

GLENDALE UNIFIED SCHOOL DISTRICT

June 18, 2019

ACTION REPORT NO. 1

TO: Board of Education

FROM: Dr. Kelly King, Interim 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 2019-20**

---

The Interim Superintendent recommends that the Board of Education adopt the District's 2019-20 Budget as presented.

This agenda item is in support of Board Priority No. 4 -- Maintain District Solvency & Financial Responsibility.

The 2019-20 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 2019-20 Adopted Budget is based on the Governor's May Revised Budget Proposal.

**2019-20 Primary Budget Components and Multi-Year Budget Assumptions**

- The net impact of COLA, UPP and ADA changes, results in projected net revenue increases of \$5.6 million in 2019-20 and \$4.1 million in 2020-21.
- The District's net increase of LCFF per Average Daily Attendance (ADA) in 2019-20 is \$305, in 2020-21 is \$281, and in 2021-22 is \$279.
- In January, Governor Newsom proposed a \$3 billion one-time Non-Proposition 98 General Fund payment to CalSTRS to reduce long-term liabilities by employers. At the May Revision, Governor Newsom increased this by \$150 million to reduce the 2019-20 contribution rate from 18.13% to 16.70%. The Proposal retains the 2020-21 decrease of 19.01% to 18.10%. The current 2018-19 CalSTRS rate of 16.28% up to 16.70% for 2019-20 is an increase of 0.42%. However, the proposal of lowering rates from 17.10% from January budget to 16.70% from May Revision has decreased the cost increase by \$490,000 for GUSD.
- The District's estimated Unduplicated Pupil Percentage (UPP) for 2019-20 supplemental and concentration funding has decreased from 56.83%, in Second Interim (December 2018), to 54.74%, and it is estimated at 54.29% for 2020-21.

GLENDALE UNIFIED SCHOOL DISTRICT  
 June 18, 2019  
 ACTION REPORT NO. 1  
 Page 2

- Lottery revenue is estimated to be \$151 per ADA for unrestricted purposes and \$53 for restricted purposes. These rates are the same as 2018-19.
- The District's multi-year enrollment is projected to decrease 277 students in 2019-20 based on agreed upon assumption of 1% decrease, and stay flat in 2020-21. However, this assumption must be reviewed each year.
- The Proposed Budget reflects categorical COLA's at 3.26% for 2019-20 and 3.00% for 2020-21.
- The workers compensation rate was at 2.232% in 2018-19 and it is budgeted at 1.94% for 2019-20 and 2020-21.
- Health and Welfare 2019-20 (only) projected increase reduced from 8% to 3.6% for a total reduction to the cost increase of \$924,771. It should be noted that if GUSD continues its 2019-20 Health and Welfare Plan with Blue Shield, there is possible additional reduction in cost increase. However, Health and Welfare projected increase is estimated at 8% for the future years.

Adjustments to the 2019-20 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.

**2019-20 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	\$ 239,969,886	\$ -	\$ 239,969,886
Federal Revenues	200,000	14,271,497	14,471,497
Other State Revenues	4,970,957	19,240,835	24,211,792
Other Local Revenues	4,216,291	11,150,924	15,367,215
<b>TOTAL</b>	<b>\$ 249,357,134</b>	<b>\$ 44,663,256</b>	<b>\$ 294,020,390</b>

GLENDALE UNIFIED SCHOOL DISTRICT  
 June 18, 2019  
 ACTION REPORT NO. 1  
 Page 3

**2019-20 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 90.73% of the District's unrestricted budget, and approximately 85.72% of the total General Fund budget.

Description	Unrestricted	Restricted	Combined
Certificated Salaries	\$ 105,068,086	\$ 24,920,846	\$ 129,988,932
Classified Salaries	27,071,456	17,437,233	44,508,689
Benefits	61,236,835	19,978,595	81,215,430
Books and Supplies	3,986,209	4,329,496	8,315,705
Other Operating Expenditures	16,486,281	16,897,910	33,384,191
Capital Outlay	299,592	55,250	354,842
Other Outgo/Indirect Cost	(1,024,059)	1,570,059	546,000
<b>TOTAL</b>	<b>\$ 213,124,400</b>	<b>\$ 85,189,389</b>	<b>\$ 298,313,789</b>

**Unrestricted General Fund 2019-20 Adopted Budget Projected Fund Balance**

Projected Beginning Balance 07/01/19		\$36,767,814
2019-20 Revenues	\$249,357,134	
2019-20 Other Financing Sources/Uses	(\$44,081,421)	
2019-20 Expenditures	<u>(\$213,124,400)</u>	
Surplus/(Deficit)		<u>(\$7,848,687)</u>
2019-20 Adopted Ending Fund Balance		\$28,919,127
Components of Fund Balance:		
Revolving Cash Reserve	\$70,000	
Stores	\$80,096	
Economic Uncertainties 3% Reserve	\$9,064,697	
Reserve for Future LACOE System Charges	\$560,000	
Reserve for MAA/Regular Carry Over/Board Election	\$4,675,641	
Subtotal of Components		<u>\$14,450,434</u>
Projected Unassigned Balance 6/30/20		\$14,468,693

GLENDALE UNIFIED SCHOOL DISTRICT  
June 18, 2019  
ACTION REPORT NO. 1  
Page 4

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 2019-20, 2020-21, and 2021-22**, only with a significant Fiscal Stabilization Plan of \$5.0 million in 2019-20 and \$5.0 million in 2020-21, for a total of \$10 million.

The 2018-19 Unrestricted General Fund Unassigned Balance is projected to be approximately \$20 million, which is 6.79% of the total General Fund Expenditure Budget. 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 2018-19 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, Unrestricted General Fund site carry over will be swept for the Fiscal Stabilization Plan.

**Maintain District Solvency and Financial Stabilization Plan**

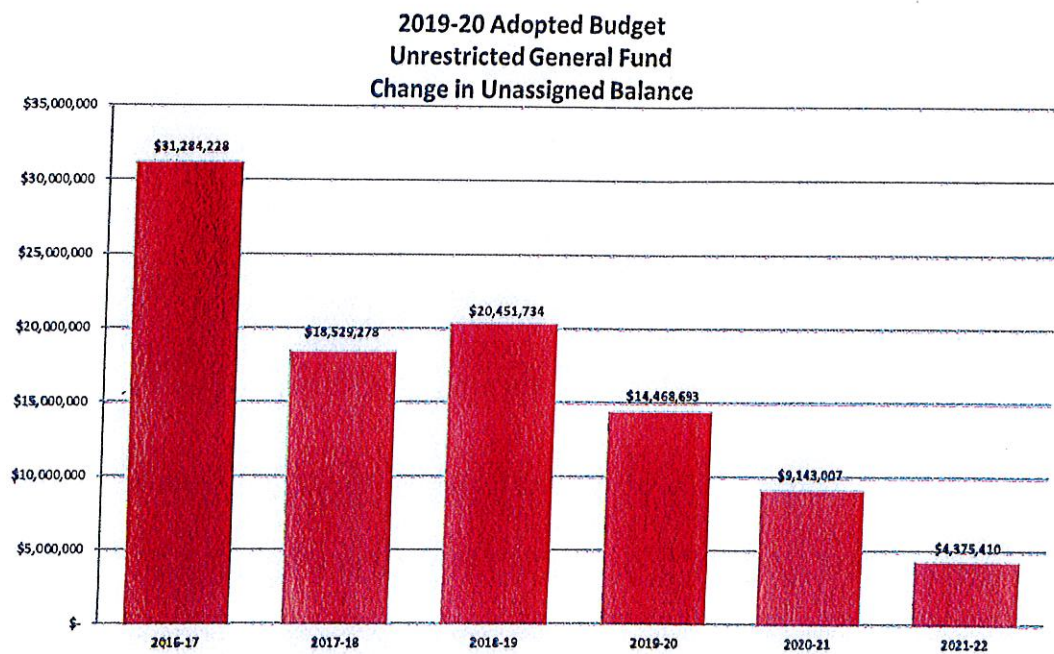
In the 2018-19 June Budget Adoption, there were expenditure reductions for District's Fiscal Stabilization Plan projected at \$3.6 million for 2018-19 and another \$5.0 million in 2019-20 to ensure that the District will be solvent in the next three years. Now GUSD must begin to focus on a budget reduction for the 2020-21 fiscal year of at least another \$5.0 million.

Attachment I shows the updated estimated savings and expenditure reductions as of May 2019. A continuous analysis of the Fiscal Stabilization Plan will be done to monitor the actual savings and to modify, change, or increase savings as needed.

GLENDALE UNIFIED SCHOOL DISTRICT  
 June 18, 2019  
 ACTION REPORT NO. 1  
 Page 5

**Cautions and Challenges**

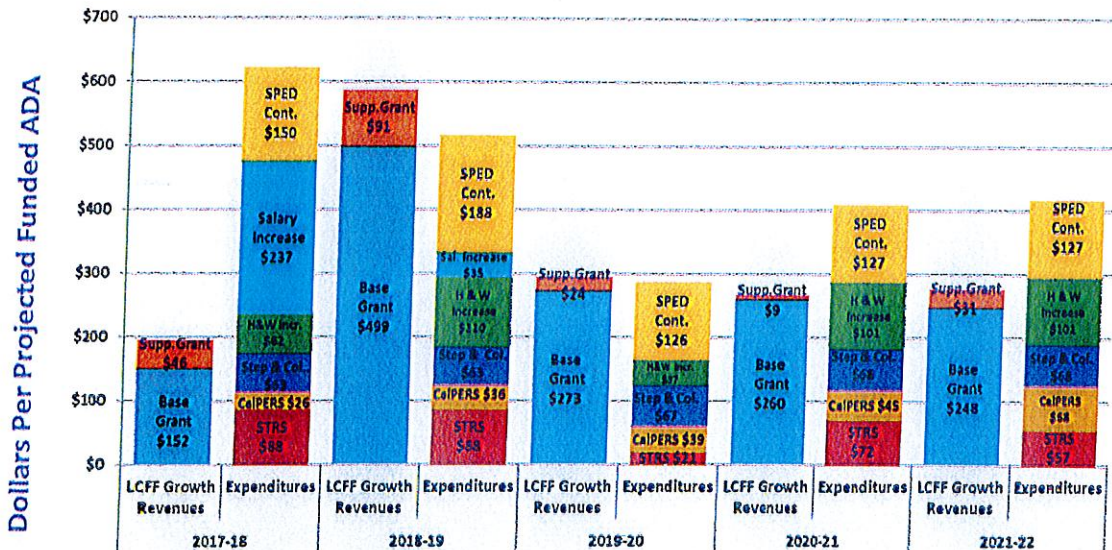
- Projecting the budget forward, the Adjusted Ending Balance in the Unrestricted General Fund is estimated to be a positive \$4.0 million for 2021-22. This is taking into account a budget reduction of \$3.6 million in 2018-19, \$5.0 million 2019-20, and an additional \$5.0 million in 2020-21. Even if the future funds materialize, the District needs to have a plan to reduce expenses to end the deficit spending pattern.



GLENDALE UNIFIED SCHOOL DISTRICT  
 June 18, 2019  
 ACTION REPORT NO. 1  
 Page 6

- 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 2020-21 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 greater. These spending deficits add to our already growing structural deficit, which will need to be rectified.

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



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

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

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

GLENDALE UNIFIED SCHOOL DISTRICT  
June 18, 2019  
ACTION REPORT NO. 1  
Page 7

### 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. Consistent with the January Budget, the May Revision provides no district early child hood investments for LEAs. The Child Development Fund (12.0) began the fiscal year 2018-19 with a balance of \$298,503.

#### 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 2019-20. 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). The fund balance has been earmarked for future year textbook purchases.

#### 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. A \$38 million General Obligation Bonds Series D was issued in September 2018. Funds for capital

GLENDALE UNIFIED SCHOOL DISTRICT

June 18, 2019

ACTION REPORT NO. 1

Page 8

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 Elementary School, \$6.8 million for Jefferson Elementary School, \$4.7 million for La Crescenta Elementary School, \$2.2 million for Lincoln Elementary School, \$3.7 million for Muir Elementary School, \$5.9 million for Glendale High School, and \$4.6 million for Hoover High School ORG Projects. In 2017-18, \$1.7 million was transferred to this fund from Developer Fee Fund (25.0) for the Dunsmore Elementary School 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 School, Fremont Elementary School, Balboa Elementary School, and Franklin Elementary School 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 School, Toll Middle School, Mann Elementary School, Muir Elementary School, R.D. White Elementary School, Jefferson Elementary School, Wilson Middle School, Glendale High School, and Hoover High School solar projects were 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 Elementary School 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 Elementary School ORG Project and \$0.65 million to Capital Project and Improvement Fund (40.1) for Cloud Preschool capital projects. In



GLENDALE UNIFIED SCHOOL DISTRICT

June 18, 2019

ACTION REPORT NO. 1

Page 9

2016-17, \$1.25 million was transferred to the Measure S Project Fund (21.1) for R.D.White Elementary School, \$1.0 million for Glendale High School, and \$0.7 million for Dunsmore Elementary School ORG Projects. In 2017-18, \$1.7 million was transferred to Measure S Project Fund (21.1) for Dunsmore Elementary School ORG Project. In 2018-19, \$850,000 was transferred to Fund 40.1 for the Cloud Preschool Portables 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 Elementary School 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). In 2018-19, \$2.5 million was transferred from this fund to Fund 40.1 as a refund from State ORG funds for the Roosevelt Middle School ORG Project.

**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 High School Project, and in 2013-14 \$11.5 million was transferred to the Measure S Project Fund (21.1) for general support. 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 Restricted General Fund. An estimated \$3.0 million will be transferred from Restricted General Fund for Redevelopment Project Areas. Proposition 39 funds are being spent on energy efficiency projects in the District. In 2018-19, \$850,000 was transferred in from Fund 25.0 for the Cloud Preschool Portables Project. In 2018-19, \$2.5 million was transferred in from Fund 35.0 for the Roosevelt Middle School ORG Project.

**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.

GLENDALE UNIFIED SCHOOL DISTRICT  
 June 18, 2019  
 ACTION REPORT NO. 1  
 Page 10

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 of \$1.4 million and \$1.5 million, respectively, was utilized to continue funding the Common Core State Standards with curriculum development. In 2017-18, a transfer of \$1.2 million to the General Fund was made to support textbook adoption purchases. The balance in this fund will continue to be used for textbook purchases.

**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.

**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 2018-19 is 1.94% of salaries.

The expenditures will include the payment to ASCIP for 2018-19 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. The rate has remained the same for 2017-18 and 2018-19, 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.

GLENDALE UNIFIED SCHOOL DISTRICT  
 June 18, 2019  
 ACTION REPORT NO. 1  
 Page 11

**2018-19 Estimated Actuals Revenue/2019-20 Adopted Budget Comparison**

Funds	2018-19 Estimated Actuals	2019-20 Adopted Budget	Variance
Restricted and Unrestricted General Fund - 01.0	\$ 302,239,782.00	\$ 294,020,390.00	\$ (8,219,392.00)
Special Education Pass-Through Fund - 10.0	4,910,882.00	4,910,882.00	0.00
Child Development Fund - 12.0	4,110,806.00	3,847,309.00	(263,497.00)
Nutrition Services Fund - 13.0	9,691,560.00	9,394,900.00	(296,660.00)
Deferred Maintenance Fund - 14.0	108,000.00	108,650.00	650.00
Measure S Building Fund - 21.1	1,000,000.00	1,100,000.00	100,000.00
Clean Renewable Energy Bond Fund - 21.2	0.00	0.00	0.00
Developer Fee Fund - 25.0	1,200,000.00	1,211,000.00	11,000.00
Capital Projects Funds - County Schools Facilities Fund - 35.0	2,474,165.00	0.00	(2,474,165.00)
Capital Projects Fund - 40.1	1,824,098.00	1,543,612.00	(280,486.00)
Capital Projects Nutrition Services Fund - 40.2	20,000.00	24,000.00	4,000.00
Bond Interest and Redemption Fund (County Administered) - 51.	18,069,399.00	18,069,399.00	0.00
Debt Service Fund - 56.0	200,000.00	240,000.00	40,000.00
Health and Welfare Fund - 67.0	8,997,000.00	9,007,600.00	10,600.00
Workers Compensation Fund - 67.1	4,351,824.00	3,585,500.00	(766,324.00)
Early Retirement Benefits Fund - 67.2	2,356,369.00	2,477,635.00	121,266.00
Mc Lennan and Other Scholarships Trust Fund - 73.0	5,935.00	9,600.00	3,665.00
<b>Total</b>	<b>\$ 361,559,820.00</b>	<b>\$ 349,550,477.00</b>	<b>\$ (12,009,343.00)</b>

**Conclusion**

The projection supports that the District **will only be able to meet its financial obligations for the current and two subsequent years with a significant expenditure reduction plan of \$5.0 million in 2019-20 and \$5.0 million in 2020-21, for a total of \$10 million.** The Administration is concerned that if the "Fiscal Stabilization Plan" and future funding do not materialize, the District will not be able to maintain a minimum reserve of three percent in 2021-22, and additional reductions would be required.

**Multi-year Projections – Final Considerations:**

- Health and welfare contributions are increasing
- Contributions to restricted programs continue to increase
- Budget will continue to be tight with what we call the "Big Three" indicators that most districts are dealing with now.
  - Declining Enrollment
  - Pension Cost increases (CalSTRS and CalPERS)
  - Special Education program costs

GLENDALE UNIFIED SCHOOL DISTRICT  
June 18, 2019  
ACTION REPORT NO. 1  
Page 12

Reference Materials

The following supplemental materials are provided for reference:

- Multi-Year Budget Assumptions – Attachment A
- Tentative Board of Education Priorities for 2018-19 – 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
- Fiscal Stabilization Plan – Budget Savings – Attachment I
- Fund Fiscal Projections – Attachment J (Provided under separate cover)
- District Budget and Certification – Attachment K (Provided under separate cover)

**2018-19 Estimated Actuals and 2019-20 Proposed Budget  
Multi-Year Budget Assumptions**

ATTACHMENT A

Category	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Local Control Funding Formula</b>					
- Projected Net District LCFF Revenue Increase	\$4,997,546				
Adopted Budget 2018-19 (June 2018)		\$15,907,706	\$7,464,670	\$6,426,577	\$9,083,723
State Budget Adoption		\$17,779,033	\$7,526,803	\$6,445,989	\$9,153,361
First Interim		\$15,749,667	\$6,045,041	\$6,700,528	\$8,427,508
Second Interim		\$16,028,542	\$7,627,346	\$5,078,182	\$7,523,575
Proposed Budget 2019-20		\$14,836,934	\$5,575,759	\$4,152,902	\$6,866,349
- Revenue Net Percentage Increase	2.32%	6.77%	3.27%	2.92%	2.81%
- Projected Increase In Funding Per ADA	\$198	\$591	\$305	\$281	\$279
- Total LCFF Funding Per ADA	\$8,729	\$9,320	\$9,625	\$9,906	\$10,185
<b>- Factors Utilized In Revenue Calculations</b>					
Unduplicated Percentage	54.75%				
Adopted Budget 2018-19 (June 2018)		55.16%	55.59%	55.40%	55.27%
State Budget Adoption		55.16%	55.59%	55.40%	55.27%
First Interim		55.46%	56.25%	56.46%	56.46%
Second Interim		55.65%	56.83%	57.43%	57.64%
Proposed Budget 2019-20		54.61%	54.74%	54.29%	54.49%
Cost of Living Adjustment (COLA)	1.56%				
Adopted Budget 2018-19 (June 2018)		3.00%	2.57%	2.67%	3.42%
State Budget Adoption		3.70%	2.57%	2.67%	3.42%
First Interim		3.70%	2.57%	2.67%	3.42%
Second Interim		3.70%	3.46%	2.86%	2.92%
Proposed Budget 2019-20		3.70%	3.26%	3.00%	2.80%
Gap Funding	42.97%				
Adopted Budget 2018-19 (June 2018)		100.00%	100.00%	100.00%	100.00%
State Budget Adoption		100.00%	100.00%	100.00%	100.00%
First Interim		100.00%	100.00%	100.00%	100.00%
Second Interim		100.00%	100.00%	100.00%	100.00%
Proposed Budget 2019-20		100.00%	100.00%	100.00%	100.00%
Revenue ADA (Funded, includes cnty ada)	25,154				
Adopted Budget 2018-19 (June 2018)		25,424	25,509	25,550	25,606
State Budget Adoption		25,424	25,509	25,550	25,606
First Interim		25,162	25,035	25,035	25,035
Second Interim		25,162	24,922	24,647	24,647
Proposed Budget 2019-20		25,152	24,935	24,647	24,647
Enrollment	26,071				
Adopted Budget 2018-19 (June 2018)		26,210	26,298	26,340	26,398
State Budget Adoption		26,210	26,298	26,340	26,398
First Interim		25,790	25,790	25,790	25,790
Second Interim		25,788	25,511	25,511	25,511
Proposed Budget 2019-20		25,788	25,511	25,511	25,511
Unduplicated Count - Enrollment	14,560				
Adopted Budget 2018-19 (June 2018)		14,560	14,560	14,560	14,560
State Budget Adoption		14,560	14,560	14,560	14,560
First Interim		14,560	14,560	14,560	14,560
Second Interim		14,704	14,704	14,704	14,704
Proposed Budget 2019-20		13,901	13,901	13,901	13,901
<b>EMPLOYEE BENEFITS</b>					
- STRS Rates	14.430%	16.280%	16.700%	18.100%	17.800%
- PERS Rates	15.531%	18.062%	20.733%	23.600%	24.900%
- Workers Compensation	2.399%	2.232%	1.940%	1.940%	1.940%
- Retiree Benefits	1.298%	1.298%	1.357%	1.357%	1.357%
Utilizing Fund #67.1 Balance	---	---	---	---	---
- Health & Welfare Insurance Increase (District-wide)	\$1,548,460	\$2,775,767	\$924,771	\$2,482,948	\$2,482,948

Attachment B

## **BOARD PRIORITIES**

1. Maximize Student Achievement
2. Create a Culture of Learning
3. Increase Engagement
4. Maintain District Solvency & Financial Responsibility

## 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.

## 2019-20 BUDGET ALLOCATIONS AND STAFFING FORMULAS

ATTACHMENT D  
6/18/2019

Description	Elementary Schools	Middle Schools	High Schools
<b>Teacher Staffing Ratios (students to teachers)</b>			
Grades TK - K	24.0 : 1 *	n/a	n/a
Grades 1 - 3	24.0 : 1 *	n/a	n/a
Grades 4 - 6	31.9 : 1	n/a	n/a
Grades 7-8 = Ratio and 1 FTE cut per 1000 pupils	n/a	33.3 : 1	n/a
Grades 9-12 = Ratio and 1 FTE cut per 1000 pupils	n/a	n/a	34.3 : 1
<i>* Ratios may be reduced further with categorical funding if available.</i>			
<b>Counselor Staffing Ratio (students to counselors)</b>			
	n/a	500:1	500:1
<b>Elementary Music Teachers</b>			
	5.2	n/a	n/a
<b>Library Technicians (resource 00000.0, excludes supplemental program)</b>			
	n/a	0.75 FTE per school	n/a
<b>School Site Administrative Support</b>			
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
<b>School Site Clerical Support (students to clerical support)</b>			
Administrative Secretary (1 per principal)	1	1	1
Elementary Clerks (1 FTE Minimum)	600:1	n/a	n/a
Secondary Clerks = Ratio and 1 FTE cut per school	n/a	300:1	300:1
Plus ASB Support	n/a	1 FTE per school	1 FTE per school
Plus Counseling Support	n/a	1 FTE per school	1 to 2 FTE per school
<b>Clerical Substitutes</b>			
	HR Administered Central Account	\$795 per Unrest. Clerk FTE	\$795 per Unrest. Clerk FTE
<b>Custodial Staff (students to custodial support)</b>			
Custodial Supervisor	n/a	n/a	1
Lead Custodian	n/a	1	1
Custodian II	1	1	n/a
Custodian I	520:1	390:1	390:1
	+0.5 FTE per campus	+0.5 FTE per campus	+1 for large campus
		+1.5 for gym and locker rooms	+2.5 for gyms, locker rooms and swimming pool
<b>Custodial Overtime</b>			
	\$ 1 per student	\$ 1 per student	\$ 1 per student
<b>Custodial Supplies</b>			
	\$10 per student	\$10 per student	\$10 per student
<b>Pool Supplies (Central FASO Account)</b>			
	n/a	n/a	\$27,000 per year
<b>Instructional Material Support</b>			
	\$31.50 per student	\$47.00 per student	\$49.00 per student
<b>Summer School Supplies</b>			
	n/a	\$3 per summer student	\$3 per summer student
<b>Secondary Security Allocations</b>			
	n/a	\$24.00 per student	\$24.00 per student
		\$2,000 for summer school	\$8,300 for summer school
		\$300 for graduation	\$300 for graduation
		\$6,615 Supplemental	\$13,230 Supplemental
Nurses - In 2013-14 8.75 FTE. In 2014-15 increased by 1.5 FTE to 10.25 FTE District-wide.			
Elementary Yard Duty Leaders/Aids - One yard duty leader per school, plus yard duty aids 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			





**Budget Adjustment Impact on Unrestricted General Fund Ending Balance  
2018-19 Estimated Actuals And 2019-20 Proposed Budget**

Major Changes	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Adopted Budget 2018-19 Ending Balance	\$ 47,212,610	\$ 35,417,831	\$ 39,189,693	\$ 33,093,020	\$ 26,242,544	\$ 22,768,245
Adjustment For Actual 2017-18 Ending Balance	\$ -	\$ 4,386,793	\$ 4,386,793	\$ 4,386,793	\$ 4,386,793	\$ 4,386,793
Revised 2018-19 Ending Balance Reflecting Actuals Adjustment	\$ 47,212,610	\$ 39,804,624	\$ 43,576,486	\$ 37,479,813	\$ 30,629,337	\$ 27,155,038
<b>Initial July Adjustments (After Governor Signed State Budget)</b>						
Revised LCFF Funding Variables			\$ 1,584,516	\$ 1,646,649	\$ 1,666,061	\$ 1,733,699
2018-19 One-Time State Discretionary Funding Adjustment (from \$8.74 million down to \$4.40 million)			\$ (4,340,000)	\$ -	\$ -	\$ -
<b>First Interim Adjustments</b>						
Revised LCFF Funding Variables			\$ (2,029,366)	\$ (3,511,128)	\$ (3,256,589)	\$ (3,982,442)
Cost of Covering Yard Duty Aides To Regular Monthly Employees			\$ (10,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)
One-Time Additional Title II CSR Funds			\$ 200,000	\$ -	\$ -	\$ -
Supplemental Program - Primarily Translator Cost Adjustments			\$ -	\$ (434,596)	\$ (434,596)	\$ (434,596)
ATS Saturday School Program			\$ (30,328)	\$ (30,328)	\$ (30,328)	\$ (30,328)
CSEA 2017-18 Retroactive Settlement			\$ (1,296,086)	\$ (648,043)	\$ (648,043)	\$ (648,043)
Budget Prior Year Carry-Over			\$ (5,075,190)	\$ -	\$ -	\$ -
Misc. Other Income			\$ 1,392	\$ -	\$ -	\$ -
Solvency Plan Savings For 2019-20 (ongoing)			\$ -	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
<b>Second Interim Adjustments</b>						
Revised LCFF Funding Variables (Governor's January Proposal & ADA Adjustments)			\$ 278,875	\$ 1,861,180	\$ 238,834	\$ (665,099)
STRS Savings - Governor's January Budget Proposal			\$ -	\$ 1,279,615	\$ 1,253,093	\$ 1,263,948
PERS Savings - Governor's January Budget Proposal			\$ -	\$ 36,399	\$ 37,699	\$ 38,999
Special Education Services Projected Actuals vs. Budget			\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)
2018-19 One-Time Projected Actuals vs. Budget			\$ 6,950,677	\$ -	\$ -	\$ -
Minimum Wage Increase Impact To Salary Schedule			\$ -	\$ (6,518)	\$ (29,547)	\$ (68,445)
Minimum Wage Increase To Student Wages, Hourly & Overtime			\$ -	\$ (107,519)	\$ (214,988)	\$ (376,257)
TK-3 CSR Ratio From 26:1 to 24:1			\$ -	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)
Misc. Other Income			\$ 1,446	\$ -	\$ -	\$ -
<b>End Of Year Adjustments</b>						
Revised LCFF Funding Variables (loss primarily from unduplicated count falling below 55%)			\$ (1,191,608)	\$ (3,243,195)	\$ (4,168,475)	\$ (4,825,701)
STRS Adjustment - Governor's May Revise			\$ -	\$ 496,938	\$ 496,938	\$ 496,938
PERS Adjustment - Governor's May Revise			\$ -	\$ (12,012)	\$ (75,397)	\$ (155,994)
Revised Interest Income			\$ 147,000	\$ 147,000	\$ 147,000	\$ 147,000
FASO Wall			\$ -	\$ (275,000)	\$ -	\$ -
2019-20 Workers Compensation Savings			\$ -	\$ 350,000	\$ 350,000	\$ 350,000
Routine Restricted Maintenance CDE Formula Change			\$ -	\$ (185,453)	\$ (200,000)	\$ (200,000)
Additional 2 FTE CTE Teachers			\$ -	\$ (134,003)	\$ (134,000)	\$ (134,000)
Maintenance Cost For New Solar Arrays			\$ -	\$ (81,000)	\$ (83,500)	\$ (86,000)
Clark Transportation Cost Increase			\$ -	\$ (100,000)	\$ (100,000)	\$ (100,000)
PSAT Costs			\$ -	\$ (30,000)	\$ (29,357)	\$ (29,367)
AP Exam Costs For Income Eligible Students			\$ -	\$ (83,000)	\$ (83,000)	\$ (83,000)
2019-20 Retire Benefits Cost Inflation			\$ -	\$ (93,000)	\$ (93,000)	\$ (93,000)
2019-20 Health and Welfare Savings (from 8% to 3.6% inflation)			\$ -	\$ 925,000	\$ 925,000	\$ 925,000
2020-21 Health and Welfare Savings (from 9% to 8% inflation)			\$ -	\$ -	\$ 300,000	\$ 300,000
2021-22 Health and Welfare Savings (from 9% to 8% inflation)			\$ -	\$ -	\$ -	\$ 300,000
Low-Performing Students Block Grant Ends In 2020-21 (part of 2019-20 Solvency Plan)			\$ -	\$ -	\$ -	\$ (500,000)
Reverse Certain 1718 and 1819 Solvency Savings (a portion of SPED Transportation & Clerical)			\$ -	\$ (500,000)	\$ (500,000)	\$ (500,000)
2020-21 Solvency Plan Tentative Estimation			\$ -	\$ -	\$ 5,000,000	\$ 5,000,000
Current Year Impact	\$ -	\$ -	\$ (6,808,672)	\$ (1,752,013)	\$ 1,313,805	\$ (1,374,687)
Cumulative Impact to Ending Balance	\$ -	\$ -	\$ (6,808,672)	\$ (8,560,685)	\$ (7,246,881)	\$ (8,621,568)
<b>Adjusted Ending Balance Projection</b>	<b>\$ 47,212,610</b>	<b>\$ 39,804,624</b>	<b>\$ 36,767,814</b>	<b>\$ 28,919,127</b>	<b>\$ 23,382,457</b>	<b>\$ 18,533,470</b>
<b>Assigned and Restricted Balances:</b>						
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 77,474	\$ 80,096	\$ 80,096	\$ 80,096	\$ 80,096	\$ 80,096
Prepaid Expenditures	\$ 888,655	\$ 453,078	\$ -	\$ -	\$ -	\$ -
3% Mandated Reserve for Economic Uncertainties (not final yet)	\$ 8,442,375	\$ 9,063,316	\$ 9,152,447	\$ 9,064,697	\$ 9,133,713	\$ 9,332,323
Reserve For Future LACOE System Charges	\$ 1,400,000	\$ 1,120,000	\$ 840,000	\$ 560,000	\$ 280,000	\$ -
Reserve for Carry-Overs, MAA, Board Elections	\$ 5,049,878	\$ 6,059,745	\$ 4,675,641	\$ 4,675,641	\$ 4,675,641	\$ 4,675,641
Reserve For 2017-18 CSEA 1.5% Salary Increase	\$ -	\$ 651,962	\$ -	\$ -	\$ -	\$ -
Reserve for One-Time 2017-18 Discretionary Funding	\$ -	\$ 3,575,923	\$ 1,222,896	\$ -	\$ -	\$ -
Reserve for 2018-19 FASO Wall Costs	\$ -	\$ 201,226	\$ 275,000	\$ -	\$ -	\$ -
Unassigned Balance	\$ 31,284,228	\$ 18,529,278	\$ 20,451,734	\$ 14,468,693	\$ 9,143,007	\$ 4,375,410
<b>Memo Items:</b>						
LCFF Net Income Growth less STRS/PERS/Special Ed. Increases	\$ -	\$ -	\$ 2,781,770	\$ 6,842,058	\$ 17,549,147	\$ -
<b>Unassigned Balance If All Net LCFF Income Growth Is Spent</b>	<b>\$ 18,529,278</b>	<b>\$ 20,451,734</b>	<b>\$ 11,686,923</b>	<b>\$ 2,300,949</b>	<b>\$ (13,173,738)</b>	<b>\$ -</b>

Glendale Unified School District

Date: 6/13/19

Time: 11:32AM

Rev 4.31

**GENERAL FUND**  
Unrestricted Program Only

**REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE**

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2019/20	Proj. 1 2020/21	Proj. 2 2021/22	Proj. 3 2022/23	Proj. 4 2023/24	Proj. 5
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	239,969,886	244,122,788	250,989,137	250,989,136	250,989,136	0
2) Federal Revenues	8100-8299	200,000	200,000	200,000	200,000	200,000	0
3) Other State Revenues	8300-8599	4,970,957	4,972,457	4,973,899	4,975,572	4,975,572	0
4) Other Local Revenues	8600-8799	4,216,291	4,216,291	4,216,291	4,216,291	4,216,291	0
5) TOTAL REVENUES		249,357,134	253,511,536	260,379,327	260,380,999	260,380,999	0
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	105,068,086	105,025,771	106,222,203	106,234,869	106,247,705	0
2) Classified Salaries	2000-2999	27,071,456	28,371,456	29,671,456	30,971,456	32,271,456	0
3) Employee Benefits	3000-3999	61,236,835	66,562,478	69,974,902	72,405,384	74,967,728	0
4) Books and Supplies	4000-4999	3,986,209	3,986,209	3,986,209	3,986,209	3,986,209	0
5) Services, Other Operatin Expense	5000-5999	16,486,281	16,744,613	17,015,862	17,300,673	17,599,725	0
6) Capital Outlay	6000-6999	299,592	299,592	299,592	299,592	299,592	0
7) Other Outgo	7100-7299	220,000	220,000	220,000	220,000	220,000	0
8) Direct Support/Indirect Cost	7300-7399	(1,244,059)	(1,243,334)	(1,243,331)	(1,243,331)	(1,243,331)	0
9) TOTAL EXPENDITURES		213,124,400	219,966,785	226,146,893	230,174,852	234,349,084	0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		36,232,734	33,544,751	34,232,434	30,206,147	26,031,915	0
<b>D. OTHER FINANCING SOURCES/USES</b>							
<b>1) Interfund Transfers</b>							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	0	0	0	0	0	0
<b>2) Other Sources</b>							
Other Uses	7630-7699	0	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	0
<b>3) Contributions to Restric Programs</b>							
	8980-8999	(44,081,421)	(44,081,421)	(44,081,421)	(44,081,421)	(44,081,421)	0
<b>4) TOTAL, OTHER SOURCES/USES</b>							
		(44,081,421)	(39,081,421)	(39,081,421)	(39,081,421)	(39,081,421)	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2019/20	Proj. 1 2020/21	Proj. 2 2021/22	Proj. 3 2022/23	Proj. 4 2023/24	Proj. 5
<b>E. NET INCREASE (DECREASE)</b>							
<b>IN FUND BALANCE</b>							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		(7,848,687)	(5,536,670)	(4,848,987)	(8,875,274)	(13,049,506)	0
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Balance		36,584,455	28,919,127	23,382,457	18,533,470	9,658,196	0
a) Adjustments		183,359	0	0	0	0	0
b) Net Beginning Balance		36,767,814	28,919,127	23,382,457	18,533,470	9,658,196	0
2) Ending Balance (E + F1b)		28,919,127	23,382,457	18,533,470	9,658,196	(3,391,310)	0
<b>COMPONENTS OF ENDING FUND BALANCE</b>							
<b>a) Reserved Amounts</b>							
Revolving Cash	9711	70,000	70,000	70,000	70,000	70,000	0
Stores	9712	80,096	80,096	80,096	80,096	80,096	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	0	0	0	0	0	0
<b>b) Designated Amounts</b>							
<b>For Economic</b>							
Uncertainties	9770	9,064,697	9,133,713	9,332,323	9,468,487	9,593,714	0
Other Designated	9780	5,235,641	4,955,641	4,675,641	4,675,641	4,675,641	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	14,468,693	9,143,007	4,375,410	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	(4,636,028)	(17,810,761)	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2019/20	Proj. 1 2020/21	Proj. 2 2021/22	Proj. 3 2022/23	Proj. 4 2023/24	Proj. 5
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0	0	0	0	0	0
2) Federal Revenues	8100-8299	14,271,497	14,271,497	14,271,497	14,271,497	14,271,497	0
3) Other State Revenues	8300-8599	19,240,835	19,698,869	20,139,192	20,650,042	20,650,042	0
4) Other Local Revenues	8600-8799	11,150,924	11,150,924	11,150,924	11,150,924	11,150,924	0
5) TOTAL REVENUES		44,663,256	45,121,290	45,561,613	46,072,463	46,072,463	0
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	24,920,846	25,082,586	25,228,436	25,397,677	25,397,675	0
2) Classified Salaries	2000-2999	17,437,233	17,521,291	17,604,189	17,700,379	17,700,379	0
3) Employee Benefits	3000-3999	19,978,595	20,091,883	20,200,051	20,325,564	20,325,563	0
4) Books and Supplies	4000-4999	4,329,496	4,332,799	4,334,944	4,337,444	4,337,444	0
5) Services, Other Operatin Expense	5000-5999	16,897,910	16,995,525	17,092,385	17,204,770	17,204,770	0
6) Capital Outlay	6000-6999	55,250	53,095	53,227	53,380	53,380	0
7) Other Outgo	7100-7299	767,000	769,378	773,560	778,413	778,413	0
8) Direct Support/Indirect Cost	7300-7399	803,059	802,334	802,331	802,331	802,331	0
9) TOTAL EXPENDITURES		85,189,389	85,648,891	86,089,123	86,599,958	86,599,955	0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(40,526,133)	(40,527,601)	(40,527,510)	(40,527,495)	(40,527,492)	0
<b>D. OTHER FINANCING SOURCES/USES</b>							
<b>1) Interfund Transfers</b>							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	3,842,773	3,841,435	3,841,418	3,841,415	3,841,415	0
<b>2) Other Sources</b>							
Other Uses	8930-8979	0	0	0	0	0	0
	7630-7699	0	0	0	0	0	0
<b>3) Contributions to Restrict Programs</b>							
	8980-8999	44,081,421	44,081,421	44,081,421	44,081,421	44,081,421	0
4) TOTAL, OTHER SOURCES/USES		40,238,648	40,239,986	40,240,003	40,240,006	40,240,006	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2019/20	Proj. 1 2020/21	Proj. 2 2021/22	Proj. 3 2022/23	Proj. 4 2023/24	Proj. 5
<b>E. NET INCREASE (DECREASE)</b>							
<b>IN FUND BALANCE</b>							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		(287,485)	(287,615)	(287,507)	(287,489)	(287,486)	0
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Balance		7,986,802	7,699,317	7,411,702	7,124,195	6,836,706	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		7,986,802	7,699,317	7,411,702	7,124,195	6,836,706	0
2) Ending Balance (E + F1b)		7,699,317	7,411,702	7,124,195	6,836,706	6,549,220	0
<b>COMPONENTS OF ENDING FUND BALANCE</b>							
a) Reserved Amounts							
Revolving Cash	9711	0	0	0	0	0	0
Stores	9712	0	0	0	0	0	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	7,699,317	7,411,702	7,124,195	6,836,706	6,549,220	0
b) Designated Amounts							
For Economic							
Uncertainties	9770	0	0	0	0	0	0
Other Designated	9780	0	0	0	0	0	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	0	0	0	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	0	0	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2019/20	Proj. 1 2020/21	Proj. 2 2021/22	Proj. 3 2022/23	Proj. 4 2023/24	Proj. 5
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	239,969,886	244,122,788	250,989,137	250,989,136	250,989,136	0
2) Federal Revenues	8100-8299	14,471,497	14,471,497	14,471,497	14,471,497	14,471,497	0
3) Other State Revenues	8300-8599	24,211,792	24,671,326	25,113,091	25,625,614	25,625,614	0
4) Other Local Revenues	8600-8799	15,367,215	15,367,215	15,367,215	15,367,215	15,367,215	0
5) TOTAL REVENUES		294,020,390	298,632,826	305,940,940	306,453,462	306,453,462	0
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	129,988,932	130,108,357	131,450,639	131,632,546	131,645,380	0
2) Classified Salaries	2000-2999	44,508,689	45,892,747	47,275,645	48,671,835	49,971,835	0
3) Employee Benefits	3000-3999	81,215,430	86,654,361	90,174,953	92,730,948	95,293,291	0
4) Books and Supplies	4000-4999	8,315,705	8,319,008	8,321,153	8,323,653	8,323,653	0
5) Services, Other Operatin Expense	5000-5999	33,384,191	33,740,138	34,108,247	34,505,443	34,804,495	0
6) Capital Outlay	6000-6999	354,842	352,687	352,819	352,972	352,972	0
7) Other Outgo	7100-7299	987,000	989,378	993,560	998,413	998,413	0
8) Direct Support/Indirect Cost	7300-7399	(441,000)	(441,000)	(441,000)	(441,000)	(441,000)	0
9) TOTAL EXPENDITURES		298,313,789	305,615,676	312,236,016	316,774,810	320,949,039	0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(4,293,399)	(6,982,850)	(6,295,076)	(10,321,348)	(14,495,577)	0
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	3,842,773	3,841,435	3,841,418	3,841,415	3,841,415	0
2) Other Sources							
Other Uses	8930-8979	0	0	0	0	0	0
	7630-7699	0	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	0
3) Contributions to Restrict Programs							
	8980-8999	0	0	0	0	0	0
4) TOTAL, OTHER SOURCES/USES		(3,842,773)	1,158,565	1,158,582	1,158,585	1,158,585	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2019/20	Proj. 1 2020/21	Proj. 2 2021/22	Proj. 3 2022/23	Proj. 4 2023/24	Proj. 5
<b>E. NET INCREASE (DECREASE)</b>							
<b>IN FUND BALANCE</b>							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		(8,136,172)	(5,824,285)	(5,136,494)	(9,162,763)	(13,336,992)	0
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Balance		44,571,257	36,618,444	30,794,159	25,657,665	16,494,902	0
a) Adjustments		183,359	0	0	0	0	0
b) Net Beginning Balance		44,754,616	36,618,444	30,794,159	25,657,665	16,494,902	0
2) Ending Balance (E + F1b)		36,618,444	30,794,159	25,657,665	16,494,902	3,157,910	0
<b>COMPONENTS OF ENDING FUND BALANCE</b>							
a) Reserved Amounts							
Revolving Cash	9711	70,000	70,000	70,000	70,000	70,000	0
Stores	9712	80,096	80,096	80,096	80,096	80,096	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	7,699,317	7,411,702	7,124,195	6,836,706	6,549,220	0
b) Designated Amounts							
For Economic							
Uncertainties	9770	9,064,697	9,133,713	9,332,323	9,468,487	9,593,714	0
Other Designated	9780	5,235,641	4,955,641	4,675,641	4,675,641	4,675,641	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	14,468,693	9,143,007	4,375,410	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	(4,636,028)	(17,810,761)	0



GLENDALE UNIFIED SCHOOL DISTRICT  
2019-20 Proposed Budget

ATTACHMENT H

Per Education Code Section 42127(a)(2)(B), the following reserve exceeding minimum Reserve for Economic Uncertainties was presented at a public hearing on June 4, 2019 and to be Adopted on June 18, 2019.

Components	Est. Actuals 2018-19	MYP		
		2019-20	2020-21	2021-22
<b>(A) 3% Mandated Reserve for Economic Uncertainties (REU)</b>	9,152,447	9,064,697	9,133,713	9,332,323
<b>(B) Assigned Amounts (from below F1 + F2 + F3 + F4 + F5+F6)</b>	7,013,537	5,235,641	4,955,641	4,675,641
<b>(C) Unassigned/Unappropriated Balance (CDE MYP lines D.3.e1 + D.3.e2)</b> C = A + F8	29,604,180	23,533,389	18,276,719	13,707,732
<b>(D) Total of Assigned + Unassigned/Unappropriated Balance (B + C)</b>	36,617,717	28,769,030	23,232,360	18,383,373
<b>(E) Reserve Exceeding Minimum Reserve for Economic Uncertainties (REU)</b> E = D - A (same as line F Sub-total below)	<b>27,465,270</b>	<b>19,704,333</b>	<b>14,098,647</b>	<b>9,051,050</b>
<b>(F) Reasons for reserves in excess of minimum REU:</b>				
1 Reserve for Future LACOE Charges	840,000	560,000	280,000	0
2 Reserve for Regular Carry-Over & MAA	4,675,641	4,675,641	4,675,641	4,675,641
3 Reserve for Salary Increase	0	0	0	0
4 Reserve for One-Time 2017-18 Discretionary Funding	1,222,896	0	0	0
5 Reserve for 2018-19 FASO Wall Costs (budgeted in 1920)	275,000	0	0	0
6 Reserve for One-Time 2018-19 Discretionary Funding Is Released	0	0	0	0
7 Unassigned Balance for Operational Solvency	<u>20,451,733</u>	<u>14,468,692</u>	<u>9,143,006</u>	<u>4,375,409</u>
<b>Sub-total Reserve Exceeding Minimum REU (same as line E above)</b>	<b>27,465,270</b>	<b>19,704,333</b>	<b>14,098,647</b>	<b>9,051,050</b>

**GLENDALE UNIFIED SCHOOL DISTRICT  
2019-20 Fiscal Stability Plan (Detail)**

Dept	Program	Est. Savings
T&L	Restructure funding source for professional development to LPS Block Grant	\$ 500,000
DO	Eliminate (1) ETIS Sr. Info Analyst	\$ 104,000
DO	Eliminate (1) Purchasing Agent	\$ 122,000
DO	Eliminate (1) Accounts Payable Supervisor and Realign to Accounting Tech	\$ 6,000
DO	Eliminate (1) TCIII in HR	\$ 36,000
DO	Eliminate (2.5) TC in CTE/T&L/Student Services	\$ 111,000
DO	4.5% reduction in all DO department budgets - supplies, services, conferences	\$ 1,130,000
DO	Reduce copier/printer equipment and supply costs due to new contract (phase-in)	\$ 150,000
DO	Reduce annual increase in projected H&W rates from +9%/yr to +8%/yr	\$ 300,000
FASO	Move up to 9 Grounds positions to Routine Restricted Maint funding	\$ 720,000
FASO	Eliminate (1) Asst. Operations Coordinator	\$ 91,000
FASO	Eliminate (1) Grounds position	\$ 85,000
Elem	Eliminate (1) Asst. Principal	\$ 154,000
Elem	Eliminate (2.5) Teaching positions	\$ 265,000
Middle	Eliminate (7.2) Teaching positions due to declining enrollment	\$ 617,000
HS	Eliminate (7.2) Teaching positions due to declining enrollment	\$ 617,000
<b>Total</b>		<b>\$ 5,008,000</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 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 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>LCFF/Revenue Limit</b>							
LCFF/Base Revenue Limit	165,117,512	182,221,414	204,294,373	214,753,764	219,410,004	234,394,127	239,969,886
State Deficit	0	0	0	0	0	0	0
Sub-total	<u>165,117,512</u>	<u>182,221,414</u>	<u>204,294,373</u>	<u>214,753,764</u>	<u>219,410,004</u>	<u>234,394,127</u>	<u>239,969,886</u>
Unemployment Insurance Adjustment	0	0	0	0	0	0	0
Summer School (moved to Other State in 07/08)	0	0	0	0	0	0	0
Minimum Teacher Salary (moved to base in 10/11)	0	0	0	0	0	0	0
Continuation/Community Day School Adjustment	0	0	0	0	0	0	0
PERS Reduction	0	0	0	0	0	0	0
Continuation Ed Transfer	0	0	0	0	0	0	0
Community Day School Transfer	0	0	0	0	0	0	0
Special Ed Transfer	0	0	0	0	0	0	0
PERS Reduction Transfers	0	0	0	0	0	0	0
Prior Year Adjustment, County Transfers & Misc.	0	0	0	0	0	0	0
<b>Total LCFF/Revenue Limit</b>	<b>165,117,512</b>	<b>182,221,414</b>	<b>204,294,373</b>	<b>214,753,764</b>	<b>219,410,004</b>	<b>234,394,127</b>	<b>239,969,886</b>
<b>Federal Revenue</b>							
Medical Administrative Activities	0	0	456,285	341,345	622,259	175,000	175,000
ROTC	58,461	65,075	65,674	64,324	55,706	25,000	25,000
Other Federal	79,037	60,939	62,484	59,356	78,095	0	0
<b>Total Other Federal Revenue</b>	<b>137,498</b>	<b>126,014</b>	<b>584,443</b>	<b>465,025</b>	<b>756,059</b>	<b>200,000</b>	<b>200,000</b>

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

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 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 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>State Revenue</b>							
Mandated Costs / Discretionary Income	952,142	2,624,936	14,272,182	6,330,701	4,686,849	5,388,209	1,160,000
Lottery	3,383,165	3,419,846	3,881,553	3,817,435	4,104,238	3,668,980	3,760,957
Supplemental Instructional Programs (was Rev. L.)	0	0	0	0	0	0	0
Year Round School Incentive	0	0	0	0	0	0	0
Special Education Lawsuit Settlement	0	0	0	0	0	0	0
Standardized Testing and Reporting (STAR/CELDT)	158,632	60,538	42,934	78,110	96,119	50,000	50,000
Class Size Reduction - 9th Grade, English	0	0	0	0	0	0	0
Class Size Reduction - K-3	0	0	0	0	0	0	0
Staff Development Day Buy Back	0	0	0	0	0	0	0
Other State Revenue	206,097	0	0	0	0	0	0
<b>Total Other State Revenue</b>	<b>4,700,036 *</b>	<b>6,105,320</b>	<b>18,196,669</b>	<b>10,226,246</b>	<b>8,887,206</b>	<b>9,107,189</b>	<b>4,970,957</b>
<b>Local Revenue</b>							
Leases & Rentals	1,775,926	1,752,553	1,787,541	1,835,972	1,869,394	1,783,827	1,861,291
Interest	337,206	281,352	415,978	705,469	1,062,298	1,077,000	1,077,000
All Other Fees and Contracts	406,432	410,539	433,706	451,764	424,523	608,502	560,000
Other Local Income	3,649,317	4,218,795	4,171,796	3,582,560	4,253,440	812,053	718,000
<b>Total Local Revenue</b>	<b>6,168,882</b>	<b>6,663,239</b>	<b>6,809,022</b>	<b>6,575,765</b>	<b>7,609,656</b>	<b>4,281,382</b>	<b>4,216,291</b>
<b>TOTAL REVENUES</b>	<b>176,123,928</b>	<b>195,115,986</b>	<b>229,884,508</b>	<b>232,020,800</b>	<b>236,662,926</b>	<b>247,982,698</b>	<b>249,357,134</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 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 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Expenditures</b>							
<b>Certificated Salaries</b>							
1100 - Teachers' Salaries	73,453,658	76,073,751	85,146,101	87,153,608	89,836,937	89,884,254	92,295,056
1200 - Certificated Pupil Support Salaries	2,713,194	2,823,114	3,005,798	3,120,966	3,377,900	3,443,452	3,299,002
1300 - Certificated Supervisors' & Admin Salaries	7,499,442	7,816,646	8,897,567	9,035,231	9,877,374	9,158,909	9,447,385
1900 - Other Certificated Salaries	32,694	40,083	37,708	37,082	26,094	16,343	26,643
<b>Total Certificated Salaries</b>	<b>83,698,989</b>	<b>86,753,595</b>	<b>97,087,174</b>	<b>99,346,887</b>	<b>103,118,305</b>	<b>102,502,958</b>	<b>105,068,086</b>
<b>Classified Salaries</b>							
2100 - Instructional Aides	807,144	1,097,579	1,910,360	2,552,836	3,288,861	3,818,438	5,331,788
2200 - Classified Support Salaries	6,574,075	6,654,070	7,193,679	7,398,747	7,551,172	7,717,089	7,759,382
2300 - Classified Supervisors' & Admin Salaries	1,543,744	1,668,915	1,826,396	2,067,732	1,997,181	2,136,266	2,046,758
2400 - Clerical and Offices Salaries	6,833,983	6,894,639	7,939,036	7,993,026	8,731,945	8,325,175	8,540,861
2900 - Other Classified	1,173,195	1,598,542	1,954,354	2,211,955	2,356,216	3,739,875	3,392,667
<b>Total Classified Salaries</b>	<b>16,932,141</b>	<b>17,913,747</b>	<b>20,823,826</b>	<b>22,224,296</b>	<b>23,925,375</b>	<b>25,736,843</b>	<b>27,071,456</b>
<b>Employee Benefits</b>							
3100 - STRS	6,737,025	7,532,621	10,139,039	12,194,885	14,513,989	16,557,812	17,311,616
3200 - PERS	1,879,742	1,990,531	2,310,975	2,876,722	3,540,378	4,487,374	5,212,229
3300 - OASDI/Medicare/Alternative	2,497,091	2,618,812	3,009,416	3,170,868	3,378,545	3,718,218	3,638,855
3400 - Health and Welfare Benefits	19,087,596	20,223,005	22,236,576	24,158,635	25,549,682	27,725,654	30,660,872
3500 - Unemployment Insurance	49,735	51,781	58,358	60,273	62,978	66,863	65,810
3600 - Workers' Compensation	3,230,412	3,493,639	3,541,501	3,334,671	3,047,778	2,943,460	2,555,690
3700 - Retiree Benefits	914,350	97,998	1,580,270	1,577,429	1,650,891	1,714,045	1,791,763
3800 - PERS Reduction	0	0	0	0	0	0	0
3900 - Other Employee Benefits	1,755,536	1,788,644	797,655	798,634	827,957	83,791	0
<b>Total Employee Benefits</b>	<b>36,151,486</b>	<b>37,797,030</b>	<b>43,673,790</b>	<b>48,172,117</b>	<b>52,572,197</b>	<b>57,297,217</b>	<b>61,236,835</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 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 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Books &amp; Supplies</b>							
4100 - Approved Textbooks and Core Curriculum Materials	461	5,651	46,331	46,378	2,812,130	840,919	327,230
4200 - Books and Reference Materials	11,625	15,136	28,656	38,029	45,537	32,759	27,380
4300 - Materials and Supplies	1,851,250	2,113,555	2,554,656	3,628,401	3,116,701	2,621,971	3,084,951
4400 - Noncapitalized Equipment	1,437,398	2,107,793	1,117,167	736,293	1,273,560	1,329,830	546,648
4700 - Food	0	0	0	0	0	0	0
<b>Total Books &amp; Supplies</b>	<b>3,300,735</b>	<b>4,242,135</b>	<b>3,746,810</b>	<b>4,449,101</b>	<b>7,247,927</b>	<b>4,825,479</b>	<b>3,986,209</b>
<b>Contracted Services</b>							
5100 - Subagreements for Services	4,795,000	5,789,906	5,778,890	5,353,107	5,775,624	5,304,490	5,456,640
5200 - Travel/Conferences/Mileage	144,713	229,641	259,695	278,303	228,837	292,223	199,604
5300 - Dues and Membership	57,697	53,719	42,810	31,837	51,072	69,115	62,373
5400 - Insurance	1,003,298	1,002,416	1,001,816	1,001,366	1,001,049	1,001,244	1,000,000
5500 - Utilities	4,244,548	4,609,438	4,755,061	4,888,216	4,716,921	5,085,645	5,166,645
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	421,218	404,617	421,725	416,832	553,506	2,915,211	1,411,629
5710 - Transfers of Direct Costs	(182,553)	(157,017)	(181,375)	(951,394)	(929,228)	(953,465)	(1,670,877)
5750 - Transfers of Direct Costs - Interfund	(251,214)	(201,888)	(114,691)	(119,174)	(107,351)	(121,174)	(121,174)
5800 - Professional Services and Operating Expenditures	3,968,662	3,785,079	3,666,107	4,344,382	4,584,638	4,695,815	3,958,556
5900 - Communications	775,440	265,304	958,087	744,908	646,935	1,023,747	1,022,885
<b>Total Contracted Services</b>	<b>14,976,808</b>	<b>15,781,214</b>	<b>16,588,126</b>	<b>15,988,382</b>	<b>16,522,002</b>	<b>19,312,851</b>	<b>16,486,281</b>
<b>Capital Outlay</b>							
6100 - Sites and Improvements of Sites	0	0	0	0	0	0	0
6170 - Land Improvements	0	0	0	0	0	0	0
6200 - Buildings and Improvements of Buildings	19,894	34,698	42,290	78,486	92,928	366,690	277,592
6400 - Equipment	192,917	102,604	133,596	15,591	96,419	191,964	22,000
6500 - Equipment Replacement	0	0	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>212,811</b>	<b>137,302</b>	<b>175,887</b>	<b>94,077</b>	<b>189,347</b>	<b>558,654</b>	<b>299,592</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 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 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Other Outgo</b>							
7438 - Debt Service Interest	66,181	(2,473)	126,917	56,886	52,081	0	0
7439 - Debt Service Principal	61,819	12,473	158,083	120,114	143,919	0	0
7130 - State Special Schools	0	0	0	0	0	0	0
7142 - Payments to County Offices	172,112	175,197	147,676	183,572	205,459	220,000	220,000
<b>Total Other Outgo</b>	<b>300,112</b>	<b>185,197</b>	<b>432,676</b>	<b>360,572</b>	<b>401,459</b>	<b>220,000</b>	<b>220,000</b>
<b>Direct Support / Indirect Support</b>							
7310 - Transfers of Indirect Costs	(560,147)	(561,102)	(866,232)	(950,782)	(882,165)	(861,858)	(803,059)
7350 - Transfers of Indirect Costs - Interfund	(320,544)	(373,009)	(490,510)	(498,959)	(495,960)	(401,000)	(441,000)
7370 - Transfers of Direct Support Costs	0	0	0	0	0	0	0
7380 - Transfers of Direct Support Costs - Interfund	0	0	0	0	0	0	0
<b>Total Direct Support / Indirect Support</b>	<b>(880,692)</b>	<b>(934,110)</b>	<b>(1,356,741)</b>	<b>(1,449,741)</b>	<b>(1,378,125)</b>	<b>(1,262,858)</b>	<b>(1,244,059)</b>
<b>Total Expenditures</b>	<b>154,692,390</b>	<b>161,876,109</b>	<b>181,171,546</b>	<b>189,185,692</b>	<b>202,598,487</b>	<b>209,191,144</b>	<b>213,124,400</b>
<b>Other Financing Sources/Uses</b>							
<b>Contribution From Restricted Funds (8990)</b>							
07810.1 U-Car Explor & Dev For 7/8 Grd	0	0	0	0	0	0	0
09635.1 U-ROP-Classroom/Prg. Alloc.	0	0	0	0	0	0	0
09635.2 U-ROP - Support Allocation	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
<b>Contribution To Restricted General Fund (8980)</b>							
Special Ed IDEA Local Assistance	0	0	0	0	0	(23,193)	68,539
Title II - Principal Training Program	0	0	0	0	0	0	0
Title II - Federal CSR	0	0	0	0	0	0	0
EETT Competitive Grant	0	0	0	0	0	0	0
Special Education	(22,059,654)	(24,477,790)	(27,219,557)	(26,021,671)	(26,486,547)	(33,234,932)	(30,714,399)
Gifted and Talented	0	0	0	0	0	0	0
Instructional Materials Block Grant	0	0	0	0	0	0	0

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	Audited	Audited	Audited	Audited	Audited	Estimated	Proposed
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Home To School Transportation	795,771	833,937	900,566	939,481	932,261	870,000	930,000
Supplemental Program 01000.0	4,494,858	10,163,858	4,564,754	3,849,957	5,025,964	6,991,922	5,491,656
S and C Miscellaneous 02000.0	0	0	5,540,760	5,351,851	5,506,795	6,814,053	6,639,049
S and C Miscellaneous 03000.0	0	0	167,716	179,970	153,195	189,403	200,541
BIA- General Fund 04000.0			792,271	1,148,243	1,862,744	2,800,000	2,892,440
EAIS - S&C General Fund 05000.0			434,812	1,127,523	1,705,966	2,637,067	3,835,496
CTE 09635.1 (1819 09635.0 Combined Inst. & Admin.)	0	0	425,555	1,096,502	1,677,906	2,043,356	2,026,823
CTE Administrative Program 09635.2	0	0	536,953	488,920	474,398	0	0
Foster / Homeless / Attendance	0	0	0	0	0	0	0
Teaching & Learning (CCSS) - General 07405.0	0	0	0	0	0	957,158	1,062,629
Special Education Transportation	4,119,609	4,470,123	950,962	1,054,018	2,360,556	2,387,327	1,970,681
Unrestricted Resource 00000.0 Offset	(9,410,238)	(15,467,918)	4,342,698	4,428,664	4,194,264	4,020,127	4,030,127
Staff Development Buyback	0	0	(18,657,048)	(19,665,130)	(23,894,049)	(29,710,413)	(29,079,442)
Law Enforcement Grant	0	0	0	0	0	0	0
Ongoing and Major Maintenance	(4,676,133)	(5,787,970)	(7,346,350)	(8,290,495)	(8,541,602)	(8,679,987)	(9,264,697)
S and C Special Education 65002.0	0	0	(1,471,075)	(4,344,163)	(4,012,094)	0	(4,095,864)
Continuation Education	0	0	0	0	0	0	0
Advance Path	0	0	0	0	0	0	0
Community Day School	0	0	0	0	0	0	0
Ab1113-Violence Prevention	0	0	0	0	0	0	0
School Library Improvement Block Grant	0	0	0	0	0	0	0
Supplemental Counseling Program	0	0	0	0	0	0	0
Instructional Materials Program - Interest Due	0	0	0	0	0	0	0
Other	(941,252)	(72,896)	(160,414)	(258,393)	(572,287)	(73,611)	(75,000)
<b>Interfund Transfer In</b>							
Retiree Benefits Fund #20.0	0	0	0	0	0	0	0
Debt Service Fund #56.0	0	0	1,370,025 *	1,481,351	1,197,596	0	0
Capital Outlay Fund #40.1	0	0	0	0	0	0	0
Other Transfers In	0	0	0	0	0	0	0
<b>Interfund Transfer Out</b>							
Special Reserve Fund #40.1	(934,878)	(1,627,034)	(2,188,798)	(2,378,742)	(3,057,490)	0	0
Deferred Maint. Fund #14.0	0	0	0	0	0	0	0
Measure K #21.0	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>(28,611,917)</b>	<b>(31,965,690)</b>	<b>(37,016,168)</b>	<b>(39,812,113)</b>	<b>(41,472,425)</b>	<b>(42,011,723)</b>	<b>(44,081,421)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(7,180,379)</b>	<b>1,274,188</b>	<b>11,696,793</b>	<b>3,022,995</b>	<b>(7,407,986)</b>	<b>(3,220,169)</b>	<b>(7,848,687)</b>



**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 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 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Beginning Fund Balance</b>	38,399,012	31,218,633	32,492,821	44,189,614	47,212,610	39,804,624	36,767,813
Audit Adjustments	0	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	183,358	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>(7,180,379)</b>	<b>1,274,188</b>	<b>11,696,793</b>	<b>3,022,995</b>	<b>(7,407,986)</b>	<b>(3,220,169)</b>	<b>(7,848,687)</b>
<b>Ending Fund Balance</b>	<b>31,218,633</b>	<b>32,492,821</b>	<b>44,189,614</b>	<b>47,212,610</b>	<b>39,804,624</b>	<b>36,767,813</b>	<b>28,919,126</b>
<b>Components of Ending Fund Balance</b>							
Revolving Cash Fund							
Stores	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Economic Uncertainties - 3%	91,332	70,806	61,631	77,474	80,096	80,096	80,096
<b>Other Designated Funds</b>							
Prepaid Expenditures	8,596	2,080,215	1,324,233	888,655	453,078	0	0
Regular Carry-overs	3,427,468	2,667,678	1,759,616	1,693,994	2,150,800	2,322,471	2,322,471
Reserve MAA	935,059	935,059	1,389,566	1,730,911	2,353,170	2,353,170	2,353,170
Reserve Accreditation or City of Glendale Loan	0	266,000	0	0	0	0	0
Code to the Future	0	0	0	266,000	166,000	0	0
Board Elections	0	0	200,000	0	0	0	0
Unrestricted CTE assigned	0	0	262,564	200,000	100,000	0	0
Supplemental program	0	0	1,221,818	1,158,973	1,289,775	0	0
Reserve for One-Time 2017-18 Discretionary Funding	0	0	0	0	0	0	0
Reserve for 2018-19 FASO Wall Costs	0	0	0	0	3,575,923	1,222,896	0
Reserve Planned Optional Draw	0	0	0	0	201,225	275,000	0
Future LACOE system charge	2,604,225	2,470,397	2,142,282	0	0	0	0
Reserve LCFF Net Increase Less STRS/PERS/Solvency	0	0	0	1,400,000	1,120,000	840,000	560,000
Reserve For 2017-18 CSEA 1.5% Salary Increase	0	6,913,122	0	0	0	0	0
Undesignated Balance	17,302,975	9,755,875	27,712,606	31,284,227	18,529,279	20,451,732	14,468,692
<b>Total Components of Ending Fund Balance</b>	<b>31,218,633</b>	<b>32,492,821</b>	<b>44,189,614</b>	<b>47,212,610</b>	<b>39,804,624</b>	<b>36,767,813</b>	<b>28,919,126</b>

GLENDALE UNIFIED SCHOOL DISTRICT  
2018-19 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 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenues</b>							
LCFF/Revenue Limit	0	0	0	0	0	0	0
Federal Revenue	15,920,053	15,077,937	14,610,862	15,442,494	14,538,336	16,884,856	14,271,497
State Revenue	22,013,348	25,379,585	28,874,391	28,577,904	30,293,046	22,959,902	19,240,835
Local Revenue	5,395,119	6,116,228	7,394,277	8,210,781	8,976,775	14,412,326	11,150,924
<b>Total Revenues</b>	<b>43,328,521</b>	<b>46,573,750</b>	<b>50,879,531</b>	<b>52,231,180</b>	<b>53,808,156</b>	<b>54,257,084</b>	<b>44,663,256</b>
<b>Expenditures</b>							
Certificated Salaries	22,235,322	22,198,451	23,198,391	24,955,841	26,149,715	24,918,263	24,920,846
Classified Salaries	14,960,754	14,862,374	16,539,277	16,160,964	16,123,077	17,144,160	17,437,233
Employee Benefits	13,756,121	19,370,992	22,634,503	25,583,940	27,457,164	18,249,393	19,978,595
Books & Supplies	4,382,051	5,049,943	5,064,189	5,206,050	7,341,603	10,675,701	4,329,496
Contracted Services	13,500,915	15,824,113	15,668,243	16,116,900	16,999,585	17,165,801	16,897,910
Capital Outlay	356,610	200,848	192,358	237,563	499,298	2,286,486	55,250
Other Outgo	489,345	338,363	259,691	328,549	505,424	746,000	767,000
Direct Support / Indirect Support	560,147	561,102	866,232	950,782	882,165	881,858	803,059
<b>Total Expenditures</b>	<b>70,241,266</b>	<b>78,406,185</b>	<b>84,422,883</b>	<b>89,540,589</b>	<b>95,958,031</b>	<b>92,047,662</b>	<b>85,189,389</b>
<b>Other Financing Sources/Uses</b>							
Transfers In/Out	(97,393)	(212,973)	(393,371)	(249,910)	(496,541)	(3,842,773)	(3,842,773)
Other Uses	0	0	0	0	0	0	0
Contributions	27,677,039	30,338,656	36,197,396	38,857,145	39,612,531	42,011,723	44,081,421
<b>Net Increase/Decrease in Fund Balance</b>	<b>666,901</b>	<b>(1,706,752)</b>	<b>2,260,672</b>	<b>1,297,826</b>	<b>(3,033,885)</b>	<b>378,372</b>	<b>(287,485)</b>
<b>Beginning Fund Balance</b>	<b>8,125,503</b>	<b>8,792,403</b>	<b>7,083,817</b>	<b>9,344,489</b>	<b>10,642,315</b>	<b>7,608,430</b>	<b>7,986,802</b>
Restatements/Audit Adjustments	0	(1,835)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>666,901</b>	<b>(1,706,752)</b>	<b>2,260,672</b>	<b>1,297,826</b>	<b>(3,033,885)</b>	<b>378,372</b>	<b>(287,485)</b>
<b>Ending Fund Balance</b>	<b>8,792,403</b>	<b>7,083,817</b>	<b>9,344,489</b>	<b>10,642,315</b>	<b>7,608,430</b>	<b>7,986,802</b>	<b>7,699,317</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 Estimated Actuals**  
**Combined General Fund - Fund #01.0**

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>LCFF/Revenue Limit</b>	165,117,512	182,221,414	204,294,373	214,753,764	219,410,004	234,394,127	239,969,886
<b>Federal Revenue</b>	16,057,552	15,203,951	15,195,305	15,907,519	15,294,395	17,084,856	14,471,497
<b>State Revenue</b>	26,713,384	31,484,905	47,071,060	38,804,150	39,180,252	32,067,091	24,211,792
<b>Local Revenue</b>	11,564,001	12,779,467	14,203,299	14,786,547	16,586,431	18,693,708	15,367,215
<b>TOTAL REVENUES</b>	<u>219,452,449</u>	<u>241,689,737</u>	<u>280,764,038</u>	<u>284,251,980</u>	<u>290,471,082</u>	<u>302,239,782</u>	<u>294,020,390</u>
<b>Expenditures</b>							
Certificated Salaries	105,934,311	108,952,046	120,285,565	124,302,728	129,268,020	127,421,221	129,988,932
Classified Salaries	31,892,895	32,776,121	37,363,102	38,385,260	40,048,452	42,881,003	44,508,689
Employee Benefits	49,907,607	57,168,022	66,308,293	73,756,056	80,029,361	75,546,610	81,215,430
Books & Supplies	7,682,787	9,292,078	8,810,999	9,655,152	14,589,530	15,501,180	8,315,705
Contracted Services	28,477,724	31,605,327	32,256,369	32,105,283	33,521,587	36,478,652	33,384,191
Capital Outlay	569,421	338,150	368,244	331,640	688,645	2,845,140	354,842
Other Outgo	789,456	523,560	692,367	689,121	906,883	966,000	987,000
Direct Support / Indirect Support	(320,544)	(373,009)	(490,510)	(498,959)	(495,960)	(401,000)	(441,000)
<b>Total Expenditures</b>	<u>224,933,656</u>	<u>240,282,294</u>	<u>265,594,430</u>	<u>278,726,282</u>	<u>298,556,518</u>	<u>301,238,806</u>	<u>298,313,789</u>
<b>Other Financing Sources/Uses</b>	(1,032,271)	(1,840,007)	(1,212,144)	(1,204,876)	(2,356,435)	(3,842,773)	(3,842,773)
<b>Net Increase/Decrease in Fund Balance</b>	<u>(6,513,478)</u>	<u>(432,564)</u>	<u>13,957,464</u>	<u>4,320,822</u>	<u>(10,441,870)</u>	<u>(2,841,797)</u>	<u>(8,136,172)</u>
<b>Beginning Fund Balance</b>	46,524,513	40,011,035	39,576,636	53,534,101	57,854,925	47,413,055	44,754,616
Restatements/Audit Adjustments	0	(1,835)	0	0	0	183,358	0
<b>Net Increase/Decrease in Fund Balance</b>	<u>(6,513,478)</u>	<u>(432,564)</u>	<u>13,957,464</u>	<u>4,320,822</u>	<u>(10,441,870)</u>	<u>(2,841,797)</u>	<u>(8,136,172)</u>
<b>Ending Fund Balance</b>	<u>40,011,035</u>	<u>39,576,636</u>	<u>53,534,101</u>	<u>57,854,925</u>	<u>47,413,055</u>	<u>44,754,616</u>	<u>36,618,444</u>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 Estimated Actuals**  
**Special Education Pass-Through Fund - Fund #10.0**

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
Federal Revenue	5,222,223	3,685,221	4,714,348	4,124,235	1,308,755	4,899,882	4,899,882
State Revenue	5,923	2,702	0	0	6,492	11,000	11,000
Local Revenue	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>5,228,146</b>	<b>3,687,923</b>	<b>4,714,348</b>	<b>4,124,235</b>	<b>1,315,247</b>	<b>4,910,882</b>	<b>4,910,882</b>
<b>Expenditures</b>							
Certificated Salaries	0	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0
Direct Support/Indirect Support	5,228,146	3,687,923	4,714,348	4,124,235	1,315,247	4,910,882	4,910,882
<b>Total Expenditures</b>	<b>5,228,146</b>	<b>3,687,923</b>	<b>4,714,348</b>	<b>4,124,235</b>	<b>1,315,247</b>	<b>4,910,882</b>	<b>4,910,882</b>
<b>Other Financing Sources/Uses</b>							
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Audit Adjustments/Restatement	0	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:  
According to our Auditors, since the monies we receive in Fund 10.0 belongs to La Canada and Burbank USDs, we must not accrue it as receivable to avoid overstating our assets. We will record the income in the year it is received and pay in the same year. In 2016-17 we won't have fund 10 as a reclassification item in our audit report. The plan is to record the in and out in the year it occurred.

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 Estimated Actuals**  
**Child Development - Fund #12.0**

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
Federal							
State	1,030,287	1,028,653	764,793	779,668	850,584	870,794	776,890
Parent Fees	2,003,125	2,224,687	2,723,647	2,971,104	3,504,602	3,125,897	2,946,904
Other	245,135	240,632	259,672	296,667	154,231	98,715	108,115
Interest	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>3,459</b>	<b>2,936</b>	<b>3,055</b>	<b>6,013</b>	<b>6,419</b>	<b>15,400</b>	<b>15,400</b>
<b>Expenditures</b>	<b>3,282,006</b>	<b>3,496,908</b>	<b>3,751,167</b>	<b>4,053,452</b>	<b>4,515,837</b>	<b>4,110,806</b>	<b>3,847,309</b>
Certificated Salaries							
Classified Salaries	1,318,665	1,407,817	1,500,377	1,653,377	1,787,271	1,803,407	1,713,907
Employee Benefits	948,694	990,907	1,117,592	1,060,680	1,171,806	1,283,393	1,227,928
Books & Supplies	786,556	902,388	1,032,267	1,212,675	1,380,509	1,480,991	1,353,059
Contracted Services	119,588	175,679	244,742	127,752	301,621	153,305	153,305
Capital Outlay	104,603	118,595	97,453	88,945	91,780	131,483	131,483
Other Outgo	0	0	0	1,737	9,014	0	0
Direct Support/Indirect Support	93,098	111,559	149,051	152,182	162,506	111,000	0
<b>Total Expenditures</b>	<b>3,371,205</b>	<b>3,706,945</b>	<b>4,141,483</b>	<b>4,297,348</b>	<b>4,904,509</b>	<b>4,963,579</b>	<b>4,690,682</b>
<b>Other Financing Sources/Uses</b>							
Interfund Transfer In-From Fund # 01.0	97,393	212,973	393,371	249,910	496,541	858,773	858,773
<b>Total Other Financing Sources/Uses</b>	<b>97,393</b>	<b>212,973</b>	<b>393,371</b>	<b>249,910</b>	<b>496,541</b>	<b>858,773</b>	<b>858,773</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>8,194.23</b>	<b>2,936</b>	<b>3,055</b>	<b>6,014</b>	<b>107,869</b>	<b>6,000</b>	<b>15,400</b>
<b>Beginning Fund Balance</b>	<b>170,436</b>	<b>178,630</b>	<b>181,567</b>	<b>184,621</b>	<b>190,635</b>	<b>298,504</b>	<b>304,504</b>
<b>Audit Adjustments/Restatement</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Adjusted Beginning Fund Balance</b>	<b>170,436</b>	<b>178,630</b>	<b>181,567</b>	<b>184,621</b>	<b>190,635</b>	<b>298,504</b>	<b>304,504</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>8,194</b>	<b>2,936</b>	<b>3,055</b>	<b>6,014</b>	<b>107,869</b>	<b>6,000</b>	<b>15,400</b>
<b>Ending Fund Balance</b>	<b>178,630</b>	<b>181,567</b>	<b>184,621</b>	<b>190,635</b>	<b>298,504</b>	<b>304,504</b>	<b>319,904</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 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 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
Food Services Sales	1,876,391	1,886,483	2,022,283	2,094,916	2,111,523	2,072,970	2,015,800
Federal Revenue: Child Nutrition Program	6,285,808	6,265,572	6,123,498	6,015,386	6,805,465	6,973,590	6,725,000
State Revenue: Child Nutrition Program	485,073	523,712	483,413	453,865	456,821	600,000	600,000
Interest	30,118	33,047	34,739	39,589	48,258	45,000	54,100
<b>Total Revenue</b>	<b>8,677,390</b>	<b>8,708,813</b>	<b>8,663,934</b>	<b>8,603,756</b>	<b>9,422,068</b>	<b>9,691,560</b>	<b>9,394,900</b>
<b>Expenditures</b>							
Classified Salaries	2,785,428	2,821,960	3,150,896	3,213,043	3,271,909	3,491,292	3,413,808
Employee Benefits	1,274,109	1,325,284	1,435,525	1,537,807	1,579,804	1,816,496	1,896,644
Book and Other Supplies	3,628,936	3,766,940	3,877,715	4,018,307	4,155,740	3,951,660	3,951,660
Contracted Services	320,196	359,545	498,031	429,149	438,821	298,820	286,650
Capital Outlay	64,876	81,667	13,454	199,855	81,197	273,590	0
Direct Support/Indirect Support	227,446	261,450	341,459	346,776	333,453	290,000	330,000
<b>Total Expenditures</b>	<b>8,300,991</b>	<b>8,616,845</b>	<b>9,317,080</b>	<b>9,744,937</b>	<b>9,860,924</b>	<b>10,121,858</b>	<b>9,878,762</b>
<b>Other Financing Sources/Uses</b>							
Interfund Transfer In from Fund 01.0	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>52,163</b>	<b>42,197</b>	<b>57,576</b>	<b>52,419</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>376,400</b>	<b>144,131</b>	<b>(610,949)</b>	<b>(1,083,605)</b>	<b>(386,437)</b>	<b>(430,298)</b>	<b>(483,862)</b>
<b>Beginning Fund Balance</b>	<b>5,524,579</b>	<b>5,900,979</b>	<b>6,045,109</b>	<b>5,434,160</b>	<b>4,350,555</b>	<b>3,964,118</b>	<b>3,533,820</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>376,400</b>	<b>144,131</b>	<b>(610,949)</b>	<b>(1,083,605)</b>	<b>(386,437)</b>	<b>(430,298)</b>	<b>(483,862)</b>
<b>Ending Fund Balance</b>	<b>5,900,979</b>	<b>6,045,109</b>	<b>5,434,160</b>	<b>4,350,555</b>	<b>3,964,118</b>	<b>3,533,820</b>	<b>3,049,958</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 Estimated Actuals**  
**Deferred Maintenance - Fund #14.0**

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
Allowance from State	0	0	0	0	0	0	0
Interest	31,593	33,842	39,665	55,786	80,313	108,000	108,650
<b>Total Revenue</b>	<b>31,593</b>	<b>33,842</b>	<b>39,665</b>	<b>55,786</b>	<b>80,313</b>	<b>108,000</b>	<b>108,650</b>
<b>Expenditures</b>							
Classified Salaries	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>							
Transfer Out To General Fund	0	0	0	0	0	0	0
Transfer In From General Fund	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>31,593</b>	<b>33,842</b>	<b>39,665</b>	<b>55,786</b>	<b>80,313</b>	<b>108,000</b>	<b>108,650</b>
<b>Beginning Fund Balance</b>	<b>4,965,879</b>	<b>4,997,473</b>	<b>5,031,314</b>	<b>5,070,979</b>	<b>5,126,765</b>	<b>5,207,078</b>	<b>5,315,078</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>31,593</b>	<b>33,842</b>	<b>39,665</b>	<b>55,786</b>	<b>80,313</b>	<b>108,000</b>	<b>108,650</b>
<b>Ending Fund Balance</b>	<b>4,997,473</b>	<b>5,031,314</b>	<b>5,070,979</b>	<b>5,126,765</b>	<b>5,207,078</b>	<b>5,315,078</b>	<b>5,423,728</b>

GLENDALE UNIFIED SCHOOL DISTRICT  
 2018-19 Estimated Actuals  
 Measure S Projects Fund # 21.1

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	Audited	Audited	Audited	Audited	Audited	Estimated	Proposed
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
<b>Revenue</b>							
Interest	135,106	456,489	583,716	1,065,328	881,661	1,000,000	1,100,000
Other Local Revenue	0	142,121	1	66,864	39,525		
<b>Total Revenue</b>	<b>135,106</b>	<b>598,610</b>	<b>583,717</b>	<b>1,132,192</b>	<b>921,185</b>	<b>1,000,000</b>	<b>1,100,000</b>
<b>Expenditures</b>							
Certificated & Classified Salaries	963,412	1,217,918	1,546,700	1,011,578	1,112,753	1,216,301	1,141,142
Employee Benefits	379,117	498,573	644,386	440,719	488,979	603,134	585,476
Books & Supplies	1,585,358	441,010	819,100	750,453	454,591	57	0
Contracted Services	628,868	369,958	158,192	249,982	294,430	0	0
Capital Outlay	18,116,686	29,348,487	54,101,503	56,765,417	31,841,277	14,162,682	7,729,000
Other Outgo - COP Payment	1,268,519	6,619,697	0	0	0	0	0
<b>Total Expenditures</b>	<b>22,941,960</b>	<b>38,495,643</b>	<b>57,269,880</b>	<b>59,218,149</b>	<b>34,192,029</b>	<b>15,982,174</b>	<b>9,455,618</b>
<b>Other Financing Sources/Uses</b>							
Inter-Fund Transfer Out	0	0	0	0	0	0	0
Inter-Fund Transfer In From Fund 40.1, 25.0, 35.0, 21.2	15,505,401	22,725,870	36,596,928	3,095,179	1,700,740	0	0
Proceeds from Sale of Bonds	0	70,000,000	0	70,000,000	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>15,505,401</b>	<b>92,725,870</b>	<b>36,596,928</b>	<b>73,095,179</b>	<b>1,700,740</b>	<b>37,765,000</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(7,301,453)</b>	<b>54,828,837</b>	<b>(20,089,235)</b>	<b>15,009,223</b>	<b>(31,570,104)</b>	<b>22,782,826</b>	<b>(8,355,618)</b>
<b>Beginning Fund Balance</b>	<b>28,189,338</b>	<b>20,887,885</b>	<b>75,716,722</b>	<b>55,627,487</b>	<b>70,636,709</b>	<b>39,066,606</b>	<b>61,849,432</b>
Audit Adjustments	0	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>28,189,338</b>	<b>20,887,885</b>	<b>75,716,722</b>	<b>55,627,487</b>	<b>70,636,709</b>	<b>39,066,606</b>	<b>61,849,432</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(7,301,453)</b>	<b>54,828,837</b>	<b>(20,089,235)</b>	<b>15,009,223</b>	<b>(31,570,104)</b>	<b>22,782,826</b>	<b>(8,355,618)</b>
<b>Ending Fund Balance</b>	<b>20,887,885</b>	<b>75,716,722</b>	<b>55,627,487</b>	<b>70,636,709</b>	<b>39,066,606</b>	<b>61,849,432</b>	<b>53,493,814</b>



**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 Estimated Actuals**  
**Clean Renewable Energy Bonds Fund # 21.2**

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
Interest	0	0	0	85,554	131,915	0	0
Other Local Revenue	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,554</b>	<b>131,915</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>							
Certificated & Classified Salaries	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Capital Outlay	2,430,405	(1)	573,808	36,492	112,426	0	0
Other Outgo	0	0	0	634,347	5,248,405	4,688,771	0
<b>Total Expenditures</b>	<b>2,430,405</b>	<b>(1)</b>	<b>573,808</b>	<b>670,839</b>	<b>5,360,830</b>	<b>4,688,771</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>							
Inter-Fund Transfer Out to Fund 21.1	(5)	0	0	0	0	0	0
Inter-Fund Transfer In	0	0	0	0	0	0	0
Proceeds from Sale of Bonds	0	0	0	10,740,814	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>(5)</b>	<b>0</b>	<b>0</b>	<b>10,740,814</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(2,430,410)</b>	<b>1</b>	<b>(573,808)</b>	<b>10,155,529</b>	<b>(5,228,916)</b>	<b>(4,688,771)</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>3,071,437</b>	<b>641,027</b>	<b>641,028</b>	<b>67,220</b>	<b>10,222,749</b>	<b>4,993,834</b>	<b>305,063</b>
Audit Adjustments	0	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>3,071,437</b>	<b>641,027</b>	<b>641,028</b>	<b>67,220</b>	<b>10,222,749</b>	<b>4,993,834</b>	<b>305,063</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(2,430,410)</b>	<b>1</b>	<b>(573,808)</b>	<b>10,155,529</b>	<b>(5,228,916)</b>	<b>(4,688,771)</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>641,027</b>	<b>641,028</b>	<b>67,220</b>	<b>10,222,749</b>	<b>4,993,834</b>	<b>305,063</b>	<b>305,063</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
 2018-19 Estimated Actuals  
 Measure S Project Funds - Fund # 21.1, 21.2 (Measure S G.O. Bond)

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
Interest	135,106	456,489	583,716	1,150,882	1,013,575	1,000,000	1,100,000
Other Local Revenue	0	142,121	1	66,864	39,525	0	0
<b>Total Revenue</b>	<b>135,106</b>	<b>598,610</b>	<b>583,717</b>	<b>1,217,746</b>	<b>1,053,100</b>	<b>1,000,000</b>	<b>1,100,000</b>
<b>Expenditures</b>							
Certificated & Classified Salaries	963,412	1,217,918	1,546,700	1,011,578	1,112,753	1,216,301	1,141,142
Employee Benefits	379,117	498,573	644,386	440,719	488,979	603,134	585,476
Books & Supplies	1,585,358	441,010	819,100	750,453	454,591	57	0
Contracted Services	628,868	369,958	158,192	286,474	406,856	0	0
Capital Outlay	20,547,091	29,348,487	54,675,311	57,399,764	37,089,681	18,851,453	7,729,000
Other Outgo - COP Payment	1,268,519	6,619,697	0	0	0	0	0
<b>Total Expenditures</b>	<b>25,372,365</b>	<b>38,495,643</b>	<b>57,843,688</b>	<b>59,888,988</b>	<b>39,552,860</b>	<b>20,670,945</b>	<b>9,455,618</b>
<b>Other Financing Sources/Uses.</b>							
Inter-Fund Transfer Out to Fund 21.1	(5)	0	0	0	0	0	0
Inter-Fund Transfer In From Fund 40.1, 25.0, 35.0, 21.2	15,505,401	22,725,870	36,596,928	3,095,179	1,700,740	0	0
Proceeds from Sale of Bonds	0	70,000,000	0	80,740,814	0	37,765,000	0
<b>Total Other Financing Sources/Uses</b>	<b>15,505,396</b>	<b>92,725,870</b>	<b>36,596,928</b>	<b>83,835,993</b>	<b>1,700,740</b>	<b>37,765,000</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(9,731,863)</b>	<b>54,828,837</b>	<b>(20,663,043)</b>	<b>25,164,752</b>	<b>(36,799,019)</b>	<b>18,094,055</b>	<b>(8,355,618)</b>
<b>Beginning Fund Balance</b>	<b>31,260,775</b>	<b>21,528,912</b>	<b>76,357,749</b>	<b>55,694,706</b>	<b>80,859,458</b>	<b>44,060,439</b>	<b>62,154,494</b>
Audit Adjustments	0	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>31,260,775</b>	<b>21,528,912</b>	<b>76,357,749</b>	<b>55,694,706</b>	<b>80,859,458</b>	<b>44,060,439</b>	<b>62,154,494</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(9,731,863)</b>	<b>54,828,837</b>	<b>(20,663,043)</b>	<b>25,164,752</b>	<b>(36,799,019)</b>	<b>18,094,055</b>	<b>(8,355,618)</b>
<b>Ending Fund Balance</b>	<b>21,528,912</b>	<b>76,357,749</b>	<b>55,694,706</b>	<b>80,859,458</b>	<b>44,060,439</b>	<b>62,154,494</b>	<b>53,798,876</b>

GLENDALE UNIFIED SCHOOL DISTRICT  
2018-19 Estimated Actuals  
Developer Fee - Fund #25.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
Developer Fees	1,324,997	4,487,654	3,847,174	1,540,225	1,417,157	1,000,000	1,000,000
Redevelopment Agency Fees	0	0	0	0	0	0	0
Interest	49,229	39,544	80,491	113,142	153,506	200,000	211,000
<b>Total Revenue</b>	<b>1,374,226</b>	<b>4,527,198</b>	<b>3,927,665</b>	<b>1,653,367</b>	<b>1,570,663</b>	<b>1,200,000</b>	<b>1,211,000</b>
<b>Expenditures</b>							
Certificated Salaries	0	0	0	0	0	0	0
Classified Salaries	26,703	28,039	31,884	21,727	30,784	31,711	33,285
Employee Benefits	14,035	14,322	16,089	10,195	20,878	21,986	20,389
Books & Supplies	0	0	0	0	0	500	500
Contracted Services	22,130	13,595	7,253	33,314	24,028	0	363,000
Capital Outlay	0	0	0	0	54,809	0	495,129
Other Outgo	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>62,867</b>	<b>55,956</b>	<b>55,226</b>	<b>65,236</b>	<b>130,500</b>	<b>54,197</b>	<b>912,303</b>
<b>Other Financing Sources/Uses</b>							
Interfund Transfer Out - Unrestricted General Fund	0	0	0	0	0	0	0
Interfund Transfer Out - Fund 21.1 and Fund 40.1	(4,000,000)	0	(1,650,000)	(2,950,000)	(1,700,000)	(850,000)	0
<b>Total Other Financing Sources/Uses</b>	<b>(4,000,000)</b>	<b>0</b>	<b>(1,650,000)</b>	<b>(2,950,000)</b>	<b>(1,700,000)</b>	<b>(850,000)</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(2,688,641)</b>	<b>4,471,242</b>	<b>2,222,440</b>	<b>(1,361,869)</b>	<b>(259,837)</b>	<b>295,803</b>	<b>298,697</b>
<b>Beginning Fund Balance</b>	<b>7,542,084</b>	<b>4,853,443</b>	<b>9,324,685</b>	<b>11,547,125</b>	<b>10,185,256</b>	<b>9,925,419</b>	<b>10,221,222</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(2,688,641)</b>	<b>4,471,242</b>	<b>2,222,440</b>	<b>(1,361,869)</b>	<b>(259,837)</b>	<b>295,803</b>	<b>298,697</b>
<b>Ending Fund Balance</b>	<b>4,853,443</b>	<b>9,324,685</b>	<b>11,547,125</b>	<b>10,185,256</b>	<b>9,925,419</b>	<b>10,221,222</b>	<b>10,519,919</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 Estimated Actuals**  
**County School Facilities Fund - Fund #35.0**

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
School Facilities Apportionment	17	22,725,870	35,604,192	0	0	2,468,165	0
Interest	4,904	67,278	46,030	1,569	4	6,000	0
<b>Total Revenue</b>	<b>4,921</b>	<b>22,793,148</b>	<b>35,650,223</b>	<b>1,569</b>	<b>4</b>	<b>2,474,165</b>	<b>0</b>
<b>Expenditures</b>							
Certificated Salaries	0	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Fin. Sources/Uses (Transfers Out)</b>	<b>(5,396) *</b>	<b>(22,725,870) **</b>	<b>(35,596,928) *</b>	<b>(145,179) *</b>	<b>(740)</b>	<b>(2,468,165)</b>	<b>0</b>
<b>Total Other Financing Sources/Uses</b>	<b>(5,396)</b>	<b>(22,725,870)</b>	<b>(35,596,928)</b>	<b>(145,179)</b>	<b>(740)</b>	<b>(2,468,165)</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(475)</b>	<b>67,278</b>	<b>53,295</b>	<b>(143,610)</b>	<b>(736)</b>	<b>6,000</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>24,252</b>	<b>23,777</b>	<b>91,055</b>	<b>144,350</b>	<b>740</b>	<b>4</b>	<b>6,004</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(475)</b>	<b>67,278</b>	<b>53,295</b>	<b>(143,610)</b>	<b>(736)</b>	<b>6,000</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>23,777</b>	<b>91,055</b>	<b>144,350</b>	<b>740</b>	<b>4</b>	<b>6,004</b>	<b>6,004</b>

\* 2013-14 - Cash balance transfer from Fund 35.0 to Fund 21.1.  
 \*\* 2014-15 - State ORG fund transfer to Fund 21.1 for Balboa ES \$7,086,430, R. D. White ES \$5,568,599 and Verdugo Woodlands ES \$10,070,841.  
 \*\*\* 2015-16 - State ORG fund transfer to Fund 21.1 for Fremont ES \$7,722,626, Jefferson ES \$6,801,903, La Crescenta ES \$4,687,357, Lincoln ES \$2,152,464, Muir 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

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 Estimated Actuals**  
**Capital Outlay - Special Reserve Fund #40.1**

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
State Revenue - (Prop 39)	359,088	837,871	1,609,911	1,853,860	1,419,541	284,098	0
Local Revenue	230,237	414,121	537,478	422,548	893,896	1,015,000	1,015,000
Interest and Other	137,834	96,697	127,071	399,355	525,814	525,000	528,612
<b>Total Revenue</b>	<b>727,159</b>	<b>1,348,689</b>	<b>2,274,460</b>	<b>2,675,764</b>	<b>2,839,251</b>	<b>1,824,098</b>	<b>1,543,612</b>
<b>Expenditures</b>							
Certificated Salaries	0	0	0	0	0	0	0
Classified Salaries	0	42,836	75,679	80,823	89,466	92,135	0
Employee Benefits	0	19,832	31,535	35,364	38,876	41,963	0
Books & Supplies	13,383	21,493	3,292	99,008	6,828	5,000	872,002
Contracted Services	125,527	272,972	185,246	799,341	206,389	429,481	429,481
Capital Outlay	1,252,192	3,910,281	1,468,786	1,582,169	1,693,737	3,000,000	10,357,627
Other Outgo (make COPS or CREBS Payment)	770,281	501,258	492,446	483,520	1,209,874	1,330,198	1,323,563
<b>Total Expenditures</b>	<b>2,161,383</b>	<b>4,768,673</b>	<b>2,256,985</b>	<b>3,080,224</b>	<b>3,245,169</b>	<b>4,898,777</b>	<b>12,982,673</b>
<b>Other Financing Sources/Uses</b>							
Interfund Transfers In	934,878	1,574,871 *	2,796,601	2,378,742	3,005,071	6,302,165	2,984,000
Property Swap Net Proceeds	(11,500,000) *	7,200,000 *	0	0	0	0	0
Interfund Transfers Out	(10,565,122)	8,774,871	2,796,601	2,378,742	3,005,071	6,302,165	2,984,000
<b>Total Other Financing Sources/Uses</b>	<b>(11,999,346)</b>	<b>5,354,888</b>	<b>2,814,077</b>	<b>1,974,281</b>	<b>2,599,152</b>	<b>3,227,486</b>	<b>(8,455,061)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>23,345,092</b>	<b>11,345,746</b>	<b>16,700,634</b>	<b>19,514,710</b>	<b>21,488,992</b>	<b>24,088,144</b>	<b>27,315,630</b>
<b>Beginning Fund Balance</b>	<b>(11,999,346)</b>	<b>5,354,888</b>	<b>2,814,077</b>	<b>1,974,281</b>	<b>2,599,152</b>	<b>3,227,486</b>	<b>(8,455,061)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(11,999,346)</b>	<b>5,354,888</b>	<b>2,814,077</b>	<b>1,974,281</b>	<b>2,599,152</b>	<b>3,227,486</b>	<b>(8,455,061)</b>
<b>Ending Fund Balance</b>	<b>11,345,746</b>	<b>16,700,634</b>	<b>19,514,710</b>	<b>21,488,992</b>	<b>24,088,144</b>	<b>27,315,630</b>	<b>18,860,569</b>

In 2011-12 and 2012-13 ongoing the COP payment will be made from Measure S Fund 21.1.

\* 2013-14 - General Measure S Support - Reflects cash balance transfer from Fund 40.1 to 21.1

\*\* 2014-15 - Cash balance transfer of \$1,329,629 and \$245,242 from Fund 01.0 to Fund 40.1 - tax increment funding for San Fernando Corridor and City of Glendale's Central Redevelopment project area respectively.

\*\*\* 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's Central Redevelopment project area respectively.

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 Estimated Actuals**  
**Food Services Capital Outlay - Special Reserve Fund #40.2**

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
Interest	7,534	8,070	9,459	13,303	18,670	20,000	24,000
<b>Total Revenue</b>	<b>7,534</b>	<b>8,070</b>	<b>9,459</b>	<b>13,303</b>	<b>18,670</b>	<b>20,000</b>	<b>24,000</b>
<b>Expenditures</b>							
Certificated Salaries	0	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	41,992	50,000	1,150,000
Other Outgo	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,992</b>	<b>50,000</b>	<b>1,150,000</b>
<b>Other Financing Sources/Uses</b>							
Interfund Transfers In (mostly Fund 13.0)	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>7,534</b>	<b>8,070</b>	<b>9,459</b>	<b>13,303</b>	<b>(23,322)</b>	<b>(30,000)</b>	<b>(1,126,000)</b>
<b>Beginning Fund Balance</b>	<b>1,184,205</b>	<b>1,191,739</b>	<b>1,199,809</b>	<b>1,209,268</b>	<b>1,222,571</b>	<b>1,199,249</b>	<b>1,169,249</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>7,534</b>	<b>8,070</b>	<b>9,459</b>	<b>13,303</b>	<b>(23,322)</b>	<b>(30,000)</b>	<b>(1,126,000)</b>
<b>Ending Fund Balance</b>	<b>1,191,739</b>	<b>1,199,809</b>	<b>1,209,268</b>	<b>1,222,571</b>	<b>1,199,249</b>	<b>1,169,249</b>	<b>43,249</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 Estimated Actuals**  
**Bond Interest and Redemption - Fund #51.0 (County Administered)**

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
Federal Revenue							
All Other Federal Revenue							
State Revenue	131,331	132,330	132,615	132,901	133,044	0	0
Voted Indebtedness Levies							
Homeowners Exemptions	72,547	103,446	86,858	96,538	88,224	0	0
Local Revenue							
County & District Taxes -							
Secured Roll							
Unsecured Roll	10,123,026	16,310,239	14,550,115	17,186,441	16,765,671	17,242,884	17,242,884
Prior Year's Taxes	337,827	345,701	573,108	444,864	478,884	232,872	232,872
Supplemental Taxes	154,980	245,507	328,973	295,593	634,755	317,378	317,378
Penalties and Interest	164,417	367,671	363,652	476,389	439,053	219,527	219,527
on Delinquent Non-Revenue Limit Taxes	45,792	52,121	44,000	41,358	53,785	0	0
Other Local Revenue	51	2,245,505	8,046	4,764,222	0	0	0
Interest	33,210	49,653	75,246	101,350	189,127	56,738	56,738
<b>Total Revenue</b>	<b>11,063,161</b>	<b>19,852,173</b>	<b>16,162,613</b>	<b>23,539,656</b>	<b>18,782,543</b>	<b>18,069,399</b>	<b>18,069,399</b>
<b>Expenditures</b>							
Other Outgo							
<b>Total Expenditures</b>	<b>11,330,397</b>	<b>12,390,274</b>	<b>19,049,866</b>	<b>17,793,314</b>	<b>21,163,557</b>	<b>20,873,870</b>	<b>20,873,870</b>
<b>Other Financing Sources/Uses</b>							
Debt Service - Principal Payment	0	0	0	0	0	0	0
Debt Service - Interest Payment	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(267,236)</b>	<b>7,461,899</b>	<b>(2,887,253)</b>	<b>5,746,342</b>	<b>(2,381,014)</b>	<b>(2,804,471)</b>	<b>(2,804,471)</b>
<b>Beginning Fund Balance</b>	<b>9,960,112</b>	<b>9,692,876</b>	<b>17,154,775</b>	<b>14,267,522</b>	<b>20,013,864</b>	<b>17,632,850</b>	<b>14,828,379</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(267,236)</b>	<b>7,461,899</b>	<b>(2,887,253)</b>	<b>5,746,342</b>	<b>(2,381,014)</b>	<b>(2,804,471)</b>	<b>(2,804,471)</b>
<b>Ending Fund Balance</b>	<b>9,692,876</b>	<b>17,154,775</b>	<b>14,267,522</b>	<b>20,013,864</b>	<b>17,632,850</b>	<b>14,828,379</b>	<b>12,023,908</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
 2018-19 Estimated Actuals  
 Debt Service Fund #56.0

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
Local Revenue	95,906	102,731	120,136	141,066	198,623	200,000	240,000
Interest	95,906	102,731	120,136	141,066	198,623	200,000	240,000
<b>Total Revenue</b>							
Expenditures	0	0	0	0	0	0	0
Other Outgo (COPS Payment)	0	0	0	0	0	0	0
<b>Total Expenditures</b>							
<b>Other Financing Sources/Uses</b>							
Interfund Transfers In	0	0	0	0	0	0	0
Interfund Transfers Out	0	0	1,370,025	1,481,351	1,197,596	0	0
<b>Total Other Financing Sources/Uses</b>							
Net Increase/Decrease in Fund Balance	95,906	102,731	(1,249,888)	(1,340,285)	(998,973)	200,000	240,000
<b>Beginning Fund Balance</b>	15,074,594	15,170,500	15,273,231	14,023,342	12,683,057	11,684,084	94,443,175
Restatements / Audit Adjustment							
<b>Net Increase/Decrease in Fund Balance</b>	95,906	102,731	(1,249,888)	(1,340,285)	(998,973)	200,000	240,000
<b>Ending Fund Balance</b>	15,170,500	15,273,231	14,023,342	12,683,057	11,684,084	94,443,175	94,683,175



**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 Estimated Actuals**  
**Self Insurance - Dental & Vision Insurance Fund # 67.0**

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
In-District Premiums/Contrib Interest	3,449,578	3,480,588	3,519,239	3,537,239	8,832,610	8,917,000	8,917,000
All Other Local Revenue	16,278	19,150	25,393	39,674	63,814	80,000	90,600
<b>Total Revenue</b>	<b>3,465,857</b>	<b>3,521,223</b>	<b>3,544,632</b>	<b>3,576,913</b>	<b>9,456,225</b>	<b>8,997,000</b>	<b>9,007,600</b>
<b>Expenditures</b>							
Certificated Salaries	0	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0
Books & Supplies	514	873	890	0	967	0	0
Contracted Services	3,263,447	3,110,757	3,227,171	3,104,253	9,062,237	8,917,000	8,917,000
Other Outgo	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>3,263,961</b>	<b>3,111,630</b>	<b>3,228,061</b>	<b>3,104,253</b>	<b>9,063,204</b>	<b>8,917,000</b>	<b>8,917,000</b>
<b>Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>201,895</b>	<b>409,593</b>	<b>316,571</b>	<b>472,660</b>	<b>393,021</b>	<b>80,000</b>	<b>90,600</b>
<b>Beginning Fund Balance</b>	<b>3,027,668</b>	<b>3,229,563</b>	<b>3,639,156</b>	<b>3,955,727</b>	<b>4,428,386</b>	<b>4,821,408</b>	<b>4,901,408</b>
Audit Adjustment	0	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>3,027,668</b>	<b>3,229,563</b>	<b>3,639,156</b>	<b>3,955,727</b>	<b>4,428,386</b>	<b>4,821,408</b>	<b>4,901,408</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>201,895</b>	<b>409,593</b>	<b>316,571</b>	<b>472,660</b>	<b>393,021</b>	<b>80,000</b>	<b>90,600</b>
<b>Ending Fund Balance</b>	<b>3,229,563</b>	<b>3,639,156</b>	<b>3,955,727</b>	<b>4,428,386</b>	<b>4,821,408</b>	<b>4,901,408</b>	<b>4,992,008</b>

GLENDALE UNIFIED SCHOOL DISTRICT

2018-19 Estimated Actuals

Self Insurance - Workers' Compensation Fund # 67.1

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
In-District Premiums/Contrib	4,618,869	4,948,475	4,957,235	4,655,595	4,240,959	4,303,824	3,533,500
Local Revenue	0	0	0	0	0	0	0
Interest	28,592	26,491	27,222	34,981	44,348	48,000	52,000
<b>Total Revenue</b>	<b>4,647,461</b>	<b>4,974,966</b>	<b>4,984,457</b>	<b>4,690,577</b>	<b>4,285,307</b>	<b>4,351,824</b>	<b>3,585,500</b>
<b>Expenditures</b>							
Certificated Salaries	0	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0
Books & Supplies	3,121	0	0	0	0	0	0
Pre 2005-06 Claims	(418,225)	538,630	(556)	(280,144)	(101,636)	0	10,000
Current Year Coverage	4,616,593	4,925,391	4,946,108	4,658,922	4,277,392	4,143,824	3,373,500
Misc. Contract Services	119,770	128,852	116,229	127,027	141,779	150,000	150,000
Other Outgo	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>4,321,258</b>	<b>5,592,873</b>	<b>5,061,781</b>	<b>4,505,804</b>	<b>4,317,535</b>	<b>4,293,824</b>	<b>3,533,500</b>
<b>Other Financing Sources/Uses</b>	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	0	0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>326,202</b>	<b>(617,907)</b>	<b>(77,324)</b>	<b>184,772</b>	<b>(32,228)</b>	<b>58,000</b>	<b>52,000</b>
<b>Beginning Fund Balance</b>	<b>2,041,737</b>	<b>2,367,940</b>	<b>1,750,033</b>	<b>1,672,709</b>	<b>1,857,481</b>	<b>1,825,253</b>	<b>1,883,253</b>
Audit Adjustment	0	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>2,041,737</b>	<b>2,367,940</b>	<b>1,750,033</b>	<b>1,672,709</b>	<b>1,857,481</b>	<b>1,825,253</b>	<b>1,883,253</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>326,202</b>	<b>(617,907)</b>	<b>(77,324)</b>	<b>184,772</b>	<b>(32,228)</b>	<b>58,000</b>	<b>52,000</b>
<b>Ending Fund Balance</b>	<b>2,367,940</b>	<b>1,750,033</b>	<b>1,672,709</b>	<b>1,857,481</b>	<b>1,825,253</b>	<b>1,883,253</b>	<b>1,935,253</b>

GLENDALE UNIFIED SCHOOL DISTRICT

2018-19 Estimated Actuals

Self Insurance - Early Retirement Benefits Fund # 67.2

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
In-District Premiums/Contrib Interest	1,306,335	139,203	2,216,492	2,201,313	2,292,836	2,351,369	2,471,635
Other Local Revenue	24,193	13,470	3,069	4,549	5,027	5,000	6,000
	0	0	0	357	0	0	0
<b>Total Revenue</b>	<b>1,330,528</b>	<b>152,672</b>	<b>2,219,561</b>	<b>2,206,219</b>	<b>2,297,863</b>	<b>2,356,369</b>	<b>2,477,635</b>
<b>Expenditures</b>							
Certificated Salaries	0	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0	0
Contracted Services	2,954,600	2,501,690	2,284,097	2,165,439	2,312,380	2,351,369	2,471,635
Other Outgo	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,954,600</b>	<b>2,501,690</b>	<b>2,284,097</b>	<b>2,165,439</b>	<b>2,312,380</b>	<b>2,351,369</b>	<b>2,471,635</b>
<b>Other Financing Sources/Uses</b>	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	0	0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>(1,624,072)</b>	<b>(2,349,018)</b>	<b>(64,535)</b>	<b>40,779</b>	<b>(14,518)</b>	<b>5,000</b>	<b>6,000</b>
<b>Beginning Fund Balance</b>	4,590,131	2,966,059	617,043	552,507	593,287	578,769	583,769
Audit Adjustment	0	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>4,590,131</b>	<b>2,966,059</b>	<b>617,043</b>	<b>552,507</b>	<b>593,287</b>	<b>578,769</b>	<b>583,769</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(1,624,072)</b>	<b>(2,349,018)</b>	<b>(64,535)</b>	<b>40,779</b>	<b>(14,518)</b>	<b>5,000</b>	<b>6,000</b>
<b>Ending Fund Balance</b>	<b>2,966,059</b>	<b>617,043</b>	<b>552,507</b>	<b>593,287</b>	<b>578,769</b>	<b>583,769</b>	<b>589,769</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2018-19 Estimated Actuals**  
**McLennan & Other Scholarships Trust Fund #73.0**

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>Revenue</b>							
Local, Interest, Transfers In	2,642	2,780	4,916	3,832	5,284	5,935	9,600
<b>Total Revenue</b>	<b>2,642</b>	<b>2,780</b>	<b>4,916</b>	<b>3,832</b>	<b>5,284</b>	<b>5,935</b>	<b>9,600</b>
<b>Expenditures</b>							
Certificated Salaries	0	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Capital Outlay	0	0	0	1,000	0	0	0
Other Outgo	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>							
Other Uses	3,142	2,490	3,656	3,666	5,582	5,935	9,600
<b>Total Other Financing Sources/Uses</b>	<b>3,142</b>	<b>2,490</b>	<b>3,656</b>	<b>3,666</b>	<b>5,582</b>	<b>5,935</b>	<b>9,600</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(500)</b>	<b>289</b>	<b>1,260</b>	<b>(834)</b>	<b>(298)</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>336,395</b>	<b>335,895</b>	<b>336,185</b>	<b>337,445</b>	<b>336,611</b>	<b>336,313</b>	<b>336,313</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(500)</b>	<b>289</b>	<b>1,260</b>	<b>(834)</b>	<b>(298)</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>335,895</b>	<b>336,185</b>	<b>337,445</b>	<b>336,611</b>	<b>336,313</b>	<b>336,313</b>	<b>336,313</b>

**ANNUAL BUDGET REPORT:**  
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 223 N. Jackson Street, Glendale, CA 91206

Place: 223 N. Jackson St., Glendale CA

Date: 5/28/19 to 6/18/19

Date: June 04, 2019

Time: 04:30 PM

Adoption Date: June 18, 2019

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Craig Larimer

Telephone: 818-241-3111 ext. 1349

Title: Financial Analyst

E-mail: clarimer@gusd.net

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
				Jun 18, 2019
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

Glendale Unified  
Los Angeles County

July 1 Budget  
FINANCIAL REPORTS  
2019-20 Budget  
School District Certification

19 64568 0000000  
Form CB

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



**ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS**

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 18, 2019

For additional information on this certification, please contact:

Name: Stephen Dickinson

Title: Chief Business and Financial Officer

Telephone: 818-241-3111

E-mail: sdickinson@gusd.net

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	234,394,127.00	0.00	234,394,127.00	239,969,886.00	0.00	239,969,886.00	2.4%
2) Federal Revenue		8100-8299	200,000.00	16,884,856.00	17,084,856.00	200,000.00	14,271,497.00	14,471,497.00	-15.3%
3) Other State Revenue		8300-8599	9,107,189.00	22,959,902.00	32,067,091.00	4,970,957.00	19,240,835.00	24,211,792.00	-24.5%
4) Other Local Revenue		8600-8799	4,281,382.00	14,412,326.00	18,693,708.00	4,216,291.00	11,150,924.00	15,367,215.00	-17.8%
5) TOTAL REVENUES			247,982,698.00	54,257,084.00	302,239,782.00	249,357,134.00	44,663,256.00	294,020,390.00	-2.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	102,502,958.00	24,918,263.00	127,421,221.00	105,068,086.00	24,920,846.00	129,988,932.00	2.0%
2) Classified Salaries		2000-2999	25,736,843.00	17,144,160.00	42,881,003.00	27,071,456.00	17,437,283.00	44,508,689.00	3.8%
3) Employee Benefits		3000-3999	57,297,217.00	18,249,393.00	75,546,610.00	61,236,835.00	19,978,595.00	81,215,430.00	7.5%
4) Books and Supplies		4000-4999	4,825,479.00	10,675,701.00	15,501,180.00	3,986,209.00	4,329,496.00	8,315,705.00	-46.4%
5) Services and Other Operating Expenditures		5000-5999	19,312,851.00	17,165,801.00	36,478,652.00	16,436,281.00	16,897,910.00	33,384,191.00	-8.5%
6) Capital Outlay		6000-6999	558,654.00	2,286,486.00	2,845,140.00	299,592.00	55,250.00	354,842.00	-87.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	220,000.00	746,000.00	966,000.00	220,000.00	767,000.00	987,000.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,262,858.00)	861,858.00	(401,000.00)	(1,244,059.00)	803,059.00	(441,000.00)	10.0%
9) TOTAL EXPENDITURES			209,191,144.00	92,047,662.00	301,238,806.00	213,124,400.00	85,189,389.00	298,313,789.00	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)</b>									
			38,791,554.00	(37,790,578.00)	1,000,976.00	36,232,734.00	(40,526,133.00)	(4,293,399.00)	-528.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	3,842,773.00	3,842,773.00	0.00	3,842,773.00	3,842,773.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,011,723.00)	42,011,723.00	0.00	(44,081,421.00)	44,081,421.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(42,011,723.00)	38,168,950.00	(3,842,773.00)	(44,081,421.00)	40,238,648.00	(3,842,773.00)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,220,169.00)	378,372.00	(2,841,797.00)	(7,848,687.00)	(287,485.00)	(8,136,172.00)	186.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	39,804,622.73	7,608,430.03	47,413,052.76	36,767,812.61	7,986,802.03	44,754,614.64	-5.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			39,804,622.73	7,608,430.03	47,413,052.76	36,767,812.61	7,986,802.03	44,754,614.64	-5.6%
d) Other Restatements		9795	183,358.88	0.00	183,358.88	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,987,981.61	7,608,430.03	47,596,411.64	36,767,812.61	7,986,802.03	44,754,614.64	-6.0%
2) Ending Balance, June 30 (E + F1e)			36,767,812.61	7,986,802.03	44,754,614.64	28,919,125.61	7,699,317.03	36,618,442.64	-18.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
Stores		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Items		9712	80,096.00	0.00	80,096.00	80,096.00	0.00	80,096.00	0.0%
All Others		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,986,802.03	7,986,802.03	0.00	7,699,317.03	7,699,317.03	-3.6%
c) Committed									
Stabilization Arrangements									
Other Commitments		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
Regular Carry-overs	0000	9780	7,013,537.00	0.00	7,013,537.00	5,235,641.00	0.00	5,235,641.00	-25.3%
Reserve MAA	0000	9780				2,322,471.00		2,322,471.00	
Reserve LACOE System Charge	0000	9780				2,353,170.00		2,353,170.00	
Regular Carry-overs	0000	9780	2,322,471.00		2,322,471.00	560,000.00		560,000.00	
Reserve MAA	0000	9780							
Reserve One-Time 1718 Discretionary f	0000	9780	2,353,170.00		2,353,170.00				
Reserve 1819 FASO Wall Costs	0000	9780	1,222,896.00		1,222,896.00				
Reserve LACOE System Charge	0000	9780	275,000.00		275,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,152,447.00	0.00	9,152,447.00	9,064,697.00	0.00	9,064,697.00	-1.0%
Unassigned/Unappropriated Amount		9790	20,451,732.61	0.00	20,451,732.61	14,468,691.61	0.00	14,468,691.61	-29.3%

Glendale Unified  
Los Angeles County

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

19 64568 0000000  
Form 10

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,899,882.00	4,899,882.00	0.0%
3) Other State Revenue		8300-8599	11,000.00	11,000.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,910,882.00	4,910,882.00	0.0%
<b>B. EXPENDITURES</b>					
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	4,910,882.00	4,910,882.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,910,882.00	4,910,882.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

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

19 64568 0000000  
Form 10

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Child Development Fund  
Expenditures by Object

19 64568 000000  
Form 12

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	870,794.00	776,890.00	-10.8%
3) Other State Revenue		8300-8599	3,125,897.00	2,946,904.00	-5.7%
4) Other Local Revenue		8600-8799	114,115.00	123,515.00	8.2%
5) TOTAL, REVENUES			4,110,806.00	3,847,309.00	-6.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,803,407.00	1,713,907.00	-5.0%
2) Classified Salaries		2000-2999	1,283,393.00	1,227,928.00	-4.3%
3) Employee Benefits		3000-3999	1,480,991.00	1,353,059.00	-8.6%
4) Books and Supplies		4000-4999	153,305.00	153,305.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	131,483.00	131,483.00	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	111,000.00	111,000.00	0.0%
9) TOTAL, EXPENDITURES			4,963,579.00	4,690,682.00	-5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(852,773.00)	(843,373.00)	-1.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	858,773.00	858,773.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			858,773.00	858,773.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Child Development Fund  
Expenditures by Object

19 64568 000000  
Form 12

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,000.00	15,400.00	156.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	298,503.65	304,503.65	2.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			298,503.65	304,503.65	2.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			298,503.65	304,503.65	2.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	266,493.83	266,493.83	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	38,009.82	0.00	-100.0%
	0000	9760	38,009.82		
d) Assigned					
Other Assignments					
		9780	0.00	53,409.82	New
	0000	9780		53,409.82	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Cafeteria Special Revenue Fund  
Expenditures by Object

19 64568 000000  
Form 13

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,973,590.00	6,725,000.00	-3.6%
3) Other State Revenue		8300-8599	600,000.00	600,000.00	0.0%
4) Other Local Revenue		8600-8799	2,117,970.00	2,069,900.00	-2.3%
5) TOTAL, REVENUES			9,691,560.00	9,394,900.00	-3.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,491,292.00	3,413,808.00	-2.2%
3) Employee Benefits		3000-3999	1,816,496.00	1,896,644.00	4.4%
4) Books and Supplies		4000-4999	3,951,660.00	3,951,660.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	298,820.00	286,650.00	-4.1%
6) Capital Outlay		6000-6999	273,590.00	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	330,000.00	13.8%
9) TOTAL, EXPENDITURES			10,121,858.00	9,878,762.00	-2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(430,298.00)	(483,862.00)	12.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Glendale Unified  
Los Angeles County

July 1 Budget  
Cafeteria Special Revenue Fund  
Expenditures by Object

19 64568 000000  
Form 13

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(430,298.00)	(483,862.00)	12.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,964,118.10	3,533,820.10	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,964,118.10	3,533,820.10	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,964,118.10	3,533,820.10	-10.9%
2) Ending Balance, June 30 (E + F1e)			3,533,820.10	3,049,958.10	-13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	700.00	0.0%
Stores		9712	117,271.31	117,271.31	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,959,067.46	1,421,105.46	-27.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,456,781.33	1,510,881.33	3.7%
Assigned	0000	9780		1,510,881.33	
Assigned	0000	9780	1,456,781.33		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Deferred Maintenance Fund  
Expenditures by Object

19 64568 0000000  
Form 14

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	108,000.00	108,650.00	0.6%
5) TOTAL, REVENUES			108,000.00	108,650.00	0.6%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			108,000.00	108,650.00	0.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Deferred Maintenance Fund  
Expenditures by Object

19 64568 0000000  
Form 14

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			108,000.00	108,650.00	0.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,207,077.93	5,315,077.93	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,207,077.93	5,315,077.93	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,207,077.93	5,315,077.93	2.1%
2) Ending Balance, June 30 (E + F1e)			5,315,077.93	5,423,727.93	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,315,077.93	5,423,727.93	2.0%
Committed	0000	9760		5,423,727.93	
Committed	0000	9760	5,315,077.93		
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%

Glendale Unified  
Los Angeles County

July 1 Budget  
Building Fund  
Expenditures by Object

19 64568 000000  
Form 21

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,000,000.00	1,100,000.00	10.0%
5) TOTAL, REVENUES			1,000,000.00	1,100,000.00	10.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,216,301.00	1,141,142.00	-6.2%
3) Employee Benefits		3000-3999	603,134.00	585,476.00	-2.9%
4) Books and Supplies		4000-4999	57.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	18,851,453.00	7,729,000.00	-59.0%
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			20,670,945.00	9,455,618.00	-54.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,670,945.00)	(8,355,618.00)	-57.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	37,765,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,765,000.00	0.00	-100.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Building Fund  
Expenditures by Object

19 64568 0000000  
Form 21

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,094,055.00	(8,355,618.00)	-146.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,060,440.18	62,154,495.18	41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,060,440.18	62,154,495.18	41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,060,440.18	62,154,495.18	41.1%
2) Ending Balance, June 30 (E + F1e)			62,154,495.18	53,798,877.18	-13.4%
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			45,357,279.50	35,901,661.50	-20.8%
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	16,797,215.68	17,897,215.68	6.5%
Assignment	0000	9780		17,897,215.68	
Assigned	0000	9780	16,797,215.68		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Capital Facilities Fund  
Expenditures by Object

19 64568 000000  
Form 25

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,200,000.00	1,211,000.00	0.9%
5) TOTAL, REVENUES			1,200,000.00	1,211,000.00	0.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,711.00	33,285.00	5.0%
3) Employee Benefits		3000-3999	21,986.00	20,389.00	-7.3%
4) Books and Supplies		4000-4999	500.00	500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	363,000.00	New
6) Capital Outlay		6000-6999	0.00	495,129.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,197.00	912,303.00	1583.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,145,803.00	298,697.00	-73.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	850,000.00	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			(850,000.00)	0.00	-100.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Capital Facilities Fund  
Expenditures by Object

19 64568 0000000  
Form 25

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			295,803.00	298,697.00	1.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,925,418.54	10,221,221.54	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,925,418.54	10,221,221.54	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,925,418.54	10,221,221.54	3.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid 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	10,221,221.54	10,519,918.54	2.9%
Assigned	0000	9780		10,519,918.54	
Assigned	0000	9780	10,221,221.54		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

19 64568 000000  
Form 35

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,468,165.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,474,165.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,474,165.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,468,165.00	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			(2,468,165.00)	0.00	-100.0%



Glendale Unified  
Los Angeles County

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

19 64568 0000000  
Form 35

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4.10	6,004.10	146341.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4.10	6,004.10	146341.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4.10	6,004.10	146341.5%
2) Ending Balance, June 30 (E + F1e)			6,004.10	6,004.10	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	6,004.10	6,004.10	0.0%
Assigned	0000	9780		6,004.10	
Assigned	0000	9780	6,004.10		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

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

19 64568 000000  
Form 40

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	284,098.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,560,000.00	1,567,612.00	0.5%
5) TOTAL REVENUES			1,844,098.00	1,567,612.00	-15.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	92,135.00	0.00	-100.0%
3) Employee Benefits		3000-3999	41,963.00	0.00	-100.0%
4) Books and Supplies		4000-4999	5,000.00	872,002.00	17340.0%
5) Services and Other Operating Expenditures		5000-5999	429,481.00	429,481.00	0.0%
6) Capital Outlay		6000-6999	3,050,000.00	11,507,627.00	277.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,330,198.00	1,323,563.00	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,948,777.00	14,132,673.00	185.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,104,679.00)	(12,565,061.00)	304.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,302,165.00	2,984,000.00	-52.7%
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			6,302,165.00	2,984,000.00	-52.7%

Glendale Unified  
Los Angeles County

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

19 64568 000000  
Form 40

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,197,486.00	(9,581,061.00)	-399.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,287,393.89	28,484,879.89	12.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,287,393.89	28,484,879.89	12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,287,393.89	28,484,879.89	12.6%
2) Ending Balance, June 30 (E + F1e)			28,484,879.89	18,903,818.89	-33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,412,464.15	8,412,464.15	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	20,072,415.74	10,491,354.74	-47.7%
Assigned	0000	9780		10,491,354.74	
Assigned	0000	9780	20,072,415.74		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

19 64568 0000000  
Form 51

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	18,069,399.00	18,069,399.00	0.0%
5) TOTAL, REVENUES			18,069,399.00	18,069,399.00	0.0%
<b>B. EXPENDITURES</b>					
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	20,873,870.00	20,873,870.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,873,870.00	20,873,870.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,804,471.00)	(2,804,471.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

19 64568 0000000  
Form 51

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,804,471.00)	(2,804,471.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,632,850.00	14,828,379.00	-15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,632,850.00	14,828,379.00	-15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,632,850.00	14,828,379.00	-15.9%
2) Ending Balance, June 30 (E + F1e)			14,828,379.00	12,023,908.00	-18.9%
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					
Stabilization Arrangements					
Other Commitments		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
c) Committed					
Other Assignments					
Assigned	0000	9780	14,828,379.00	12,023,908.00	-18.9%
Assigned	0000	9780	14,828,379.00	12,023,908.00	-18.9%
d) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Debt Service Fund  
Expenditures by Object

19 64568 000000  
Form 56

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	200,000.00	240,000.00	20.0%
5) TOTAL, REVENUES			200,000.00	240,000.00	20.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			200,000.00	240,000.00	20.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Debt Service Fund  
Expenditures by Object

19 64568 000000  
Form 56

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			200,000.00	240,000.00	20.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,684,083.77	94,443,174.77	708.3%
b) Audit Adjustments		9793	82,559,091.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			94,243,174.77	94,443,174.77	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,243,174.77	94,443,174.77	0.2%
2) Ending Balance, June 30 (E + F1e)			94,443,174.77	94,683,174.77	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	94,443,174.77	94,683,174.77	0.3%
Assigned	0000	9780		94,683,174.77	
Assigned	0000	9780	94,443,174.77		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Self-Insurance Fund  
Expenses by Object

19 64568 000000  
Form 67

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	15,705,193.00	15,070,735.00	-4.0%
5) TOTAL, REVENUES			15,705,193.00	15,070,735.00	-4.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	10,000.00	New
5) Services and Other Operating Expenses		5000-5999	15,562,193.00	14,912,135.00	-4.2%
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			15,562,193.00	14,922,135.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			143,000.00	148,600.00	3.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Glendale Unified  
Los Angeles County

July 1 Budget  
Self-Insurance Fund  
Expenses by Object

19 64568 0000000  
Form 67

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			143,000.00	148,600.00	3.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,225,430.87	7,368,430.87	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,225,430.87	7,368,430.87	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,225,430.87	7,368,430.87	2.0%
2) Ending Net Position, June 30 (E + F1e)			7,368,430.87	7,517,030.87	2.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,368,430.87	7,517,030.87	2.0%

Glendale Unified  
Los Angeles County

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

19 64568 0000000  
Form 73

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,935.00	9,600.00	61.8%
5) TOTAL, REVENUES			5,935.00	9,600.00	61.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,935.00	9,600.00	61.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	5,935.00	9,600.00	61.8%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,935.00)	(9,600.00)	61.8%

Glendale Unified  
Los Angeles County

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

19 64568 0000000  
Form 73

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	336,313.92	336,313.92	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			336,313.92	336,313.92	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			336,313.92	336,313.92	0.0%
2) Ending Net Position, June 30 (E + F1e)			336,313.92	336,313.92	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	332,045.29	332,045.29	0.0%
c) Unrestricted Net Position		9790	4,268.63	4,268.63	0.0%

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	24,907.00	24,907.00	25,134.00	24,629.00	24,629.00	24,917.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	24,907.00	24,907.00	25,134.00	24,629.00	24,629.00	24,917.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	18.00	18.00	18.00	18.00	18.00	18.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	18.00	18.00	18.00	18.00	18.00	18.00
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	24,925.00	24,925.00	25,152.00	24,647.00	24,647.00	24,935.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	12,698,972.00		12,698,972.00			12,698,972.00
Work in Progress	38,518,762.00		38,518,762.00			38,518,762.00
Total capital assets not being depreciated	51,217,734.00	0.00	51,217,734.00	0.00	0.00	51,217,734.00
Capital assets being depreciated:						
Land Improvements	14,897,732.68		14,897,732.68			14,897,732.68
Buildings	655,967,343.00		655,967,343.00			655,967,343.00
Equipment	16,641,246.00		16,641,246.00			16,641,246.00
Total capital assets being depreciated	687,506,321.68	0.00	687,506,321.68	0.00	0.00	687,506,321.68
Accumulated Depreciation for:						
Land Improvements	(14,873,532.00)		(14,873,532.00)			(14,873,532.00)
Buildings	(160,198,633.00)		(160,198,633.00)			(160,198,633.00)
Equipment	(13,481,455.00)		(13,481,455.00)			(13,481,455.00)
Total accumulated depreciation	(188,553,620.00)	0.00	(188,553,620.00)	0.00	0.00	(188,553,620.00)
Total capital assets being depreciated, net	498,952,701.68	0.00	498,952,701.68	0.00	0.00	498,952,701.68
Governmental activity capital assets, net	550,170,435.68	0.00	550,170,435.68	0.00	0.00	550,170,435.68
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land						
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00		0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF	July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>	70,470,281.50	84,368,361.89	82,470,271.62	81,572,285.79	75,261,788.60	73,444,640.11	95,694,554.04	90,699,544.36
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	6,427,076.60	6,427,076.60	20,660,815.88	11,568,737.88	11,568,737.88	20,660,815.88	11,568,737.88	11,568,737.88
Property Taxes	2,358,618.36	3,125,410.02	3,516,483.22	6,101,452.92	7,008,188.38	19,003,684.36	5,846,123.50	2,515,789.66
Miscellaneous Funds								
Federal Revenue	984,152.25	1,105,458.74	681,492.36	1,458,761.21	1,541,458.71	845,869.39	984,951.36	541,563.28
Other State Revenue	1,941,823.68	1,745,258.98	1,842,774.01	2,513,843.26	981,674.36	2,583,592.36	2,001,413.82	1,984,288.11
Other Local Revenue	1,201,541.14	1,101,543.92	984,114.74	750,148.28	1,505,147.45	1,018,857.12	1,985,423.76	849,579.25
Interfund Transfers In								
All Other Financing Sources								
<b>TOTAL RECEIPTS</b>	12,913,213.03	13,504,748.16	27,695,670.21	22,392,943.45	22,605,186.78	43,111,999.11	22,386,650.32	17,459,949.18
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1,005,148.28	2,513,471.28	11,497,301.13	11,497,301.13	11,497,301.13	11,497,301.13	11,497,301.13	11,497,301.13
Classified Salaries	85,154.31	2,011,478.95	3,855,641.44	3,855,641.44	3,855,641.44	3,855,641.44	3,855,641.44	3,855,641.44
Employee Benefits	846,813.68	9,014,163.37	6,486,768.45	6,486,768.45	6,486,768.45	6,486,768.45	6,486,768.45	6,486,768.45
Books and Supplies	85,456.12	150,418.55	734,530.03	3,052,465.38	522,456.81	131,456.88	456,184.46	120,896.74
Services	999,141.79	1,254,746.38	2,830,027.53	3,415,968.25	2,546,891.74	544,879.66	2,145,686.96	5,555,164.08
Capital Outlay	59,105.45		47,115.85			61,745.14	85,961.89	165,411.98
Other Outgo	120,159.38		85,715.82	(100,545.36)	76,418.85			
Interfund Transfers Out								
All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>	3,200,979.02	14,944,278.43	25,537,100.25	28,307,599.28	24,985,478.42	29,577,799.70	24,692,956.31	27,701,488.72
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury								
Accounts Receivable	4,134,562.87	1,543,286.38	200,141.41	(374,415.36)	451,746.87	519,987.45	125,141.47	415,742.38
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets	196,748.25	0.00	(2,415,368.84)		111,416.28	201,546.33	(2,415,368.38)	1,052,468.38
Deferred Outflows of Resources								
<b>SUBTOTAL</b>	0.00	4,271,311.12	(2,215,227.43)	(374,415.36)	563,163.15	715,539.78	(2,290,226.91)	1,488,210.76
Liabilities and Deferred Inflows								
Accounts Payable	85,414.74	2,001,846.38	841,328.36	121,445.99		(1,000,154.74)	398,456.78	200,141.69
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
<b>SUBTOTAL</b>	0.00	85,414.74	841,328.36	121,445.99	0.00	(1,000,154.74)	398,456.78	200,141.69
Nonoperating								
Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	4,185,996.38	(3,056,556.79)	(495,861.35)	563,163.15	1,715,688.52	(2,658,683.69)	1,268,069.07
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	13,898,130.39	(1,896,090.27)	(697,965.63)	(6,310,517.19)	(1,817,128.49)	22,249,899.99	(4,994,999.68)	(8,973,470.47)
<b>F. ENDING CASH (A + E)</b>	84,368,361.89	82,470,271.62	81,572,285.79	75,261,788.60	73,444,640.11	95,694,554.04	90,699,544.36	81,726,073.89
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ESTIMATES THROUGH THE MONTH OF JUNE</b>								
<b>A. BEGINNING CASH</b>	81,726,073.89	84,922,683.66	88,657,381.01	85,696,655.51				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	20,660,815.88	11,568,737.88	11,568,737.88	20,660,815.88			164,909,844.00	164,909,844.00
Property Taxes	3,415,826.82	13,846,748.36	6,152,484.28	3,169,252.22			75,060,042.00	75,060,042.00
Miscellaneous Funds							0.00	0.00
Federal Revenue	2,541,458.71	848,516.32	779,939.47	1,342,846.82	815,478.38		14,471,497.00	14,471,497.00
Other State Revenue	1,854,778.20	1,201,569.10	2,541,682.38	1,982,684.36	1,536,412.38		24,211,792.00	24,211,792.00
Other Local Revenue	2,001,456.72	1,001,415.82	1,301,741.28	748,153.28	908,418.34		15,367,215.00	15,367,215.00
Intertund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	29,974,336.33	28,466,987.48	22,344,645.23	27,903,752.56	3,260,309.10	0.00	294,020,390.00	294,020,390.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	11,497,301.13	11,497,301.13	11,497,301.13	11,497,301.13	11,497,301.13		129,988,932.00	129,988,932.00
Classified Salaries	3,855,641.44	3,855,641.44	3,855,641.44	3,855,641.44	3,855,641.44		44,508,689.00	44,508,689.00
Employee Benefits	6,486,768.45	6,486,768.45	6,486,768.45	6,486,768.45	6,486,768.45		81,215,430.00	81,215,430.00
Books and Supplies	1,889,654.98	444,685.85	315,084.82	684,165.89	227,648.51		8,315,705.00	8,315,705.00
Services	1,855,846.82	3,148,789.52	2,954,684.22	4,456,896.36	2,165,467.69		33,384,191.00	33,384,191.00
Capital Outlay		46,147.60	54,766.07				354,842.00	354,842.00
Other Outgo	(61,456.76)	74,579.21					546,000.00	546,000.00
Intertund Transfers Out							3,842,773.00	3,842,773.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	24,533,756.04	25,553,913.21	25,164,846.13	30,823,546.26	24,232,827.22	0.00	302,156,562.00	302,156,562.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	0.00
Accounts Receivable							7,483,363.18	7,483,363.18
Due From Other Funds	(1,100,148.74)	122,474.85	614,745.38	331,415.82	514,682.40		0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets	85,014.68	185,463.85	546,745.38				0.00	0.00
Deferred Outflows of Resources							(2,511,354.07)	(2,511,354.07)
<b>SUBTOTAL</b>	(1,015,134.06)	307,938.70	1,161,490.76	331,415.82	514,682.40	0.00	4,982,029.11	4,982,029.11
Liabilities and Deferred Inflows								
Accounts Payable	1,228,636.46	(513,664.38)	1,302,015.42				4,982,029.11	4,982,029.11
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	1,228,636.46	(513,664.38)	1,302,015.42	0.00	316,382.41	0.00	4,982,029.11	4,982,029.11
Nonoperating							0.00	0.00
Suspense Clearing							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>	(2,242,970.52)	821,623.08	(140,524.66)	331,415.82	198,299.99	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	3,196,609.77	3,734,697.35	(2,960,725.50)	(2,588,877.89)	(20,774,218.13)	0.00	(8,136,172.00)	(8,136,172.00)
<b>F. ENDING CASH (A + E)</b>	84,922,683.66	88,657,381.01	85,696,655.51	83,108,277.63				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							62,334,059.50	62,334,059.50

Object	JUNE	ESTIMATES THROUGH THE MONTH OF											
		July	August	September	October	November	December	January	February				
<b>A. BEGINNING CASH</b>		83,108,277.63	94,562,029.94	102,382,628.57	99,015,925.58	91,932,587.39	85,545,518.06	121,370,559.81	111,336,769.95				
<b>B. RECEIPTS</b>													
LCFF/Revenue Limit Sources													
Principal Apportionment	8010-8019	6,427,076.60	6,427,076.60	20,660,815.88	11,568,737.88	11,568,737.88	20,660,815.88	11,568,737.88	11,568,737.88				
Property Taxes	8080-8079	3,516,487.82	2,941,105.14	789,456.98	3,566,444.75	14,031,452.82	25,015,413.68	845,864.18	5,841,682.84				
Miscellaneous Funds	8100-8299	717,541.38	1,285,454.28	1,418,006.28	1,318,156.44	1,005,451.89	1,201,456.74	1,712,619.98	1,322,747.85				
Other State Revenue	8300-8599	1,250,174.85	1,382,496.69	999,754.77	2,790,456.31	1,950,786.98	2,750,415.25	1,420,184.74	2,401,414.28				
Other Local Revenue	8600-8799	489,415.71	940,414.94	750,481.70	1,482,763.33	999,878.56	1,388,945.85	1,270,964.76	1,220,418.69				
Interfund Transfers In	8810-8929												
All Other Financing Sources	8930-8979												
<b>TOTAL RECEIPTS</b>		12,410,696.36	12,976,547.65	24,618,515.01	20,705,558.71	29,556,308.13	51,017,047.40	16,818,191.54	22,355,001.54				
<b>C. DISBURSEMENTS</b>													
Certificated Salaries	1000-1999	1,025,486.40	1,608,462.88	11,588,582.52	11,588,582.52	11,588,582.52	11,588,582.52	11,588,582.52	11,588,582.52				
Classified Salaries	2000-2999	89,745.74	99,184.42	4,154,892.44	4,154,892.44	4,154,892.44	4,154,892.44	4,154,892.44	4,154,892.44				
Employee Benefits	3000-3999	50,146.21	120,165.82	7,862,186.27	7,862,186.27	7,862,186.27	7,862,186.27	7,862,186.27	7,862,186.27				
Books and Supplies	4000-4999	11,045.28	25,789.42	752,924.85	546,358.36	451,638.86	254,136.84	856,156.36	994,516.38				
Services	5000-5999	250,741.46	664,875.25	3,984,047.39	1,128,478.36	2,486,785.38	604,587.48	2,845,368.10	4,678,559.64				
Capital Outlay	6000-6599		49,982.52										
Other Outgo	7000-7499	389,456.76	450,456.12										
Interfund Transfers Out	7600-7629												
All Other Financing Uses	7630-7699												
<b>TOTAL DISBURSEMENTS</b>		1,816,621.80	3,018,865.43	28,342,633.47	25,280,497.95	26,002,468.81	24,764,988.30	27,352,970.05	29,278,737.25				
<b>D. BALANCE SHEET ITEMS</b>													
Assets and Deferred Outflows													
Cash Not In Treasury	9111-9199												
Accounts Receivable	9200-9299												
Due From Other Funds	9310	200,111.85	299,516.47	957,415.47	(1,207,431.41)	410,745.98	25,164.23	300,141.77	531,489.29				
Stores	9320												
Prepaid Expenditures	9330												
Other Current Assets	9340	954,744.12	(1,852,463.28)		210,645.14								
Deferred Outflows of Resources	9490												
<b>SUBTOTAL</b>		0.00	1,154,655.97	(1,552,946.81)	(996,786.27)	410,745.98	(235,551.13)	300,141.77	892,951.13				
Liabilities and Deferred Inflows													
Accounts Payable	9500-9599												
Due To Other Funds	9610	295,178.22	584,135.78		1,511,612.68	351,654.03	191,456.22	(200,846.88)					
Current Loans	9640												
Unearned Revenues	9650												
Deferred Inflows of Resources	9680												
<b>SUBTOTAL</b>		0.00	584,135.78	0.00	1,511,612.68	351,654.03	191,456.22	(200,846.88)	0.00				
Nonoperating													
Suspense Clearing	9810												
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	859,677.75	(2,137,082.58)	(2,508,398.95)	59,091.35	(427,007.35)	500,988.65	892,951.13				
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		11,493,762.31	7,820,998.63	(3,866,702.99)	(7,083,358.19)	3,612,930.87	25,895,041.75	(10,033,789.86)	(6,030,764.59)				
<b>F. ENDING CASH (A + E)</b>		94,562,029.94	102,382,628.57	99,015,925.58	91,932,587.39	95,545,518.06	121,370,559.81	111,336,769.95	105,305,985.37				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>													



ESTIMATES THROUGH THE MONTH OF	Object	2019-20 Budget					TOTAL	BUDGET
		March	April	May	June	Accruals		
<b>A. BEGINNING CASH</b>								
<b>B. RECEIPTS</b>		105,305,985.37	99,304,914.94	108,239,633.42	101,310,945.75			
LFFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	20,660,815.88	11,568,737.88	11,568,737.88	20,660,815.88		164,909,844.00	
Property Taxes	8020-8079	1,820,841.41	18,014,789.84	2,190,136.30	640,446.84		79,212,944.00	
Miscellaneous Funds	8080-8099							
Federal Revenue	8100-8299	584,147.99	1,667,787.65	887,185.74	652,656.82	688,289.96	0.00	
Other State Revenue	8300-8599	1,503,440.95	1,939,147.85	2,541,681.01	2,347,851.78	1,399,520.54	14,471,497.00	
Other Local Revenue	8600-8799	931,745.82	1,387,456.74	2,430,156.46	1,259,041.45	815,530.99	24,671,326.00	
Interfund Transfers In	8910-8929							
All Other Financing Sources	8930-8979	25,500,992.05	34,587,919.95	19,617,899.39	25,560,812.77	2,907,335.49	15,367,215.00	
<b>TOTAL RECEIPTS</b>								
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	11,588,582.52	11,588,582.52	11,588,582.52	11,588,582.52	11,588,582.52	298,632,826.00	
Classified Salaries	2000-2999	4,154,892.44	4,154,892.44	4,154,892.44	4,154,892.44	4,154,892.44	130,108,357.00	
Employee Benefits	3000-3999	7,862,186.27	7,862,186.27	7,862,186.27	7,862,186.27	7,862,186.27	45,892,747.00	
Books and Supplies	4000-4999	850,415.44	935,023.74	1,149,100.77	1,241,156.38	250,745.87	86,654,361.00	
Services	5000-5999	9,865,987.45	1,345,852.05	1,884,635.85	2,001,564.74	1,999,654.85	8,319,008.00	
Capital Outlay	6000-6599		53,095.00	40,101.85	61,131.59	0.00	33,740,138.00	
Other Outgo	7000-7499		(472,706.18)		288,863.43	235,953.00	352,687.00	
Interfund Transfers Out	7600-7629				3,841,435.00		548,378.00	
All Other Financing Uses	7630-7699	34,322,064.12	25,466,925.84	26,679,499.70	(4,764,047.00)	(235,953.00)	3,841,435.00	
<b>TOTAL DISBURSEMENTS</b>								
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury	9111-9199							
Accounts Receivable	9200-9299	404,156.42	301,456.85	120,456.46	200,669.62	150,474.21	0.00	
Due From Other Funds	9310						2,094,366.51	
Stores	9320						0.00	
Prepaid Expenditures	9330						0.00	
Other Current Assets	9340		80,415.33	12,456.18			0.00	
Deferred Outflows of Resources	9490						(493,456.03)	
<b>SUBTOTAL</b>		404,156.42	381,872.18	132,912.64	200,669.62	150,474.21	0.00	
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599	(2,415,845.22)	568,147.82	412,568.23	302,849.60	1,600,910.48	1,600,910.48	
Due To Other Funds	9610						0.00	
Current Loans	9640						0.00	
Unearned Revenues	9650						0.00	
Deferred Inflows of Resources	9690						0.00	
<b>SUBTOTAL</b>		(2,415,845.22)	568,147.82	412,568.23	302,849.60	1,600,910.48	0.00	
Nonoperating								
Suspense Clearing	9910						0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		2,820,001.64	(186,275.64)	132,912.64	(211,898.71)	(152,375.39)	0.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(6,001,070.43)	8,934,718.48	(6,928,687.67)	(926,851.27)	(23,100,101.65)	0.00	
<b>F. ENDING CASH (A + E)</b>		99,304,914.94	108,239,633.42	101,310,945.75	100,384,094.45		(5,824,285.00)	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							77,283,992.63	

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	127,421,221.00	301	16,343.00	303	127,404,878.00	305	3,253,876.00		307	124,151,002.00	309
2000 - Classified Salaries	42,881,003.00	311	357,971.00	313	42,523,032.00	315	842,178.00		317	41,580,854.00	319
3000 - Employee Benefits	75,546,610.00	321	2,375,006.00	323	73,171,604.00	325	1,591,868.00		327	71,579,736.00	329
4000 - Books, Supplies Equip Replace. (6500)	15,501,180.00	331	94,654.00	333	15,406,526.00	335	1,422,954.00		337	13,983,572.00	339
5000 - Services... & 7300 - Indirect Costs	36,077,652.00	341	186,144.00	343	35,891,508.00	345	13,224,708.00		347	22,666,800.00	349
TOTAL					294,397,548.00	365			TOTAL	273,961,964.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.....		1100	375
2. Salaries of Instructional Aides Per EC 41011.....		2100	380
3. STRS.....		3101 & 3102	382
4. PERS.....		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.....		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....		3401 & 3402	385
7. Unemployment Insurance.....		3501 & 3502	390
8. Workers' Compensation Insurance.....		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).....		3751 & 3752	0.00
10. Other Benefits (EC 22310).....		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			396
14. TOTAL SALARIES AND BENEFITS.....			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....			62.85%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	55.00%
2. Percentage spent by this district (Part II, Line 15).....	62.85%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	273,961,964.00
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

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

Glendale Unified  
Los Angeles County

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

19 64568 0000000  
Form CEA

--

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	129,988,932.00	301	16,343.00	303	129,972,589.00	305	3,321,787.00		307	126,650,802.00	309	
2000 - Classified Salaries	44,508,689.00	311	361,998.00	313	44,146,691.00	315	977,028.00		317	43,169,663.00	319	
3000 - Employee Benefits	81,215,430.00	321	2,484,552.00	323	78,730,878.00	325	1,824,919.00		327	76,905,959.00	329	
4000 - Books, Supplies Equip Replace. (6500)	8,315,705.00	331	106,595.00	333	8,209,110.00	335	1,513,651.00		337	6,695,459.00	339	
5000 - Services... & 7300 - Indirect Costs	32,943,191.00	341	169,750.00	343	32,773,441.00	345	13,331,529.00		347	19,441,912.00	349	
TOTAL					293,832,709.00	365			TOTAL		272,863,795.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.....		1100	375
2. Salaries of Instructional Aides Per EC 41011.....		2100	380
3. STRS.....		3101 & 3102	382
4. PERS.....		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.....		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....		3401 & 3402	385
7. Unemployment Insurance.....		3501 & 3502	390
8. Workers' Compensation Insurance.....		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).....		3751 & 3752	0.00
10. Other Benefits (EC 22310).....		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....			181,892,739.00
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).....			1,371,351.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			
14. TOTAL SALARIES AND BENEFITS.....			180,521,388.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....			66.16%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	55.00%
2. Percentage spent by this district (Part II, Line 15).....	66.16%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	272,863,795.00
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

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

Glendale Unified  
Los Angeles County

July 1 Budget  
2019-20 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom Compensation

19 64568 0000000  
Form CEB



July 1 Budget  
2018-19 Estimated Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	382,352,532.00	5,064,247.00	387,416,779.00	0.00	12,355,000.00	375,061,779.00	12,355,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	14,501,556.00	0.00	14,501,556.00	0.00	806,852.00	13,694,704.00	806,852.00
Other General Long-Term Debt	1,158,117.00	0.00	1,158,117.00	0.00	169,675.00	988,442.00	169,675.00
Net Pension Liability	286,947,908.00	0.00	286,947,908.00	0.00	0.01	286,947,907.99	0.00
Total/Net OPEB Liability	75,938,400.00	0.00	75,938,400.00	0.00	0.01	75,938,399.99	0.00
Compensated Absences Payable	3,391,896.69	0.00	3,391,896.69	0.00	0.01	3,391,896.68	0.00
Governmental activities long-term liabilities	764,290,409.69	5,064,247.00	769,354,656.69	0.00	13,331,527.03	756,023,129.66	13,331,527.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Glendale Unified  
Los Angeles County

July 1 Budget  
2018-19 Estimated Actuals  
Every Student Succeeds Act Maintenance of Effort Expenditures

19 64568 0000000  
Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	305,081,579.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,649,078.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	585,257.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,744,340.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	216,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,842,773.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	550,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,938,370.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		430,298.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				280,924,429.00

<b>Section II - Expenditures Per ADA</b>		<b>2018-19 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		24,925.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,270.79
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
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.)	282,274,724.49	11,226.97
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	282,274,724.49	11,226.97
B. Required effort (Line A.2 times 90%)	254,047,252.04	10,104.27
C. Current year expenditures (Line I.E and Line II.B)	280,924,429.00	11,270.79
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 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%



Glendale Unified  
Los Angeles County

July 1 Budget  
2018-19 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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,889.16		2,246,552.75	2,248,441.91
2. State Lottery Revenue	8560	3,668,980.00		1,206,240.00	4,875,220.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,670,869.16	0.00	3,452,792.75	7,123,661.91
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,539,069.00			2,539,069.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,064,440.00			1,064,440.00
4. Books and Supplies	4000-4999	54,688.00		1,206,240.00	1,260,928.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	10,783.00			10,783.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,668,980.00	0.00	1,206,240.00	4,875,220.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,889.16	0.00	2,246,552.75	2,248,441.91
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	239,969,886.00	1.73%	244,122,788.00	2.81%	250,989,137.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	4,970,957.00	0.03%	4,972,457.00	0.03%	4,973,899.00
4. Other Local Revenues	8600-8799	4,216,291.00	0.00%	4,216,291.00	0.00%	4,216,291.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	(44,081,421.00)	0.00%	(44,081,421.00)	0.00%	(44,081,421.00)
6. Total (Sum lines A1 thru A5c)		205,275,713.00	2.02%	209,430,115.00	3.28%	216,297,906.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				105,068,086.00		105,025,771.00
b. Step & Column Adjustment				1,100,000.00		1,100,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,142,315.00)		96,432.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,068,086.00	-0.04%	105,025,771.00	-1.14%	106,222,203.00
2. Classified Salaries						
a. Base Salaries				27,071,456.00		28,371,456.00
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	27,071,456.00	4.80%	28,371,456.00	4.58%	29,671,456.00
3. Employee Benefits	3000-3999	61,236,835.00	8.70%	66,562,478.00	5.13%	69,974,902.00
4. Books and Supplies	4000-4999	3,986,209.00	0.00%	3,986,209.00	0.00%	3,986,209.00
5. Services and Other Operating Expenditures	5000-5999	16,486,281.00	1.57%	16,744,613.00	1.62%	17,015,862.00
6. Capital Outlay	6000-6999	299,592.00	0.00%	299,592.00	0.00%	299,592.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	220,000.00	0.00%	220,000.00	0.00%	220,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,244,059.00)	-0.06%	(1,243,334.00)	0.00%	(1,243,331.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(5,000,000.00)		(5,000,000.00)
11. Total (Sum lines B1 thru B10)		213,124,400.00	0.86%	214,966,785.00	2.87%	221,146,893.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(7,848,687.00)		(5,536,670.00)		(4,848,987.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,767,812.61		28,919,125.61		23,382,455.61
2. Ending Fund Balance (Sum lines C and D1)		28,919,125.61		23,382,455.61		18,533,468.61
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,096.00		150,096.00		150,096.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,235,641.00		4,955,641.00		4,675,641.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,064,697.00		9,133,713.00		9,332,323.00
2. Unassigned/Unappropriated	9790	14,468,691.61		9,143,005.61		4,375,408.61
f. Total Components of Ending Fund Balance		28,919,125.61		23,382,455.61		18,533,468.61
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,064,697.00		9,133,713.00		9,332,323.00
c. Unassigned/Unappropriated	9790	14,468,691.61		9,143,005.61		4,375,408.61
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		
b. Reserve for Economic Uncertainties	9789			0.00		
c. Unassigned/Unappropriated	9790			0.00		
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		23,533,388.61		18,276,718.61		13,707,731.61
<b>F. ASSUMPTIONS</b>						
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. B1d reflects projected salary savings, enrollment changes, retiree savings, attrition savings. Out years reflect TK-3 change to 24 to 1 ratio and exclude carry-over. B2d reflects salary saving and BIA/EAIS staff increase throughout the years. B10 reflects the 2020-21 Solvency Plan place holder of \$5 million. Board of Education will begin study sessions starting in August to identify 2020-21 Solvency Plan reductions. STRS/PERS/HW increases in all years.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	14,271,497.00	0.00%	14,271,497.00	0.00%	14,271,497.00
3. Other State Revenues	8300-8599	19,240,835.00	2.38%	19,698,869.00	2.24%	20,139,192.00
4. Other Local Revenues	8600-8799	11,150,924.00	0.00%	11,150,924.00	0.00%	11,150,924.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	44,081,421.00	0.00%	44,081,421.00	0.00%	44,081,421.00
6. Total (Sum lines A1 thru A5c)		88,744,677.00	0.52%	89,202,711.00	0.49%	89,643,034.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,920,846.00		25,082,586.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(88,260.00)		(104,150.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,920,846.00	0.65%	25,082,586.00	0.58%	25,228,436.00
2. Classified Salaries						
a. Base Salaries				17,437,233.00		17,521,291.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(65,942.00)		(67,102.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,437,233.00	0.48%	17,521,291.00	0.47%	17,604,189.00
3. Employee Benefits	3000-3999	19,978,595.00	0.57%	20,091,883.00	0.54%	20,200,051.00
4. Books and Supplies	4000-4999	4,329,496.00	0.08%	4,332,799.00	0.05%	4,334,944.00
5. Services and Other Operating Expenditures	5000-5999	16,897,910.00	0.58%	16,995,525.00	0.57%	17,092,385.00
6. Capital Outlay	6000-6999	55,250.00	-3.90%	53,095.00	0.25%	53,227.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	767,000.00	0.31%	769,378.00	0.54%	773,560.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	803,059.00	-0.09%	802,334.00	0.00%	802,331.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,842,773.00	-0.03%	3,841,435.00	0.00%	3,841,418.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		89,032,162.00	0.51%	89,490,326.00	0.49%	89,930,541.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(287,485.00)		(287,615.00)		(287,507.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,986,802.03		7,699,317.03		7,411,702.03
2. Ending Fund Balance (Sum lines C and D1)		7,699,317.03		7,411,702.03		7,124,195.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,699,317.03		7,411,702.03		7,124,195.03
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,699,317.03		7,411,702.03		7,124,195.03

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d reflect attrition. Out years exclude carry-over amounts.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	239,969,886.00	1.73%	244,122,788.00	2.81%	250,989,137.00
2. Federal Revenues	8100-8299	14,471,497.00	0.00%	14,471,497.00	0.00%	14,471,497.00
3. Other State Revenues	8300-8599	24,211,792.00	1.90%	24,671,326.00	1.79%	25,113,091.00
4. Other Local Revenues	8600-8799	15,367,215.00	0.00%	15,367,215.00	0.00%	15,367,215.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		294,020,390.00	1.57%	298,632,826.00	2.45%	305,940,940.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				129,988,932.00		130,108,357.00
b. Step & Column Adjustment				1,350,000.00		1,350,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,230,575.00)		(7,718.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	129,988,932.00	0.09%	130,108,357.00	1.03%	131,450,639.00
2. Classified Salaries						
a. Base Salaries				44,508,689.00		45,892,747.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,054,058.00		1,052,898.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,508,689.00	3.11%	45,892,747.00	3.01%	47,275,645.00
3. Employee Benefits	3000-3999	81,215,430.00	6.70%	86,654,361.00	4.06%	90,174,953.00
4. Books and Supplies	4000-4999	8,315,705.00	0.04%	8,319,008.00	0.03%	8,321,153.00
5. Services and Other Operating Expenditures	5000-5999	33,384,191.00	1.07%	33,740,138.00	1.09%	34,108,247.00
6. Capital Outlay	6000-6999	354,842.00	-0.61%	352,687.00	0.04%	352,819.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	987,000.00	0.24%	989,378.00	0.42%	993,560.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(441,000.00)	0.00%	(441,000.00)	0.00%	(441,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,842,773.00	-0.03%	3,841,435.00	0.00%	3,841,418.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(5,000,000.00)		(5,000,000.00)
11. Total (Sum lines B1 thru B10)		302,156,562.00	0.76%	304,457,111.00	2.17%	311,077,434.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(8,136,172.00)		(5,824,285.00)		(5,136,494.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		44,754,614.64		36,618,442.64		30,794,157.64
2. Ending Fund Balance (Sum lines C and D1)		36,618,442.64		30,794,157.64		25,657,663.64
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,096.00		150,096.00		150,096.00
b. Restricted	9740	7,699,317.03		7,411,702.03		7,124,195.03
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,235,641.00		4,955,641.00		4,675,641.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,064,697.00		9,133,713.00		9,332,323.00
2. Unassigned/Unappropriated	9790	14,468,691.61		9,143,005.61		4,375,408.61
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		36,618,442.64		30,794,157.64		25,657,663.64

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,064,697.00		9,133,713.00		9,332,323.00
c. Unassigned/Unappropriated	9790	14,468,691.61		9,143,005.61		4,375,408.61
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		23,533,388.61		18,276,718.61		13,707,731.61
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.79%		6.00%		4.41%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <u>Yes</u>						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<u>Foothill SELPA</u>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		4,910,882.00		4,910,882.00		4,910,882.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		24,629.00		24,629.00		24,629.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		302,156,562.00		304,457,111.00		311,077,434.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		302,156,562.00		304,457,111.00		311,077,434.00
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)		9,064,696.86		9,133,713.33		9,332,323.02
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,064,696.86		9,133,713.33		9,332,323.02
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 6600-6929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(121,174.00)	0.00	(401,000.00)				
Other Sources/Uses Detail					0.00	3,642,773.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	58,083.00	0.00	111,000.00	0.00				
Other Sources/Uses Detail					858,773.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	63,091.00	0.00	290,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	850,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,468,165.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,302,165.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00



Glendale Unified  
Los Angeles County

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

19 64568 000000  
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8800-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>121,174.00</b>	<b>(121,174.00)</b>	<b>401,000.00</b>	<b>(401,000.00)</b>	<b>7,160,938.00</b>	<b>7,160,938.00</b>	<b>0.00</b>	<b>0.00</b>

July 1 Budget  
2019-20 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8920	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9510
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(121,174.00)	0.00	(441,000.00)				
Other Sources/Uses Detail					0.00	3,842,779.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	58,083.00	0.00	111,000.00	0.00				
Other Sources/Uses Detail					858,773.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	63,091.00	0.00	330,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,884,000.00	0.00		
Fund Reconciliation								
48 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget  
2019-20 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
68 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>121,174.00</b>	<b>(121,174.00)</b>	<b>441,000.00</b>	<b>(441,000.00)</b>	<b>3,842,773.00</b>	<b>3,842,773.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	25,150	25,130		
Charter School	0			
<b>Total ADA</b>	<b>25,150</b>	<b>25,130</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	25,368	25,136		
Charter School	0			
<b>Total ADA</b>	<b>25,368</b>	<b>25,136</b>	<b>0.9%</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	25,406	25,134		
Charter School	0	0		
<b>Total ADA</b>	<b>25,406</b>	<b>25,134</b>	<b>1.1%</b>	<b>Not Met</b>
Budget Year (2019-20)				
District Regular	24,917			
Charter School	0			
<b>Total ADA</b>	<b>24,917</b>			

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

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

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The 2018-19 Estimated Actual funded ADA declined greater than planned in the 2018-19 Adopted Budget. This was unexpected caused by declining enrollment, which will be carefully watched in future years.

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

**DATA ENTRY:** Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
<b>Third Prior Year (2016-17)</b>				
District Regular	26,075	26,075		
Charter School	0			
<b>Total Enrollment</b>	<b>26,075</b>	<b>26,075</b>	<b>0.0%</b>	<b>Met</b>
<b>Second Prior Year (2017-18)</b>				
District Regular	26,071	26,071		
Charter School	0			
<b>Total Enrollment</b>	<b>26,071</b>	<b>26,071</b>	<b>0.0%</b>	<b>Met</b>
<b>First Prior Year (2018-19)</b>				
District Regular	25,788	25,788		
Charter School	0	0		
<b>Total Enrollment</b>	<b>25,788</b>	<b>25,788</b>	<b>0.0%</b>	<b>Met</b>
<b>Budget Year (2019-20)</b>				
District Regular	25,511			
Charter School	0			
<b>Total Enrollment</b>	<b>25,511</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	25,128	26,075	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>25,128</b>	<b>26,075</b>	<b>96.4%</b>
Second Prior Year (2017-18)			
District Regular	25,134	26,071	
Charter School			
<b>Total ADA/Enrollment</b>	<b>25,134</b>	<b>26,071</b>	<b>96.4%</b>
First Prior Year (2018-19)			
District Regular	24,907	25,788	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>24,907</b>	<b>25,788</b>	<b>96.6%</b>
		Historical Average Ratio:	96.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.0%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	24,629	25,511		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>24,629</b>	<b>25,511</b>	<b>96.5%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	24,629	25,511		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>24,629</b>	<b>25,511</b>	<b>96.5%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	24,629	25,511		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>24,629</b>	<b>25,511</b>	<b>96.5%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2c. All other data is calculated.

Note: Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

**Projected LCFF Revenue**

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	25,152.00	24,935.00	24,647.00	24,647.00
b. Prior Year ADA (Funded)		25,152.00	24,935.00	24,647.00
c. Difference (Step 1a minus Step 1b)		(217.00)	(288.00)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.86%	-1.16%	0.00%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		234,394,127.00	239,969,686.00	244,122,788.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		7,641,248.54	7,199,096.58	6,835,438.06
c. Economic Recovery Target Funding (current year increment)		0.00	N/A	N/A
d. Total (Lines b2 plus Line 2c)		7,641,248.54	7,199,096.58	6,835,438.06
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)</b>		2.40%	1.84%	2.80%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		1.40% to 3.40%	.84% to 2.84%	1.80% to 3.80%

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	65,440,351.00	75,060,042.00	75,060,042.00	75,060,042.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	234,394,127.00	239,969,886.00	244,122,788.00	250,989,137.00
District's Projected Change in LCFF Revenue:		2.58%	1.73%	2.81%
LCFF Revenue Standard:		1.40% to 3.40%	.84% to 2.84%	1.80% to 3.80%
Status:		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

Explanation:  
(required if NOT met)



**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	169,743,299.83	189,185,692.12	89.7%
Second Prior Year (2017-18)	179,615,876.52	202,598,486.96	88.7%
First Prior Year (2018-19)	185,537,018.00	209,191,144.00	88.7%
	Historical Average Ratio:		89.0%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	193,376,377.00	213,124,400.00	90.7%	Met
1st Subsequent Year (2020-21)	199,959,705.00	214,966,785.00	93.0%	Not Met
2nd Subsequent Year (2021-22)	205,868,561.00	221,146,893.00	93.1%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:  
(required if NOT met)

Primarily resulting from increased salary & benefits on STRS, PERS, Special Education, and health and welfare increases.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 9):	2.40%	1.84%	2.80%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.60% to 12.40%	-8.16% to 11.84%	-7.20% to 12.80%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.60% to 7.40%	-3.16% to 6.84%	-2.20% to 7.80%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2018-19)	17,084,856.00		
Budget Year (2019-20)	14,471,497.00	-15.30%	Yes
1st Subsequent Year (2020-21)	14,471,497.00	0.00%	No
2nd Subsequent Year (2021-22)	14,471,497.00	0.00%	No

Explanation:  
(required if Yes) Primarily 2018-19 includes deferred revenue, while out years do not.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2018-19)	32,067,091.00		
Budget Year (2019-20)	24,211,792.00	-24.50%	Yes
1st Subsequent Year (2020-21)	24,671,326.00	1.90%	No
2nd Subsequent Year (2021-22)	25,113,091.00	1.79%	No

Explanation:  
(required if Yes) Primarily 2018-19 includes deferred revenue, while out years do not. Also, 2018-19 has one-time discretionary funding while out years do not.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2018-19)	18,693,708.00		
Budget Year (2019-20)	15,367,215.00	-17.79%	Yes
1st Subsequent Year (2020-21)	15,367,215.00	0.00%	No
2nd Subsequent Year (2021-22)	15,367,215.00	0.00%	No

Explanation:  
(required if Yes) Primarily 2018-19 includes carry-over, while out years do not.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2018-19)	15,501,180.00		
Budget Year (2019-20)	8,315,705.00	-46.35%	Yes
1st Subsequent Year (2020-21)	8,319,008.00	0.04%	No
2nd Subsequent Year (2021-22)	8,321,153.00	0.03%	No

Explanation:  
(required if Yes) Primarily 2018-19 includes carry-over, while out years do not.

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

First Prior Year (2018-19)	36,478,652.00		
Budget Year (2019-20)	33,384,191.00	-8.48%	Yes
1st Subsequent Year (2020-21)	33,740,138.00	1.07%	No
2nd Subsequent Year (2021-22)	34,108,247.00	1.09%	No

**Explanation:**  
(required if Yes)

Primarily 2018-19 includes carry-over, while out years do not.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2018-19)	67,845,655.00		
Budget Year (2019-20)	54,050,504.00	-20.33%	Not Met
1st Subsequent Year (2020-21)	54,510,038.00	0.85%	Met
2nd Subsequent Year (2021-22)	54,951,803.00	0.81%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2018-19)	51,979,832.00		
Budget Year (2019-20)	41,899,896.00	-19.78%	Not Met
1st Subsequent Year (2020-21)	42,059,146.00	0.86%	Met
2nd Subsequent Year (2021-22)	42,429,400.00	0.88%	Met

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

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

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

<b>Explanation:</b> Federal Revenue (linked from 6B if NOT met)	Primarily 2018-19 includes deferred revenue, while out years do not.
<b>Explanation:</b> Other State Revenue (linked from 6B if NOT met)	Primarily 2018-19 includes deferred revenue, while out years do not. Also, 2018-19 has one-time discretionary funding while out years do not.
<b>Explanation:</b> Other Local Revenue (linked from 6B if NOT met)	Primarily 2018-19 includes carry-over, while out years do not.

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

<b>Explanation:</b> Books and Supplies (linked from 6B if NOT met)	Primarily 2018-19 includes carry-over, while out years do not.
<b>Explanation:</b> Services and Other Exps (linked from 6B if NOT met)	Primarily 2018-19 includes carry-over, while out years do not.

**7. CRITERION: Facilities Maintenance**

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 4,910,882.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	302,156,562.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	302,156,562.00	9,064,696.86	9,264,697.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,442,375.00	9,063,316.00	9,152,447.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	31,284,226.46	18,529,277.77	20,451,732.61
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	39,726,601.46	27,592,593.77	29,604,179.61
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	281,412,509.05	302,110,548.82	305,081,579.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	4,124,235.00	1,315,246.58	4,910,882.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	285,536,744.05	303,425,795.40	309,992,461.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.9%	9.1%	9.5%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>4.6%</b>	<b>3.0%</b>	<b>3.2%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	3,022,996.32	191,622,009.93	N/A	Met
Second Prior Year (2017-18)	(7,407,986.00)	205,655,977.15	3.6%	Not Met
First Prior Year (2018-19)	(3,220,169.00)	209,191,144.00	1.5%	Met
Budget Year (2019-20) (Information only)	(7,848,687.00)	213,124,400.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

The District's deficit spending pattern is primarily caused by increases in STRS, PERS, Special Education, and health & welfare increases.

**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 <sup>1</sup>	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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	33,182,609.00	44,189,612.41	N/A	Met
Second Prior Year (2017-18)	44,287,389.00	47,212,608.73	N/A	Met
First Prior Year (2018-19)	35,417,829.73	39,987,981.61	N/A	Met
Budget Year (2019-20) (Information only)	36,767,812.61			

<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)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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 \$69,000 (greater of)	0 to 300
4% or \$69,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

<sup>1</sup> 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>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.

<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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	24,629	24,629	24,629
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	4,910,882.00	4,910,882.00	4,910,882.00

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	302,156,562.00	304,457,111.00	311,077,434.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	302,156,562.00	304,457,111.00	311,077,434.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,064,696.86	9,133,713.33	9,332,323.02
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,064,696.86	9,133,713.33	9,332,323.02

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	9,064,697.00	9,133,713.00	9,332,323.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	14,468,691.61	9,143,005.61	4,375,408.61
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	23,533,388.61	18,276,718.61	13,707,731.61
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.79%	6.00%	4.41%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>9,064,696.86</b>	<b>9,133,713.33</b>	<b>9,332,323.02</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)



**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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)?

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2018-19)	(42,011,729.00)			
Budget Year (2019-20)	(44,081,421.00)	2,069,698.00	4.9%	Met
1st Subsequent Year (2020-21)	(44,081,421.00)	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	(44,081,421.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2018-19)	3,842,773.00			
Budget Year (2019-20)	3,842,773.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	3,841,435.00	(1,338.00)	0.0%	Met
2nd Subsequent Year (2021-22)	3,841,418.00	(17.00)	0.0%	Met

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

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

--

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

Project Information:  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear 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.

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

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

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

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

2. If Yes to Item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	21	Property Taxes	Measure K and Measure S	375,061,779
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
<b>Other Long-term Commitments (do not include OPEB):</b>				
City of Glendale Loan	4	Central RDA Funds	7439	988,442
CREBS	15	Fund 40.1 (RDA Funds)	7439	13,694,704
<b>TOTAL:</b>				<b>389,744,925</b>

Type of Commitment (continued)	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	22,428,469	18,737,019	18,695,431	18,995,131
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
<b>Other Long-term Commitments (continued):</b>				
City of Glendale Loan	216,000	237,000	258,000	279,000
CREBS	1,330,198	1,323,563	1,317,113	1,309,821
<b>Total Annual Payments:</b>	<b>23,974,667</b>	<b>20,297,582</b>	<b>20,270,544</b>	<b>20,583,952</b>
<b>Has total annual payment increased over prior year (2018-19)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

For number 2 above a prior superintendent receives lifetime benefits past age 65. Refer to GASB75 Actuarial Study for details.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	74,970,772.00
b. OPEB plan(s) fiduciary net position (if applicable)	74,970,772.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jun 30, 2018

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	6,562,696.00	6,562,696.00	6,562,696.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,470,090.00	2,470,090.00	2,470,090.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,470,090.00	2,470,090.00	2,470,090.00
d. Number of retirees receiving OPEB benefits	168	168	168

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

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

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

No
----

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

Health and Welfare is fully insured. Workers Comp is currently "dollar-one" coverage. Pre 205 workers comp are self insured. vision and dental are self insured (minor programs). Property liability is in a JPA.
---

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

--

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

**58. 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.

**58A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,266.0	1,299.0	1,299.0	1,299.0

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

Unsettled negotiations for 2018-19 and 2019-20.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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



**Negotiations Not Settled**

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

1,365,504

7. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0	0	0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
23,700,000	25,600,000	27,600,000
Varies	Varies	Varies
3.6%	8.0%	8.0%

**Certificated (Non-management) Prior Year Settlements**

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

No		
----	--	--

--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,350,000	1,350,000	1,350,000
1.0%	1.0%	1.0%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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


**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	957.0	968.0	979.0	990.0

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

Unsettled negotiations for 2018-19 and 2019-20.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
--	--------------------------	----------------------------------	----------------------------------

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

--	--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

**Negotiations Not Settled**

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

527,717

7. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	0	0	0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
12,700,000	13,900,000	15,200,000
Varies	Varies	Varies
3.6%	8.0%	8.0%

**Classified (Non-management) Prior Year Settlements**

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

No		
----	--	--

**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
330,000	330,000	330,000
1.0%	1.0%	1.0%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

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

---

---

---

---

---

---

---

---

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	197.0	197.0	197.0	197.0

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

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

No

If Yes, complete question 2.

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

Unsettled negotiations for 2018-19 and 2019-20.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

267,089

4. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	3,900,000	4,200,000	4,550,000
Percent of H&W cost paid by employer	Varfew	Varies	Varies
Percent projected change in H&W cost over prior year	3.6%	8.0%	8.0%

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	100,000	100,000	100,000
Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 18, 2019

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

Currently have an Interim Superintendent until June 30, 2019. New Superintendent has entered into a contract with the Board of Education that starts on July 1, 2019.

**End of School District Budget Criteria and Standards Review**