

GLENDALE UNIFIED SCHOOL DISTRICT

June 4, 2019

PUBLIC HEARING 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: 2019-20 Proposed Budget

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

This Proposed Budget report provides a picture of the District’s financial condition after the May Revised Budget. The Los Angeles County Office of Education requires the Proposed Budget presented in the Public Hearing to be identical to the Adopted Budget.

Illustrated below is a summary of the State budget and budget guidelines, as well as, the financial condition of the Glendale Unified School District for the Proposed 2019-20 Budget Report. In addition, the 2019-20 Proposed Budget Report contains detailed budget assumptions, multi-year projections, and the reserve exceeding minimum Reserve for Economic Uncertainties for presentation at the public hearing.

The Governor’s May Revision is the last statutory step in the State Budget process before the Legislature adopts the State’s spending plan by June 15. There is a commitment to former Governor Brown’s Local Control Funding Formula (LCFF) with the inclusion of the statutory Cost-of-Living Adjustment (COLA), but Local Educational Agencies (LEAs) will continue to face budget challenges as LCFF funding flattens and costs rise. While Governor Newsom does not forecast an impending recession, his state spending plan is based on conservative economic and revenue assumptions and continues to plan for a “rainy day.” Given the automatic cost increases LEAs are facing, it is a significant challenge to merely maintain current programs, let alone augment them.

Local Control Funding Formula (LCFF) and Remaining Categorical Programs

The May Revision includes a COLA of 3.26% for the 2019-20 fiscal year, a slight decrease from the 3.46% estimated in January. With full funding of the LCFF targets reached because of the 2018-19 Budget, the COLA will have a more direct impact on the LCFF funding received by most Local Educational Agencies (LEAs).

The LCFF provides supplemental revenues through percentage weighting factors to increase or improve services for students who are not English language proficient, who are from low socioeconomic families or children who are in foster care.

The estimated 2019-20 Base, CSR, CTE, Supplemental and Concentration grant amounts are listed below:

- **Base Grant** - varies by grade level (TK-3...4-6...7-8...9-12).

Factors	TK-3	4-6	7-8	9-12
Grade Span Base Grant per ADA	\$7,702	\$7,818	\$8,050	\$9,329
Class Size Reduction & Career Tech. Education	\$801			\$243

- TK-3 grant is approximately \$801 in recognition of lower average class size of 24 to 1 per school site.

- **Per Student Supplemental Grant** - 20% of the base grant for each enrolled student who is an English learner, eligible for the Free and Reduced-Price Meals Program, or in foster care. **(The District’s 3-year average range of unduplicated count for these three groups is approximately 54.74%).**
- **Per Student Concentration Grant** – an additional 50% would be provided for each eligible student enrolled that exceeds 55% of total enrollment. **Since the District’s current range is less than 55%, the District is NOT entitled to Concentration Grant.**

Due to lower Unduplicated Pupil Percentage and COLA, the 2019-20 LCFF calculation results in an estimated decrease in funding of \$2.0 million over the Second Interim projection. The total increase year over year is \$5.6 million. This is a net change of \$305 per ADA year over year, reflecting a 3.26% COLA, equating to **\$9,625** per ADA.

Funding for most categorical programs was consolidated into the LCFF in 2013-14. State categorical programs outside the LCFF, including Special Education and Child Nutrition are provided with the 3.26% COLA in the Governor’s Budget. The proposed budget does not include any additional funding in 2019-20 for Common Core State Standards or transportation.

The District’s 2019-20 Proposed Budget was developed based on the Governor’s “May Revise”, prior to legislature approval. The Los Angeles County Office of Education requires the Proposed Budget presented in the Public Hearing to be identical to the budget adopted in June.

2019-20 Governor's "May Revise" for the State Budget and K-12 Education

Per the Governor's "May Revise" budget for 2019-20, the current year (2018-19) minimum guarantee increased by \$279 million from the January Budget proposal to \$78.1 billion. The May Revision also proposes a \$389 million increase for 2019-20 from the January proposal in Proposition 98 funding to \$81.1 billion. However, there are no clear indications as to how these increases in Proposition 98 may impact the education fund. Also, there is no One-Time Discretionary funding in 2019-20.

The following pages contain multi-year budget assumptions, explanations and a summary of the District's proposed budget for 2019-20.

2019-20 Primary Budget Components

- The net impact of COLA, UPP and ADA changes, results in projected net revenue increase of \$5.6 million in 2019-20 and \$4.1 million in 2020-21.
- 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 19.10% to 18.10%. The current 2018-19 CalSTRS rate of 16.28% to a 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 a savings of \$490,000 for GUSD.
- The District's net increase of LCFF from 2018-19 to 2019-20 is \$305 per Average Daily Attendance (ADA).
- The District's estimated Unduplicated Pupil Percentage (UPP) for supplemental and concentration funding has decreased from 56.83% in Second Interim to 54.74%.
- Lottery revenue is estimated to be \$140 per ADA for unrestricted purposes and \$41 for restricted purposes.

Adjustments to the 2019-20 budgets that will be utilizing new revenues are listed in the Attachment B.

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
TOTAL	\$ 249,357,134	\$ 44,663,256	\$ 294,020,390

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 85.78% 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)	1,333,059	309,000
TOTAL	\$ 213,124,400	\$ 84,952,389	\$ 298,076,789

Multi-Year Budget Assumptions Components

- The District's multi-year enrollment is projected to decrease 277 students in 2019-20 and staying flat in 2020-21.
- The District's projected net increase of LCFF per ADA in 2020-21 is \$281, and the projected net increase per ADA in 2021-22 is \$279.
- The unduplicated pupil percentage is 54.74% for 2019-20 and 54.29% for 2020-21.
- The Governor's proposals reflect categorical COLA's at 3.70% for 2018-19, 3.26% for 2019-20, 3.00% for 2020-21, and 2.80% for 2021-22. As stated previously, most state revenues have been shifted to the new LCFF account.
- The workers compensation rate is budgeted at 1.94% for 2019-20 and 2020-21.
- Health and Welfare 2019-20 (only) inflation reduced from 8% to 3.6% for a total cost of \$924,771. However, Health and Welfare inflation is estimated at 8% for the future years.

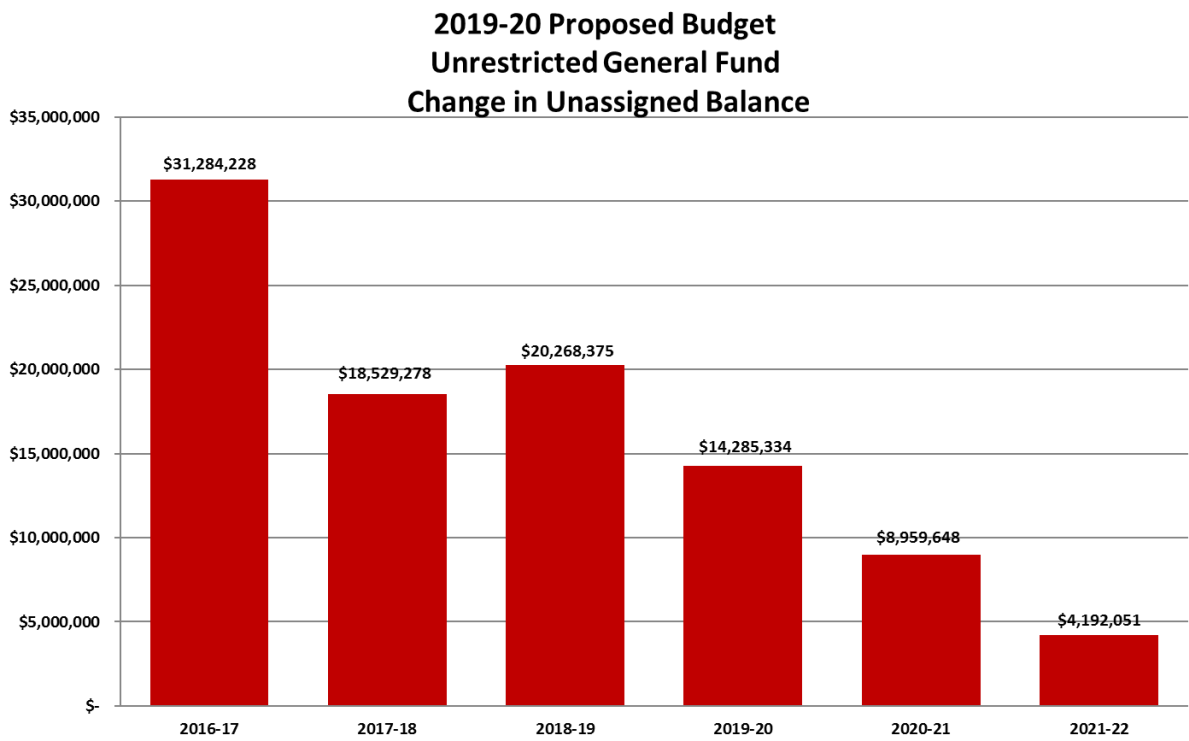
Maintain District Solvency and Financial Stability Plan

In the 2018-19 June Budget Adoption, there were expenditure reductions for District's Fiscal Stability 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. The Board of Education committed to a \$5.0 million budget reduction for 2019-20. Now GUSD must begin to focus on a budget reduction for the 2020-21 fiscal year of at least another \$5.0 million.

Attachment D 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.

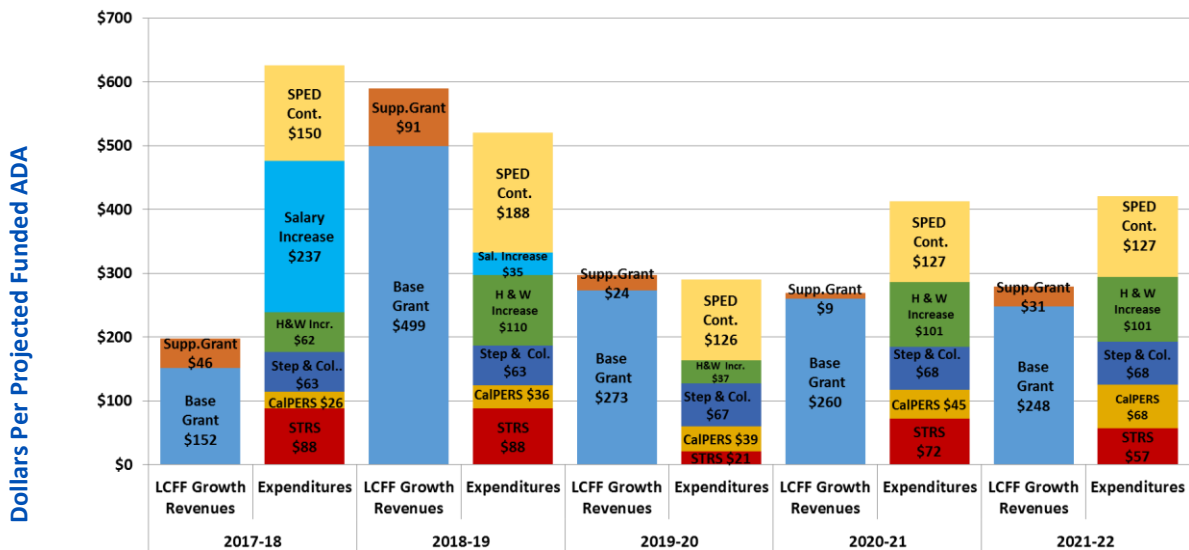
Cautions and Challenges

- 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 in 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.



- Below is a visual comparison of the non-cumulative LCFF Base 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 base funding alone is less than the combined costs of STRS/PERS, Step and Column, and benefits. When considering all other District expenditures, such as salary increases, instructional material costs, technology replacement, etc., the actual gap between our revenues and expenditures is far worse. These spending deficits add to our already growing structural deficit, which will need to be rectified.

GUSD LCFF Increased Revenues Have Automatic Increased Obligations
Unrestricted General Fund – Proposed Budget 2019-20



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 C for presentation in the public hearing by the Board of Education.

Conclusion

The projection supports that the District **will be able to meet its financial obligations for the current and two subsequent years only with a significant Fiscal Stabilization Plan of at least \$3.6 million in 2018-19, \$5.0 million in 2019-20 and \$5.0 million in 2020-21 for a total of \$13.6 million.** It is important to remember that the Governor's May Revision provides NO funding for Home-to-School Transportation Programs and NO funding to equalized Assembly Bill (AB) 602 base funding rates for Special Education. The Administration is concerned that if the "Fiscal Stabilization Plan" and future funding do not materialize, the District will not be able to maintain a minimum reserve of three percent in 2020-21, and additional reductions would be required.

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

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

Multi-year Projections – Final Considerations:

- CalSTRS and CalPERS contributions are still increasing
- Health and welfare contributions are increasing
- Contributions to restricted programs continue to increase
- Declining enrollment will continue to make it difficult to balance the budget
- Federal funds for various state-administered programs could be cut given the new direction of the president
- Budgets 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
 - Special Education program costs

**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
<u>Local Control Funding Formula</u>					
- 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
<u>- Factors Utilized In Revenue Calculations</u>					
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
<u>EMPLOYEE BENEFITS</u>					
- 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

**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	\$ 39,006,334	\$ 32,909,661	\$ 26,059,185	\$ 22,584,886
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 Adjustmen	\$ 47,212,610	\$ 39,804,624	\$ 43,393,127	\$ 37,296,454	\$ 30,445,978	\$ 26,971,679
<u>Initial July Adjustments (After Governor Signed State Budget)</u>						
Revised LCFF Funding Variables			\$ 1,584,516	\$ 1,646,649	\$ 1,666,061	\$ 1,735,699
2018-19 One-Time State Discretionary Funding Adjustment (from \$8.74 million down to \$4.40 million)			\$ (4,340,000)	\$ -	\$ -	\$ -
<u>First Interim Adjustments</u>						
Revised LCFF Funding Variables			\$ (2,029,366)	\$ (3,511,128)	\$ (3,256,589)	\$ (3,982,442)
Cost of Converting 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
<u>Second Interim Adjustments</u>						
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	\$ -	\$ -	\$ -
<u>End Of Year Adjustments</u>						
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)
Adjusted Ending Balance Projection	\$ 47,212,610	\$ 39,804,624	\$ 36,584,455	\$ 28,735,768	\$ 23,199,098	\$ 18,350,111
<u>Assigned and Restricted Balances:</u>						
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	\$ 20,268,375	\$ 14,285,334	\$ 8,959,648	\$ 4,192,051
<u>Memo Items:</u>						
LCFF Net Income Growth less STRS/PERS/Special Ed. Increases	\$ -	\$ -	\$ -	\$ 2,781,770	\$ 6,842,058	\$ 17,549,147
Unassigned Balance If All Net LCFF Income Growth Is Spent	\$ 18,529,278	\$ 20,268,375	\$ 11,503,564	\$ 2,117,590	\$ (13,357,097)	

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Proposed Budget

ATTACHMENT C

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	MYP		
	2018-19	2019-20	2020-21	2021-22
(A) 3% Mandated Reserve for Economic Uncertainties (REU)	9,152,447	9,064,697	9,133,713	9,332,323
(B) Assigned Amounts (from below F1 + F2 + F3 + F4 + F5+F6)	7,013,537	5,235,641	4,955,641	4,675,641
(C) Unassigned/Unappropriated Balance (CDE MYP lines D.3.e1 + D.3.e2) C = A + F8	29,420,822	23,350,031	18,093,361	13,524,374
(D) Total of Assigned + Unassigned/Unappropriated Balance (B + C)	36,434,359	28,585,672	23,049,002	18,200,015
(E) Reserve Exceeding Minimum Reserve for Economic Uncertainties (REU) E = D - A (same as line F Sub-total below)	27,281,912	19,520,975	13,915,289	8,867,692
(F) Reasons for reserves in excess of minimum REU:				
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	20,268,375	14,285,334	8,959,648	4,192,051
Sub-total Reserve Exceeding Minimum REU (same as line E above)	27,281,912	19,520,975	13,915,289	8,867,692

**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
Total		\$ 5,008,000

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	
A. REVENUES							
1) Revenue Limit Sources	8010-8099	239,969,886	244,122,788	250,989,137	250,989,136	250,989,136	(
2) Federal Revenues	8100-8299	200,000	200,000	200,000	200,000	200,000	(
3) Other State Revenues	8300-8599	4,970,957	4,972,457	4,973,899	4,975,572	4,975,572	(
4) Other Local Revenues	8600-8799	4,216,291	4,216,291	4,216,291	4,216,291	4,216,291	(
5) TOTAL REVENUES		249,357,134	253,511,536	260,379,327	260,380,999	260,380,999	(
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	105,068,086	105,025,771	106,222,203	106,234,869	106,247,705	(
2) Classified Salaries	2000-2999	27,071,456	28,371,456	29,671,456	30,971,456	32,271,456	(
3) Employee Benefits	3000-3999	61,236,835	66,562,478	69,974,902	72,405,384	74,967,728	(
4) Books and Supplies	4000-4999	3,986,209	3,986,209	3,986,209	3,986,209	3,986,209	(
5) Services, Other Operatin Expense	5000-5999	16,486,281	16,744,613	17,015,862	17,300,673	17,599,725	(
6) Capital Outlay	6000-6999	299,592	299,592	299,592	299,592	299,592	(
7) Other Outgo	7100-7299	220,000	220,000	220,000	220,000	220,000	(
8) Direct Support/Indirect Cost	7300-7399	(1,244,059)	(1,243,334)	(1,243,331)	(1,243,331)	(1,243,331)	(
9) TOTAL EXPENDITURES		213,124,400	219,966,785	226,146,893	230,174,852	234,349,084	(
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		36,232,734	33,544,751	34,232,434	30,206,147	26,031,915	(
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0	0	0	0	0	(
b) Transfers Out	7610-7629	0	0	0	0	0	(
2) Other Sources							
Other Adjustments	8930-8979	0	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(
3) Contributions to Restrict Programs							
	8980-8999	(44,081,421)	(44,081,421)	(44,081,421)	(44,081,421)	(44,081,421)	(
4) TOTAL, OTHER SOURCES/USES		(44,081,421)	(39,081,421)	(39,081,421)	(39,081,421)	(39,081,421)	(

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	
E. NET INCREASE (DECREASE)							
IN FUND BALANCE							
What If? Sources		0	0	0	0	0	(
What If? Uses		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)	(
F. FUND BALANCE, RESERVES							
1) Beginning Balance		36,584,455	28,735,768	23,199,098	18,350,111	9,474,837	(
a) Adjustments		0	0	0	0	0	(
b) Net Beginning Balance		36,584,455	28,735,768	23,199,098	18,350,111	9,474,837	(
2) Ending Balance (E + F1b)		28,735,768	23,199,098	18,350,111	9,474,837	(3,574,669)	(
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	70,000	70,000	70,000	70,000	70,000	(
Stores	9712	80,096	80,096	80,096	80,096	80,096	(
Other, Prepay, Etc.	9719	0	0	0	0	0	(
General Reserve	9730	0	0	0	0	0	(
Legally Restricted Balances	9740	0	0	0	0	0	(
b) Designated Amounts							
For Economic Uncertainties	9770	9,064,697	9,133,713	9,332,323	9,468,487	9,593,714	(
Other Designated	9780	5,235,641	4,955,641	4,675,641	4,675,641	46,756,410	(
	97yy	0	0	0	0	0	(
c) FREE Balance	9790	14,285,334	8,959,648	4,192,051	0	0	(
d) (DEFICIT) Balance	9790	0	0	0	(4,819,387)	(60,074,889)	(

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
A. REVENUES						
1) Revenue Limit Sources	8010-8099	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
3) Other State Revenues	8300-8599	19,240,835	19,698,869	20,139,192	20,650,042	20,650,042
4) Other Local Revenues	8600-8799	11,150,924	11,150,924	11,150,924	11,150,924	11,150,924
5) TOTAL REVENUES		44,663,256	45,121,290	45,561,613	46,072,463	46,072,463
B. EXPENDITURES						
1) Certificated Salaries	1000-1999	24,920,846	25,082,586	25,228,436	25,397,677	25,397,675
2) Classified Salaries	2000-2999	17,437,233	17,521,291	17,604,189	17,700,379	17,700,379
3) Employee Benefits	3000-3999	19,978,595	20,091,883	20,200,051	20,325,564	20,325,563
4) Books and Supplies	4000-4999	4,329,496	4,332,799	4,334,944	4,337,444	4,337,444
5) Services, Other Operatin Expense	5000-5999	16,897,910	16,995,525	17,092,385	17,204,770	17,204,770
6) Capital Outlay	6000-6999	55,250	53,095	53,227	53,380	53,380
7) Other Outgo	7100-7299	530,000	533,425	537,608	542,461	542,461
8) Direct Support/Indirect Cost	7300-7399	803,059	802,334	802,331	802,331	802,331
9) TOTAL EXPENDITURES		84,952,389	85,412,938	85,853,171	86,364,006	86,364,003
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)						
		(40,289,133)	(40,291,648)	(40,291,558)	(40,291,543)	(40,291,540)
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In	8910-8929	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
2) Other Sources						
Other Uses	8930-8979	0	0	0	0	0
	7630-7699	237,000	235,953	235,952	235,952	235,952
3) Contributions to Restrict Programs						
	8980-8999	44,081,421	44,081,421	44,081,421	44,081,421	44,081,421
4) TOTAL, OTHER SOURCES/USES		40,001,648	40,004,033	40,004,051	40,004,054	40,004,054

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	
E. NET INCREASE (DECREASE)							
IN FUND BALANCE							
What If? Sources		0	0	0	0	0	(
What If? Uses		0	0	0	0	0	(
Total (What If + C + D4)		(287,485)	(287,615)	(287,507)	(287,489)	(287,486)	(
F. FUND BALANCE, RESERVES							
1) Beginning Balance		7,986,802	7,699,317	7,411,702	7,124,195	6,836,706	(
a) Adjustments		0	0	0	0	0	(
b) Net Beginning Balance		7,986,802	7,699,317	7,411,702	7,124,195	6,836,706	(
2) Ending Balance (E + F1b)		7,699,317	7,411,702	7,124,195	6,836,706	6,549,220	(
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	0	0	0	0	0	(
Stores	9712	0	0	0	0	0	(
Other, Prepay, Etc.	9719	0	0	0	0	0	(
General Reserve	9730	0	0	0	0	0	(
Legally Restricted Balances	9740	7,699,317	7,411,702	7,124,195	6,836,706	6,549,220	(
b) Designated Amounts							
For Economic Uncertainties	9770	0	0	0	0	0	(
Other Designated	9780	0	0	0	0	0	(
	97yy	0	0	0	0	0	(
c) FREE Balance	9790	0	0	0	0	0	(
d) (DEFICIT) Balance	9790	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
A. REVENUES						
1) Revenue Limit Sources	8010-8099	239,969,886	244,122,788	250,989,137	250,989,136	250,989,136
2) Federal Revenues	8100-8299	14,471,497	14,471,497	14,471,497	14,471,497	14,471,497
3) Other State Revenues	8300-8599	24,211,792	24,671,326	25,113,091	25,625,614	25,625,614
4) Other Local Revenues	8600-8799	15,367,215	15,367,215	15,367,215	15,367,215	15,367,215
5) TOTAL REVENUES		294,020,390	298,632,826	305,940,940	306,453,462	306,453,462
B. EXPENDITURES						
1) Certificated Salaries	1000-1999	129,988,932	130,108,357	131,450,639	131,632,546	131,645,380
2) Classified Salaries	2000-2999	44,508,689	45,892,747	47,275,645	48,671,835	49,971,835
3) Employee Benefits	3000-3999	81,215,430	86,654,361	90,174,953	92,730,948	95,293,291
4) Books and Supplies	4000-4999	8,315,705	8,319,008	8,321,153	8,323,653	8,323,653
5) Services, Other Operatin Expense	5000-5999	33,384,191	33,740,138	34,108,247	34,505,443	34,804,495
6) Capital Outlay	6000-6999	354,842	352,687	352,819	352,972	352,972
7) Other Outgo	7100-7299	750,000	753,425	757,608	762,461	762,461
8) Direct Support/Indirect Cost	7300-7399	(441,000)	(441,000)	(441,000)	(441,000)	(441,000)
9) TOTAL EXPENDITURES		298,076,789	305,379,723	312,000,064	316,538,858	320,713,087
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)						
		(4,056,399)	(6,746,897)	(6,059,124)	(10,085,396)	(14,259,625)
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In	8910-8929	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
2) Other Sources	8930-8979	0	0	0	0	0
Other Uses / Adjustments	7630-7699	237,000	(4,764,047)	(4,764,048)	(4,764,048)	(4,764,048)
3) Contributions to Restrict Programs	8980-8999	0	0	0	0	0
4) TOTAL, OTHER SOURCES/USES		(4,079,773)	922,612	922,630	922,633	922,633

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	
E. NET INCREASE (DECREASE)							
IN FUND BALANCE							
What If? Sources		0	0	0	0	0	(
What If? Uses		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)	(
F. FUND BALANCE, RESERVES							
1) Beginning Balance		44,571,257	36,435,085	30,610,800	25,474,306	16,311,543	(
a) Adjustments		0	0	0	0	0	(
b) Net Beginning Balance		44,571,257	36,435,085	30,610,800	25,474,306	16,311,543	(
2) Ending Balance (E + F1b)		36,435,085	30,610,800	25,474,306	16,311,543	2,974,551	(
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	70,000	70,000	70,000	70,000	70,000	(
Stores	9712	80,096	80,096	80,096	80,096	80,096	(
Other, Prepay, Etc.	9719	0	0	0	0	0	(
General Reserve	9730	0	0	0	0	0	(
Legally Restricted Balances	9740	7,699,317	7,411,702	7,124,195	6,836,706	6,549,220	(
b) Designated Amounts							
For Economic Uncertainties	9770	9,064,697	9,133,713	9,332,323	9,468,487	9,593,714	(
Other Designated	9780	5,235,641	4,955,641	4,675,641	4,675,641	46,756,410	(
	97yy	0	0	0	0	0	(
c) FREE Balance	9790	14,285,334	8,959,648	4,192,051	0	0	(
d) (DEFICIT) Balance	9790	0	0	0	(4,819,387)	(60,074,889)	(

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
LCFF/Revenue Limit							
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	165,117,512 *	182,221,414	204,294,373	214,753,764	219,410,004	234,394,127	239,969,886
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
Total LCFF/Revenue Limit	165,117,512	182,221,414	204,294,373	214,753,764	219,410,004	234,394,127	239,969,886
Federal Revenue							
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
Total Other Federal Revenue	137,498	126,014	584,443	465,025	756,059	200,000	200,000

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

GLENDALE UNIFIED SCHOOL DISTRICT
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
State Revenue							
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
Total Other State Revenue	4,700,036 *	6,105,320	18,196,669	10,226,246	8,887,206	9,107,189	4,970,957
Local Revenue							
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
Total Local Revenue	6,168,882	6,663,239	6,809,022	6,575,765	7,609,656	4,281,382	4,216,291
TOTAL REVENUES	176,123,928	195,115,986	229,884,508	232,020,800	236,662,926	247,982,698	249,357,134

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
Expenditures							
Certificated Salaries							
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
Total Certificated Salaries	83,698,989	86,753,595	97,087,174	99,346,887	103,118,305	102,502,958	105,068,086
Classified Salaries							
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
Total Classified Salaries	16,932,141	17,913,747	20,823,826	22,224,296	23,925,375	25,736,843	27,071,456
Employee Benefits							
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
Total Employee Benefits	36,151,486	37,797,030	43,673,790	48,172,117	52,572,197	57,297,217	61,236,835

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
Books & Supplies							
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
Total Books & Supplies	3,300,735	4,242,135	3,746,810	4,449,101	7,247,927	4,825,479	3,986,209
Contracted Services							
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
Total Contracted Services	14,976,808	15,781,214	16,588,126	15,988,382	16,522,002	19,312,851	16,486,281
Capital Outlay							
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
Total Capital Outlay	212,811	137,302	175,887	94,077	189,347	558,654	299,592

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
Other Outgo							
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
Total Other Outgo	300,112	185,197	432,676	360,572	401,459	220,000	220,000
Direct Support / Indirect Support							
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
Total Direct Support / Indirect Support	(880,692)	(934,110)	(1,356,741)	(1,449,741)	(1,378,125)	(1,262,858)	(1,244,059)
Total Expenditures	154,692,390	161,876,109	181,171,546	189,185,692	202,598,487	209,191,144	213,124,400
Other Financing Sources/Uses							
Contribution From Restricted Funds (8990)							
07810.1 U-Car Explor & Dev For 7/8 Grd	0	0	0	0	0	0	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
Contribution To Restricted General Fund (8980)							
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	0	0	792,271	1,148,243	1,862,744	2,800,000	2,892,440
EAIS - S&C General Fund 05000.0	0	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	957,158	1,062,629
Teaching & Learning (CCSS) - General 07405.0	0	0	950,962	1,054,018	2,360,556	2,387,327	1,970,681
Special Education Transportation	4,119,609	4,470,123	4,342,698	4,428,664	4,194,264	4,020,127	4,030,127
Unrestricted Resource 00000.0 Offset	(9,410,238)	(15,467,918)	(18,657,048)	(19,665,130)	(23,894,049)	(29,710,413)	(29,079,442)
Staff Development Buyback	0	0	0	0	0	0	0
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)
Interfund Transfer In							
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
Interfund Transfer Out							
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
Total Other Financing Sources/Uses	(28,611,917)	(31,965,690)	(37,016,168)	(39,812,113)	(41,472,425)	(42,011,723)	(44,081,421)
Net Increase/Decrease in Fund Balance	(7,180,379)	1,274,188	11,696,793	3,022,995	(7,407,986)	(3,220,169)	(7,848,687)

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
Beginning Fund Balance	38,399,012	31,218,633	32,492,821	44,189,614	47,212,610	39,804,624	36,584,455
Audit Adjustments	0	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(7,180,379)	1,274,188	11,696,793	3,022,995	(7,407,986)	(3,220,169)	(7,848,687)
Ending Fund Balance	31,218,633	32,492,821	44,189,614	47,212,610	39,804,624	36,584,455	28,735,768
Components of Ending Fund Balance							
Revolving Cash Fund	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Stores	91,332	70,806	61,631	77,474	80,096	80,096	80,096
Economic Uncertainties - 3%	6,778,978	7,263,669	8,045,298	8,442,375	9,063,316	9,152,447	9,064,697
Other Designated Funds							
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	3,575,923	1,222,896	0
Reserve for 2018-19 FASO Wall Costs	0	0	0	0	201,225	275,000	0
Reserve Planned Optional Draw	2,604,225	2,470,397	2,142,282	0	0	0	0
Future LACOE system charge	0	0	0	1,400,000	1,120,000	840,000	560,000
Reserve LCFF Net Increase Less STRS/PERS/Solvency	0	6,913,122	0	0	0	0	0
Reserve For 2017-18 CSEA 1.5% Salary Increase	0	0	0	0	651,962	0	0
Undesignated Balance	17,302,975	9,755,875	27,712,606	31,284,227	18,529,279	20,268,374	14,285,334
Total Components of Ending Fund Balance	31,218,633	32,492,821	44,189,614	47,212,610	39,804,624	36,584,455	28,735,768

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
Revenues							
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	28,374,391	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	8,876,775	14,412,326	11,150,924
Total Revenues	43,328,521	46,573,750	50,879,531	52,231,180	53,808,156	54,257,084	44,663,256
Expenditures							
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	25,683,940	27,457,164	18,249,393	19,978,595
Books & Supplies	4,362,051	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	366,610	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	861,858	803,059
Total Expenditures	70,241,266	78,406,185	84,422,883	89,540,589	95,958,031	92,047,662	85,189,389
Other Financing Sources/Uses							
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
Net Increase/Decrease in Fund Balance	666,901	(1,706,752)	2,260,672	1,297,826	(3,033,885)	378,372	(287,485)
Beginning Fund Balance	8,125,503	8,792,403	7,083,817	9,344,489	10,642,315	7,608,430	7,986,802
Restatements/Audit Adjustments	0	(1,835)	0	0	0	0	0
Net Increase/Decrease in Fund Balance	666,901	(1,706,752)	2,260,672	1,297,826	(3,033,885)	378,372	(287,485)
Ending Fund Balance	8,792,403	7,083,817	9,344,489	10,642,315	7,608,430	7,986,802	7,699,317

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
LCFF/Revenue Limit	165,117,512	182,221,414	204,294,373	214,753,764	219,410,004	234,394,127	239,969,886
Federal Revenue	16,057,552	15,203,951	15,195,305	15,907,519	15,294,395	17,084,856	14,471,497
State Revenue	26,713,384	31,484,905	47,071,060	38,804,150	39,180,252	32,067,091	24,211,792
Local Revenue	11,564,001	12,779,467	14,203,299	14,786,547	16,586,431	18,693,708	15,367,215
TOTAL REVENUES	219,452,449	241,689,737	280,764,038	284,251,980	290,471,082	302,239,782	294,020,390
Expenditures							
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)	(488,959)	(495,960)	(401,000)	(441,000)
Total Expenditures	224,933,656	240,282,294	265,594,430	278,726,282	298,556,518	301,238,806	298,313,789
Other Financing Sources/Uses	(1,032,271)	(1,840,007)	(1,212,144)	(1,204,876)	(2,356,435)	(3,842,773)	(3,842,773)
Net Increase/Decrease in Fund Balance	(6,513,478)	(432,564)	13,957,464	4,320,822	(10,441,870)	(2,841,797)	(8,136,172)
Beginning Fund Balance	46,524,513	40,011,035	39,576,636	53,534,101	57,854,925	47,413,055	44,571,258
Restatements/Audit Adjustments	0	(1,835)	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(6,513,478)	(432,564)	13,957,464	4,320,822	(10,441,870)	(2,841,797)	(8,136,172)
Ending Fund Balance	40,011,035	39,576,636	53,534,101	57,854,925	47,413,055	44,571,258	36,435,086

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
Revenue							
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
Total Revenue	5,228,146	3,687,923	4,714,348	4,124,235	1,315,247	4,910,882	4,910,882
Expenditures							
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	5,228,146	3,687,923	4,714,348	4,124,235	1,315,247	4,910,882	4,910,882
Direct Support/Indirect Support	0	0	0	0	0	0	0
Total Expenditures	5,228,146	3,687,923	4,714,348	4,124,235	1,315,247	4,910,882	4,910,882
Other Financing Sources/Uses							
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0	0	0
Audit Adjustments/Restatement	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	0	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0

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
Revenue							
Federal	1,030,287	1,028,653	764,793	779,668	850,584	870,794	776,890
State	2,003,125	2,224,687	2,723,947	2,971,104	3,504,602	3,125,897	2,946,904
Parent Fees	245,135	240,632	259,672	296,667	154,231	98,715	108,115
Other	0	0	0	0	0	0	0
Interest	3,459	2,936	3,055	6,013	6,419	15,400	15,400
Total Revenue	3,282,006	3,496,908	3,751,167	4,053,452	4,515,837	4,110,806	3,847,309
Expenditures							
Certificated Salaries	1,318,665	1,407,817	1,500,377	1,653,377	1,787,271	1,803,407	1,713,907
Classified Salaries	948,694	990,907	1,117,592	1,060,680	1,171,806	1,283,393	1,227,928
Employee Benefits	786,556	902,388	1,032,267	1,212,675	1,380,509	1,480,991	1,353,059
Books & Supplies	119,588	175,679	244,742	127,752	301,621	153,305	153,305
Contracted Services	104,603	118,595	97,453	88,945	91,780	131,483	131,483
Capital Outlay	0	0	0	1,737	9,014	0	0
Other Outgo	0	0	0	0	0	0	0
Direct Support/Indirect Support	93,098	111,559	149,051	152,182	162,506	111,000	111,000
Total Expenditures	3,371,205	3,706,945	4,141,483	4,297,348	4,904,509	4,963,579	4,690,682
Other Financing Sources/Uses							
Interfund Transfer In-From Fund # 01.0	97,393	212,973	393,371	249,910	496,541	858,773	858,773
Total Other Financing Sources/Uses	97,393	212,973	393,371	249,910	496,541	858,773	858,773
Net Increase/Decrease in Fund Balance	8,194.23	2,936	3,055	6,014	107,869	6,000	15,400
Beginning Fund Balance	170,436	178,630	181,567	184,621	190,635	298,504	304,504
Audit Adjustments/Restatement	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	170,436	178,630	181,567	184,621	190,635	298,504	304,504
Net Increase/Decrease in Fund Balance	8,194	2,936	3,055	6,014	107,869	6,000	15,400
Ending Fund Balance	178,630	181,567	184,621	190,635	298,504	304,504	319,904

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
Revenue							
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
Total Revenue	8,677,390	8,708,813	8,663,934	8,603,756	9,422,068	9,691,560	9,394,900
Expenditures							
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
Total Expenditures	8,300,991	8,616,845	9,317,080	9,744,937	9,860,924	10,121,858	9,878,762
Other Financing Sources/Uses							
Interfund Transfer in from Fund 01.0	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	52,163	42,197	57,576	52,419	0	0
Net Increase/Decrease in Fund Balance	376,400	144,131	(610,949)	(1,083,605)	(386,437)	(430,298)	(483,862)
Beginning Fund Balance	5,524,579	5,900,979	6,045,109	5,434,160	4,350,555	3,964,118	3,533,820
Net Increase/Decrease in Fund Balance	376,400	144,131	(610,949)	(1,083,605)	(386,437)	(430,298)	(483,862)
Ending Fund Balance	5,900,979	6,045,109	5,434,160	4,350,555	3,964,118	3,533,820	3,049,958

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
Revenue							
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
Total Revenue	31,593	33,842	39,665	55,786	80,313	108,000	108,650
Expenditures							
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
Total Expenditures	0	0	0	0	0	0	0
Other Financing Sources/Uses							
Transfer Out To General Fund	0	0	0	0	0	0	0
Transfer In From General Fund	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	31,593	33,842	39,665	55,786	80,313	108,000	108,650
Beginning Fund Balance	4,965,879	4,997,473	5,031,314	5,070,979	5,126,765	5,207,078	5,315,078
Net Increase/Decrease in Fund Balance	31,593	33,842	39,665	55,786	80,313	108,000	108,650
Ending Fund Balance	4,997,473	5,031,314	5,070,979	5,126,765	5,207,078	5,315,078	5,423,728

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
Revenue							
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		
Total Revenue	135,106	598,610	583,717	1,132,192	921,185	1,000,000	1,100,000
Expenditures							
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	0	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
Total Expenditures	22,941,960	38,495,643	57,269,880	59,218,149	34,192,029	15,982,117	9,455,618
Other Financing Sources/Uses							
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	37,765,000	0
Total Other Financing Sources/Uses	15,505,401	92,725,870	36,596,928	73,095,179	1,700,740	37,765,000	0
Net Increase/Decrease in Fund Balance	(7,301,453)	54,828,837	(20,089,235)	15,009,223	(31,570,104)	22,782,883	(8,355,618)
Beginning Fund Balance	28,189,338	20,887,885	75,716,722	55,627,487	70,636,709	39,066,606	61,849,489
Audit Adjustments	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	28,189,338	20,887,885	75,716,722	55,627,487	70,636,709	39,066,606	61,849,489
Net Increase/Decrease in Fund Balance	(7,301,453)	54,828,837	(20,089,235)	15,009,223	(31,570,104)	22,782,883	(8,355,618)
Ending Fund Balance	20,887,885	75,716,722	55,627,487	70,636,709	39,066,606	61,849,489	53,493,871

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
Revenue							
Interest	0	0	0	85,554	131,915	0	0
Other Local Revenue	0	0	0	0	0	0	0
Total Revenue	0	0	0	85,554	131,915	0	0
Expenditures							
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	36,492	112,426	0	0
Capital Outlay	2,430,405	(1)	573,808	634,347	5,248,405	4,688,771	0
Other Outgo	0	0	0	0	0	0	0
Total Expenditures	2,430,405	(1)	573,808	670,839	5,360,830	4,688,771	0
Other Financing Sources/Uses							
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
Total Other Financing Sources/Uses	(5)	0	0	10,740,814	0	0	0
Net Increase/Decrease in Fund Balance	(2,430,410)	1	(573,808)	10,155,529	(5,228,916)	(4,688,771)	0
Beginning Fund Balance	3,071,437	641,027	641,028	67,220	10,222,749	4,993,834	305,063
Audit Adjustments	0	0	0	67,220	10,222,749	4,993,834	305,063
Adjusted Beginning Fund Balance	3,071,437	641,027	641,028	67,220	10,222,749	(4,688,771)	0
Net Increase/Decrease in Fund Balance	(2,430,410)	1	(573,808)	10,155,529	(5,228,916)	(4,688,771)	0
Ending Fund Balance	641,027	641,028	67,220	10,222,749	4,993,834	305,063	305,063

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
Revenue							
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	66,884	39,525	0	0
Total Revenue	135,106	598,610	583,717	1,217,746	1,053,100	1,000,000	1,100,000
Expenditures							
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	0	0
Contracted Services	628,888	369,958	158,192	286,474	406,856	0	0
Capital Outlay	20,547,091	29,348,487	54,675,311	57,399,764	37,069,681	18,851,453	7,729,000
Other Outgo - COP Payment	1,268,519	6,619,697	0	0	0	0	0
Total Expenditures	25,372,365	38,495,643	57,843,688	59,888,988	39,552,860	20,670,888	9,455,618
Other Financing Sources/Uses							
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
Total Other Financing Sources/Uses	15,505,396	92,725,870	36,596,928	83,835,993	1,700,740	37,765,000	0
Net Increase/Decrease in Fund Balance	(9,731,863)	54,828,837	(20,663,043)	25,164,752	(36,799,019)	18,094,112	(8,355,618)
Beginning Fund Balance	31,260,775	21,528,912	76,357,749	55,694,706	80,859,458	44,060,439	62,154,551
Audit Adjustments	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	31,260,775	21,528,912	76,357,749	55,694,706	80,859,458	44,060,439	62,154,551
Net Increase/Decrease in Fund Balance	(9,731,863)	54,828,837	(20,663,043)	25,164,752	(36,799,019)	18,094,112	(8,355,618)
Ending Fund Balance	21,528,912	76,357,749	55,694,706	80,859,458	44,060,439	62,154,551	53,798,933

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
Revenue							
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
Total Revenue	1,374,226	4,527,198	3,927,665	1,653,367	1,570,663	1,200,000	1,211,000
Expenditures							
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
Total Expenditures	62,867	55,956	55,226	65,236	130,500	54,197	912,303
Other Financing Sources/Uses							
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
Total Other Financing Sources/Uses	(4,000,000)	0	(1,650,000)	(2,950,000)	(1,700,000)	(850,000)	0
Net Increase/Decrease in Fund Balance	(2,688,641)	4,471,242	2,222,440	(1,361,869)	(259,837)	295,803	298,697
Beginning Fund Balance	7,542,084	4,853,443	9,324,685	11,547,125	10,185,256	9,925,419	10,221,222
Net Increase/Decrease in Fund Balance	(2,688,641)	4,471,242	2,222,440	(1,361,869)	(259,837)	295,803	298,697
Ending Fund Balance	4,853,443	9,324,685	11,547,125	10,185,256	9,925,419	10,221,222	10,519,919

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
Revenue							
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
Total Revenue	4,921	22,793,148	35,650,223	1,569	4	2,474,165	0
Expenditures							
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
Total Expenditures	0	0	0	0	0	0	0
Other Fin. Sources/Uses (Transfers Out)	(5,396) *	(22,725,870) **	(35,596,928) *	(145,179) *	(740)	(2,468,165)	0
Total Other Financing Sources/Uses	(5,396)	(22,725,870)	(35,596,928)	(145,179)	(740)	(2,468,165)	0
Net Increase/Decrease in Fund Balance	(475)	67,278	53,295	(143,610)	(736)	6,000	0
Beginning Fund Balance	24,252	23,777	91,055	144,350	740	4	6,004
Net Increase/Decrease in Fund Balance	(475)	67,278	53,295	(143,610)	(736)	6,000	0
Ending Fund Balance	23,777	91,055	144,350	740	4	6,004	6,004

* 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
Revenue							
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
Total Revenue	727,159	1,348,689	2,274,460	2,675,764	2,839,251	1,824,098	1,543,612
Expenditures							
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
Total Expenditures	2,161,383	4,768,673	2,256,985	3,080,224	3,245,169	4,898,777	12,982,673
Other Financing Sources/Uses							
Interfund Transfers In	934,878	1,574,871 *	2,796,601	2,378,742	3,005,071	6,302,465	2,984,000
Property Swap Net Proceeds		7,200,000 *	0	0	0	0	0
Interfund Transfers Out	(11,500,000) *	0	0	0	0	0	0
Total Other Financing Sources/Uses	(10,565,122)	8,774,871	2,796,601	2,378,742	3,005,071	6,302,465	2,984,000
Net Increase/Decrease in Fund Balance	(11,999,346)	5,354,888	2,814,077	1,974,281	2,599,152	3,227,786	(8,455,061)
Beginning Fund Balance	23,345,092	11,345,746	16,700,634	19,514,710	21,488,992	24,088,144	27,315,930
Audit Adjustments							
Net Increase/Decrease in Fund Balance	(11,999,346)	5,354,888	2,814,077	1,974,281	2,599,152	3,227,786	(8,455,061)
Ending Fund Balance	11,345,746	16,700,634	19,514,710	21,488,992	24,088,144	27,315,930	18,860,869

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
Revenue							
Interest	7,534	8,070	9,459	13,303	18,670	20,000	24,000
Total Revenue	7,534	8,070	9,459	13,303	18,670	20,000	24,000
Expenditures							
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
Total Expenditures	0	0	0	0	41,992	50,000	1,150,000
Other Financing Sources/Uses							
Interfund Transfers In (mostly Fund 13.0)	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	7,534	8,070	9,459	13,303	(23,322)	(30,000)	(1,126,000)
Beginning Fund Balance	1,184,205	1,191,739	1,199,809	1,209,268	1,222,571	1,199,249	1,169,249
Net Increase/Decrease in Fund Balance	7,534	8,070	9,459	13,303	(23,322)	(30,000)	(1,126,000)
Ending Fund Balance	1,191,739	1,199,809	1,209,268	1,222,571	1,199,249	1,169,249	43,249

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
Revenue							
Federal Revenue							
All Other Federal Revenue					133,044	0	0
State Revenue							
Voted Indebtedness Levies	131,331	132,330	132,615	132,901			
Homeowners Exemptions	72,547	103,446	86,858	96,538	88,224	0	0
Local Revenue							
County & District Taxes -							
Secured Roll	10,123,026	16,310,239	14,550,115	17,186,441	16,765,671	17,242,884	17,242,884
Unsecured Roll	337,827	345,701	573,108	444,864	478,884	232,872	232,872
Prior Year's Taxes	154,960	245,507	328,973	295,593	634,755	317,378	317,378
Supplemental Taxes	164,417	367,674	363,652	476,389	439,053	219,527	219,527
Penalties and Interest	45,792	52,121	44,000	41,358	53,785	0	0
on Delinquent Non-Revenue Limit Taxes							
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
Total Revenue	11,063,161	19,852,173	16,162,613	23,539,656	18,782,543	18,069,399	18,069,399
Expenditures							
Other Outgo	11,330,397	12,390,274	19,049,866	17,793,314	21,163,557	20,873,870	20,873,870
Total Expenditures	11,330,397	12,390,274	19,049,866	17,793,314	21,163,557	20,873,870	20,873,870
Other Financing Sources/Uses							
Debt Service - Principal Payment	0	0	0	0	0	0	0
Debt Service - Interest Payment	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(267,236)	7,461,899	(2,887,253)	5,746,342	(2,381,014)	(2,804,471)	(2,804,471)
Beginning Fund Balance	9,960,112	9,692,876	17,154,775	14,267,522	20,013,864	17,632,850	14,828,379
Net Increase/Decrease in Fund Balance	(267,236)	7,461,899	(2,887,253)	5,746,342	(2,381,014)	(2,804,471)	(2,804,471)
Ending Fund Balance	9,692,876	17,154,775	14,267,522	20,013,864	17,632,850	14,828,379	12,023,908

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
Revenue							
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
Total Revenue							
Expenditures							
Other Outgo (COPS Payment)	0	0	0	0	0	0	0
Total Expenditures							
Other Financing Sources/Uses							
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
Total Other Financing Sources/Uses							
Net Increase/Decrease in Fund Balance	95,906	102,731	(1,249,888)	(1,340,285)	(998,973)	200,000	240,000
Beginning Fund Balance	15,074,594	15,170,500	15,273,231	14,023,342	12,683,057	11,684,084	11,884,084
Net Increase/Decrease in Fund Balance	95,906	102,731	(1,249,888)	(1,340,285)	(998,973)	200,000	240,000
Ending Fund Balance	15,170,500	15,273,231	14,023,342	12,683,057	11,684,084	11,884,084	12,124,084

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
Revenue							
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
Total Revenue	3,465,857	3,521,223	3,544,632	3,576,913	9,456,225	8,997,000	9,007,600
Expenditures							
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
Total Expenditures	3,263,961	3,111,630	3,228,061	3,104,253	9,063,204	8,917,000	8,917,000
Other Financing Sources/Uses	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	201,895	409,593	316,571	472,660	393,021	80,000	90,600
Beginning Fund Balance	3,027,668	3,229,563	3,639,156	3,955,727	4,428,386	4,821,408	4,901,408
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	3,027,668	3,229,563	3,639,156	3,955,727	4,428,386	4,821,408	4,901,408
Net Increase/Decrease in Fund Balance	201,895	409,593	316,571	472,660	393,021	80,000	90,600
Ending Fund Balance	3,229,563	3,639,156	3,955,727	4,428,386	4,821,408	4,901,408	4,992,008

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
Revenue							
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
Total Revenue	4,647,461	4,974,966	4,984,457	4,690,577	4,285,307	4,351,824	3,585,500
Expenditures							
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
Total Expenditures	4,321,258	5,592,873	5,061,781	4,505,804	4,317,535	4,293,824	3,533,500
Other Financing Sources/Uses	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	326,202	(617,907)	(77,324)	184,772	(32,228)	58,000	52,000
Beginning Fund Balance	2,041,737	2,367,940	1,750,033	1,672,709	1,857,481	1,825,253	1,883,253
Audit Adjustment	0	0	0	0	0	0	0
Adjusted Beginning Fund Balance	2,041,737	2,367,940	1,750,033	1,672,709	1,857,481	1,825,253	1,883,253
Net Increase/Decrease in Fund Balance	326,202	(617,907)	(77,324)	184,772	(32,228)	58,000	52,000
Ending Fund Balance	2,367,940	1,750,033	1,672,709	1,857,481	1,825,253	1,883,253	1,935,253

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
Revenue							
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
Total Revenue	1,330,528	152,672	2,219,561	2,206,219	2,297,863	2,356,369	2,477,635
Expenditures							
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
Total Expenditures	2,954,600	2,501,690	2,284,097	2,165,439	2,312,380	2,351,369	2,471,635
Other Financing Sources/Uses	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(1,624,072)	(2,349,018)	(64,535)	40,779	(14,518)	5,000	6,000
Beginning Fund Balance	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
Adjusted Beginning Fund Balance	4,590,131	2,966,059	617,043	552,507	593,287	578,769	583,769
Net Increase/Decrease in Fund Balance	(1,624,072)	(2,349,018)	(64,535)	40,779	(14,518)	5,000	6,000
Ending Fund Balance	2,966,059	617,043	552,507	593,287	578,769	583,769	589,769

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
Revenue							
Local, Interest, Transfers In	2,642	2,780	4,916	3,832	5,284	5,935	9,600
Total Revenue	2,642	2,780	4,916	3,832	5,284	5,935	9,600
Expenditures							
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	1,000	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0
Total Expenditures	0	0	0	1,000	0	0	0
Other Financing Sources/Uses							
Other Uses	3,142	2,490	3,656	3,666	5,582	5,935	9,600
Total Other Financing Sources/Uses	3,142	2,490	3,656	3,666	5,582	5,935	9,600
Net Increase/Decrease in Fund Balance	(500)	289	1,260	(834)	(298)	0	0
Beginning Fund Balance	336,395	335,895	336,185	337,445	336,611	336,313	336,313
Net Increase/Decrease in Fund Balance	(500)	289	1,260	(834)	(298)	0	0
Ending Fund Balance	335,895	336,185	337,445	336,611	336,313	336,313	336,313