020-21) It Subsequent Year (2019-20) It Subsequent Year (201	(Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  189,459,715.00 197,686,115.00 204,637,457.00  Benefits Ratio to the Standard	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 210,042,967.00 218,530,069.00 225,747,384.00	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 90.2% 90.5% 90.6%	Met Met Met

## **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 (CÓLA) 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

6A. Calculating the District's C	Other Revenues and Expenditures Standard F			
DATA ENTRY: All data are extracte	ed or calculated.			
		Budget Year	1st Subsequent Year	2nd Subsequent Ye
1.	District's Change in Population and Funding Level	(2018-19)	(2019-20)	(2020-21)
	(Criterion 4A1, Step 3):	4.09%	2.90%	2.83%
	2. District's Other Revenues and Expenditures	5.040/ 1- 44.000/	7 400/ 1- 40 000/	7.470/ 1- 40.000/
Standar	rd Percentage Range (Line 1, plus/minus 10%):  3. District's Other Revenues and Expenditures	-5.91% to 14.09%	-7.10% to 12.90%	-7.17% to 12.83%
Explan	nation Percentage Range (Line 1, plus/minus 5%):	91% to 9.09%	-2.10% to 7.90%	-2.17% to 7.83%
R. Calculating the District's C	Change by Major Object Category and Compa	rison to the Evalenation Perc	entage Range (Section 6A Li	no 3)
or ourounding the biotrice of	shange by major object category and compa	nison to the Explanation Fere	emage mange (occiton on, Er	ne o <sub>j</sub>
ATA ENTRY: If Form MYP exists,	the 1st and 2nd Subsequent Year data for each rever	nue and expenditure section will be	extracted; if not, enter data for the	two subsequent
ars. All other data are extracted o	r calculated.			
planations must be entered for ea	ach category if the percent change for any year excee	ds the district's explanation percen	tage range.	
	and an energy in the personner and go for any year energy	as the distincts explanation person	lago rangor	
			Percent Change	Change Is Outside
ject Range / Fiscal Year	d. Oktober odno cocci (Francisky) Line Act	Amount	Over Previous Year	Explanation Range
st Prior Year (2017-18)	1, Objects 8100-8299) (Form MYP, Line A2)	17,529,778.00		
dget Year (2018-19)		12,863,443.00	-26.62%	Yes
Subsequent Year (2019-20)		12,879,038.00	0.12%	No
d 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.		
(required if Yes)	Primarily 2017-18 includes deferred revenue, while d 01, Objects 8300-8599) (Form MYP, Line A3)	out years do not. 26,401,893.00	,	7
(required if Yes)  Other State Revenue (Fun st Prior Year (2017-18) dget Year (2018-19)		26,401,893.00 31,481,775.00	19.24%	Yes
(required if Yes)  Other State Revenue (Funst Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20)		26,401,893.00 31,481,775.00 22,803,436.00	-27.57%	Yes
(required if Yes)  Other State Revenue (Fun st Prior Year (2017-18)		26,401,893.00 31,481,775.00		
(required if Yes)  Other State Revenue (Funst Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20) d Subsequent Year (2020-21)  Explanation:	d 01, Objects 8300-8599) (Form MYP, Line A3)  Primarily 2017-18 includes deferred revenue/carry-c	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00	-27.57% 0.13%	Yes No
(required if Yes)  Other State Revenue (Funst Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20) d Subsequent Year (2020-21)	d 01, Objects 8300-8599) (Form MYP, Line A3)	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00	-27.57% 0.13%	Yes No
(required if Yes)  Other State Revenue (Funst Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20) d Subsequent Year (2020-21)  Explanation:	d 01, Objects 8300-8599) (Form MYP, Line A3)  Primarily 2017-18 includes deferred revenue/carry-c	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00	-27.57% 0.13%	Yes No
(required if Yes)  Other State Revenue (Funst Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20) d Subsequent Year (2020-21)  Explanation: (required if Yes)	d 01, Objects 8300-8599) (Form MYP, Line A3)  Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00	-27.57% 0.13%	Yes No
(required if Yes)  Other State Revenue (Funst Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21)  Explanation: (required if Yes)  Other Local Revenue (Fun	d 01, Objects 8300-8599) (Form MYP, Line A3)  Primarily 2017-18 includes deferred revenue/carry-c	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00 over, while out years do not. Also,	-27.57% 0.13%	Yes No
(required if Yes)  Other State Revenue (Funst Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20) d Subsequent Year (2020-21)  Explanation: (required if Yes)  Other Local Revenue (Funst Prior Year (2017-18)	d 01, Objects 8300-8599) (Form MYP, Line A3)  Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00 over, while out years do not. Also,	-27.57% 0.13% in 2018-19 a very large one time d	Yes No iscretionary funding of \$8.7 r
(required if Yes)  Other State Revenue (Funst Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21) Explanation: (required if Yes)  Other Local Revenue (Fun	d 01, Objects 8300-8599) (Form MYP, Line A3)  Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00 over, while out years do not. Also,	-27.57% 0.13%	Yes No
Other State Revenue (Funst Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20) I Subsequent Year (2020-21) Explanation: (required if Yes)  Other Local Revenue (Funtt Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20)	d 01, Objects 8300-8599) (Form MYP, Line A3)  Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00 over, while out years do not. Also, 14,784,638.00 12,709,457.00	-27.57% 0.13% in 2018-19 a very large one time d -14.04%	Yes No iscretionary funding of \$8.7 r
Other State Revenue (Funst Prior Year (2017-18) dget Year (2018-19) Subsequent Year (2019-20) I Subsequent Year (2020-21)  Explanation: (required if Yes)  Other Local Revenue (Funtt Prior Year (2017-18) (get Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21)	Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00 over, while out years do not. Also, 14,784,638.00 12,709,457.00 12,709,457.00 12,709,457.00	-27.57% 0.13% in 2018-19 a very large one time d -14.04% 0.00%	Yes No iscretionary funding of \$8.7 r
Other State Revenue (Funst Prior Year (2017-18) diget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21) Explanation: (required if Yes)  Other Local Revenue (Funst Prior Year (2017-18) diget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21) Explanation:	d 01, Objects 8300-8599) (Form MYP, Line A3)  Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00 over, while out years do not. Also, 14,784,638.00 12,709,457.00 12,709,457.00 12,709,457.00	-27.57% 0.13% in 2018-19 a very large one time d -14.04% 0.00%	Yes No iscretionary funding of \$8.7 r
(required if Yes)  Other State Revenue (Fun t Prior Year (2017-18) Iget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21)  Explanation: (required if Yes)  Other Local Revenue (Fun Prior Year (2017-18) get Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21)	Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00 over, while out years do not. Also, 14,784,638.00 12,709,457.00 12,709,457.00 12,709,457.00	-27.57% 0.13% in 2018-19 a very large one time d -14.04% 0.00%	Yes No iscretionary funding of \$8.7 r
(required if Yes)  Other State Revenue (Funct Prior Year (2017-18) Iget Year (2018-19) Subsequent Year (2019-20) Explanation: (required if Yes)  Other Local Revenue (Funct Prior Year (2017-18) Iget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21)  Explanation:	Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00 over, while out years do not. Also, 14,784,638.00 12,709,457.00 12,709,457.00 12,709,457.00	-27.57% 0.13% in 2018-19 a very large one time d -14.04% 0.00%	Yes No iscretionary funding of \$8.7 r
Other State Revenue (Fun it Prior Year (2017-18) iget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21) Explanation: (required if Yes) Other Local Revenue (Fun t Prior Year (2017-18) get Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21) Explanation: (required if Yes)	Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.  Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00 over, while out years do not. Also, 14,784,638.00 12,709,457.00 12,709,457.00 12,709,457.00	-27.57% 0.13% in 2018-19 a very large one time d -14.04% 0.00%	Yes No iscretionary funding of \$8.7 r
Other State Revenue (Fund Prior Year (2017-18) (1981 Year (2018-19) (1981 Year (2018-19) (1981 Year (2019-20) (1981 Year (2019-20) (1981 Year (2019-21) (1981 Year (2018-19) (198	Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00 over, while out years do not. Also, 14,784,638.00 12,709,457.00 12,709,457.00 12,709,457.00 12,709,457.00	-27.57% 0.13% in 2018-19 a very large one time d -14.04% 0.00%	Yes No iscretionary funding of \$8.7 r
Other State Revenue (Fund Prior Year (2017-18) diget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21) Explanation: (required if Yes)  Other Local Revenue (Fund Prior Year (2017-18) get Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21) Explanation: (required if Yes)  Books and Supplies (Fund Prior Year (2017-18)	Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.  Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00 over, while out years do not. Also, 14,784,638.00 12,709,457.00 12,709,457.00 12,709,457.00	-27.57% 0.13% in 2018-19 a very large one time d -14.04% 0.00%	Yes No iscretionary funding of \$8.7 r
Other State Revenue (Funst Prior Year (2017-18) diget Year (2018-19) Subsequent Year (2019-20) Subsequent Year (2020-21)  Explanation: (required if Yes)  Other Local Revenue (Funtt Prior Year (2017-18) (get Year (2018-19) Subsequent Year (2020-21)  Explanation: (required if Yes)	Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.  Primarily 2017-18 includes deferred revenue/carry-owas provided in the Governor's May revise.	26,401,893.00 31,481,775.00 22,803,436.00 22,832,928.00 over, while out years do not. Also, 14,784,638.00 12,709,457.00 12,709,457.00 12,709,457.00 12,709,457.00 12,709,457.00	-27.57% 0.13% in 2018-19 a very large one time d -14.04% 0.00% 0.00%	Yes No iscretionary funding of \$8.7 m  Yes No No

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

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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 o	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	ed or calculated.			
Object Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status
Total Federal, Other Stat	e, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	o, and other result in remain (emerion ob)	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
	9.21			
Total Books and Supplie	s, and Services and Other Operating Expenditu			
First Prior Year (2017-18)		45,498,620.00		
Budget Year (2018-19) 1st Subsequent Year (2019-20)		38,771,653.00	-14.78%	Not Met
2nd Subsequent Year (2019-20)		39,031,827.00	0.67%	Met
end Subsequent rear (2020-21)		39,297,862.00	0.68%	Met
D. Comparison of District To	al Operating Revenues and Expenditures	to the Standard Percentage Pana		
standard must be entered in  Explanation:  Federal Revenue	ojected total operating revenues have changed by ons of the methods and assumptions used in the p n Section 6A above and will also display in the exp Primarily 2017-18 includes deferred revenue, w	orojections, and what changes, if any, will lanation box below.	of the budget or two subsequent fis Il be made to bring the projected op	scal years. Reasons for the erating revenues within the
(linked from 6B if NOT met)				
Explanation: Other State Revenue (linked from 6B if NOT met)	Primarily 2017-18 includes deferred revenue/ca was provided in the Governor's May revise.	rry-over, while out years do not. Also, in	2018-19 a very large one time disc	retionary funding of \$8.7 million
Explanation: Other Local Revenue (linked from 6B if NOT met)	Primarily 2017-18 includes carry-over, while out	years do not.	)	-
projected change, descriptio	pjected total operating expenditures have changed ns of the methods and assumptions used in the pr Section 6A above and will also display in the expla	ojections, and what changes, if any, will	re of the budget or two subsequent be made to bring the projected ope	fiscal years. Reasons for the rating expenditures within the
Explanation: Books and Supplies (linked from 6B if NOT met)	Primarily 2017-18 includes carry-over, while out y	years do not.		
Explanation: Services and Other Exps (linked from 6B if NOT met)	Primarily 2017-18 includes carry-over, while out y	rears 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

1	B. Two percent of the total general fund ex	penditures and other financing uses	s for that fiscal year.		
7A. D	istrict's School Facility Program Funding	g			
	Indicate which School Facility Program for	unding applies:			
	Proposition 51 Only	e e			
	Proposition 51 and All Other School Faci	ility Programs	·		
	All Other School Facility Programs Only				
		n 51 and All Other School Facility Pr	rograms		
7B. Ca	alculating the District's Required Minimu	m Contribution			
enter a	ENTRY: Click the appropriate Yes or No bun X in the appropriate box and enter an ex	planation, if applicable.			alculated. If standard is not met,
Note: I	f "Proposition 51 and All Other School Faci				
1.	<ul> <li>a. For districts that are the AU of a SELP the SELPA from the OMMA/RMA requ</li> </ul>			rticipating members of	Yes
	b. Pass-through revenues and apportion (Fund 10, resources 3300-3499 and 6			Section 17070.75(b)(2)(D)	4,910,882.00
2.	Proposition 51 Required Minimum Contril	bution	_		
14	<ul> <li>a. Budgeted Expenditures and Other Financing Uses</li> </ul>				
	(Form 01, objects 1000-7999) b. Plus: Pass-through Revenues and Apportionments	289,217,882.00	3% Required Minimum Contribution	Budgeted Contribution <sup>1</sup> to the Ongoing and Major	
	(Line 1b, if line 1a is No)		(Line 2c times 3%)	Maintenance Account	Status
	<ul> <li>Net Budgeted Expenditures and Other Financing Uses</li> </ul>	289,217,882.00	8,676,536.46	8,679,987.00	Met
3.	All Other School Facility Programs Requir	red Minimum Contribution			
	a. Budgeted Expenditures     and Other Financing Uses     (Form 01, objects 1000-7999)     b. Plus: Pass-through Revenues	289,217,882.00	3% of Total Current Year General Fund Expenditures		
	and Apportionments (Line 1b, if line 1a is No)		and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> 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

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Glendale Unified Los Angeles County

d. Required Minimum Contribution

# 2018-19 July 1 Budget General Fund School District Criteria and Standards Review

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d. Required Minimum Contri	ibution	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
		<sup>1</sup> Fund 01, Resource 8150, Objects 8900-	8999
4. Required Minimum Contributi	ion	8,676,536.46	
If standard is not met, enter an X in the	e box that best describes why the minimum required contribution was not made:		
	Not applicable (district does not participate in the Leroy F. Greene Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E) Other (explanation must be provided)	School Facilities Act of 1998) ])	
Explanation: (required if NOT met and Other is marked)	7		

## 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.

1. District's Available Reserve Amounts (resources 0000-1999) a. Stabilization Arrangements (Funds 01 and 17, Object 9750) b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources (Fund 01, Object 979Z, if negative, for each of resources (Lines 1 at through 1 d) 2. Expenditures and Other Financing Uses a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) 2. District's Available Reserve Percentage (Line 1e divided by Line 2c)  District's Deficit Spending Standard Percentage Levels	8A. Calculating the District's Deficit	Spending Standard Percentage Lev	vels		
Third Prior Year Second Prior Year (2016-19) (	DATA ENTRY: All data are extracted or cal	culated.			
1. District's Available Reserve Amounts (resources 0000-1999) a. Stabilization Arrangements (Funds 01 and 17, Object 1973) b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 1973) d. Nagative General Fund Ending Balances in Restricted Resources (Fund 01, Object 1976, Funds) d. Nogative General Fund Ending Balances in Restricted Resources (Fund 01, Object 1976, Funds) d. Available Reserves (Lines 1 at briough 1d) d. Resources (Fund 01, Object 1976, Funds) d. Population of the Financing Uses (Fund 01, Object 1000-7999) b. Plus: Special Education Pass-Brough Funds (Fund 10, resources 3000-9893 and 5000-6540, Object 571-7213 and 7221-7223) b. Plus: Special Education Persentrage (Line 1 at brief of 100-7999) b. Plus: Special Education Persentrage (Line 1 at brief of 100-7999) b. Plus: Special Education Persentrage (Line 1 at brief of 100-7999) b. Plus: Special Education Persentrage (Line 3 times 17s):  United the Population of 100-7999 b. Plus: Special Education Persentrage (Line 1 at brief of 100-7999) b. Plus: Special Education Persentrage (Line 1 at brief of 100-7999) b. Plus: Special Education Persentrage (Line 3 times 17s):  Variables reserve in the unrestricted amounts in the Stabilization Arrangement, Reserve Formation of Profess Available Reserves will be reduced any regarder energing bilances in excitacid exocurs in the General Fund.  Variables reserve in the unrestricted amounts in the Stabilization Arrangement, Reserve Formation of Order Time Capital Capital Profess. Available reserves will be reduced any regarder energing bilances in excitacid exocurs in the General Fund.  Variables reserves from the Capital Capital Profess. Available reserves will be reduced expensionally the Stabilization Arrangement, Reserve Fund for Other Time Capital Capital Profess. Available reserves will be reduced expensionally the Stabilization Arrangement, Reserve Fund for Other Time Capital Capital Profess. Available reserves will be reduced expensionally the Stabilization Arrangement, Reserve Fund for Other Time					First Prior Year (2017-18)
(Funds 91 and 17, Object 9750)  b. Reserve for Connomic Uncordanities (Funds 01 and 17, Object 9789)  c. Unassigned Unappropriated (Funds 01 and 17, Object 9789)  d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9782)  Resources (Fund 01, Object 9782)  2. Experiments and Other Financing Uses Grand 01, Object 9782, Frequency  Fund 01, Object 9782, Frequency  2. Experiments and Other Financing Uses Grand 01, Object 9782, Frequency  Grand 10, Object 9782, Frequency  Grand 10, Object 9782, Frequency  B. Piller: Special Education Pass-through Funds (Fund 10, resources 300-9489 and 850-6549, Objects 7211-7213 and 7221-7228)  c. Total Experiments (Line 2 a plus tine 2b)  District's Deffelt Spending Standard Percentage Levels  (Line 1 divided by Line 2c)  District's Deffelt Spending Standard Percentage Levels  (Line 3 times 1/6):  Vavailable reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve in Economic Uncertainties, and Unassigned Uncertainties, and Unassigned Competitive through the Spending Defense of the Spending Level  Vavailable reserves with the object of the Spending Level  Unrestricted Fund Balance  Fiscal Year  Net Change in  Vavailable Reserves the distribution of funds to its participating members.  B. Calculating the District's Deficit Spending Percentages  DATA ENTRY: All data are extracted or cabulated.  Net Change in  Total Unrestricted Expenditures  And Other Financing Uses  (If Net Change in Unrestricted Fund Balance Unrestricted Fund Balance Free (2015-11)  1, 1859,792-44  1853,803,433-97  N/A  Net Change in  Total Unrestricted Expenditures  And Other Financing Uses  (If Net Change in Unrestricted Fund Balance (If Net Change in Unrestricted Fund Balance in	1. District's Available Reserve Amour	nts (resources 0000-1999)	(2010-10)	(2010-17)	(2017-10)
B. Reserve for Economic Uncertainties (Funds of 1 and 17, Object 9789) c. Unassigned/Unappropriated Resources (Fund 01, Object 9782) d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9782) d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9782) d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9782) d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9782) d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9782) d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9782) d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9782) d. Negative General Fund General Fund and Special Education Part 17213 and 7221-7223) d. Total Expenditures and Other Financing Uses (Fund 01, Object 1000-7999) d. Pulsus Special Education Part 17213 and 7221-7223) d. Total Expenditures and Other Financing Uses (Fund 01, Object 1000-7999) d. Pulsus Special Education Part 17213 and 7221-7223 d. Total Expenditures District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): d. 4.4% d. 3.09 d. 13.15% d. 13.9% d. 13.15% d. 13.15			1		1
(Funds 01 and 17, Object 9789) c. Unassigned/Linpopropriated (Funds 01 and 17, Object 9780) d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9782) inegative, for each of resources (200-9999) e. Expenditures and Other Financing Uses a. District's Expenditures and Other Financing Uses (Fund 01, Objects 1000-27, Inegative, for each of resources 2000-9999) b. Solicitic's Total Expenditures and Other Financing Uses (Fund 01, Objects 1000-27, Inegative, for each of resources and Other Financing Uses (Fund 01, Objects 1000-27, Inegative, for each of resources and Other Financing Uses (Fund 01, Objects 1000-27, Objects			0.00	0.0	0.0
c. Unassigned/Liappropriated (Funds of 1 and 17, Object 9782, if regalive, for each of resources (Fund of 1, Object 9782, if regalive, for each of resources (Fund of 1, Object 9782, if regalive, for each of resources (Fund of 1, Object 9782, if regalive, for each of resources (Fund of 1, Object 9782, if regalive, for each of resources 2000-9999)  a. Available Reserves (Lines 1 a through 1 d)  2. Expenditures and Other Financing Uses (Fund of 1, Object 1000-7999)  b. Plus: Special Education Pass-drivuigh Funds (Fund 10, resources 3300-3493 and 6500-6540, Objects 2711-7213 and 7221-7223)  c. Total Expenditures and Other Financing Uses (Line 2 apits Line 2b)  District Wahlable Reserve Percentage (Line 1 a fiving of 1 and 1 an		nties			
(Funds 01 and 17, Object 9790) d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9792; if regative, for each of resources (Dene 1 at hrough 1 d) resources (Dene 1 at hrough 1 d) e. Expenditures and Other Financing Uses a. District's Total Expenditures and Other Financing Uses (Fund 01, Objects 1000-7999) b. Plus: Special Education Pass-through Funds (Fund 10, resources 5300-4999) b. Plus: Special Education Pass-through Funds (Fund 10, resources (Line 2 apuls Line 2)) c. Total Expenditures and Other Financing Uses (Line 2 apuls Line 2)) (Line 1 divided by Line 2c)  District's Available Reserve Percentage (Line 1 divided by Line 2c)  District's Deficit Spending Standard Percentage Levels (Line 3 times 17a):  4.4% 4.6% 3.00  *Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve f Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund.  *A school district that is the Administrative Unit of a Special Education Local Plan Area (SELP may exclude from its expenditures in the General Fund.  *A school district that is the Administrative Unit of a Special Education Local Plan Area (SELP may exclude from its expenditures the distribution of funds to its participating members.  *B. Calculating the District's Deficit Spending Percentages  ATA ENTRY: All data are extracted or calculated.  *Net Change in Unrestricted Expenditures and Other Financing Uses (Form 01, Section E)  *I Total Unrestricted Expenditures and Other Financing Uses (Form 01, 10)(est 1000-7999)  *NA Met 183,369,343.77  *NA Met 2010-1910 (Information only)  3,588,503.00  211,057,967.00  *A Expenditure of the three prior years.  *Explanation:  *Explanation:  *Explanation:  **Explanation:**  **Total Expenditure of the three prior years.  **Explanation:**  **Total Expenditures and Other Financing Uses (Ine 2 capital Country Projects. Available Reserve Serves with the red and Other Financing Uses (Ine 2 capital Country Projects. Available Reserve Serves with the red a			8,045,297.95	8,442,375.0	0 8,749,878.0
d. Negative General Fund Ending Balances in Restricted Resources (Fund 10, 10gets 1972, if negative, for each of resources (Fund 10, 10gets 1972, if negative, for each of resources (Fund 10, 10gets 1972, if negative, for each of resources 2000-9999)  e. Available Reserves (Lines 1 a through 1 to)  2. Expenditures and Other Financing Uses (Fund 10, objects 1000-7999)  b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 550-6540, objects 7211-7213 and 7221-7223) c. Total Expenditures and Other Financing Uses (Line 2 a plus Line 2b)  Joistrict's Mailable Reserve Percentage (Line 1 to divided by Line 2c)  District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3);  Auxiliable reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve Fectomic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund For Other Than Capits Projects, Available reserves will be redularly regative ending balances in restricted resources in the General Fund and Special Reserve Fund For Other Than Capits Projects, Available reserves will be redularly regative ending balances in restricted resources in the General Fund and Special Reserve Fund For Other Than Capits Projects, Available reserves will be redularly regative ending balances in restricted resources in the General Fund and Special Reserve Fund For Other Than Capits Projects, Available reserves will be redularly regative ending balances in restricted resources in the General Fund.  **A school district that is the Administrative Unit of a Special Education Local Plan Area (SELF may exclude from its expenditures the distribution of funds to its participating members.  **B. Calculating the District's Deficit Spending Percentages  **ATA ENTRY: All data are extracted or calculated.**  **Net Change in Unrestricted Expenditures and Other Financing Uses (If Net Change in Unrestricted Fund Balance) (If Net Change in Unrestricted Fund Balance) (If Net Change in Unrestricted Fund Balance)					
Resources (Fund of 1, Object 1972*, if regative, for each of resources 2000-9999) e. Available Reserves (Lines 1 a through 1 of) e. Expenditures and Other Financing Uses a. District's Total Expenditures and Other Financing Uses (Fund of 1, Objects 1000-7999) b. Plus: Special Education Pass-through Funds (Fund 10, resources) 3,900-499 and 6500-65-60, Objects 7211-7213 and 7221-7223) e. Total Expenditures and Other Financing Uses (Line 2 apuls Line 2b)  District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):  District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):  A,74,348.05  A,74,348		Palancas in Bastriatad	27,712,604.65	31,284,226.4	6 18,130,475.7
e. Available Reserves (Lines ta through td) 2. Expenditures and Other Financing Uses a. District Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) 3. District Available Reserve Percentage (Line 1e divided by Line 2c)  District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): 4.49% 4.69% 3.00  "Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund.  "Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund.  "Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund.  "Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund.  "Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Conomic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund.  "Available reserves will be reduced any negative ending balances in restricted resources in the General Fund.  "Available reserves will be reduced any negative ending balances in restricted for a Special Education Local Plan Area (SELF may exclude from its expenditures and Other Financing Uses (If Net Change in Unrestricted Fund Balance in Reserve Fund 1, 1998-99)  Balance is regative, else N/A)  Status of the Vinde Control of United Status (If Net Change in Unrestricted Fund Balance is regative, else N/A)  Status of the Vinde Control of United Status (If Net Change in Unrestricted Fund Balance is regative, else					
e. Available Reserves (Lines 1 a through 1d) 2. Expenditures and Other Financing Uses 2. Districts Total Expenditures and Other Financing Uses (Fund 1), objects 1000-7999) b. Pits: Special Education Pass-through Funds (Fund 10, resources 3300-439 and 6500-6460, objects 271-7213 and 7221-7223) c. Total Expenditures and Other Financing Uses (Line 2 plus Line 2b) 3. District's Available Reserve Percentage (Line 1 divided by Line 2c)  District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):  **Available Reserve Pund for Other Than Capital Outley Projects. Available reserves will be reduced any negative ending balances in restricted amounts in the Stabilization Arrangement, Reserve Ferone Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outley Projects. Available reserves will be reduced any negative ending balances in restricted accounts in the General Fund and Special Reserve Fund for Other Than Capital Outley Projects. Available reserves will be reduced any negative ending balances in restricted accounts in the General Fund and Special Reserve Fund for Other Than Capital Outley Projects. Available reserves will be reduced any negative ending balances in restricted accounts in the General Fund.  **A Abool district that is the Administration of special Expenditures and Special Reserve Fund for Other Than Capital Outley Projects. Available reserves will be reduced any negative ending balances in restricted accounts in the General Fund.  **A Expenditure Special Expenditures and Special Reserve Fund for Other Than Capital Outley Projects. Available reserves will be reduced any negative ending balances in restricted accounts in the General Fund.  **A Expenditure Special Expenditures and Special Fund Special Expenditures and Special Fund S		z, il liegative, for each of	0.00	, 000	0.0
2. Expenditures and Other Financing Uses (Fund 01, objects Total Expenditures and Other Financing Uses (Fund 01, objects 1700-7999) b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 5500-6540, objects 7211-7213 and 7221-7223) c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) District's Available Reserve Percentage (Line 1e divided by Line 2c) District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):  4.714,348.05 4.124,235.00 272,890,946.38 285,536,744.05 28 285,536,744.05 28 285,536,744.05 28 285,536,744.05 28 285,536,744.05 28 285,536,744.05 28 285,536,744.05 28 285,536,744.05 28 285,		rough 1d)			
a. District's Total Expenditures and Other Financing Uses (Fund of), objects 1000-7999) b. Plus: Special Education Pass-through Fund (Fund 10, resources 3300-948) and 5000-5640, objects 271-7213 and 7221-7223) c. Total Expenditures and Other Financing Uses (Line 2 a plus Line 2b) 3. District's Available Reserve Percentage (Line 1e divided by Line 2c)  District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):  (Line 3 times 1/3):  4.4% 4.5% 3.09  13.1%  13.9% 9,19  Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve in Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Pund for Other Tourfold Control Fund Special Reserve Pund for Other Tourfold Fund Special Reserve Pund for Other Tourfold Control Fund Special Reserve Pund for Other Tourfold Control Fund Special Reserve Pund for Other Tourfold Fund Special Reserve Pund for Other Fund Fund for Other Fund Special Reserve Pund for Other Fund Fund for Pund Fund Fund Fund Fund Fund Fund Fund F			33,737,902.00	35,720,001.40	20,000,333.7
(Fund 01, objects 1000-7999) b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) c. Total Expenditures and 6500-6540, objects 7211-7213 and 7221-7223) c. Total Expenditures and 6500-6540, objects 7211-7213 and 7221-7223) c. Total Expenditures and 6500-6540, objects 7211-7213 and 7221-7223) c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)  3. District's Deficit Spending Standard Percentage Levels (Line 1 divided by Line 2c)  District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):  (Line 3 times 1/3):					
b. Pilus: Special Education Pass-through Funds (Fund 10, resources 3300-949 and 500-6540, plote): 7211-7213 and 7221-7223) c. Total Expenditures and Other Financing Uses (Line 2 apus Line 26) 3. District's Available Reserve Percentage (Line 1 divided by Line 2c)  District's Deficit Spending Standard Percentage Levels (Line 3 times 173):  (Line 3 times 173):  4.474.348.05 4,124,235.00  272,890,946.38 285,536,744.05 26  13.1% 13.9% 9.17  A-65% 3.09  A-714,348.05  A-65% 3.09  A-65% 3.09  A-65% 3.09		3	268,176,598.33	281,412,509.05	291,662,597.0
c. Total Expenditures and Other Financing Uses (Line 2 aplus Line 2)  3. District's Available Reserve Percentage (Line 1e divided by Line 2c)  District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):  4.4%  4.6%  3.09  Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve Feconomic Uncertainties, and Unassignad/Unapropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outley Projects. Available reserves will be redu any negative ending balances in restricted resources in the General Fund.  As chool district that is the Administrative Unit of a Special Education Local Plan Area (SELP may exclude from its expenditures the distribution of funds to its participating members.  3. Calculating the District's Deficit Spending Percentages  ATA ENTRY: All data are extracted or calculated.  Net Change in Unrestricted Fund Balance (Form 01, Objects 1000-7999)  Lidred Prior Year (2015-16)  1.1,996,792.44  1.1,996,792.45  1.1,996,792.40  1.1,996,792.4					
(Line 2a plus Line 2b) 3. District's Available Reserve Percentage (Line 1 e divided by Line 2c)  District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):  4.4%  4.6%  3.00  A.6%  A.6%  3.00  A.6%  3.00  A.6%  A.6%  A.6%  3.00  A.6%  A.6%  3.00  A.6%  A.6%  A.6%  3.00  A.6%  A.6%  A.6%  A.6%  3.00  A.6%  A	3300-3499 and 6500-6540, object	cts 7211-7213 and 7221-7223)	4,714,348.05	4,124,235.00	5,310,882.0
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)  District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):  4.4%  4.6%  3.09  IAVailable reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Inappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Culty Projects. Available reserves will be reduce any negative ending balances in restricted resources in the General Fund.  4 A school district that is the Administrative Unit of a Special Education Local Plan Area (SELP may exclude from its expenditures the distribution of funds to its participating members.  3. Calculating the District's Deficit Spending Percentages  ATA ENTRY: All data are extracted or calculated.  Net Change in Unrestricted Expenditures and Other Financing Uses and Other Financing Uses (Form 01, Objects 1000-7999)  Indeed Prior Year (2015-16)  11,696,792.44  183,860,343.97  N/A  Met 11,794,779.00)  20,26,986,32  191,622,099.93  N/A  Met 2016-17)  3,022,996.32  191,622,099.93  N/A  Met 2016-17)  3,022,996.32  191,622,099.93  N/A  Met 2016-17)  3,022,996.32  20,5859,214.00  3,57%  Not Met 2016-19 (Information only)  3,588,503.00  211,057,967.00  Comparison of District Deficit Spending to the Standard  ATA 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.		ancing Uses		/	
(Line 1e divided by Line 2c)  District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):  Audiable reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be redu any negative entitle balances in restricted resources in the General Fund.  As school district that is the Administrative Unit of a Special Education Local Plan Area (SELP may exclude from its expenditures the distribution of funds to its participating members.  ATA ENTRY: All data are extracted or calculated.  Net Change in Uncertricted Fund Balance (Form 01, Section E) (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (Status of Cond Prior Year (2016-16)) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (Net (11,794,779,00)) (205,4559,214,00) (3,588,503,00) (2,11,057,967,00) (3,588,503,00) (2,11,057,967,00) (3,588,503,00) (2,11,057,967,00) (3,588,503,			272,890,946.38	285,536,744.05	296,973,479.00
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):  4.4% 4.6% 3.09  **Navailable reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Prana Capital Outley Projects. Available reserves will be reduced any negative ending balances in restricted resources in the General Fund and Special Reserve Fund for Prana Capital Outley Projects. Available reserves will be reduced any negative ending balances in restricted resources in the General Fund.  *A school district that is the Administrative Unit of a Special Education Local Plan Area (SELF may exclude from its expenditures the distribution of funds to its participating members.  *B. Calculating the District's Deficit Spending Percentages**  ATA ENTRY: All data are extracted or calculated.  *Net Change in Unrestricted Expenditures and Other Financing Uses		tage		-	
Cline 3 times 1/3):   4.4%   4.6%   3.09	(Line 1e divided by Line 2c)		13.1%	13.9%	9.1%
Cline 3 times 1/3):   4.4%   4.6%   3.09	District's Deficit	Spending Standard Percentage Levels			
'Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Otaly Projects. Available reserves will be redu any negative ending balances in restricted resources in the General Fund.  **A school district that is the Administrative Unit of a Special Education Local Plan Area (SELP may exclude from its expenditures the distribution of funds to its participating members.  **B. Calculating the District's Deficit Spending Percentages**  **ATA ENTRY: All data are extracted or calculated.**  **Net Change in Unrestricted Fund Balance (Form 01, Section E) (Form 01, Section E) (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance) (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance) (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance) (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance) (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance) (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance) (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance) (If Net Change in Unrestricted Fund Balance) (If Net Change) (If Net Chan	210.1101.0.2011011			4.6%	3.0%
Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Oultay Projects. Available reserves will be redu any negative ending balances in restricted resources in the General Fund.  *A school district that is the Administrative Unit of a Special Education Local Plan Area (SELP may exclude from its expenditures the distribution of funds to its participating members.  *B. Calculating the District's Deficit Spending Percentages*  ATA ENTRY: All data are extracted or calculated.  *Net Change in Unrestricted Fund Balance (Form 01, Section E) (Form 01, Objects 1000-7999)  *Inited Prior Year (2015-16) (Form 01, 1696,792.44 183,360,343.97 N/A Met 2017-18) (11,696,792.44 183,360,343.97 N/A Met 2017-18) (11,794,779.00) (205,859,214.00 5.7% Not Met 2017-18) (11,794,779.00) (205,859,214.00 5.7% Not Met 2018-19) (Information only) (3,588,503.00 211,057,967.00)  *C. Comparison of District Deficit Spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.  *Explanation:	<i>y</i>				
Net Change in Unrestricted Fund Balance (Form 01, Section E) (If Net Change in Unrestricted Fund Balance and Other Financing Uses and Other Financing Uses (If Net Change in Unrestricted Fund Balance (Form 01, Objects 1000-7999) Balance is negative, else N/A) Status (Form 01, Objects 1000-7999) Balance is negative, else N/A) Met (Prior Year (2015-16) 3,022,996.32 191,622,009.93 N/A Met (11,794,779.00) 205,859,214.00 5.7% Not Met (2018-19) (Information only) 3,588,503.00 211,057,967.00 C. Comparison of District Deficit Spending to the Standard  ATA ENTRY: Enter an explanation if the standard is not met.  Explanation:  Explanation:					
Net Change in Unrestricted Fund Balance (Form 01, Section E) (Form 01, Section E) (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance (Form 01, Section E) (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Balance is negative, else N/A) (If Net Change in Unrestricted Balance is negative, else N/A) (If Net Change in Unrestricted Balance is negative, else N/A) (If Net Change in Unrestricted Balance is negative, else N/A) (If Net Change in Unrestricted Balance is negative, else N/A) (If Net Change in Unrestricted Balance is negative, else N/A) (If Net Change in Unrestricted Balance is negative, else N/A) (If Net Change in Unrestricted Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If N	B. Calculating the District's Deficit S	pending Percentages			
Fiscal Year (2015-16) (Form 01, Section E) (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance is negative, else N/A) Status (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change is negative, else N/A) (If	ATA ENTRY: All data are extracted or calcu	ulated.			
Fiscal Year (2015-16) (Form 01, Section E) (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance is negative, else N/A) Status (Form 01, Objects 1000-7999) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change in Unrestricted Fund Balance is negative, else N/A) (If Net Change is negative, else N/A) (If					
Fiscal Year (Form 01, Section E) (Form 01, Objects 1000-7999) Balance is negative, else N/A) Status fird Prior Year (2015-16) 11,696,792.44 183,360,343.97 N/A Met econd Prior Year (2016-17) 3,022,996.32 191,622,009.93 N/A Met erst Prior Year (2017-18) (11,794,779.00) 205,859,214.00 5.7% Not Met explanation only) 3,588,503.00 211,057,967.00  C. Comparison of District Deficit Spending to the Standard  ATA 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.					
aird Prior Year (2015-16)  11,696,792.44  183,360,343.97  N/A  Met Prior Year (2016-17)  3,022,996.32  191,622,009.93  N/A  Met Prior Year (2017-18)  (11,794,779.00)  205,859,214.00  C. Comparison of District Deficit Spending to the Standard  ATA 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:	er iv			1 1 2 4 4 4 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
econd Prior Year (2016-17) 3,022,996.32 191,622,009.93 N/A Met rst Prior Year (2017-18) (11,794,779.00) 205,859,214.00 5.7% Not Met ATA ENTRY: Enter an explanation if the standard is not met.  STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.  Explanation:					
rst Prior Year (2017-18)  (11,794,779.00) 205,859,214.00 5.7% Not Me udget Year (2018-19) (Information only) 3,588,503.00 211,057,967.00  C. Comparison of District Deficit Spending to the Standard  ATA 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:					
ATA 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:	and the state of t				
C. Comparison of District Deficit Spending to the Standard  ATA 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:	· ·			5.7%	Not Met
ATA 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:	adget real (2018-19) (Information only)	3,300,303.00	211,037,967.00		
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:	<ol><li>Comparison of District Deficit Spe</li></ol>	nding to the Standard			
Explanation:	ATA ENTRY: Enter an explanation if the sta	ndard is not met.			
Explanation:	1a. STANDARD MET - Unrestricted defic	cit spending, if any, has not exceeded the	standard percentage level in two	or more of the three prior years.	
	>				
	Evalencia				
(required in NOT met)					
	(required if NOT met)				

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## 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): 25,424

District's Fund Balance Standard Percentage Level: 1.0%

## 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.

Unrestricted General Fund Beginning Balance 2

Beginning Fund Balance

(Form 01, Line F1e, Unrestricted Column)

Variance Level

Fiscal Year
Third Prior Year (2015-16)
Second Prior Year (2016-17)
First Prior Year (2017-18)
Budget Year (2018-19) (Information only)

	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
	23,916,447.00	32,492,819.97	N/A	Met
_	33,182,609.00	44,189,612.41	N/A	Met
	44,287,389.41	47,212,608.73	N/A	Met
	35,417,829.73		*	

<sup>&</sup>lt;sup>2</sup> 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)	
20	

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### 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.

<sup>&</sup>lt;sup>3</sup> 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):

D	 1 1 1 1	 	
Do you choose to exclude from			

Yes

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

b.	Special Education Pass-through Funds		
	(Fund 10, resources 3300-3499 and 6500-6540,		
	objects 7211-7213 and 7221-7223)		

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

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- 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)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
289,217,882.00	297,704,639.00	304,922,183.00
289,217,882.00	297,704,639.00	304,922,183.00 3%
8,676,536.46	8,931,139.17	9,147,665.49
0.00	0.00	0.00
8,676,536.46	8,931,139.17	9,147,665.49

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

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10C.	Calculating	the Distric	t'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.

	re Amounts tricted 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	(2010-10)	(2010 20)	(2020 21)
	(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			3
	(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			1,112,123
	(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)	
( equal and a many	

SU	PPLEMENTAL INFORMATION
DAT	A ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1	
1a	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?  No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?  No
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?  No
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
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:

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### 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

-10.0% to +10.0%

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

Distric	t's Contributions and Trans	fers Standard: 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 Transfers In and Transfers Out, enter data in the First Prior Year. If Form Nexist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click	he 1st and 2nd Subsequent Y	ears. Contributions for the F	irst Prior Year and Budget Y	ear will be extracted. For nt Years. If Form MYP does not			
Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status			
1a. Contributions, Unrestricted General Fund (Fund 01, Resource 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) 2nd Subsequent Year (2020-21)	(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) Budget Year (2018-19)	0.00	0.00	0.00/	l Mai			
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met Met			
2nd Subsequent Year (2010-20)	0.00	0.00	0.0%	Met			
End Outbodgon Toda (Edeo El)	0.001	0.00	0.070	Wiet			
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			
Impact of Capital Projects     Do you have any capital projects that may impact the general fund     Include transfers used to cover operating deficits in either the general fund			No				
-							
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 it	tem 1d.						
1a. MET - Projected contributions have not changed by more than the	standard for the budget and tv	vo subsequent fiscal years.		¥			
Explanation: (required if NOT met)							
1b. MET - Projected transfers in have not changed by more than the st	andard for the budget and two	subsequent fiscal years.					
Explanation: (required if NOT met)	v.						

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Glendale Unified Los Angeles County

# 2018-19 July 1 Budget General Fund School District Criteria and Standards Review

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

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	Explanation: (required if NOT met)	
1d.	NO - There are no capital pro	jects that may impact the general fund operational budget.
	Project Information: (required if YES)	
1.810		
	-	

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## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> 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 multivear commitments, multivear debt agreements, and new programs or contracts that rocult in long to

		ar debt agreements, and new program				
S6A. Identification of the Distric	ct's Long-te	erm Commitments				
DATA ENTRY: Click the appropriate	button in iten	n 1 and enter data in all columns of ite	em 2 for applicabl	e long-term comm	nitments; there are no extractions in this	s section.
<ol> <li>Does your district have long- (If No, skip item 2 and Section</li> </ol>			Yes			
If Yes to item 1, list all new ar than pensions (OPEB); OPE	nd existing m B is disclose	nultiyear commitments and required ar d in item S7A.	nnual debt servic	amounts. Do no	ot include long-term commitments for po	estemployment benefits other
Time of Committee of	# of Years		ACS Fund and Ob			Principal Balance
Type of Commitment Capital Leases Certificates of Participation	Remaining	Funding Sources (Revenu	ues)	Deb	t Service (Expenditures)	as of July 1, 2018
General Obligation Bonds Supp Early Retirement Program	22	Property Taxes		easure K and Me	asure S	343,625,548
State School Building Loans Compensated Absences						
Other Long-term Commitments (do no					-	
City of Glendale Loan	5	Central RDA Funds	74	39		988,442
CREBS (old & new combined)	16	Fund 40.1 (RDA Funds)	74	39		14,203,505
TOTAL:						358,817,495
1,		Prior Year (2017-18) Annual Payment	Budget Y (2018-1: Annual Pay	9)	1st Subsequent Year (2019-20) Annual Payment	2nd Subsequent Year (2020-21) Annual Payment
Type of Commitment (continued)		(P & I)	(P & I)		(P & I)	(P & I)
Capital Leases Certificates of Participation	ŀ					
General Obligation Bonds Supp Early Retirement Program		22,718,156		22,428,469	18,737,019	18,695,431
State School Building Loans Compensated Absences	ł					
Other Long-term Commitments (continu	ued):					
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
Table		24404555		20.074.007		
Total Annual F	,	24,124,029 ased over prior year (2017-18)?	No	23,974,667	20,297,582 No	20,270,544 No

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S6B.	omparison of the District's Annual Payments to Prior Year Annual Payment	
DATA	NTRY: 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. I	ntification of Decreases to Funding Sources Used to Pay Long-term Commitments	_
DATA	TRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.	_
1.	fill 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.		
	o - 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)	

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## 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 Po	stemployment Benefits Othe	er than Pensions (OPEB)				
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other app	licable items; there are no extracti	ons in this section except the budget yea	r data on line 5b.			
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes					
2.	For the district's OPEB: a. Are they lifetime benefits?	Yes					
	b. Do benefits continue past age 65?	Yes	]				
	<ul> <li>Describe any other characteristics of the district's OPEB program includir their own benefits:</li> </ul>	ng eligibility criteria and amounts, il	f any, that retirees are required to contribu	ute toward			
	For number 2 above, a prior Superintendent	receives lifetime benefts past age	65. Refer to the GASB 45 Acuarial Study	for other details.			
				7			
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Pay-as-you-go				
	<ul> <li>Indicate any accumulated amounts earmarked for OPEB in a self-insuran governmental fund</li> </ul>	ce or	Self-Insurance Fund ,	Governmental Fund			
	governmentariund			0			
4.	OPEB Liabilities a. Total OPEB liability	52,67	79,613.00				
	b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b)	52,67	0.00				
	d. Is total OPEB liability based on the district's estimate		0.00				
	or an actuarial valuation?  e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Actuaria Jul 01, 20					
		Budget Year	1st Subsequent Year	2nd Subsequent Year			
	OPEB Contributions	(2018-19)	(2019-20)	(2020-21)			
	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			
	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	2 250 000 00			
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,500,000.00	2,500,000.00	2,350,000.00 2,500,000.00			
	d. Number of retirees receiving OPEB benefits	168	168	168			

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Complete Services				
S7B.	. Identification of the District's Unfunded Liability for Self-Insurance	ce Programs		
DATA	A ENTRY: Click the appropriate button in item 1 and enter data in all other app	licable items; there are no extracti	ons in this section.	
1.	Does your district operate any self-insurance programs such as workers' or employee health and welfare, or property and liability? (Do not include OPE covered in Section S7A) (If No, skip items 2-4)	ompensation, EB, which is		
2.	Describe each self-insurance program operated by the district, including de actuarial), and date of the valuation:	tails for each such as level of risk	retained, funding approach, basis for v	aluation (district's estimate or
	Health and Welfare is fully insured. Wrokers insured (minor programs). Property liability is	comp is currently "dollar-one" cov in a JPA.	erage. Pre 2005 workers comp are sel	f insured. Vision and dental are self
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			ř
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)

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## 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.

DAI	A ENTRY: Enter all applicable data items; the	ere 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.
Certificated (Non-management) Salary and Benefit Nego 1. Are salary and benefit negotiations settled for the bu		nefit Negotiations I for the budget year?		No		
	If Yes, and have been	the corresponding public disclosure is illed with the COE, complete question	documents ns 2 and 3.			
	If Yes, and I have not be	he corresponding public disclosure on filed with the COE, complete que	documents stions 2-5.			
	If No, identif	y the unsettled negotiations including	g any prior year unsettled	negotiations ar	nd then complete questions 6 and 7	<b>5</b>
	Unsettled ne	gotiations for 2018-19, GTA.				÷
legoti 2a.	ations Settled Per Government Code Section 3547.5(a),	date of public disclosure board meet	ing:			
2b.	Per Government Code Section 3547.5(b), by the district superintendent and chief bus If Yes, date of	was the agreement certified iness official? f Superintendent and CBO certificati	ion:			
3.	Per Government Code Section 3547.5(c), v to meet the costs of the agreement?  If Yes, date of	vas a budget revision adopted f budget revision board adoption:				
4.	Period covered by the agreement:	Begin Date:		End Date:		
5.	Salary settlement:		Budget Year	Liid Date.	1st Subsequent Year	2nd Subsequent Year
	Is the cost of salary settlement included in the projections (MYPs)?	e budget and multiyear	(2018-19)		(2019-20)	(2020-21)
		ne Year Agreement alary settlement				
	% change in s	alary schedule from prior year or				
		ultiyear Agreement alary settlement				
	% change in s: (may enter tex	alary schedule from prior year r, such as "Reopener")				
	[4-46.4	rce of funding that will be used to su				

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6.	Cost of a one percent increase in salary and statutory benefits			
	cost of a one percent increase in salary and statutory benefits	1,305,899		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
7.	Amount included for any tentative salary schedule increases	(2018-19)	(2019-20)	(2020-21)
	random included for any ternative salary schedule increases	0	0	
0		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifica	ted (Non-management) Health and Welfare (H&W) Benefits	(2018-19)	(2019-20)	(2020-21)
				1
1. /	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Van	V
2. 7	Total cost of H&W benefits	21,980,000	Yes	Yes
3. F	Percent of H&W cost paid by employer	Varies	23,958,200 Varies	26,114,400
4. F	Percent projected change in H&W cost over prior year	8.6%	9.0%	Varies 9.0%
_			3.076	9.0%
Certificat	ed (Non-management) Prior Year Settlements			
Are any n	ew costs from prior year settlements included in the budget?	No		
If	Yes, amount of new costs included in the budget and MYPs			
. "	Yes, explain the nature of the new costs:			
0.57				
		Budget Veer	4.0.1	
Certificate	ed (Non-management) Step and Column Adjustments	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
		(2018-19)	(2019-20)	(2020-21)
1. Ar	ed (Non-management) Step and Column Adjustments re step & column adjustments included in the budget and MYPs? post of step & column adjustments	(2018-19) Yes	(2019-20) Yes	(2020-21) Yes
1. Ar 2. Co	re step & column adjustments included in the budget and MYPs? ost of step & column adjustments	(2018-19) Yes 1,300,000	(2019-20) Yes 1,300,000	(2020-21) Yes 1,300,000
1. Ar 2. Co	e step & column adjustments included in the budget and MYPs?	(2018-19) Yes	(2019-20) Yes	(2020-21) Yes
1. Ar 2. Co 3. Pe	re step & column adjustments included in the budget and MYPs? ost of step & column adjustments ercent change in step & column over prior year	(2018-19)  Yes  1,300,000  1.0%	Yes 1,300,000 1.0%	Yes 1,300,000 1.0%
1. Ar 2. Co 3. Pe	re step & column adjustments included in the budget and MYPs? ost of step & column adjustments	(2018-19) Yes 1,300,000	(2019-20)  Yes  1,300,000  1.0%  1st Subsequent Year	(2020-21)  Yes  1,300,000  1.0%  2nd Subsequent Year
1. Ar 2. Co 3. Pe	re step & column adjustments included in the budget and MYPs? ost of step & column adjustments ercent change in step & column over prior year	Yes 1,300,000 1.0%  Budget Year	Yes 1,300,000 1.0%	Yes 1,300,000 1.0%
1. Ar 2. Co 3. Pe	re step & column adjustments included in the budget and MYPs? post of step & column adjustments ercent change in step & column over prior year  d (Non-management) Attrition (layoffs and retirements)	Yes 1,300,000 1.0%  Budget Year (2018-19)	Yes 1,300,000 1.0% 1st Subsequent Year (2019-20)	Yes 1,300,000 1.0% 2nd Subsequent Year (2020-21)
1. Are	re step & column adjustments included in the budget and MYPs? post of step & column adjustments procent change in step & column over prior year  d (Non-management) Attrition (layoffs and retirements) e savings from attrition included in the budget and MYPs?	Yes 1,300,000 1.0%  Budget Year	(2019-20)  Yes  1,300,000  1.0%  1st Subsequent Year	Yes 1,300,000 1.0% 2nd Subsequent Year
1. Are 2. Cc 3. Pe  Certificate 1. Are 2. Are	re step & column adjustments included in the budget and MYPs? Dest of step & column adjustments Dercent change in step & column over prior year  d (Non-management) Attrition (layoffs and retirements) Description attrition included in the budget and MYPs? Description additional H&W benefits for those laid-off or retired employees	Yes 1,300,000 1.0%  Budget Year (2018-19)	Yes 1,300,000 1.0% 1st Subsequent Year (2019-20)	Yes 1,300,000 1.0% 2nd Subsequent Year (2020-21)
1. Are 2. Cc 3. Pe  Certificate 1. Are 2. Are	re step & column adjustments included in the budget and MYPs? post of step & column adjustments procent change in step & column over prior year  d (Non-management) Attrition (layoffs and retirements) e savings from attrition included in the budget and MYPs?	Yes 1,300,000 1.0%  Budget Year (2018-19)	Yes 1,300,000 1.0% 1st Subsequent Year (2019-20)	Yes 1,300,000 1.0% 2nd Subsequent Year (2020-21)

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S8E	B. Cost Analysis of District's La	bor Agreements - Classified (Nor	n-management) Emr	lovees		
		tems; there are no extractions in this se				
Num	ober of classified (non-management)	Prior Year (2nd Interim) (2017-18)	) Budget (2018		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
FTE	positions	9	26.0	926.0	9	926.0
Clas	li Y hav	is settled for the budget year? es, and the corresponding public disck re been filed with the COE, complete q	uestions 2 and 3.	No		
	If Yo hav	es, and the corresponding public disclorer not been filed with the COE, complet	osure documents te questions 2-5.			
		o, identify the unsettled negotiations incettled negotiations 2017-18 and 2018-		settled negotiations	and then complete questions 6	and 7.
Jeanti	iations Settled					
2a.	Per Government Code Section 354 board meeting:	47.5(a), date of public disclosure				
2b.	Per Government Code Section 354 by the district superintendent and c If Yes	17.5(b), was the agreement certified hief business official? s, date of Superintendent and CBO cer	rtification:			
3.	to meet the costs of the agreement	7.5(c), was a budget revision adopted ? s, date of budget revision board adoptio	on:			
4.	Period covered by the agreement:	Begin Date:		End Date	e:	
5.	Salary settlement:		Budget Ye. (2018-19		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement inclu- projections (MYPs)?			4		(1010 11)
	Total o	One Year Agreement cost of salary settlement				
		nge in salary schedule from prior year or Multiyear Agreement oost of salary settlement			:	
	% char (may e	nge in salary schedule from prior year nter text, such as "Reopener")				
	Identify	the source of funding that will be used	l to support multiyear sa	ary commitments:		
						,
otiatio	ons Not Settled				10-	
. С	Cost of a one percent increase in sala	ry and statutory benefits	Dudant Va	507,816	440	
			Budget Year (2018-19)		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
A	mount included for any tentative sala	ry schedule increases		0	(1010 20)	(2020-21)

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Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. 2.	Are costs of H&W benefit changes included in the budget and MYPs?  Total cost of H&W benefits	Yes	Yes	Yes
3.	Percent of H&W cost paid by employer	11,320,000	12,338,800	13,450,000
4.	Percent projected shapes in LIGHT and	Varies	Varies	Varies
4.	Percent projected change in H&W cost over prior year	8.6%	9.0%	9.0%
Classi	fied (Non-management) Prior Year Settlements			
Are an	y new costs from prior year settlements included in the budget?	N-		4
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
		e e		
Classifi	ied (Non-management) Step and Column Adjustments	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	Yes	Yes	Yes
3.	Percent change in step & column over prior year	400,000	400,000	400,000
	, , , , , , , , , , , , , , , , , , ,	1.0%	1.0%	1.0%
Classifie	ed (Non-management) Attrition (layoffs and retirements)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. <i>i</i>	Are additional H&W benefits for those laid-off or retired employees ncluded in the budget and MYPs?	Yes	Yes	Yes
Classifie	d (Non-management) - Other significant contract changes and the cost impact of each change (i.e., hours	of employment, leave of absence, bon	uses, etc.):	

S8C. Cost Analysis of	District's Labor Agreements - Management/Su	pervisor/Confidential Employe	200	
	plicable data items; there are no extractions in this sec		265	
	Prior Year (2nd Interim)	Budget Year	1-10-1	
Number of management as	(2017-18)	(2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions		8.0 198.0		
Management/Supervisor/C	Confidential			100
Salary and Benefit Negotia	ations			
<ol> <li>Are salary and benefit</li> </ol>	efit negotiations settled for the budget year?	No		
	If Yes, complete question 2.			
	If No, identify the unsettled negotiations incl	luding any prior year unsettled negot	iations and then complete questions 3 a	nd 4.
	Unsettled negotiations 2018-19 for GSMA.		•	
	2			
	If n/a, skip the remainder of Section S8C.			
Negotiations Settled				
<ol><li>Salary settlement:</li></ol>		<b>Budget Year</b>	1st Subsequent Year	2nd Subsequent Year
Is the cost of salary s	settlement included in the budget and multiyear	(2018-19)	(2019-20)	(2020-21)
projections (MYPs)?	sealement included in the budget and mulilyear			
	Total cost of salary settlement			
	% change in salary schedule from prior year			
	(may enter text, such as "Reopener")		i.	
Negotiations Not Settled			47	3
<ol><li>Cost of a one percent</li></ol>	t increase in salary and statutory benefits	252,818		
		Budget Year	1 at Cuba aguant V	Na Acad Services - Company
		(2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<ol> <li>Amount included for a</li> </ol>	any tentative salary schedule increases	0	0	(2020-21)
lanagement/Supervisor/Cor	afidantial			
lealth and Welfare (H&W) Be	enefits	Budget Year (2018-19)	1st Subsequent Year	2nd Subsequent Year
		(2010-19)	(2019-20)	(2020-21)
Total cost of H&W ben	efit changes included in the budget and MYPs?	Yes	Yes	Yes
Percent of H&W cost p		3,580,000 Varies	3,902,200	4,253,400
<ol> <li>Percent projected char</li> </ol>	nge in H&W cost over prior year	8.6%	Varies 9.0%	Varies 9.0%
anagement/Supervisor/Con ep and Column Adjustment	fidential	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2018-19)	(2019-20)	(2020-21)
<ol> <li>Are step &amp; column adju</li> <li>Cost of step and colum</li> </ol>	ustments included in the budget and MYPs?	Yes	Yes	Yes
Percent change in step	& column over prior year	250,000 1.0%	250,000	250,000
				1.076
nagement/Supervisor/Conf	idential	Budget Year	1st Subsequent Year	2nd Subsequent Year
her Benefits (mileage, bonu	ises, etc.)	(2018-19)	(2019-20)	(2020-21)
Are costs of other benefit	fits included in the budget and MYPs?	Yes	Yes	V
<ol><li>Total cost of other bene</li></ol>	fits	12,000	12,000	Yes 12,000
<ol><li>Percent change in cost of</li></ol>	of other benefits over prior year	0.0%	0.0%	0.0%

0.0%

0.0%

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## 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?

	Yes			
_				
	Jun 19, 2018			

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

## S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

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ADDITIONAL FI		
ADDITIONAL FI	SCAL IN	DICATORS

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.

	and an analytical As, which is autom	latically completed based on data in Criterion 2.			
A	<ul> <li>Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?</li> </ul>	No			
A2	Is the system of personnel position control independent from the payroll system?	Yes			
А3.	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)	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?	No			
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?	No			
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No			
A7.	Is the district's financial system independent of the county office system?	No			
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)	No			
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No			
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

