

GLENDALE UNIFIED SCHOOL DISTRICT

May 20, 2014

DISCUSSION REPORT NO. 3

TO: Board of Education
FROM: Dr. Richard M. Sheehan, Superintendent
SUBMITTED BY: Eva Rae Lueck, Chief Business and Financial Officer
PREPARED BY: Mike Lee, Controller
Craig Larimer, Financial Analyst
SUBJECT: **2014-15 Proposed Budget**

In 2013-14 the State Budget took a radical change. It dramatically changed how schools are funded and also contained increased funding for school districts. The Local Control Funding Formula and Local Control Accountability Plan are the new funding models used to fund school districts and bring new measurement goals to increase student achievement.

The District's 2014-15 Proposed Budget was developed based on the Governor's January proposal, prior to the Governor's "May Revise" and legislature approval. The Proposed Budget will be adjusted in July based on the State approved budget.

The net impact of COLA, gap funding, and ADA changes, results in net revenue increases of \$16.1 million in 2014-15, \$15.2 million in 2015-16, and \$6.7 million in 2016-17.

The following pages contain the multi-year budget assumptions, explanations, and a summary of the District's proposed budget for 2014-15. Based on the preliminary 2014-15 Governor's May Revision, there are no additional dollars to be distributed to school districts. The Governor's initiative of the rainy day fund continues to gain support and his latest proposal to increase CalSTRS contribution rates for employee and employer will significantly impact the operational revenue for school districts.

The current CalSTRS employer rate is 8.25%. The Governor's CalSTRS proposal would result in a 1.25% rate increase in 2014-15 and an additional increase of 1.6% in each future year until the rate stabilizes at 19.1% in 2020-21.

It should be noted that the District has approximately \$24 million in reserves in other funds and they are all included as transfers to the Unrestricted General Fund in 2014-15 to maintain programs through 2016-17. Once these one-time monies are utilized, LCFF funds will need to be allocated in future years to offset the structural deficit and rebuild programs cut in past years.

GLENDALE UNIFIED SCHOOL DISTRICT

May 20, 2014

DISCUSSION REPORT NO. 3

Page 2

Due to the State's restructuring of school finance and the delay in regulations/guidelines, the development and implementation of the 2013-14 and 2014-15 budgets is very complicated. However, when we have our 2014-15 proposed budget and LCAP in place, it will provide a very good roadmap for the District. The LCAP will provide narrative on our programs and establish goals; basically merging the District's Strategic Plan and the Budget into one document.

The departments have been reviewing their operational budgets, as well as, the prior Tier III budgets to consolidate them where appropriate. In our process, we identified areas that had underutilized budgets and areas that were consistently overspent each year. We re-balanced budgets and discussed how funds could be re-assigned to meet the District's needs.

For example, ETIS was funded through multiple grants and a district allocation. The ETIS program will now be consolidated into one place to provide more transparency in costs and better management of resources. The ETIS Program also had additional software and maintenance contracts that needed to be added to the budget. Since some other departments and/or programs historically had excess funds each year, their budgets were analyzed and funds were shifted to areas like this that have additional needs.

Once the budgets were consolidated and re-balanced, prior on-going funding was reviewed to determine how it could be better utilized from a personnel perspective. The following positions were added:

- **Coordinator II for Student Services** – this position will be part of the re-organization of Student Services that is planned for 2014-15 and will address providing assistance to students and parents.
- **Personnel Analyst II** – this classified position will allow the Human Resources Department to continue to hire qualified staff in a more effective manner while maintaining the high customer service expected of the department.
- **Director of Purchasing** – this position was approved previously; since it has not yet been filled it has been added to our lists for transparency. This position is needed to address the higher volume and complexities that we are experiencing with Measure S and Common Core purchases/bids.
- **Coordinator II for Common Core State Standards Mathematics** – this position will support the CCSS math program/interventions implementation for grades TK-12. It will be funded for three years from carryover Tier III funds and considered part of our Supplemental/Concentration support.

- **Coordinator II for Instructional Technology** – this position will coordinate the development and implementation of 21st century instructional technology, CCSS professional development and digital literacy skills for District staff. It will be funded for three years from carryover Tier III funds and then transition to the on-going expenditures of the General Fund.

The fiscal impact of the positions listed above will not be obvious in the 2014-15 budget since we are re-allocating funds.

The following are adjustments to the 2014-15 Budget that will be utilizing new revenues:

- **Secondary Instructional Program** –
 - Restoration of 1 FTE per 1,000 students at each secondary site (12 FTE)
 - Additional .4 FTE CTE allocation CVHS Construction
 - Additional .2 FTE GenYes allocation per high school (1.0 FTE)
 - Additional .2 FTE TechYes allocation per middle school (.8 FTE)
 - Roosevelt 7th Period (2.4 FTE)
 - Hoover FLAG (.8 FTE)
- **Elementary Instructional Program** –
 - Grades 1 – 3 change staffing 26.9:1 to 25.9:1 (9 FTE)
 - FLAG program grade expansion (10 FTE)
 - Begin restoration of Asst. Principal allocation .5 FTE per 700 students vs. 800 and 1.0 per 800 vs. 900 (3FTE)
- **Student Support and Other Programs**
 - Additional Psychologist (4.2 FTE)
 - Additional Nurses (1.5 FTE) of which .5 is funded from Healthy Start
 - FACTS – increase (1 FTE)
 - Special Education Clerical Support (1 FTE)
 - Teacher Specialist – Franklin (.5 FTE) no longer Title I
 - Assistant Director Categorical/Interventions – Supplemental & Common Core Funding
 - Elementary and Cloud Clerical Staffing – adjust ratio (1.5 FTE)
 - ETIS Classified Technician – (1 FTE)

There will be some additional changes as we move through the alignment of the LCAP implementation process and the budget. Major items that are outstanding include: Additional teaching staff needed for the English language intervention program in K-3 and math intervention in grades 4-6 when those programs are finalized; additional secondary interventions and the expansion of CTE; impacts of re-structuring student services and counseling services when that design is finalized; negotiated salary increases and costs related to creating collaboration and training time; professional development.

The 2013-14 Ending Fund Balance will be finalized in late August. This year it was difficult to project the ending balance due to the retroactive salary increase that is currently being calculated and charged to the various programs. Additionally, the State has not finalized the new account codes and our data is in multiple points in the conversion between the Unrestricted General Fund and the Restricted General Fund. Therefore, we are no longer able to review trend data to assist in the evaluation of the projections.

During the summer, staff will be working on the budget to align the account codes to reflect the LCAP categories so that data can be accumulated and reported in the various areas.

The Multi-year plan also reflects the 3% salary increase agreed to in 2013-14. Furlough days have also been removed from 2015-16, reduced by 1 day, and assigned to 2016-17.

General Fund Highlights

Multi-Year Budget Assumptions

Please see "Attachments A, B, C, D, and E" for 2014-15 projection assumptions and the proposed budget. In 2013-14 the Governor and Legislature eliminated the "Revenue Limit" formula and most categorical programs and replaced these with the new Local Control Funding Formula (LCFF). The Governor's goals by creating the LCFF are to reduce complexity, reduce administrative burden, improve funding equity across school districts, and improve local accountability. To attain these goals, the LCFF establishes base grants for four grade spans, and establishes supplemental/concentration grants to provide services to low income and English learner students. Please refer to the District website for additional information on the LCFF.

The multi-year plan also reflects adjustments adding millions of dollars of future year revenue increases resulting from the new LCFF formula and the COLA/GAP/ADA assumptions in Attachment A. The yearly ending balance projections swell as a result because there are no offsetting expenditures yet identified for 2015-16 and 2016-17. The District will also consider uses of new LCFF funds to offset the structural deficit to maintain fiscal solvency into the future. Given these future year LCFF revenue increases are only estimates based on the Governor's January proposals, and the State will not have finalized the LCFF calculation until year end, the Los Angeles County Office of Education has advised school districts to hold back these revenue increases in a reserve and to refrain from spending them.

Enrollment Projections

The District's multi-year enrollment is projected to decline 148 students in 2014-15 and continue to decline an additional 184 students in 2015-16. This is mainly at the secondary level.

GLENDALE UNIFIED SCHOOL DISTRICT

May 20, 2014

DISCUSSION REPORT NO. 3

Page 5

Local Control Funding Formula Income (LCFF)

The Proposed Budget LCFF funding formulas have been updated utilizing Second Interim assumptions and the latest unduplicated counts. The 2013-14 LCFF calculation results in a 4.44% funding increase which reflects a 1.57% COLA and 11.78% GAP funding. This is a net change of \$277 per ADA and an average of \$6,523 per ADA. Although current year ADA is projected to be 25,117, the actual LCFF funding for 2013-14 will be calculated using the previous year's ADA of 25,246 as per Education Code Section 42238.5. In the Proposed Budget it was anticipated that there would be a COLA increase of 0.86% in 2014-15 and 2.12% in 2015-16.

The Proposed Budget reflects the shift of State categorical revenues into the LCFF revenue account and the movement of EIA, SBCP, and transportation expenses to the Unrestricted General Fund, as required by LCFF. The LCFF replaces the Revenue Limit and the following categorical programs:

Deferred Maintenance	Instructional Material Block Grant
High School Class Size Reduction	Community Based English Tutoring
Continuation High School (add-on)	Community Day School
Community Day School (additional)	Tenth Grade Counseling
Physical Education Teacher Incentive	Arts & Music Block Grant
Supplemental Counseling	Summer School
K-3 CSR	ROP – LACOE will maintain through 2014-15
GATE (SBCP)	Economic Impact Aid (EIA)
Math & English – Staff Development	Teachers of English Language Learners
Principal Training	Staff Development
National Board Certification	Cal-State Daily
Cal-Safe Child Care	CAHSEE
Violence Prevention – AB1113	Advance Placement Grant
Teacher Credentialing Block Grant	Professional Development Block Grant
School & Library Block Grant	School & Library Block Grant (SBCP)
School Violence Prevention	Oral Health Assessments

Other State Revenue

The Governor's January proposals reflect categorical COLAs at 1.57% for 2013-14, 0.86% for 2014-15, and 2.12% for 2015-16. As stated previously, most State revenues have been shifted to the new LCFF account.

GLENDALE UNIFIED SCHOOL DISTRICT

May 20, 2014

DISCUSSION REPORT NO. 3

Page 6

Lottery

Lottery income for years 2013-14 through 2015-16 is based on estimates provided by the California Department of Education, the Los Angeles County Office of Education (LACOE), and School Services of California. The District's estimate of \$124.00 per ADA in the Unrestricted General Fund and \$31.00 in the Restricted General Fund is based on the recommendation from LACOE for the adopted budget.

Interest

The current projection for General Fund interest income is \$307,000. In 2012-13 the General Fund received \$226,674 in interest income.

Employee Compensation Adjustments

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees and corresponding salary savings due to attrition and retirements. The 3% salary schedule increase is also included in the Proposed Budget. The 2015-16 and 2016-17 projections also reflect a \$950,000 annual increase in health and welfare costs.

The workers compensation rate is budgeted at the 2013-14 3.53% rate and CalSTRS is budgeted at 8.25%. It is anticipated the 2014-15 rates will increase when the workers compensation renewal and the State Budget are finalized.

Multi-Year Budget Assumptions

Category	2012-13 Actual	2013-14	2014-15	2015-16	2016-17
LCFF / REVENUE LIMIT					
- Adopted Budget Funding Increase	n/a	\$5,584,301	\$1,752,473	\$2,466,290	\$2,802,244
- Second Interim Increase over Adopted Budget	n/a	\$1,408,836	\$14,290,540	\$12,752,791	\$3,942,009
- Total Projected LCFF Revenue Increase	n/a	\$6,993,137	\$16,043,013	\$15,219,081	\$6,744,253
- Revenue Net Percentage Increase	1.08%	4.44%	9.74%	8.42%	3.44%
- Projected Increase In Funding Per ADA	\$56	\$277	\$639	\$609	\$272
- Total LCFF Funding Per ADA	n/a	\$6,523	\$7,195	\$7,845	\$8,173
- Factors Utilized In Revenue Calculations					
Cost of Living Adjustment (COLA)	3.24%	1.565%	0.86%	2.12%	2.30%
Gap Funding	n/a	11.780%	28.05%	33.95%	21.67%
Revenue ADA	25,371	25,246	25,117	24,975	24,798
Enrollment	26,194	26,084	25,936	25,752	25,630
EMPLOYEE BENEFITS					
- Proposed STRS Rates	8.250%	8.250%	9.500%	11.100%	12.700%
- Workers Comp	2.919%	3.210%	3.530%	3.530%	3.530%
- Retiree Benefits	1.88%	0.909%	0.470%	2.170%	2.170%
Utilizing Fund #67.1 Balance		See Below	See Below	--	--
- Health Insurance Increase	\$950,000	\$694,000	\$0	\$950,000	\$950,000
"SOLVENCY" TRANSFERS					
- Special Ed. Reserve (Depleted by end of 2012-13)	\$1,110,000	\$0	\$0	\$0	\$0
- Post-Employment Benefits Fund #20.0 (Depleted by end of 2012-13)	\$2,750,000	\$0	\$0	\$0	\$0
- Restricted Major Maintenance Reserve	\$1,000,000	\$700,000	\$0	\$0	\$0
- No Deferred Maintenance Transfer	\$1,238,000	n/a	n/a	n/a	n/a
- Early Retirement Benefit Fund #67.2	\$0	\$1,800,000	\$2,400,000	\$0	\$0
- Deferred Maintenance Fund #14.0 (Depleted by end of 2014-15)	\$0	\$0	\$4,900,000	\$0	\$0
- Debt Service Fund #56.0 (Depleted by end of 2014-15)	\$0	\$0	\$14,900,000	\$0	\$0
- Deferred Maintenance Fund Revenue to General Fund	\$945,873	n/a	n/a	n/a	n/a

Budget Adjustment Impact on Unrestricted General Fund Ending Balance - Estimated Actuals

Major Changes	2013-14	2014-15	2015-16	2016-17
Adopted Budget 2013-14 Ending Balance	\$ 25,995,602	\$ 36,402,192	\$ 24,723,248	\$ 12,930,487
Adjustment For Actual 2012-13 Ending Balance	\$ 5,839,309	\$ 5,839,309	\$ 5,839,309	\$ 5,839,309
Revised 2013-14 Ending Balance Reflecting Actuals Adjustment	\$ 31,834,911	\$ 42,241,501	\$ 30,562,557	\$ 18,769,796
Initial 2013-14 Budget Adjustments - 7/16/2013 Board Approved				
2014-15 Health and Welfare Inflation Adjustment	\$ -	\$ 950,000	\$ 950,000	\$ 950,000
2015-16 Health and Welfare Inflation Adjustment	\$ -	\$ -	\$ 950,000	\$ 950,000
2016-17 Health and Welfare Inflation Adjustment	\$ -	\$ -	\$ -	\$ 950,000
Technology Leaders (Teacher Extra Duty Pay) Savings	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Professional Development Savings	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
LCPF Additional Funding	\$ 3,444,722	\$ 3,444,722	\$ 3,444,722	\$ 3,444,722
TK-3 Class Size Reduction (8 Additional FTE) (TK-K @24.90, 1-3 @ 26.90, 4-6 @ 31.90)	\$ (680,000)	\$ (680,000)	\$ (680,000)	\$ (680,000)
08-13-2013 Board Meeting				
Removal of LCPF Additional Funding	\$ (3,444,722)	\$ (3,444,722)	\$ (3,444,722)	\$ (3,444,722)
09-3-2013 Board Meeting				
Budget Prior Year Carry-Over	\$ (136,545)	\$ -	\$ -	\$ -
09-17-2013 Board Meeting				
Budget Prior Year Carry-Over	\$ (2,938,340)	\$ -	\$ -	\$ -
10-15-2013 Board Meeting				
Eliminate PERS Reduction	\$ 306,030	\$ 306,030	\$ 306,030	\$ 306,030
11-19-2013 Board Meeting				
School Site Supply and Custodial Allocation Increase	\$ (142,443)	\$ (142,443)	\$ (142,443)	\$ (142,443)
GSMA Furlough Day Adjustments From 5 Days To 3 Days	\$ (307,075)	\$ -	\$ 184,245	\$ -
GTA Furlough Day Adjustments From 5 Days To 3 Days	\$ (2,292,250)	\$ -	\$ 1,375,350	\$ -
Arts For All Program Matching District Contribution	\$ (10,000)	\$ -	\$ -	\$ -
Other Local Income	\$ 148	\$ -	\$ -	\$ -
First Interim Budget Adjustments				
Routine Restricted Maintenance Flexibility Ends	\$ -	\$ -	\$ (1,100,000)	\$ (1,100,000)
Special Education Salary and Benefit Projected Adjustment	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
Unrestricted Classified Salary and Benefit Projected Adjustment	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Unrestricted Health and Welfare Projected Adjustment	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Mandated Cost Revenue Increase	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Minimum Wage Increase	\$ -	\$ (21,337)	\$ (57,015)	\$ (92,693)
Transportation	\$ (316,896)	\$ (316,896)	\$ (316,896)	\$ (316,896)
Categorical Expense Variance Adjustment	\$ (2,062,473)	\$ (2,062,473)	\$ (2,062,473)	\$ (2,062,473)
Categorical Income Variance Adjustment	\$ 2,086,573	\$ 2,086,573	\$ 2,086,573	\$ 2,086,573
13-14 LCPF Income Adjustment (projected)	\$ 1,742,329	\$ 1,742,329	\$ 1,742,329	\$ 1,742,329
14-15 LCPF Income Adjustment (projected)	\$ -	\$ 7,927,984	\$ 7,927,984	\$ 7,927,984
15-16 LCPF Income Adjustment (projected)	\$ -	\$ -	\$ 7,217,516	\$ 7,217,516
16-17 LCPF Income Adjustment (projected)	\$ -	\$ -	\$ -	\$ 5,533,585
2-4-2014 Board Meeting				
Retiree Benefits Contribution Rate Change from 1.278% to 0.909%	\$ 444,000	\$ 444,000	\$ 444,000	\$ 444,000
Second Interim Budget Adjustments				
13-14 LCPF Income Adjustment (projected)	\$ (333,493)	\$ (333,493)	\$ (333,493)	\$ (333,493)
14-15 LCPF Income Adjustment (projected)	\$ -	\$ 6,362,556	\$ 6,362,556	\$ 6,362,556
15-16 LCPF Income Adjustment (projected)	\$ -	\$ -	\$ 5,535,275	\$ 5,535,275
16-17 LCPF Income Adjustment (projected)	\$ -	\$ -	\$ -	\$ (1,591,576)
Special Education Intensive Behavior Treatment Assistants 9 FTE	\$ (225,000)	\$ (450,000)	\$ (450,000)	\$ (450,000)
EOY Adjustments				
2013-14 3% Salary Schedule Increase	\$ (4,255,222)	\$ (4,350,366)	\$ (4,350,366)	\$ (4,350,366)
CSEA Furlough Day Adjustments From 4 Days To 3 Days	\$ -	\$ (489,552)	\$ 367,164	\$ -
Expenses Offset By Tier III Balances In The Fund Carry-Over Assignment Line Below	\$ -	\$ (350,592)	\$ (273,592)	\$ (273,592)
Consolidation Ongoing Savings/Costs	\$ 435,500	\$ (104,296)	\$ (104,296)	\$ (104,296)
Supplemental/Concentration Savings/Costs	\$ -	\$ (3,319,000)	\$ (3,319,000)	\$ (3,319,000)
General Fund Savings/Costs	\$ -	\$ (1,728,523)	\$ (1,728,523)	\$ (1,728,523)
PERS Employer Rate Increases In Future Years	\$ -	\$ (127,335)	\$ (448,188)	\$ (1,377,075)
Workers Comp Rate Increase From 3.21% to 3.53%	\$ -	\$ (481,017)	\$ (481,017)	\$ (481,017)
Projected 13-14 Actuals Adjustment and MYP Adjustments	\$ 2,284,112	\$ -	\$ 563,391	\$ 1,347,475
Estimated Retiree Savings 2014-15	\$ -	\$ 375,000	\$ -	\$ -
H&W Inflation Adj.: Eliminate 14/15 \$1m And Reduce 15/15 & 16/17 from \$1m to \$950,000	\$ -	\$ 1,000,000	\$ 1,050,000	\$ 1,100,000
Move Furlough Days From 15/16 to 16/17 And Reduce One Day (From 3 Days To 2 Days)	\$ -	\$ -	\$ (1,929,000)	\$ 1,286,000
Current Year Impact	\$ (5,661,045)	\$ 6,977,150	\$ 20,026,111	\$ 26,075,880
Cumulative Impact to Ending Balance	\$ (5,661,045)	\$ 1,316,105	\$ 21,342,216	\$ 47,418,096
Adjusted Ending Balance Projection	\$ 26,173,866	\$ 43,557,606	\$ 51,904,773	\$ 66,187,892
Designated and Restricted Portion:				
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 126,879	\$ 126,879	\$ 126,879	\$ 126,879
3% Mandated Reserve for Economic Uncertainties	\$ 7,158,814	\$ 6,918,747	\$ 7,047,898	\$ 7,069,130
Reserve for Furlough Days	\$ -	\$ -	\$ -	\$ 1,286,000
Reserve for LCPF Net Income Growth (Cumulative)	\$ -	\$ -	\$ 15,219,081	\$ 37,182,415
Fund Carry-Over Assignment Remaining *	\$ 2,502,790	\$ 2,152,198	\$ 1,878,606	\$ 1,605,014
Adjusted Balance in Excess of Assigned And 3% Reserve	\$ 16,315,383	\$ 34,289,782	\$ 27,562,309	\$ 18,848,454

* Fund Carry-Over Assignment Remaining

Fund Balance Assigned At 7/1/2013	\$ 6,597,394	\$ 6,597,394	\$ 6,597,394	\$ 6,597,394
Assigned Reduction - Carry-Over Budgeted To Accounts To Date	\$ (2,995,780)	\$ (2,995,780)	\$ (2,995,780)	\$ (2,995,780)
Released Tier III Balances	\$ (1,098,824)	\$ (1,449,416)	\$ (1,723,008)	\$ (1,296,600)
Fund Carry-Over Assignment Remaining	\$ 2,502,790	\$ 2,152,198	\$ 1,878,606	\$ 1,605,014

2014-15 BUDGET ALLOCATIONS AND STAFFING FORMULAS

Description	Elementary Schools	Middle Schools	High Schools	Comment
Teacher Staffing Ratios (students to teachers)				
Grades TK - K	24.9 : 1 *	n/a	n/a	
Grades 1 - 3	25.9 : 1 *	n/a	n/a	Revised
Grades 4 - 6	31.9 : 1	n/a	n/a	
Grades 7-8 = Ratio and 1 FTE cut per 1000 pupils	n/a	33.8 : 1	n/a	Revised
Grades 9-12 = Ratio and 1 FTE cut per 1000 pupils	n/a	n/a	34.8 : 1	Revised
<i>* Ratios have been or may be reduced with categorical or other funding.</i>				
Counselor Staffing Ratio (students to counselors)				
	n/a	600:1	600:1	
Elementary Music Teachers				
	5.2	n/a	n/a	
High School Librarians				
	n/a	n/a	1 FTE per school	
(sites can shift this FTE to a regular teaching position if they choose)				
Library Technicians				
	n/a	0.75 FTE per school	None	
School Site Administrative Support				
School Site Principals, Elementary, MS & HS	1 Per School	1 Per School	1 Per School	
Asst. Principals, Elementary	700 : 0.5, 800:1	n/a	n/a	Revised
Assistant Principals - MS	n/a	1000 : 1	n/a	
Associate & Assistant Principals -HS	n/a	n/a	750 : 1	
(can be augmented with transfer from teacher allocation)				
School Site Clerical Support (students to clerical support)				
Administrative Secretary (1 per principal)	1	1	1	
Elementary (1 FTE Minimum)	600:1	n/a	n/a	Revised
Secondary = Ratio and 1 FTE cut per school	n/a	300:1	300:1	
Plus ASB Support	n/a	1 FTE per school	1 FTE per school	
Plus Counseling Support	n/a	1 FTE per school	1 to 2 FTE per school	
Clerical Substitutes				
	HR Administered Central Account	\$795 per Unrest. Clerk FTE	\$795 per Unrest. Clerk FTE	
Custodial Staff (students to custodial support)				
Custodial Supervisor	n/a	n/a	1	
Lead Custodian	n/a	1	1	
Custodian II	1	1	n/a	
Custodian I	520:1	390:1	390:1	
	+0.5 FTE per campus	+0.5 FTE per campus	+1 for large campus	
		+1.5 for gym and locker rooms	+2.5 for gyms, locker rooms and swimming pool	
Custodial Overtime				
	\$ 1 per student	\$ 1 per student	\$ 1 per student	
Custodial Supplies				
	\$10 per student	\$10 per student	\$10 per student	
Pool Supplies (Central FASO Account)				
	n/a	n/a	\$27,000 per year	
Instructional Material Support				
	\$31.50 per student	\$47.00 per student	\$49.00 per student	
Summer School Supplies				
	n/a	\$3 per summer student	\$3 per summer student	
Secondary Security Allocations				
	n/a	\$24.00 per student	\$24.00 per student	
		\$2,000 for summer school	\$8,300 for summer school	
		\$300 for graduation	\$300 for graduation	
		\$6,615 Supplemental	\$13,230 Supplemental	
Nurses - In 2013-14 8.75 FTE. In 2014-15 increased by 1.5 FTE to 10.25 FTE District-wide.				
Elementary Noon Duty Aids - One Hour Per Day for Every 70 Students				
Elementary Intervention - \$100,000 proportionally split among ES sites based on ELA/Math FBB, BBASIC, BASIC counts				
Teacher Substitutes - Human Resources Administered Account (for personal necessity or illness).				
Psychologists - No Formula				

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2014/15	Proj. 1 2015/16	Proj. 2 2016/17
A. REVENUES				
1) Revenue Limit Sources	8010-8099	180,712,885	195,931,966	202,676,219
2) Federal Revenues	8100-8299	200,000	200,000	200,000
3) Other State Revenues	8300-8599	4,155,124	4,137,230	4,114,925
4) Other Local Revenues	8600-8799	4,924,290	4,924,290	4,924,290
5) TOTAL REVENUES		189,992,299	205,193,486	211,915,434
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	88,931,118	89,588,284	89,330,911
2) Classified Salaries	2000-2999	18,221,503	18,221,503	17,977,503
3) Employee Benefits	3000-3999	37,699,209	40,030,226	41,004,693
4) Books and Supplies	4000-4999	2,273,135	2,254,497	2,243,565
5) Services, Other Operatin Expense	5000-5999	16,014,014	16,248,112	16,493,914
6) Capital Outlay	6000-6999	106,655	106,655	106,655
7) Other Outgo	7100-7299	138,000	138,000	138,000
8) Direct Support/Indirect Cost	7300-7399	(978,076)	(976,987)	(976,981)
9) TOTAL EXPENDITURES		162,405,558	165,610,290	166,318,260
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				
		27,586,741	39,583,196	45,597,174
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	19,800,000	0	0
b) Transfers Out	7610-7629	1,015,000	1,015,000	1,015,000
2) Other Sources	8930-8979	0	0	0
Other Uses	7630-7699	0	0	0
3) Contributions to Restrict Programs	8980-8999	(28,988,001)	(30,221,029)	(30,299,055)
4) TOTAL, OTHER SOURCES/USES		(10,203,001)	(31,236,029)	(31,314,055)

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2014/15	Proj. 1 2015/16	Proj. 2 2016/17
E. NET INCREASE (DECREASE)				
IN FUND BALANCE				
What If? Sources		0	0	0
What If? Uses		0	0	0
Total (What If + C + D4)		17,383,740	8,347,167	14,283,119
F. FUND BALANCE, RESERVES				
1) Beginning Balance		26,173,866	43,557,606	51,904,773
a) Adjustments		0	0	0
b) Net Beginning Balance		26,173,866	43,557,606	51,904,773
2) Ending Balance (E + F1b)		43,557,606	51,904,773	66,187,892
COMPONENTS OF ENDING FUND BALANCE				
a) Reserved Amounts				
Revolving Cash	9711	70,000	70,000	70,000
Stores	9712	126,878	126,878	126,878
Other, Prepay, Etc.	9719	0	0	0
General Reserve	9730	0	0	0
Legally Restricted Balances	9740	0	0	0
b) Designated Amounts				
For Economic				
Uncertainties	9770	6,918,747	7,047,898	7,069,130
Other Designated	9780	2,152,198	1,878,606	2,891,014
	97yy	0	15,219,081	37,182,415
c) FREE Balance	9790	34,289,783	27,562,310	18,848,455
d) (DEFICIT) Balance	9790	0	0	0

**GENERAL FUND
Restricted Program Only**

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2014/15	Proj. 1 2015/16	Proj. 2 2016/17
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0	0	0
2) Federal Revenues	8100-8299	12,522,792	12,488,835	12,468,918
3) Other State Revenues	8300-8599	19,163,501	19,064,430	19,006,321
4) Other Local Revenues	8600-8799	6,530,056	6,530,056	6,530,056
5) TOTAL REVENUES		38,216,349	38,083,321	38,005,295
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	21,844,823	21,849,030	21,848,938
2) Classified Salaries	2000-2999	15,290,605	15,290,048	15,290,003
3) Employee Benefits	3000-3999	13,776,026	13,776,213	13,776,165
4) Books and Supplies	4000-4999	2,942,010	2,940,935	2,940,913
5) Services, Other Operatin Expense	5000-5999	12,175,558	13,275,301	13,275,265
6) Capital Outlay	6000-6999	90,252	89,133	89,133
7) Other Outgo	7100-7299	530,000	530,000	530,000
8) Direct Support/Indirect Cost	7300-7399	555,076	553,987	553,981
9) TOTAL EXPENDITURES		67,204,350	68,304,647	68,304,398
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				
		(28,988,001)	(30,221,326)	(30,299,103)
D. OTHER FINANCING SOURCES\USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	0	0	0
b) Transfers Out	7610-7629	0	0	0
2) Other Sources				
Other Uses	7630-7699	0	0	0
3) Contributions to Restrict Programs				
	8980-8999	28,988,001	30,221,029	30,299,055
4) TOTAL, OTHER SOURCES\USES		28,988,001	30,221,029	30,299,055

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2014/15	Proj. 1 2015/16	Proj. 2 2016/17
E. NET INCREASE (DECREASE)				
IN FUND BALANCE				
What If? Sources		0	0	0
What If? Uses		0	0	0
Total (What If + C + D4)		0	(297)	(48)
F. FUND BALANCE, RESERVES				
1) Beginning Balance		4,300,919	4,300,919	4,300,622
a) Adjustments		0	0	0
b) Net Beginning Balance		4,300,919	4,300,919	4,300,622
2) Ending Balance (E + F1b)		4,300,919	4,300,622	4,300,574
COMPONENTS OF ENDING FUND BALANCE				
a) Reserved Amounts				
Revolving Cash	9711	0	0	0
Stores	9712	0	0	0
Other, Prepay, Etc.	9719	0	0	0
General Reserve	9730	0	0	0
Legally Restricted Balances	9740	4,300,919	4,300,622	4,300,574
b) Designated Amounts				
For Economic Uncertainties	9770	0	0	0
Other Designated	9780	0	0	0
	97yy	0	0	0
c) FREE Balance	9790	0	0	0
d) (DEFICIT) Balance	9790	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 2014/15	Proj. 1 2015/16	Proj. 2 2016/17
A. REVENUES				
1) Revenue Limit Sources	8010-8099	180,712,885	195,931,966	202,676,219
2) Federal Revenues	8100-8299	12,722,792	12,688,835	12,668,918
3) Other State Revenues	8300-8599	23,318,625	23,201,660	23,121,246
4) Other Local Revenues	8600-8799	11,454,346	11,454,346	11,454,346
5) TOTAL REVENUES		228,208,648	243,276,807	249,920,729
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	110,775,941	111,437,314	111,179,849
2) Classified Salaries	2000-2999	33,512,108	33,511,551	33,267,506
3) Employee Benefits	3000-3999	51,475,235	53,806,439	54,780,858
4) Books and Supplies	4000-4999	5,215,145	5,195,432	5,184,478
5) Services, Other Operatin Expense	5000-5999	28,189,572	29,523,413	29,769,179
6) Capital Outlay	6000-6999	196,907	195,788	195,788
7) Other Outgo	7100-7299	668,000	668,000	668,000
8) Direct Support/Indirect Cost	7300-7399	(423,000)	(423,000)	(423,000)
9) TOTAL EXPENDITURES		229,609,908	233,914,937	234,622,658
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				
		(1,401,260)	9,361,870	15,298,071
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8910-8929	19,800,000	0	0
b) Transfers Out	7610-7629	1,015,000	1,015,000	1,015,000
2) Other Sources	8930-8979	0	0	0
Other Uses	7630-7699	0	0	0
3) Contributions to Restrict Programs	8980-8999	0	0	0
4) TOTAL, OTHER SOURCES/USES		18,785,000	(1,015,000)	(1,015,000)

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2014/15	Proj. 1 2015/16	Proj. 2 2016/17
E. NET INCREASE (DECREASE)				
IN FUND BALANCE				
What If? Sources		0	0	0
What If? Uses		0	0	0
Total (What If + C + D4)		17,383,740	8,346,870	14,283,071
F. FUND BALANCE, RESERVES				
1) Beginning Balance		30,474,785	47,858,525	56,205,395
a) Adjustments		0	0	0
b) Net Beginning Balance		30,474,785	47,858,525	56,205,395
2) Ending Balance (E + F1b)		47,858,525	56,205,395	70,488,466
COMPONENTS OF ENDING FUND BALANCE				
a) Reserved Amounts				
Revolving Cash	9711	70,000	70,000	70,000
Stores	9712	126,878	126,878	126,878
Other, Prepay, Etc.	9719	0	0	0
General Reserve	9730	0	0	0
Legally Restricted Balances	9740	4,300,919	4,300,622	4,300,574
b) Designated Amounts				
For Economic				
Uncertainties	9770	6,918,747	7,047,898	7,069,130
Other Designated	9780	2,152,198	1,878,606	2,891,014
	97yy	0	15,219,081	37,182,415
c) FREE Balance	9790	34,289,783	27,562,310	18,848,455
d) (DEFICIT) Balance	9790	0	0	0

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
	Audited	Audited	Audited	Audited	Estimated	Proposed
	Actual	Actual	Actual	Actual	Actuals	Budget
LCFF/Revenue Limit						
LCFF/Base Revenue Limit	164,075,845	162,352,246	165,213,274	170,679,392	164,669,872	180,712,885
State Deficit	(36,804,513)	(29,163,334)	(34,037,239)	(38,013,714)	0	0
Sub-total	127,271,332	133,188,912	131,176,035	132,665,678	164,669,872 *	180,712,885
Unemployment Insurance Adjustment	454,134	1,081,565	2,180,393	1,399,844	0	0
Summer School (moved to Other State in 07/08)	0	0	0	0	0	0
Minimum Teacher Salary (moved to base in 10/11)	547,097	0	0	0	0	0
Continuation/Community Day School Adjustment	0	0	0	0	0	0
PERS Reduction	(663,003)	(430,855)	(392,346)	(277,698)	0	0
Continuation Ed Transfer	(1,711,833)	(1,848,536)	(1,772,006)	(1,707,921)	0	0
Community Day School Transfer	(44,516)	(34,759)	(28,985)	(20,892)	0	0
Special Ed Transfer	(3,697,193)	(3,628,029)	(3,516,370)	(3,671,769)	0	0
PERS Reduction Transfers	663,003	430,855	392,346	277,698	0	0
Prior Year Adjustment, County Transfers & Misc.	(6,448)	7,498	(147,140)	41,189	0	0
Total LCFF/Revenue Limit	122,812,573	128,766,651	127,891,927	128,706,129	164,669,872	180,712,885
Federal Revenue						
Medical Administrative Activities	1,017,241	645,252	615,999	1,085,580	175,000	175,000
ROTC	58,426	44,989	70,538	61,585	39,794	25,000
Other Federal	57,611	54,806	54,565	167,783	4,112	0
Total Other Federal Revenue	1,133,278	745,047	741,102	1,314,949	218,906	200,000

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

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
	Audited	Audited	Audited	Audited	Estimated	Proposed
	Actual	Actual	Actual	Actual	Actuals	Budget
State Revenue						
Mandated Costs	0	1,486,548	556,041	791,388	952,142	940,000
Lottery	2,909,419	3,003,029	3,221,374	3,361,069	3,332,862	3,165,124
Supplemental Instructional Programs (was Rev. L.)	2,296,428	2,183,495	2,465,651	2,356,586	0	0
Year Round School Incentive	0	0	0	0	0	0
Special Education Lawsuit Settlement	131,096	131,096	0	0	0	0
Standardized Testing and Reporting (STAR/CELDI)	41,075	63,806	102,661	38,750	50,000	50,000
Class Size Reduction - 9th Grade, English	429,967	635,165	697,772	697,772	0	0
Class Size Reduction - K-3	6,515,952	5,262,207	5,175,784	5,662,377	0	0
Staff Development Day Buy Back	1,112,183	1,112,606	1,112,270	1,112,270	0	0
Other State Revenue	9,005,129	9,190,021	9,149,047	9,518,332	65,473	0
Total Other State Revenue	22,441,249	23,067,973	22,480,600	23,538,544	4,400,477 *	4,155,124
Local Revenue						
Leases & Rentals	1,620,408	1,713,124	1,812,880	1,653,137	1,658,500	1,527,973
Interest	826,818	753,665	425,843	226,674	259,661	307,000
All Other Fees and Contracts	583,632	864,395	827,342	826,312	751,379	863,600
Other Local Income	3,146,460	7,878,922	4,507,849	4,759,239	3,409,320	2,225,717
Total Local Revenue	6,177,318	11,210,106	7,573,914	7,465,362	6,078,860	4,924,290
TOTAL REVENUES	152,564,418	163,789,777	158,687,543	161,024,984	175,368,115	189,992,299

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

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Estimated Actuals	Proposed Budget
Expenditures						
Certificated Salaries						
1100 - Teachers' Salaries	70,725,800	65,758,455	68,528,972	71,068,130	74,725,250	76,946,969
1200 - Certificated Pupil Support Salaries	775,291	2,890,930	2,831,693	2,741,982	2,837,419	3,509,613
1300 - Certificated Supervisors' & Admin Salaries	5,270,933	7,111,580	7,802,840	7,421,996	7,820,021	8,456,775
1900 - Other Certificated Salaries	25,231	25,767	26,080	36,175	32,649	17,761
Total Certificated Salaries	76,797,255	75,786,732	79,189,585	81,268,283	85,415,339	88,931,118
Classified Salaries						
2100 - Instructional Aides	495,183	451,166	452,409	477,372	589,520	923,284
2200 - Classified Support Salaries	6,634,336	6,444,460	6,578,944	6,573,511	6,796,303	7,042,878
2300 - Classified Supervisors' & Admin Salaries	1,557,622	1,579,297	1,488,205	1,496,985	1,432,942	1,652,443
2400 - Clerical and Offices Salaries	5,554,309	5,683,455	6,905,386	6,992,659	7,431,620	7,056,945
2900 - Other Classified	1,253,049	1,166,321	1,012,073	962,263	1,485,673	1,545,953
Total Classified Salaries	15,494,499	15,324,699	16,437,017	16,502,791	17,736,058	18,221,503
Employee Benefits						
3100 - STRS	6,229,466	6,138,964	6,403,977	6,523,014	6,935,726	7,093,849
3200 - PERS	1,429,012	1,522,573	1,712,885	1,790,557	1,893,112	1,989,144
3300 - OASDI/Medicare/Alternative	2,255,026	2,221,271	2,378,355	2,412,546	2,637,620	2,659,523
3400 - Health and Welfare Benefits	16,376,943	15,044,459	15,704,251	18,338,071	19,497,228	19,996,874
3500 - Unemployment Insurance	314,544	733,682	1,481,463	975,629	62,093	52,535
3600 - Workers' Compensation	2,270,378	1,193,576	1,374,101	2,853,940	3,314,136	3,710,138
3700 - Retiree Benefits	1,819,223	1,976,680	2,265,660	1,834,446	919,386	495,230
3800 - PERS Reduction	399,952	243,248	231,234	155,173	1,321	0
3900 - Other Employee Benefits	110,407	1,093,455	1,067,990	1,086,918	1,701,916	1,701,916
Total Employee Benefits	31,204,951	30,167,908	32,619,916	35,970,294	36,962,538	37,699,209

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
	Audited	Audited	Audited	Audited	Estimated	Proposed
	Actual	Actual	Actual	Actual	Actuals	Budget
Books & Supplies						
4100 - Approved Textbooks and Core Curriculum Materials	34,479	5,228	4,723	54,158	340,127	327,230
4200 - Books and Reference Materials	32,030	19,351	8,629	11,739	153,338	28,572
4300 - Materials and Supplies	1,591,042	1,503,748	1,717,381	1,993,252	3,290,251	1,351,315
4400 - Noncapitalized Equipment	621,830	561,351	651,012	521,068	733,176	566,018
4700 - Food	0	0	0	0	0	0
Total Books & Supplies	2,279,381	2,089,678	2,381,745	2,580,218	4,516,892	2,273,135
Contracted Services						
5100 - Subagreements for Services	1,236,629	1,173,320	676,110	495,000	0	0
5200 - Travel/Conferences/Mileage	144,669	150,062	139,057	137,689	256,364	219,183
5300 - Dues and Membership	43,310	49,239	46,338	41,856	103,128	80,168
5400 - Insurance	1,007,288	1,001,274	1,001,395	1,001,480	1,001,149	1,000,000
5500 - Utilities	4,589,004	4,505,832	4,438,870	4,313,889	4,459,001	4,681,950
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	412,061	420,258	431,653	397,360	667,038	604,892
5710 - Transfers of Direct Costs	(152,947)	(219,158)	(171,275)	(172,418)	(218,169)	(168,712)
5750 - Transfers of Direct Costs - Interfund	(164,723)	(227,018)	(250,049)	(309,815)	(276,151)	(269,191)
5800 - Professional Services and Operating Expenditures	3,430,029	2,863,918	2,739,481	3,577,150	8,958,167	9,340,888
5900 - Communications	540,433	496,478	427,683	396,109	527,557	524,836
Total Contracted Services	11,085,753	10,214,204	9,479,263	9,878,300	15,478,084	16,014,014
Capital Outlay						
6100 - Sites and Improvements of Sites	0	0	0	0	0	0
6170 - Land Improvements	0	0	0	0	0	0
6200 - Buildings and Improvements of Buildings	52,318	51,194	43,356	31,201	63,590	65,590
6400 - Equipment	74,517	35,396	54,712	9,491	67,065	41,065
6500 - Equipment Replacement	0	0	0	0	0	0
Total Capital Outlay	126,835	86,590	98,068	40,692	130,655	106,655

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Estimated Actuals	2014-15 Proposed Budget
Other Outgo						
7438 - Debt Service Interest	71,605	70,869	71,886	70,401	66,181	63,708
7439 - Debt Service Principal	18,395	28,131	37,114	47,599	61,819	74,292
7130 - State Special Schools	6,975	0	0	0	0	0
Total Other Outgo	96,975	99,000	109,000	118,000	128,000	138,000
Direct Support / Indirect Support						
7310 - Transfers of Indirect Costs	(998,271)	(1,041,884)	(942,613)	(687,307)	(613,893)	(555,076)
7350 - Transfers of Indirect Costs - Interfund	(501,646)	(492,456)	(445,457)	(354,383)	(443,000)	(423,000)
7370 - Transfers of Direct Support Costs	0	0	0	0	0	0
7380 - Transfers of Direct Support Costs - Interfund	0	0	0	0	0	0
Total Direct Support / Indirect Support	(1,499,917)	(1,534,340)	(1,388,070)	(1,041,689)	(1,056,893)	(978,076)
Total Expenditures	135,585,732	132,234,471	138,926,524	145,316,889	159,310,673	162,405,558

Other Financing Sources/Uses

Contribution From Restricted Funds (8990)

07810.1 U-Car Explor & Dev For 7/8 Grd	2,940	0	0	0	0	0
09635.1 U-ROP-Classroom/Prg. Alloc.	246,196	0	0	0	0	0
09635.2 U-ROP - Support Allocation	63,844	0	0	0	0	0
Other	225,399	0	0	0	0	0

Contribution To Restricted General Fund (8980)

Special Ed IDEA Local Assistance	0	0	0	0	17,305	0
Title II - Principal Training Program	0	0	0	0	0	0
Title II - Federal CSR	0	0	0	0	0	0
EETT Competitive Grant	0	0	0	0	0	0
Special Education	(3,759,149)	(11,748,866)	(14,312,313)	(16,983,715)	(21,980,081)	(23,200,031)
Gifted and Talented	0	0	0	0	0	0
Instructional Materials Block Grant	0	0	0	0	0	0

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
	Audited	Audited	Audited	Audited	Estimated	Proposed
	Actual	Actual	Actual	Actual	Actuals	Budget
Home To School Transportation	(705,670)	(690,176)	(694,952)	(714,250)	(777,400)	(777,400)
Special Education Transportation	(2,258,190)	(2,442,698)	(2,607,599)	(2,916,685)	(3,585,127)	(3,587,127)
Transportation Offset to Unrestricted Resource 00000.0	0	0	0	0	4,362,527	4,364,527
Staff Development Buyback	0	0	0	0	0	0
Law Enforcement Grant	0	0	0	0	0	0
Ongoing and Major Maintenance	(5,619,228)	(5,518,377)	(2,693,331)	(4,542,959)	(4,676,133)	(5,787,970)
Continuation Education	(203,693)	(24,817)	(436,380)	(427,773)	0	0
Advance Path	(154,871)	(61,603)	0	0	0	0
Community Day School	(15,274)	(20,473)	(61,246)	(68,164)	0	0
Ab1113-Violence Prevention	0	0	0	0	0	0
School Library Improvement Block Grant	(786,383)	0	0	0	0	0
Supplemental Counseling Program	0	0	0	0	0	0
Instructional Materials Program - Interest Due	0	0	0	0	0	0
Other	(225,960)	(1,037,510)	(1,555,292)	(1,045,919)	(628,679)	0
Interfund Transfer In						
Retiree Benefits Fund #20.0	0	0	3,750,000	2,754,248	0	0
Deferred Maint. Fund #14.0 & 56.0	4,762,702	0	0	0	0	19,800,000
Capital Outlay Fund #40.1	0	0	0	0	0	0
Other Transfers In	10,448	0	0	0	0	0
Interfund Transfer Out						
Special Reserve Fund #40.1	(874,677)	(1,042,538)	(891,433)	(2,158,297)	(1,015,000)	(1,015,000)
Deferred Maint. Fund #14.0	(4,762,702)	0	0	0	0	0
Measure K #21.0	0	0	0	0	0	0
Total Other Financing Sources/Uses	(14,054,268)	(22,587,059)	(19,502,546)	(26,103,514)	(28,282,588)	(10,203,001)
Net Increase/Decrease in Fund Balance	2,924,417	8,968,247	258,473	(10,395,419)	(12,225,146)	17,383,740

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Unrestricted General Fund - Fund #01.0

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Estimated Actuals	2014-15 Proposed Budget
Beginning Fund Balance	36,643,294	39,567,711	48,535,958	48,794,431	38,399,012	26,173,866
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	2,924,417	8,968,247	258,473	(10,395,419)	(12,225,146)	17,383,740
Ending Fund Balance	39,567,711	48,535,958	48,794,431	38,399,012	26,173,866	43,557,606
Components of Ending Fund Balance						
Revolving Cash Fund	70,000	70,000	70,000	70,000	70,000	70,000
Stores	95,514	101,871	96,578	126,879	126,879	126,878
Economic Uncertainties - 3%	6,922,700	6,629,208	6,672,620	6,799,194	7,158,814	6,918,747
Other Designated Funds						
Prepaid Expenditures	1,060	0	0	0	0	0
Regular Carry-overs	1,989,624	2,597,746	2,807,015	2,452,101	0	0
Reserve MAA	1,017,953	429,618	454,318	935,059	935,059	935,059
Reserve Accreditation	25,000	25,000	25,000	0	0	0
Reserve E-rate	38,780	334,990	341,322	543,679	0	0
Reserve ERFP, Mandated Cost	0	366,119	662,860	206,548	0	0
Reserve for Tier III Programs & Other	2,794,262	2,052,447	2,789,025	2,666,555	1,567,731	1,217,139
11-12 Reserve for Additional State Reduction, Other	41,000	0	0	0	0	0
Undesignated Balance	26,571,818	35,928,959	34,875,693	24,598,997	16,315,383	34,289,783
Total Components of Ending Fund Balance	39,567,711	48,535,958	48,794,431	38,399,012	26,173,866	43,557,606

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals

Restricted General Fund - Fund #01.0

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenues						
LCFF/Revenue Limit	5,453,542	5,511,324	5,317,361	5,400,582	0	0
Federal Revenue	42,770,205	32,549,002	22,104,977	18,709,684	18,629,253	12,522,792
State Revenue	22,085,601	21,867,904	22,757,559	22,045,308	20,872,025	19,163,501
Local Revenue	4,908,533	5,255,333	4,864,228	5,946,929	7,708,008	6,530,056
Total Revenues	75,217,880	65,183,563	55,044,125	52,102,503	47,209,286	38,216,349
Expenditures						
Certificated Salaries	31,713,961	28,290,524	26,499,291	24,138,287	23,750,344	21,844,823
Classified Salaries	15,406,637	15,189,173	15,181,919	15,422,419	15,701,494	15,290,605
Employee Benefits	15,985,212	14,752,047	15,097,614	15,315,076	14,248,501	13,776,026
Books & Supplies	4,172,946	6,041,117	5,349,672	3,889,257	7,071,517	2,942,010
Contracted Services	14,230,548	15,771,640	18,618,522	18,995,539	15,997,379	12,175,558
Capital Outlay	206,350	246,626	158,502	144,094	388,329	90,252
Other Outgo	6,809,226	6,363,572	754,582	572,638	530,000	530,000
Direct Support / Indirect Support	998,271	1,041,883	942,613	687,307	613,893	555,076
Total Expenditures	89,533,151	87,696,582	82,602,715	79,164,617	78,301,457	67,204,350
Other Financing Sources/Uses						
Transfers In/Out	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	13,190,040	21,544,520	22,361,114	26,706,226	27,267,588	28,988,001
Net Increase/Decrease in Fund Balance	(1,125,231)	(968,499)	(5,197,476)	(355,888)	(3,824,583)	0
Beginning Fund Balance	15,772,597	14,647,366	13,678,867	8,481,391	8,125,502	4,300,919
Restatements/Audit Adjustments	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(1,125,231)	(968,499)	(5,197,476)	(355,888)	(3,824,583)	0
Ending Fund Balance	14,647,366	13,678,867	8,481,391	8,125,502	4,300,919	4,300,919

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Combined General Fund - Fund #01.0

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
LCFF/Revenue Limit	128,266,115	134,277,975	133,209,288	134,106,711	164,669,872	180,712,885
Federal Revenue	43,903,482	33,294,049	22,846,079	20,024,633	18,848,159	12,722,792
State Revenue	44,526,850	44,935,877	45,238,159	45,583,853	25,272,502	23,318,625
Local Revenue	11,085,851	16,465,439	12,438,142	13,412,291	13,786,868	11,454,346
TOTAL REVENUES	227,782,298	228,973,340	213,731,668	213,127,487	222,577,401	228,208,648
Expenditures						
Certificated Salaries	108,511,216	104,077,256	105,688,876	105,406,570	109,165,683	110,775,941
Classified Salaries	30,901,136	30,513,872	31,618,935	31,925,210	33,437,552	33,512,108
Employee Benefits	47,200,163	44,919,955	47,717,530	51,285,371	51,211,039	51,475,235
Books & Supplies	6,452,327	8,130,795	7,731,417	6,469,475	11,588,409	5,215,145
Contracted Services	25,316,301	25,985,844	28,097,785	28,873,839	31,475,463	28,189,572
Capital Outlay	333,185	333,216	256,570	184,786	518,984	196,907
Other Outgo	6,906,201	6,462,572	863,582	690,638	658,000	668,000
Direct Support / Indirect Support	(501,646)	(492,457)	(445,457)	(354,383)	(443,000)	(423,000)
Total Expenditures	225,118,883	219,931,053	221,529,238	224,481,506	237,612,130	229,609,908
Other Financing Sources/Uses	(864,229)	(1,042,539)	2,858,567	602,711	(1,015,000)	18,785,000
Net Increase/Decrease in Fund Balance	1,799,186	7,999,748	(4,939,003)	(10,751,307)	(16,049,729)	17,383,740
Beginning Fund Balance	52,415,890	54,215,076	62,214,824	57,275,821	46,524,513	30,474,784
Net Increase/Decrease in Fund Balance	1,799,186	7,999,748	(4,939,003)	(10,751,307)	(16,049,729)	17,383,740
Ending Fund Balance	54,215,076	62,214,824	57,275,821	46,524,513	30,474,784	47,858,524

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Special Education Pass-Through Fund - Fund #10.0

	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenue			
Federal Revenue	2,998,786	5,260,000	5,300,000
State Revenue	9,675	10,000	10,882
Local Revenue	0	0	0
Interest	0	0	0
Total Revenue	3,008,461	5,270,000	5,310,882
Expenditures			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	0	0
Contracted Services	0	0	0
Capital Outlay	0	0	0
Other Outgo	3,008,461	5,270,000	5,310,882
Direct Support/Indirect Support	0	0	0
Total Expenditures	3,008,461	5,270,000	5,310,882
Other Financing Sources/Uses			
Interfund Transfer In-From Fund # 01.0	0	0	0
Total Other Financing Sources/Uses	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0
Beginning Fund Balance	0	0	0
Audit Adjustments/Restatement	0	0	0
Adjusted Beginning Fund Balance	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0
Ending Fund Balance	0	0	0

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Child Development - Fund #12.0

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenue						
Federal	398,465	287,097	899,082	1,100,760	1,156,812	1,166,483
State	3,452,651	2,981,406	2,518,654	2,160,140	2,445,758	2,360,549
Parent Fees	235,812	204,294	150,247	237,028	200,000	200,000
Transfers In	0	0	0	0	0	0
Interest	20,738.41	11,720	4,530	3,342	3,577	3,700
Total Revenue	4,107,666	3,484,517	3,572,513	3,501,271	3,806,147	3,730,732
Expenditures						
Certificated Salaries	1,704,166	1,610,237	1,368,245	1,348,301	1,468,247	1,340,726
Classified Salaries	981,374	918,298	879,837	918,759	998,667	974,427
Employee Benefits	923,944	877,755	827,603	843,794	914,624	793,479
Books & Supplies	289,802	353,482	158,061	155,602	197,514	151,100
Contracted Services	170,996	267,025	174,716	137,261	156,000	134,300
Capital Outlay	37,588	9,501	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	168,931	163,478	130,885	104,154	153,000	133,000
Total Expenditures	4,276,801	4,199,776	3,539,347	3,507,871	3,888,052	3,527,032
Other Financing Sources/Uses						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(169,135)	(715,259)	33,166	(6,600)	(81,905)	203,700
Beginning Fund Balance	1,028,264	859,129	143,870	177,036	170,436	88,531
Audit Adjustments/Restatement	0	0	0	0	0	0
Adjusted Beginning Fund Balance	1,028,264	859,129	143,870	177,036	170,436	88,531
Net Increase/Decrease in Fund Balance	(169,135)	(715,259)	33,166	(6,600)	(81,905)	203,700
Ending Fund Balance	859,129	143,870	177,036	170,436	88,531	292,231

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Nutrition Services - Fund #13.0

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenue						
Food Services Sales	2,626,570	2,415,788	2,260,517	2,001,663	1,938,594	1,936,000
Federal Revenue: Child Nutrition Program	5,796,074	6,114,857	6,405,478	6,190,447	6,284,632	6,300,000
State Revenue: Child Nutrition Program	477,445	494,957	546,275	517,176	509,123	510,000
Interest	52,018	53,401	37,303	27,725	28,191	28,000
Total Revenue	8,952,107	9,079,003	9,249,573	8,737,011	8,760,540	8,774,000
Expenditures						
Classified Salaries	2,830,196	2,803,433	2,814,293	2,860,731	2,757,128	2,987,844
Employee Benefits	1,240,174	1,171,159	1,256,834	1,348,107	1,264,720	1,463,781
Book and Other Supplies	3,706,818	3,769,888	3,810,439	3,577,249	3,990,684	3,951,660
Contracted Services	278,875	358,413	310,420	391,326	377,974	286,650
Capital Outlay	66,987	199,446	122,160	58,084	102,519	0
Direct Support/Indirect Support	332,715	328,977	314,572	250,229	244,197	290,000
Total Expenditures	8,455,765	8,631,316	8,628,718	8,485,726	8,737,221	8,979,935
Other Financing Sources/Uses	(35,475)	300,000	300,000	0	0	0
Total Other Financing Sources/Uses	(35,475)	300,000	300,000	0	0	0
Net Increase/Decrease in Fund Balance	531,816	147,687	320,855	251,285	23,319	(205,935)
Beginning Fund Balance	4,272,936	4,804,752	4,952,439	5,273,294	5,524,579	5,547,899
Net Increase/Decrease in Fund Balance	531,816	147,687	320,855	251,285	23,319	(205,935)
Ending Fund Balance	4,804,752	4,952,439	5,273,294	5,524,579	5,547,899	5,341,964

GLENDALE UNIFIED SCHOOL DISTRICT

2013-14 Estimated Actuals

Deferred Maintenance - Fund #14.0

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenue						
Allowance from State	0	0	0	0	0	0
Interest	61,729	63,465	46,145	31,838	30,136	250
Total Revenue	61,729	63,465	46,145	31,838	30,136	250
Expenditures						
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Financing Sources/Uses						
Transfer Out To General Fund	4,762,702	0	0	0	0	4,900,000
Transfer In From General Fund	(4,762,702)	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	4,900,000
Net Increase/Decrease in Fund Balance	61,729	63,465	46,145	31,838	30,136	(4,899,750)
Beginning Fund Balance	4,762,702	4,824,432	4,887,897	4,934,042	4,965,879	4,996,015
Net Increase/Decrease in Fund Balance	61,729	63,465	46,145	31,838	30,136	(4,899,750)
Ending Fund Balance	4,824,432	4,887,897	4,934,042	4,965,879	4,996,015	96,265

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Measure S Projects Fund # 21.1

	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Proposed Budget</u>
Revenue		
Interest	147,098	700,000
Other Local Revenue	0	0
Total Revenue	<u>147,098</u>	<u>700,000</u>
Expenditures		
Certificated & Classified Salaries	965,702	1,152,117
Employee Benefits	368,075	466,403
Books & Supplies	2,781,476	124,000
Contracted Services	8,782,876	130,000
Capital Outlay	17,863,631	12,450,373
Other Outgo - COP Payment	1,267,019	1,255,894
Total Expenditures	<u>32,028,779</u>	<u>15,578,787</u>
Other Financing Sources/Uses		
Inter-Fund Transfer Out to Fund 40.1	0	0
Inter-Fund Transfer In From Fund 40.1, 25.0	15,500,000	0
Proceeds from Sale of Bonds	0	70,000,000
Total Other Financing Sources/Uses	<u>15,500,000</u>	<u>70,000,000</u>
Net Increase/Decrease in Fund Balance	<u>(16,381,681)</u>	<u>55,121,213</u>
Beginning Fund Balance	28,189,338	11,807,657
Audit Adjustments	0	0
Adjusted Beginning Fund Balance	<u>28,189,338</u>	<u>11,807,657</u>
Net Increase/Decrease in Fund Balance	<u>(16,381,681)</u>	<u>55,121,213</u>
Ending Fund Balance	<u>11,807,657</u>	<u>66,928,870</u>

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Clean Renewable Energy Bonds Fund # 21.2

	<u>2013-14</u> <u>Estimated</u> <u>Actuals</u>	<u>2014-15</u> <u>Proposed</u> <u>Budget</u>
Revenue		
Interest	0	0
Other Local Revenue	0	0
Total Revenue	<u>0</u>	<u>0</u>
Expenditures		
Certificated & Classified Salaries	0	0
Employee Benefits	0	0
Books & Supplies	0	0
Contracted Services	0	0
Capital Outlay	2,953,900	0
Other Outgo	0	0
Total Expenditures	<u>2,953,900</u>	<u>0</u>
Other Financing Sources/Uses		
Inter-Fund Transfer Out to Fund 40.1	0	0
Inter-Fund Transfer In From Fund 40.1	0	0
Proceeds from Sale of Bonds	0	0
Total Other Financing Sources/Uses	<u>0</u>	<u>0</u>
Net Increase/Decrease in Fund Balance	<u>(2,953,900)</u>	<u>0</u>
Beginning Fund Balance	3,071,437	117,537
Audit Adjustments	0	0
Adjusted Beginning Fund Balance	<u>3,071,437</u>	<u>117,537</u>
Net Increase/Decrease in Fund Balance	<u>(2,953,900)</u>	<u>0</u>
Ending Fund Balance	<u>117,537</u>	<u>117,537</u>

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Developer Fee - Fund #25.0

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenue						
Developer Fees	383,599	1,410,073	1,899,848	3,110,867	1,200,000	1,000,000
Redevelopment Agency Fees	0	0	0	0	0	0
Interest	49,825	78,323	66,948	57,868	48,876	50,000
Total Revenue	433,424	1,488,396	1,966,796	3,168,735	1,248,876	1,050,000
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	31,147	30,990	24,040	24,691	26,911	28,041
Employee Benefits	15,060	12,201	13,747	15,403	15,752	14,414
Books & Supplies	39	0	5,000	0	500	500
Contracted Services	1,683	0	1,540	0	7,000	363,000
Capital Outlay	2,358,987	0	0	0	0	100,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	2,406,916	43,191	44,327	40,094	50,163	505,955
Other Financing Sources/Uses						
Interfund Transfer Out - Unrestricted General Fund	0	0	0	(4,316,777) *	0	0
Interfund Transfer Out - Fund 21.1	0	0	0	0	(4,000,000) **	0
Total Other Financing Sources/Uses	0	0	0	(4,316,777)	(4,000,000)	0
Net Increase/Decrease in Fund Balance	(1,973,493)	1,445,205	1,922,469	(1,188,136)	(2,801,287)	544,045
Beginning Fund Balance	7,336,039	5,362,546	6,807,751	8,730,220	7,542,084	4,740,797
Net Increase/Decrease in Fund Balance	(1,973,493)	1,445,205	1,922,469	(1,188,136)	(2,801,287)	544,045
Ending Fund Balance	5,362,546	6,807,751	8,730,220	7,542,084	4,740,797	5,284,842

* 2012-13 - Keppel Transfer
** 2013-14 - General Measure S Support

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
County School Facilities Fund - Fund #35.0

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenue						
School Facilities Apportionment	25,022,622	20,648,514	(2,474,951)	4,322,173	0	0
Interest	25,389	105,167	441	18,405	6,679	100
Total Revenue	25,048,011	20,753,681	(2,474,510)	4,340,578	6,679	100
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Fin. Sources/Uses (Transfers Out)	25,022,622	20,828,432	(2,413,851)	(4,316,777)	(5,396)	0
Total Other Financing Sources/Uses	25,022,622	20,828,432	(2,413,851)	(4,316,777)	(5,396)	0
Net Increase/Decrease in Fund Balance	25,389	(74,751)	(60,659)	23,801	1,283	100
Beginning Fund Balance	110,472	135,861	61,110	451	24,252	25,535
Net Increase/Decrease in Fund Balance	25,389	(74,751)	(60,659)	23,801	1,283	100
Ending Fund Balance	135,861	61,110	451	24,252	25,535	25,635

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Capital Outlay - Special Reserve Fund #40.1

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenue						
State Revenue - (Prop 39)	0	0	0	0	359,088	0
Local Revenue	756,945	1,080,000	34,857	0	0	0
Interest and Other	119,245	256,073	283,578	360,721	140,017	50,000
Total Revenue	876,190	1,336,073	318,435	360,721	499,105	50,000
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	49,093
Employee Benefits	0	0	0	0	0	20,704
Books & Supplies	74,203	188,607	1,121,240	67,077	10,000	719,000
Contracted Services	208,477	152,557	129,525	64,006	80,000	100,000
Capital Outlay	12,882,823	7,910,939	4,767,849	810,528	700,000	5,500,000
Other Outgo (make COPS Payment)	1,280,144	1,273,056	0	4,437,379	770,281	501,258
Total Expenditures	14,445,646	9,525,159	6,018,614	5,378,989	1,560,281	6,890,055
Other Financing Sources/Uses						
Interfund Transfers In	25,734,999	21,870,970	2,072,862	2,158,297	1,015,000	1,015,000
Interfund Transfers Out	0	0	(2,474,951)	0	(11,500,000)	0
Total Other Financing Sources/Uses	25,734,999	21,870,970	(402,089)	2,158,297	(10,485,000)	1,015,000
Net Increase/Decrease in Fund Balance	12,165,543	13,681,884	(6,102,268)	(2,859,971)	(11,546,176)	(5,825,055)
Beginning Fund Balance	6,459,904	18,625,447	32,307,331	26,205,063	23,345,092	11,798,916
Audit Adjustments						
Net Increase/Decrease in Fund Balance	12,165,543	13,681,884	(6,102,268)	(2,859,971)	(11,546,176)	(5,825,055)
Ending Fund Balance	18,625,447	32,307,331	26,205,063	23,345,092	11,798,916	5,973,861

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

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Food Services Capital Outlay - Special Reserve Fund #40.2

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenue						
Interest	13,562	10,775	8,930	7,662	7,187	7,200
Total Revenue	13,562	10,775	8,930	7,662	7,187	7,200
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	247,615	3,538	0	0	0
Contracted Services	1,534	11,139	0	0	0	0
Capital Outlay	24,155	63,248	63,027	10,987	0	900,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	25,689	322,002	66,565	10,987	0	900,000
Other Financing Sources/Uses						
Interfund Transfers In (mostly Fund 13.0)	0	300,000	300,000	0	0	0
Total Other Financing Sources/Uses	0	300,000	300,000	0	0	0
Net Increase/Decrease in Fund Balance	(12,127)	(11,227)	242,365	(3,325)	7,187	(892,800)
Beginning Fund Balance	968,519	956,392	945,165	1,187,530	1,184,205	1,191,392
Net Increase/Decrease in Fund Balance	(12,127)	(11,227)	242,365	(3,325)	7,187	(892,800)
Ending Fund Balance	956,392	945,165	1,187,530	1,184,205	1,191,392	298,592

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Debt Service Fund #56.0

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenue						
Local Revenue	192,033	193,054	140,079	96,647	91,483	1,000
Interest						
Total Revenue	192,033	193,054	140,079	96,647	91,483	1,000
Expenditures						
Other Outgo (COPS Payment)	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Financing Sources/Uses						
Interfund Transfers In	0	0	0	0	0	0
Interfund Transfers Out	0	0	0	12,603	0	14,900,000
Total Other Financing Sources/Uses	0	0	0	12,603	0	14,900,000
Net Increase/Decrease in Fund Balance	192,033	193,054	140,079	84,044	91,483	(14,899,000)
Beginning Fund Balance	14,466,383	14,657,416	14,850,470	14,990,549	15,074,594	15,166,077
Net Increase/Decrease in Fund Balance	192,033	193,054	140,079	84,044	91,483	(14,899,000)
Ending Fund Balance	14,657,416	14,850,470	14,990,549	15,074,594	15,166,077 *	267,077

* 2014-15 Balance to be transferred to Unrestricted General Fund

GLENDALE UNIFIED SCHOOL DISTRICT

2013-14 Estimated Actuals

Self Insurance - Dental & Vision Insurance Fund # 67.0

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenue						
In-District Premiums/Contrib Interest	3,190,892	3,351,436	3,465,428	3,538,521	3,455,129	3,593,000
All Other Local Revenue	10,916,290	10,620	8,303	12,588	14,502	14,500
Total Revenue	3,201,808	3,362,056	3,473,731	4,735,144	3,469,631	3,607,500
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	3,166,800	3,282,778	3,444,662	2,899,333	3,234,783	3,343,200
Other Outgo	0	0	0	0	0	0
Total Expenditures	3,166,800	3,282,778	3,444,662	2,899,333	3,234,783	3,343,200
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	35,008	79,278	29,069	1,835,811	234,848	264,300
Beginning Fund Balance	1,048,502	1,083,510	1,162,788	1,191,857	3,027,668	3,262,516
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	1,048,502	1,083,510	1,162,788	1,191,857	3,027,668	3,262,516
Net Increase/Decrease in Fund Balance	35,008	79,278	29,069	1,835,811	234,848	264,300
Ending Fund Balance	1,083,510	1,162,788	1,191,857	3,027,668	3,262,516	3,526,816

GLENDALE UNIFIED SCHOOL DISTRICT

2013-14 Estimated Actuals

Self Insurance - Workers' Compensation Fund # 67.1

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenue						
In-District Premiums/Contrib	3,572,593	1,833,477	2,053,172	4,195,451	4,098,076	5,251,268
Local Revenue	5,589,403	945	524,542	0	0	0
Interest	121,363	117,733	65,587	32,628	25,912	26,000
Total Revenue	9,283,359	1,952,155	2,643,301	4,228,079	4,123,988	5,277,268
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	1,510	358	1,228	3,121	10,000
Pre 2005-06 Claims	723,530	95,062	221,753	(572,218)	0	0
Current Year Coverage	3,665,400	3,638,434	3,859,527	4,130,967	4,525,824	5,351,268
Misc. Contract Services	231,285	285,822	206,518	199,843	119,713	150,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	4,620,215	4,020,828	4,288,156	3,759,820	4,648,658	5,511,268
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	4,663,144	(2,068,673)	(1,644,855)	468,258	(524,670)	(234,000)
Beginning Fund Balance	6,624,623	11,287,767	3,218,334	1,573,479	2,041,737	1,517,067
Audit Adjustment	0	(6,000,760)	0	0	0	0
Adjusted Beginning Fund Balance	6,624,623	5,287,007	3,218,334	1,573,479	2,041,737	1,517,067
Net Increase/Decrease in Fund Balance	4,663,144	(2,068,673)	(1,644,855)	468,258	(524,670)	(234,000)
Ending Fund Balance	11,287,767	3,218,334	1,573,479	2,041,737	1,517,067	1,283,067

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
Self Insurance - Early Retirement Benefits Fund # 67.2

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenue						
In-District Premiums/Contrib Interest	2,901,646	3,089,914	3,381,225	2,685,811	1,040,851	700,350
	42,020	46,849	36,281	27,778	25,316	25,300
Total Revenue	2,943,666	3,136,763	3,417,506	2,713,589	1,066,167	725,650
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	2,154,687	2,946,672	2,864,780	2,687,053	2,722,296	3,098,192
Other Outgo	0	0	0	0	0	0
Total Expenditures	2,154,687	2,946,672	2,864,780	2,687,053	2,722,296	3,098,192
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	788,980	190,091	552,726	26,536	(1,656,129)	(2,372,542)
Beginning Fund Balance	3,031,799	3,820,779	4,010,870	4,563,596	4,590,131	2,934,002
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	3,031,799	3,820,779	4,010,870	4,563,596	4,590,131	2,934,002
Net Increase/Decrease in Fund Balance	788,980	190,091	552,726	26,536	(1,656,129)	(2,372,542)
Net Increase/Decrease in Fund Balance	3,820,779	4,010,870	4,563,596	4,590,131	2,934,002	561,460

GLENDALE UNIFIED SCHOOL DISTRICT
2013-14 Estimated Actuals
McLennan & Other Scholarships Trust Fund #73.0

	2009-10 Audited Actuals	2010-11 Audited Actuals	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Proposed Budget
Revenue						
Local, Interest, Transfers In	4,722	9,879	3,678	3,218	2,547	2,100
Total Revenue	4,722	9,879	3,678	3,218	2,547	2,100
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Financing Sources/Uses						
Other Uses	2,013	5,380	4,178	3,176	2,500	2,100
Total Other Financing Sources/Uses	2,013	5,380	4,178	3,176	2,500	2,100
Net Increase/Decrease in Fund Balance	2,709	4,499	(500)	42	47	0
Beginning Fund Balance	329,645	332,354	336,853	336,353	336,395	336,442
Net Increase/Decrease in Fund Balance	2,709	4,499	(500)	42	47	0
Ending Fund Balance	332,354	336,853	336,353	336,395	336,442	336,442