

**GLENDALE UNIFIED SCHOOL DISTRICT**  
223 North Jackson Street  
Glendale, California 91206  
(818) 241-3111

**BOARD OF EDUCATION MEETING NO. 31**  
**Administration Center**

**May 24, 2016**

*“Preparing our students for their future.”*

<b>Please Note Times</b>	
<b>5:00 P.M. -</b>	<b>Opening, Public Communications (on closed session items only)</b>
	<b>Closed Session</b>
<b>6:00 P.M. -</b>	<b>Regular Meeting, Presentations, Acknowledgements &amp; Recognitions, Student Board Member Report, Public Communications, Public Hearing, Information, Action, Consent Calendar, Reports</b>

In accordance with the Americans with Disabilities Act (ADA) the District will provide accommodations, with reasonable advanced notice, for any individual with a disability needing to participate in the Board Meeting and/or access the information herein. Please contact the Glendale Unified School District Public Information Office to request such accommodations. In accordance with the Brown Act revisions; public records relating to a Board meeting agenda item that are distributed to at least a majority of Board members less than 72 hours before a regular meeting, may be inspected by the public at the District administrative offices during regular business hours (8:00 a.m. to 4:00 p.m.).

**AGENDA**

**ITEM**

**PAGE**

**A. OPENING – 5:00 P.M.**

**1. Call to Order and Roll Call**

**B. COMMUNICATIONS FROM PUBLIC - (on closed session items only)**

**1. Public Communications**

ADDRESSING THE BOARD OF EDUCATION—An individual or group representative may address the Board of Education on any agenda item or subject within its jurisdiction by completing a request card. Speakers are requested to state their name and address prior to speaking to the Board. Not more than five minutes may be allotted to each speaker and no more than twenty minutes to each subject, except by unanimous consent of the Board of Education. Board Members may question the speaker but there will be no debate or decision. The Superintendent may refer the matter to the proper department for review.

**C. CLOSED SESSION**

1. **Instructing designated representative, Mr. Winfred Roberson, Superintendent of Schools, regarding collective bargaining matters pursuant to Government Code §54957.6.**
2. **Personnel matters relating to the appointment, employment or evaluation of school based and non-school based district management positions pursuant to Government Code §54957.**
3. **Personnel matters relating to the discipline, dismissal and release of school-based employees pursuant to Government Code §54957.**
4. **Conference with Legal Counsel – Anticipated Litigation – Government Code §54956.9(d)(2). Significant Exposure to Litigation: one potential case**
5. **Conference with Legal Counsel – Anticipated Litigation – Government Code §54956.9(d)(4). Initiation of a Litigation: one potential case**
6. **Public Employee Performance Evaluation - Government Code §54957  
Title: Superintendent**
7. **Pupil discipline and expulsion matters pursuant to Education Code §35246 and 48918 (c).**

**D. RETURN TO REGULAR MEETING - 6:00 P.M.**

1. **Call to Order**
2. **Pledge of Allegiance led by Isabel Castillo, a 5<sup>th</sup> grade student from Cerritos Elementary School**
3. **Certification of Compliance**

To accommodate the requirement of Government Code Section 54954.2 in accordance with the Brown Act revisions; the agenda for the meeting was posted on the bulletin board in the Administration Center and the Glendale Unified School District website 72 hours prior to this meeting.

4. **Approval of Agenda Order**

**E. PRESENTATIONS**

**a. GSMA Presents Future Educators Scholarships** – The Glendale Schools Management Association will present scholarship checks to students from Clark Magnet High School, Crescenta Valley High School, Daily High School, Glendale High School and Hoover High School who are planning futures in education.

**F. ACKNOWLEDGEMENTS AND RECOGNITIONS**

**a. Student Advisory Council** – The Board of Education acknowledges the services of high school students who served on the Student Advisory Council during the 2015-2016 school year. Clark Magnet: Timothy Bruz, Robert Herrin, Mateen Hassan, Jared Ortaliza; Crescenta Valley: Isabella Bunting, Samantha Gilmore, Lea Hassakorzian, Christine Kim, Makayla Rabago, Angel Ramos, Lauren Lim; Glendale High: Tigran Danielyan, Mariam Ghapantsyan, Nazeli Hovasapian, Zehra Siddiqui, Michelle Yolyan, Marianna Yolyan; Hoover High: Amira Chowdury, Pauline Serrano, and Mariam Mirzoyan.

**b. Student Member, Board of Education** – Marianna Yolyan, senior at Glendale High School has served with distinction as the student representative to the Board of Education during the 2015-2016 school year.

**c. CVHS Girls Swim Relay Team** – The Board of Education would like to recognize the 4 members of the girls swim relay team for winning the CIF Championship in the 400-yard Freestyle.

**d. GHS Student Trenton Julian** – The Board of Education would like to recognize Trenton Julian for his CIF Swimming Championships in two different events and for qualifying for the U.S. Olympic Trials.

**e. Michael F. Escalante Award** – The Board of Education will present the Michael F. Escalante Senior Scholar Award. Initiated in 2010, the award is presented to an outstanding senior from one of each of the Glendale Unified High Schools – Jared Ortaliza, Clark Magnet High School; Allyson Pehar, Crescenta Valley High School; Giselle Araujo, Daily High School; Marianna Yolyan, Glendale High; Pauline Serrano, Hoover High School.

**f. Robert A. Sanchis Award** – The Board of Education will present the Robert A. Sanchis Award. This award is presented annually to one Certificated and one Classified employee whose interaction with the public and with fellow employees reflects positively on the District. The recipients for 2015-2016 are Emily Goff and Jani Tarverdians.

**g. James R. Brown Award** – The Board of Education will present the James R. Brown Award. This award is presented annually to a Certificated or Classified administrator for exemplary leadership skills and significant contribution to advancing the quality of public education. The recipient for 2015-2016 is Lynn Marso.

**h. Burtis E. Taylor Award** – The Board of Education will present the Burtis E. Taylor Award. Initiated in 1982, the award symbolizes the highest degree of dedication to public education as exemplified by Dr. Burtis E. Taylor, retired Superintendent of the Glendale School District. The recipient for 2015-2016 is the Glendale Elks Lodge #1289.

**i. 16 Schools Make California Business for Education Excellence Honor Roll** – Balboa, Cerritos, Columbus, Edison, Franklin, Glenoaks, Jefferson, Keppel, Mann, Marshall, Muir, R.D. White Elementary Schools, Wilson Middle School, Clark Magnet, Glendale, and Hoover High Schools staff and students are among 1,714 schools in the state of California to be recognized by the California Business for Education Excellence for raising student achievement.

**j. 3 Schools Make California Business for Education Excellence Scholar Honor Roll** – Monte Vista Elementary School, Rosemont Middle School, and Crescenta Valley High School are being recognized as Scholar Schools by the California Business for Education Excellence for being high performing schools.

**k. Clark Magnet Makes California Business for Education Excellence Stem Honor Roll** – Clark Magnet High School is being recognized as a Stem Honor School by the California Business for Education Excellence for closing achievement gaps with a focus in math and science.

## **G. STUDENT BOARD MEMBER REPORT**

1. Student Board Member will report on activities and events happening at the schools around the District.

## **H. COMMUNICATIONS FROM PUBLIC**

### **1. Public Communications**

ADDRESSING THE BOARD OF EDUCATION—An individual or group representative may address the Board of Education on any agenda item or subject within its jurisdiction by completing a request card. Speakers are requested to state their name and address prior to speaking to the Board. Not more than five minutes may be allotted to each speaker and no more than twenty minutes to each subject, except by unanimous consent of the Board of Education. Board Members may question the speaker but there will be no debate or decision. The Superintendent may refer the matter to the proper department for review.

**I. PUBLIC HEARING**

- 1. Use of Education Protection Account Revenue for 2016-17 Non-Administrative Expenditures as Required By Article XIII, Section 36 of the California Constitution (Refer to Consent Calendar No. 7)**
- 2. Public Hearing on the District's Local Control Accountability Plan 11**

This report will provide the Board of Education with the annual update on the 2015-16 LCAP actions and services and staff will present an overview of priorities, actions and services recommended for the 2016-17 school year.
- 3. Public Hearing on the 2016-2017 Budget 15**

This report has been prepared in order to provide members of the Board of Education an opportunity for discussion regarding the district's 2016-17 Budget. Additionally, staff will make a presentation and answer questions from the Board.

**J. INFORMATION**

- 1. Resignations 59**

The resignations of the employees listed have been accepted by the Assistant Superintendent, Human Resources, as effective and final per Board Policy 4117.2, 4217.2, and 4317.2, and are being reported to the Board of Education for its information.
- 2. Proposed Integrated Science Model for Grades 6-8 62**

This report provides the Board of Education with information on the State Board of Education adopted Integrated Learning Progression Courses in Science for Middle Grades Six through Eight and the two models of progression developed for implementation.
- 3. Seamless Summer Feeding Option 2016 65**

The Glendale Unified School District will be participating in the Seamless Summer Feeding Option (SSFO) program for the fifth year this summer. The SSFO program provides free meals during summer vacation to children under the age of 18 and the disabled in low-income areas with at least 50 percent of its children approved for free or reduced price meals under the National School Lunch Program from June 6, 2016 to July 29, 2016.
- 4. Proposed New or Revised Board Policies Regarding Business and Non—Instructional Operations and Students - Activities 68**

This report will provide the Board of Education with information on the need to create a new or revise an existing Board Policy (BP) relating to Disruptions (BP 3515.2), Firearms on School Grounds (BP 3515.7), and Weapons and Dangerous Instruments (BP 5131.7), as recommended by the California School Boards Association and to comply with education code and federal and state laws.
- 5. Proposed Course of Study Outlines for Use in Middle Schools and High Schools in the Areas of Career Technical Education (Business), English, Foreign Language, and Mathematics 76**

The proposed course of study outlines are submitted for review and discussion by the Board of Education. The course outlines have been reviewed for content and evaluated by members of the Career Technical Education, English, Foreign Language, and Mathematics Curriculum Study Committees. The Secondary Education Council has reviewed the information and made a recommendation of approval of the course outlines to the Board of Education.

**J. INFORMATION - continued**

- 6. Proposed Basic Textbook for Use in Middle and High Schools in the Area of History/Social Science, Science, and Foreign Language 118**
- The proposed basic textbooks are submitted for review and discussion by the Board of Education. The books have been reviewed for content and evaluated by a committee of all instructors currently teaching the classes described. The Secondary Education Council has reviewed the information and makes the recommendation of approval of the textbooks to the Board of Education.
- 7. Naming of Doug Dall Wing at Clark Magnet High School 129**
- Clark Magnet High School administration and staff have requested approval to name Clark Magnet High School's 6000 wing the "Doug Dall Technology Wing" (via a plaque) in honor of the school's founding Principal, Mr. Doug Dall.
- 8. Revisions to Phase 1 – ORG Building Program 131**
- Staff will lead a discussion on revisions to the agreement with Lundgren Builders for Phase 1 ORG building program.
- 9. District-Wide Aquatic Center Design 132**
- There will be a presentation by tBP Architecture including a review of the finalized plans for the District-Wide Aquatic Center at Glendale High School.
- 10. Update on Measure S and Facility Programs 133**
- This presentation will include an update on the Superintendent's Facility Advisory Committee meetings, a review of the action items on the agenda, as well as a discussion of future items that will be brought to the Board for consideration

**K. ACTION**

- 1. Resolution No. 28 to Adopt the Preferred Trustee Area Map 135**
- The Superintendent recommends that the Board of Education approve Resolution No. 28 to adopt the Preferred Trustee Area Map.
- 2. Resolution No. 29 Authorizing Request to the California Department of Education for Waiver of the Requirement that the Establishment of Trustee Areas and Adoption of a "By-Trustee Area" Election Process be Submitted to the Electors as set forth in Education Code Sections 5019, 5020, 5021 and 5030 143**
- The Superintendent recommends that the Board of Education adopt Resolution No. 29 Authorizing Request to the California Department of Education for Waiver of the Requirement that the Establishment of Trustee Areas and Adoption of a "By-Trustee Area" Election Process be Submitted to the Electors as set forth in Education Code Sections 5019, 5020, 5021 and 5030.
- 3. Award of Bid No. 121 - 15/16 for Fire Alarm System at Franklin Elementary School 148**
- The Superintendent recommends that the Board of Education award Bid No. 121-15/16 for fire alarm system upgrades at Franklin Elementary School to Telenet VoIP, Inc. in the amount of \$171,900.

**K. ACTION - continued**

- 4. Award of Bid No. 122 - 15/16 for Paving of Playground and Parking Lots at Various Sites 149**

The Superintendent recommends that the Board of Education approve Bid No. 122-15/16 for paving of playground and parking lots at various sites to California Paving & Grading Co., Inc. for Mann Elementary School in the amount of \$135,000; and Mission Paving & Sealing, Inc. for Marshall Elementary, Toll Middle, and Glendale High Schools in the amount of \$110,695.
- 5. Award of Bid No. 123 – 15/16 for Replacement of Existing HVAC Units at Glendale High School 150**

The Superintendent recommends that the Board of Education award Bid No. 123-15/16 for replacement of existing HVAC units at Glendale High School to F.M. Thomas Air Conditioning, Inc. in the amount of \$268,806.
- 6. Award of Bid No. 124 – 15/16 for Replacement of Existing HVAC Units at Marshall Elementary School 151**

The Superintendent recommends that the Board of Education award Bid No. 124-15/16 for replacement of existing HVAC units at Marshall Elementary School to H.M.I. Construction Services in the amount of \$365,000.
- 7. Award of Bid No. 125 – 15/16 for Replacement of Existing HVAC Units at Crescenta Valley High School 152**

The Superintendent recommends that the Board of Education award Bid No. 125 – 15/16 for replacement of existing HVAC units at Crescenta Valley High School to H.M.I. Construction Services in the amount of \$175,000.
- 8. Award of Bid No. 126 – 15/16 for Proposition 39 Lighting Upgrades at Five (5) Sites 153**

The Superintendent recommends that the Board of Education award Bid No. 126 – 15/16 for Proposition 39 lighting upgrades at five (5) school sites to ReGreen Corporation in the amount of \$227,237.41.
- 9. Award of Bid No. 127 – 15/16 for Installation of Playground Equipment at Various School Sites 154**

The Superintendent recommends that the Board of Education award Bid No. 127 – 15/16 for installation of playground equipment to Fredrick Towers, Inc. for Mann and Keppel Elementary Schools, in the amount of \$161,800.
- 10. Award of Bid No. 128 – 15/16 for Exterior Painting at Wilson Middle School 155**

The Superintendent recommends that the Board of Education approve the award of Bid No. 128 – 15/16 for exterior painting (1000 Building, 2000 Building, 3000 Building, 4000 Building and Cafeteria) at Wilson Middle School in the amount of \$193,000 to Newton Painting.
- 11. Approval of Change Order No. 1 with California Paving and Grading Co., Inc. for Bid No. 105 – 14/15 for Asphalt Work at Monte Vista Elementary School 157**

The Superintendent recommends that the Board of Education approve Change Order No. 1 with California Paving & Grading Co., Inc. for Bid No. 105 -14/15 for asphalt work at Monte Vista Elementary School for a credit of \$11,852.20.

**K. ACTION - continued**

**12. Approval of Change Order No. 1 with Swinerton Builders for Bid No. 118 – 15/16 for Hoover High School HVAC Renovations and Installation of a New Digital Control System 159**

The Superintendent recommends that the Board of Education approve Change Order No. 1 with Swinerton Builders for Bid No. 118 – 15/16 for Hoover High School HVAC renovations and installation of a new digital control system in the amount of \$104,254.61.

**13. Approval of Amendment No. 1 to Lease-Leaseback Agreement with Lundgren Builders for Phase 1 Overcrowding Relief Grant (ORG) Buildings at Balboa, Verdugo Woodlands, and R.D. White Elementary Schools 162**

The Superintendent recommends that the Board of Education approve Amendment No. 1 to Lease-Leaseback Agreement with Lundgren Builders for Phase 1 Overcrowding Relief Grant (ORG) buildings at Balboa, Verdugo Woodlands, and R.D. White Elementary Schools in the amount of \$2,982,200.

**14. Approval of Budget Allocation for R.D. White Overcrowding Relief Grant (ORG) New Building Project 189**

The Superintendent recommends that the Board of Education approve an allocation of Developer Fee funds for the R.D. White Overcrowding Relief Grant (ORG) New Building Project in the amount of \$1,250,000.

**15. Approval of District-Wide Aquatic Center Schematic Design 190**

The Superintendent recommends that the Board of Education approve the Schematic Design for the District –Wide Aquatic Center at Glendale High School.

**16. Agreement between Glendale Unified School District and Speech Language and Educational Associates 191**

The Superintendent recommends that the Board of Education approve the agreement between Glendale Unified School District and Speech Language and Educational Associates for providing speech services for students in the amount of \$150,000.

**17. Approval of Services Agreement with UCLA Curtis Center for the California Math and Science Partnership Grant 197**

The Superintendent recommends that the Board of Education approve the services agreement with UCLA Curtis Center in the amount of \$123,765.09 to provide professional development services to science and math teachers as part of the California Math and Science Partnership Grant.

**18. Administration Hearing Panel Recommendation and Pupil Expulsion**

The Superintendent recommends that the Board of Education approve the Administrative Hearing Panel Recommendation on Pupil Expulsions.

**L. CONSENT CALENDAR**

All items under Consent Calendar are considered to be of a routine nature and are acted on with one motion. Any recommendation may be removed from the Consent Calendar at the request of any Board Member and placed under Action.

**1. Minutes 203**

The Superintendent recommends that the Board of Education approve the Minutes, as listed.

- a. Regular Meeting No. 29 May 3, 2016
- b. Regular Meeting No. 30 May 17, 2016

**L. CONSENT CALENDAR - continued**

- 2. Certificated Personnel Report No. 19 215**
- Maternity leaves of absence, a change of maternity leave of absence, extension of maternity leaves of absence, health leaves of absence, extension of health leaves of absence, family & medical leaves of absence, change of family & medical leaves of absence, an extension of family & medical leave of absence, additional assignments, a voluntary decrease in assignment, release - temporary employees, an election, elections hourly/daily, additional compensation, an authorization, correction to previous personnel reports and conference/workshop/meeting authorizations.
- 3. Classified Personnel Report No. 18 247**
- The classified report recommends approval of the following:
- Family & medical leave of absence; change of maternity leave of absence; home responsibility leave; suspension without pay; election from eligibility list; additional assignment temporary - at established rate of pay; change of assignment; correction to previous personnel reports; election of classified hourly substitutes; election of classified/non-classified/hourly substitutes, transportation authorizations; authorization 2016-2017 indefinite salaries.
- 4. Warrants 260**
- The Superintendent recommends that the Board of Education approve Warrants totaling \$20,901,368.32 for April 1, 2016 through May 17, 2016.
- 5. Purchase Orders 265**
- The Superintendent recommends that the Board of Education approve Purchase Orders totaling \$3,112,221.37 for April 25, 2016 through May 6, 2016.
- 6. Appropriation Transfer and Budget Revision Report 291**
- Budget revisions and transfers reflect changes to existing budget appropriations necessitated by increases or decreases to previously established income and expenditure account. The Education Code requires Board of Education approval of all budget revisions and the transfer of fund between major expenditure accounts.
- 7. Resolution No. 30 – Use of Education Protection Account Revenue for 2016-17 Non-Administrative Expenditures as Required By Article XIII, Section 36 of the California Constitution 306**
- The Superintendent recommends that the Board of Education, following a public hearing, adopt Resolution No. 30 on the use of Education Protection Account Revenue for 2016-17 Non-Administrative Expenditures as required by Article XIII, Section 36 of the California Constitution.
- 8. Cash Transfer of Funds from the Capital Facilities Fund (25.0) to the Measure S Projects Fund (21.1) 309**
- The Superintendent recommends that the Board of Education approve the cash transfer of \$1,000,000 from the Capital Facilities Fund (25.0) to the Measure S Projects Fund (21.1).
- 9. Cash Transfer of Funds from the Capital Facilities Fund (25.0) to the Capital Project and Improvement Fund (40.1) 310**
- The Superintendent recommends that the Board of Education approve the cash transfer of \$650,000 from the Capital Facilities Fund (25.0) to the Capital Project and Improvement Fund (40.1).



**L. CONSENT CALENDAR - continued**

**10. Approval of Agreement with Hacienda La Puente Unified School District for the Purchase of three (3) Portable Classroom Buildings at Mann Elementary School and One (1) Portable Classroom Building at Franklin Elementary School 311**

The Superintendent recommends that the Board of Education approve the agreement with Hacienda La Puente Unified School District for the purchase of three (3) portable classroom buildings at Mann Elementary School and one (1) portable classroom building at Franklin Elementary School with a total value of \$4.00.

**11. Approval of New or Revised Board Policies Regarding Instruction 318**

The Superintendent recommends that the Board of Education approve new or revised existing Board Policies (BP) relating to Mathematics Instruction (BP 5142.92); Placement in Mathematics Courses (BP 6152.1), Transitional Kindergarten (BP 6170.1), and Education for English Language Learners (BP 6174), as recommended by the California School Boards Association and to comply with education code and federal and state laws.

**12. Approval of Course Outline for Use in Middle Schools in the Area of Career Technical Education 332**

The Superintendent recommends that the Board of Education approve a course outline for use in middle schools in the area of Career Technical Education.

**13. Designation of California Interscholastic Federal (CIF) Representatives 338**

The Superintendent recommends that the Board of Education designate the Crescenta Valley High School, Glendale High School, and Hoover High School principals as the voting representatives and a selected principal, as an alternate, in all California Interscholastic Federation (CIF) matters for the school year 2016-2017.

**14. Approval of Agency Contracts for Special Education Services 339**

The Superintendent recommends that the Board of Education approve the agreements between Glendale Unified School District and JM Speech Therapy & Accent Reduction, LLC and Comprehensive Therapy Associates, Inc. for providing speech services for students in the amount of \$30,000 each.

**15. Approval of Services Agreement with School Services of California, Inc. for an Organizational and Efficiency Review of the District Office 351**

The Superintendent recommends that the Board of Education approve a services agreement with School Services of California (SSC) to provide an Organizational and Efficiency Review of the GUSD District Office in the amount of \$42,600, plus expenses relative to completion of the project.

**16. Acceptance of Gifts 364**

The Superintendent recommends that gifts to the District be accepted and that letters of appreciation be written to the donors.

**M. REPORTS AND CORRESPONDENCE**

**1. Board**

**2. Superintendent**

**N. ADJOURNMENT**

GLENDALE UNIFIED SCHOOL DISTRICT

May 24, 2016

PUBLIC HEARING NO. 2

TO: Board of Education

FROM: Winfred B. Roberson Jr., Superintendent

SUBMITTED BY: Dr. Deb Rinder, Executive Director, Secondary Services

**SUBJECT: Local Control Accountability Plan (LCAP) Update**

LCAP updates and presentations have been provided to the Board of Education, District English Language Learner Committee (DELAC), principals, teachers and staff throughout the 2015-2016 year. An annual update on the 2015-2016 LCAP actions and services will be reviewed and a brief overview of priorities, actions and services recommended for the 2016-2017 school year will be presented.

The LCAP Parent Advisory Committee met on the following dates:

October 14, 2015  
December 9, 2015  
January 27, 2016  
March 9, 2016  
April 27, 2016

The District English Language Advisory Committee (ELAC) met on the following dates:

September 28, 2015  
October 26, 2015  
January 25, 2016  
March 7, 2016  
April 25, 2016  
May 23, 2016

**Stakeholder Engagement Overview for LCAP**

The LCAP Parent Advisory Committee consisted of approximately 70 members, representing all stakeholders: parents, teachers, students, administrators, classified staff, bargaining unit members, counselors, psychologists, community members, foster/homeless coordinator, mental health coordinator, English language development coordinator and Board members. Members of the LCAP Parent Advisory committee were diverse and represented English language learners, foster youth, low-income students, students with disabilities, advance placement students, athletes, and college and career going students.

Principals, counselors and teacher specialists provided input into the review and development of the LCAP during their monthly meetings.

In an effort to engage and capture more student voices and perspectives, the Student Advisory Committee (SAC), consisting of high school students from all five high schools who meet monthly, were consulted and asked questions on how to make our schools better. Students reported wanting earlier exposure to high school requirements, increased college and career exploration opportunities, and additional support completing college applications.

The LCAP continues to be an ongoing work in progress, which requires an annual review of progress. The following is a summary of the Annual Update for 2015-2016 and recommendations for goals, actions and services for the 2016-2017 school year.

#### **Summary of the Annual Update for 2015-2016 LCAP**

There are seven LCAP priorities, which will continue into the 2016-2017 school year:

1. California State Standards
2. College and/or Career Readiness
3. Social, Emotional and Physical Needs of ALL Students
4. Intervention Programs
5. Learning Beyond the Core Curriculum
6. Engaged Parents, Teachers, Staff, Students and Community Members
7. Safe and Secure Learning Environment

#### **Review of Goals, Actions and Services for the 2015-2016 LCAP**

##### **LCAP Priority 1 Actions and Services:**

- Maintain the reduced class size for elementary and secondary schools.
- Increase support staff in the implementation of Common Core State Standards (CCSS) in all schools and all grade levels through additional staff, such as teacher specialists in science, English language arts, math, site-based learning leaders in all content areas, and K-12 math coordinator.
- Continue implementation of Common Core State Standards through professional development, curriculum alignment development, and substitute release days.
- Maintain teacher specialist to monitor progress of EL students towards math and English proficiency and re-designate EL students who meet the criteria.

**LCAP Priority 2 Actions and Services:**

- Maintain and expand Career Technical Education (CTE) programs, pathways, and hiring qualified teachers and support personnel.
- Maintain and increase AP offerings while encouraging all students to complete at least one AP course before graduation.

**LCAP Priority 3 Actions and Services:**

- Maintain counselors at the secondary level, psychologists at all levels, nurse time at all levels, and health clerks at each site.
- Increase support staff to meet the emotional needs of students (mental health providers, psychologists, counselors, therapists, social workers) as needed.

**LCAP Priority 4 Actions and Services:**

- Provide summer school, after-school interventions, programs and supplies for any student not yet proficient, including Goalbook, Shmoop and APEX.
- Provide structured daily English Language Development (ELD) instruction in all grades to support student learning.

**LCAP Priority 5 Actions and Services:**

- Maintain arts, athletics and physical education programs at all levels.
- Purchase chromebooks for sites to use for CAASPP testing and throughout the year.

**LCAP Priority 6 Actions and Services:**

- Provide student information system “Q” (formerly Zangle) to support teacher, parent, and student portal use to improve communication.
- Increase educational opportunities for parents to participate in to learn more about programs and services offered in GUSD.

**LCAP Priority 7 Actions and Services:**

- Maintain facilities in good repair through the recruitment, training and retention of classified staff and administration, secretaries, custodians, and maintenance workers.
- Provide materials to create, purchase and implement common core aligned instructional materials, textbooks, and supplemental materials to support instructional programs to be Williams compliant.
- Implement Positive Behavior Interventions and Supports (PBIS) and other behavioral interventions in schools to decrease the number of suspensions and expulsions.

**Recommendations of Goals, Actions and Services for the 2016-2017 LCAP**

The Local Control Accountability Plan has been collaboratively created with input and participation from the LCAP Parent Advisory committee, DELAC members, principals, counselors, teacher specialists, staff, Board of Education and the Superintendent's Cabinet.

The seven LCAP priorities will remain the same along with some on-going actions and services mentioned in the 2015-2016 annual update review. However, based on the input from the variety of stakeholder groups, the areas of focus for 2016-2017 will include, but are not limited to:

- Social and emotional wellbeing of all students
  - More access to mental health providers and counseling interns
  - Explore counseling ratios
  - Expand Positive Behavior Interventions and Supports (PBIS)
- Professional Development for California Standards implementation/interventions for students not yet proficient
  - Provide targeted early intervention to support GUSD goals, reading proficiency by the end of grade three and math proficiency by the end of grade six
  - Increase content area literacy
  - Improve and increase services for foster/homeless, English learners, low income students, and students with disabilities
- Provide earlier exposure to college and/or career readiness
  - Expand college and career opportunities
  - Create a 6-8 year high school through college and/or career plan
- Increased engagement
  - Go directly to parents and students to increase engagement and gather input
  - Maximize website, newsletter and social media to promote services offered and celebrate successes
  - Provide LCAP updates at every Board meeting, principals meeting, staff meeting and community events

On June 21, 2016, the final GUSD LCAP will be presented to the Board prior to being submitted to Los Angeles County Office of Education.

***TO SUPPORT 2015-2016 BOARD PRIORITY NO. 4: "Continue implementation of the GUSD 2015 Strategic Plan and Local Control Accountability Plan (LCAP)."***

GLENDALE UNIFIED SCHOOL DISTRICT

May 24, 2016

PUBLIC HEARING NO. 3

TO: Board of Education  
FROM: Winfred B. Roberson, Jr., Superintendent  
SUBMITTED BY: Robert McEntire, Chief Business and Financial Officer  
PREPARED BY: Karineh Savarani, Director Financial Services  
Craig Larimer, Financial Analyst  
SUBJECT: **2016-17 Proposed Budget**

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The Proposed Budget report provides a picture of the District's financial condition before 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 budget adopted in June, **so any May revisions by the Governor will be adjusted after the June Budget Adoption (45 Day Revision).**

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 2016-17 Budget Report. In addition, the 2016-17 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.

In 2013-14 the State changed the way it allocated money for education in the State Budget. The Local Control Funding Formula (LCFF) and Local Control Accountability Plan (LCAP) became the new funding models used to fund school districts and bring new measurement goals designed to increase student achievement.

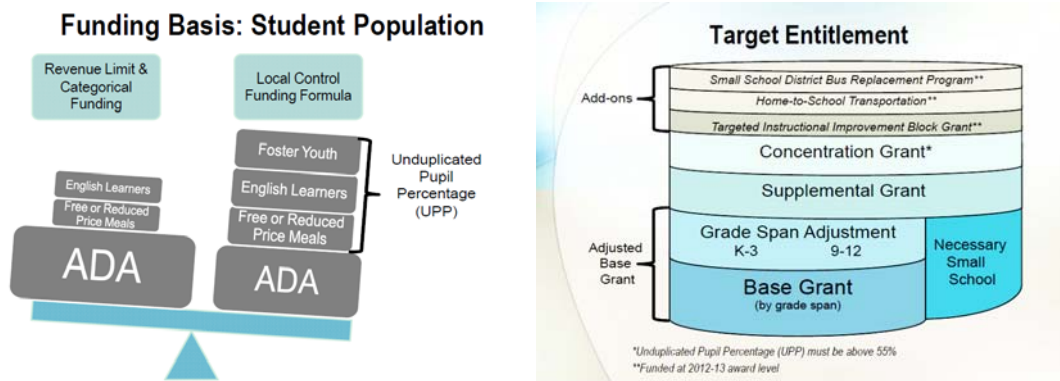
**Local Control Funding Formula**

The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing Local Educational Agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF was more complex. The primary cause for this complexity was the State's commitment to ensure that all LEAs were funded at no less than they received in 2012-13 on a per pupil basis.

The funding basis under the LCFF shifts from a primarily Average Daily Attendance (ADA) driven model to one that places emphasis on the student population/demographics, in addition to, the District's ADA. **LCFF is a restoration funding model** and full implementation is anticipated to occur by 2020-21.

Upon full implementation under the State's plan, District funding would be equivalent to the 2007-08 funding levels. However, it will take an estimated \$18.5 billion to reach that goal. The CalSTRS and CalPERS rate increases accumulate to \$4.4 billion in 2020-21, leaving a balance of \$14.1 billion. The actual current and future funds are below the amount that the District should be receiving. The estimated accumulated loss to GUSD is currently \$314.3 million.

The Target Entitlement represents what a Local Educational Agency (LEA) will receive at full implementation. It is calculated annually based on student population (ADA, enrollment, Unduplicated Pupil Percentage (UPP): foster youth, socioeconomically disadvantaged, and English learners). As illustrated below, it contains multiple funding allocations.



The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLA). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding; under the LCFF, COLAs are but one step in the formula's calculation. While simple in concept, it is extremely complex in application. Illustrated below are the basic components of the formula and transition into the LCFF:

- **Average Daily Attendance (ADA)**
  - Similar to revenue limits, funding is calculated on ADA
  
- **Annual COLA**
  - Determined by the Implicit Price Deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in projections
    - Applied to grade level base grants, which then drives grade span adjustment and Supplemental and Concentration grant calculations

- **Unduplicated Pupil Percentages (UPP)**
  - Certified through enrollment data each fall (Applied to Supplemental and Concentration grant calculations)
- **Percentage of Gap Funding During Transition**
  - Set by the DOF for the current year and estimated by the DOF for the two subsequent years.

**The District's 2016-17 Proposed Budget was developed based on the Governor's January proposal, prior to the Governor's "May Revise" and 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, therefore, any May revisions by the Governor will be adjusted after the June Budget Adoption.**

### **2016-17 Governor's January Proposal for the State Budget and K-12 Education**

Per the Governor's January budget proposal for 2016-17, the minimum guarantee increases by \$2.4 billion to \$71.6 billion from the revised current year level.

The following pages contain multi-year budget assumptions, explanations and a summary of the District's proposed budget for 2016-17.

### **2016-17 Primary Budget Components**

- The net impact of COLA, gap funding and ADA changes, results in projected net revenue increases of \$9.9 million in 2016-17 and \$5.7 million in 2017-18.
- The current 2015-16 CalSTRS employer rate is 10.73%. The Governor's revised CalSTRS rate would result in 1.85% rate increase in 2016-17 for an estimated amount of \$2.2 million and an additional increase of 1.85% in each future year until the rate stabilizes in 2020-21, for an estimated cumulative impact of \$29.5 million compared to the base of 2016-17 rate.
- The District's net increase of LCFF from 2015-16 to 2016-17 is \$405 per Average Daily Attendance (ADA).
- One Time Discretionary Funding is projected at \$214 per ADA.
- The future year STRS/PERS rate increase impact on 2014-15 salary settlement is \$0.27 million.
- The District's estimated Unduplicated Pupil Percentage for supplemental and concentration funding has fallen from a high of 55.88% in 2015 to 54.82%.
- Lottery revenue is estimated to be \$140 per ADA for unrestricted purposes and \$41 for restricted purposes.



- The 4.64% California School Employees Association (CSEA) and Glendale Schools Management Association (GSMA) 2015-16 “Me Too” salary settlement cost is \$2.5 million for 2016-17 and ongoing.
- Teacher substitute rate increase for \$0.65 million.
- Special Education Educational Assistant Intensive and Behavioral Intervention Assistants for \$1.6 million and ongoing.
- Special Education Services budget adjustments for \$1.1 million and ongoing.

Adjustments to the 2016-17 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.

**2016-17 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:

<b>Description</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>
Local Control Funding Formula	\$ 213,828,409	\$ -	\$ 213,828,409
Federal Revenues	200,000	14,524,549	14,724,549
Other State Revenues	9,850,728	17,323,350	27,174,078
Other Local Revenues	3,672,695	7,488,409	11,161,104
<b>TOTAL</b>	<b>\$ 227,551,832</b>	<b>\$ 39,336,308</b>	<b>\$ 266,888,140</b>

**2016-17 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 89.24% of the District's unrestricted budget, and approximately 85.44% of the total General Fund budget.

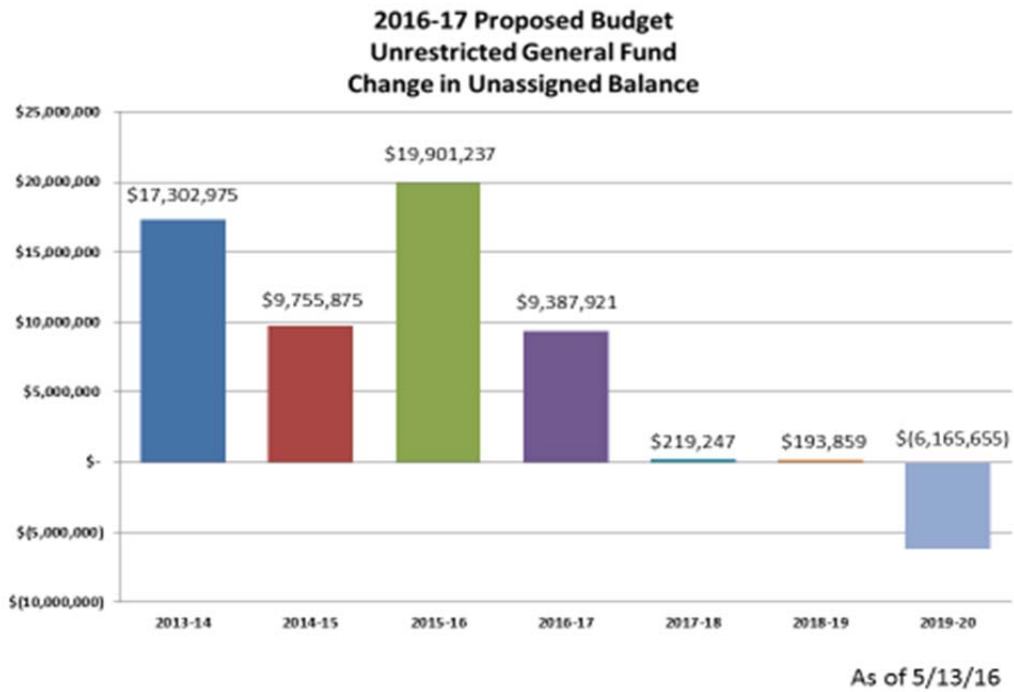
<b>Description</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>
Certificated Salaries	\$ 102,385,717	\$ 23,689,513	\$ 126,075,230
Classified Salaries	21,267,382	19,451,926	40,719,308
Benefits	48,468,797	18,512,062	66,980,859
Books and Supplies	4,438,535	3,473,178	7,911,713
Other Operating Expenditures	16,747,573	14,505,959	31,253,532
Capital Outlay	81,592	81,750	163,342
Other Outgo	(519,246)	1,038,816	519,570
<b>TOTAL</b>	<b>\$ 192,870,350</b>	<b>\$ 80,753,204</b>	<b>\$ 273,623,554</b>

**Multi-Year Budget Assumptions Components**

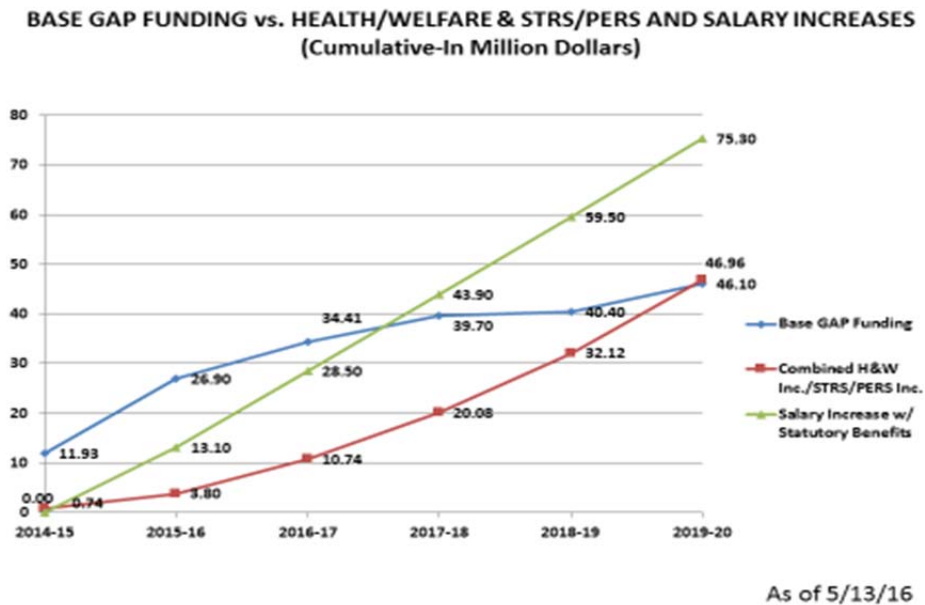
- The District's multi-year enrollment is projected to decline 153 students in 2016-17 and continue to decline 19 students in 2017-18. This is mainly at the secondary level.
- The District's projected net increase of LCFF from 2016-17 to 2017-18 is \$268 per ADA, and from 2017-18 to 2018-19 is \$28 per ADA.
- The unduplicated pupil count is 54.82% for 2016-17 and 54.45% for 2017-18.
- The Governor's proposals reflect categorical COLA's at 1.02% for 2015-16, 0.47% for 2016-17 and 2.13% for 2017-18. As stated previously, most state revenues have been shifted to the new LCFF account.
- The workers compensation rate is budgeted at 2.743% for 2016-17 and 2017-18.
- Health and Welfare 2016-17 (only) inflation reduced from 9% to 6% for \$0.60 million.
- Solvency Savings – These are required budget reductions in services and costs to make sure that the District will be solvent in the next three years. The projected amount to stay solvent is \$8.2 million in 2017-18 and, another \$8.2 million in 2018-19.

Without increased funding from the State or Federal governments, the District will be required to make “Drastic Reductions” to remain solvent.

- Projecting the budget forward, the Adjusted Ending Balance in the Unrestricted General Fund is estimated to be a negative \$6.2 million for 2019-20. This is taking into account a budget reduction of \$8.2 million which needs to take place starting in 2017-18 and, an additional \$8.2 million 2018-19. Even if the future funds materialize, the District needs to have a plan to reduce expenses to end the deficit spending pattern.



- A visual comparison of the cumulative LCFF Base Gap Funding, CalSTRS/CalPERS increases, Health and Welfare increases, as well as, Salary and Benefit increases for the next five years is captured below. As illustrated, starting in 2016-17 the cumulative Base Gap Funding is less than the 2014-15 Salary and Benefits increases' impact to the District's financials. When considering all other District expenditures, such as instructional material costs, technology replacement, etc., the actual local gap between revenues and expenditures is far worse.



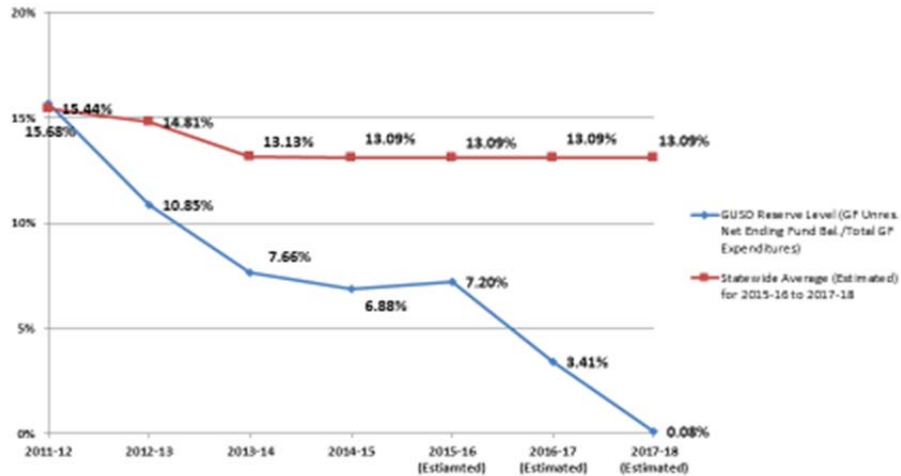
**How We Got Here?**

The Governor's approach to accelerating the GAP funding (restoral funding) as State revenues exceeded expectations was appreciated by all in education. However, by failing to time the increases in employee retirement costs (STRS/PERS) with the increases in revenue, created a false perception that districts could restore educational programs and give pay raises. This perception is illustrated above in the area between the red and blue lines. However, as we project these revenues-expenses into the future, we see that retirement costs alone completely consume the restored funding. Increases in compensation and programs all increase the District's structural deficit. The following table illustrates the actual costs increases associated with the STRS/PERS employee retirement plans mandated by the state. These spending deficits add to the already growing structural deficit, which must be rectified. Planning has already started to address this shortfall.

Year	STRS EST. Sal.	Change in Rate %	STRS Cum Impact To Balance	PERS Est. Sal.	Change in Rate %	PERS Cum Impact to Balance	Total Cum Impact
14-15	\$ 102,873,595	0.630%	\$ 648,104	\$ 28,283,432	0.329%	\$ 93,052	\$ 741,156
15-16	116,995,863	2.480%	3,549,601	33,566,367	0.405%	\$ 228,996	\$ 3,778,597
16-17	119,807,843	4.330%	8,737,281	33,601,412	2.446%	\$1,050,887	\$ 9,788,168
17-18	113,470,552	6.180%	15,749,761	33,601,412	4.058%	\$2,414,432	\$ 18,164,193
18-19	114,865,701	8.030%	24,973,477	33,601,412	5.658%	\$4,315,600	\$ 29,289,077
19-20	116,330,577	9.880%	36,466,938	33,601,412	7.158%	\$6,720,789	\$ 43,187,727
<b>Note: The "Change in Rate" is increases from 2014-15 rate</b>							

- The result of the reduction in District reserves, is that the reserve level has dropped since 2014-15 compared to the statewide average. Below is a comparison of the GUSD's reserve level compared to the statewide average for the last four years. As illustrated, in 2014-15, GUSD's reserve was 6.2% below the statewide average. This shows that the District has been spending down its reserve more than the statewide average.

**Comparison of GUSD Reserve Level To The Statewide Average  
 2011-12 to 2017-18**



Note: GUSD Reserve Level Includes 14-15 Assigned Sal. Inc.

As of 5/13/16

**Approval of the Reserve Exceeding Minimum Reserve for Economic Uncertainties (REU) in the District's 2016-17 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.

**Anticipated Major Adjustments to the May Revision of the State Budget**

It is anticipated that the May Revision of the State Budget will have some major adjustments outlined as follows:

- State General Fund Budget: The Administration is concerned that the economy is finishing its seventh year of economic expansion, lasting two years beyond the average recovery. By 2019-20, the annual shortfall between spending and revenues is forecasted to be over \$4 billion, this is without accounting for an economic slowdown or recession.
- Proposition 98: A decrease of \$125 million in 2015-16, however this is still above the 2015-16 enacted State budget, and an increase of \$288 million in 2016-17 compared

to the January Budget proposal, bringing the guarantee to \$71.9 billion in the budget year. Of the increase, the May Revision added \$134.8 million to the \$1.2 billion proposed in January for one-time discretionary fund. This one-time discretionary fund will offset any applicable mandate reimbursement claims.

- Local Control Funding Formula (LCFF): An increase of \$154 million for gap closure in 2016-17 on top of the \$2.8 billion proposed in January. The proposed funding level brings the formula implementation to 95.7%.
- Cost of Living Adjustment (COLA): Based on final data for the Implicit Price Deflator, the actual COLA percentage in 2016-17 is 0.0029% which rounds to zero.
- Discretionary Funds: The Governor's May Revision includes a one-time discretionary funding estimated at \$237 per ADA. This will offset outstanding mandate reimbursement claims.

### **Conclusion**

The projection supports that the District **will be able to meet its financial obligations for the current and two subsequent years only with a significant expenditure reduction plan of at least \$16.4 million.** The Administration is concerned that if the "solvency savings" and future funding do not materialize, the District will not be able to maintain a minimum reserve of three percent in 2017-18, and additional cuts would be required.

*To Support 2015-16 Board Priority No. 2 - "Use Board adopted budgetary principles to maintain District fiscal integrity and stability of instruction and programs."*

**2016-17 Proposed Budget  
Multi-Year Budget Assumptions**

Category	2014-15 Actual	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Local Control Funding Formula</b>						
- Projected Net District LCFF Revenue Increase	\$17,270,632					
Adopted Budget		\$22,927,212	\$7,621,177	\$0	\$0	\$0
State Budget Adoption		\$22,231,824	\$7,397,629	\$0	\$0	\$0
First Interim		\$22,237,334	\$7,397,629	\$6,708,751	\$4,279,962	\$4,731,330
Second Interim		\$22,355,826	\$9,284,571	\$6,371,366	\$1,163,866	\$7,400,104
Proposed Budget		\$21,715,425	\$9,884,609	\$5,703,318	\$971,749	\$7,728,824
- Revenue Net Percentage Increase	10.76%	11.94%	5.01%	3.16%	0.31%	2.93%
- Projected Increase In Funding Per ADA	\$702	\$863	\$405	\$268	\$28	\$258
- Total LCFF Funding Per ADA	\$7,228	\$8,091	\$8,496	\$8,764	\$8,792	\$9,050
<b>- Factors Utilized In Revenue Calculations</b>						
Unduplicated Percentage	55.88%					
Adopted Budget		55.94%	55.99%	55.99%	55.99%	55.99%
State Budget Adoption		55.94%	55.99%	56.17%	56.20%	56.10%
First Interim		55.94%	55.99%	56.17%	56.20%	56.10%
Second Interim		55.89%	55.93%	56.14%	56.22%	56.09%
Proposed Budget		55.88%	54.82%	54.45%	54.54%	54.41%
Cost of Living Adjustment (COLA)	0.85%					
Adopted Budget		1.02%	1.60%	0.00%	0.00%	0.00%
State Budget Adoption		1.02%	1.60%	0.00%	0.00%	0.00%
First Interim		1.02%	1.60%	2.48%	2.87%	2.50%
Second Interim		1.02%	0.47%	2.13%	2.65%	2.72%
Proposed Budget		1.02%	0.47%	2.13%	2.65%	2.72%
Gap Funding	30.16%					
Adopted Budget		53.08%	37.40%	0.00%	0.00%	0.00%
State Budget Adoption		51.52%	35.55%	0.00%	0.00%	0.00%
First Interim		51.52%	35.55%	35.11%	19.88%	18.40%
Second Interim		51.97%	49.08%	45.34%	6.15%	34.21%
Proposed Budget		50.50%	49.08%	45.34%	6.15%	34.21%
Revenue ADA (Funded)	25,213					
Adopted Budget		25,208	25,057	24,981	25,017	25,099
State Budget Adoption		25,212	25,057	24,981	25,017	25,099
First Interim		25,212	25,057	24,981	25,017	25,099
Second Interim		25,207	25,052	24,976	25,012	25,097
Proposed Budget		25,207	25,169	25,049	25,081	25,220
Enrollment	26,168					
Adopted Budget		25,988	25,904	25,909	25,946	26,046
State Budget Adoption		25,988	25,904	25,909	25,946	26,046
First Interim		26,119	25,962	25,943	25,995	26,139
Second Interim		26,119	25,962	25,943	25,995	26,139
Proposed Budget		26,115	25,962	25,943	25,995	26,139
Unduplicated Count - Enrollment	14,568					
Adopted Budget		14,568	14,568	14,568	14,568	14,568
State Budget Adoption		14,568	14,568	14,568	14,568	14,568
First Interim		14,568	14,568	14,568	14,568	14,568
Second Interim		14,599	14,599	14,599	14,599	14,599
Proposed Budget		14,161	14,161	14,161	14,161	14,161
<b>EMPLOYEE BENEFITS</b>						
- Proposed Budget STRS Rates	8.880%	10.730%	12.580%	14.430%	16.280%	18.130%
- PERS	11.771%	11.847%	13.888%	15.500%	17.100%	18.600%
- Workers Compensation - Adopted & State Adoption	3.338%	3.003%	2.743%	2.743%	2.743%	2.743%
- Retiree Benefits	0.094%	1.344%	1.611%	1.611%	1.611%	1.611%
Utilizing Fund #67.1 Balance	See Below	---	---	---	---	---
- Health Insurance Increase (District-wide)	\$0	\$1,161,310	\$1,870,785	\$2,430,000	\$2,430,000	\$2,430,000
<b>"SOLVENCY" TRANSFERS</b>						
- Early Retirement Benefit Fund #67.2	\$2,400,000	\$0	\$0	\$0	\$0	\$0
- Debt Service Fund #56.0 (for CCSS Math Program)	\$0	\$1,370,025	\$1,481,351	\$0	\$0	\$0



**Budget Adjustment Impact on Unrestricted General Fund Ending Balance  
2015-16 Estimated Actuals**

Major Changes	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Adopted Budget 2015-16 Ending Balance</b>	\$ 43,817,608	\$ 49,438,464	\$ 49,807,900	\$ 44,092,172	\$ 31,924,751
<b>Adjustment For Actual 2014-15 Ending Balance</b>	\$ 8,576,373	\$ 8,576,373	\$ 8,576,373	\$ 8,576,373	\$ 8,576,373
<b>Revised 2015-16 Ending Balance Reflecting Actuals Adjustment</b>	\$ 52,393,981	\$ 58,014,837	\$ 58,384,273	\$ 52,668,545	\$ 40,501,124
<b>Initial August Adjustments</b>					
Revised LCFF Funding Variables	\$ (633,779)	\$ (857,261)	\$ (857,261)	\$ (857,261)	\$ (857,261)
Adjust Workers Comp Rate From 3.340% to 3.003%	\$ 475,000	\$ -	\$ -	\$ -	\$ -
CCSS Program - Supply Allocation	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
CCSS Math Program - Additional 1 FTE Allocation	\$ (100,000)	\$ (100,000)	\$ -	\$ -	\$ -
Solvency Transfer - Debt Service Fund 56	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
One Time Mandated Cost Revenue Adjustment	\$ (1,750,360)	\$ -	\$ -	\$ -	\$ -
Chromebooks	\$ (630,000)	\$ -	\$ -	\$ -	\$ -
Additional CSR Teachers To Be Compliant With LCFF Rules - 18 FTE	\$ (1,800,000)	\$ -	\$ -	\$ -	\$ -
<b>First Interim Adjustments</b>					
2014-15 4.25% for CSEA (settled)	\$ (2,890,650)	\$ (1,538,325)	\$ (1,538,325)	\$ (1,538,325)	\$ (1,538,325)
2014-15 4.25% for GSMA (settled)	\$ (1,502,130)	\$ (751,065)	\$ (751,065)	\$ (751,065)	\$ (751,065)
2014-15 GTA Settlement (settled)	\$ (8,718,813)	\$ (10,375,169)	\$ (10,080,169)	\$ (10,080,169)	\$ (10,080,169)
Health & Welfare Utilization Adjustment 2015-16	\$ 1,268,690	\$ 1,268,690	\$ 1,268,690	\$ 1,268,690	\$ 1,268,690
Special Education Transportation Increase	\$ (385,000)	\$ (385,000)	\$ (385,000)	\$ (385,000)	\$ (385,000)
Clark Transportation Increase	\$ (57,000)	\$ (57,000)	\$ (57,000)	\$ (57,000)	\$ (57,000)
Assistant Operations Coordinators (2 FTE)	\$ (176,187)	\$ (176,187)	\$ (176,187)	\$ (176,187)	\$ (176,187)
Budgeted Prior Year Carry-Over	\$ (2,715,314)	\$ -	\$ -	\$ -	\$ -
City of Glendale Loan - Budget Assigned Reserve	\$ (266,000)	\$ -	\$ -	\$ -	\$ -
Revised LCFF Funding Variables	\$ -	\$ -	\$ 6,708,867	\$ 10,988,829	\$ 15,720,159
Revised Lottery Funding Variables	\$ 281,406	\$ 281,406	\$ 281,406	\$ 281,406	\$ 281,406
<b>Second Interim Adjustments</b>					
Revised LCFF Funding Variables	\$ 118,674	\$ 2,005,434	\$ 1,668,049	\$ (1,448,047)	\$ 1,220,727
One-Time 2016-17 Discretionary Funding \$214 per ADA	\$ -	\$ 5,339,728	\$ -	\$ -	\$ -
Future Year STRS/PERS Rate Increase Impact On 2014-15 Salary Settlement	\$ -	\$ (265,000)	\$ (491,000)	\$ (717,000)	\$ (943,000)
Impact on 3% Contribution To RRM Resulting From 2014-15 Salary Settlement	\$ -	\$ (462,813)	\$ (460,743)	\$ (467,523)	\$ (474,303)
4.64% CSEA 2015-16 "Me-Too" Salary Settlement Cost (settled)	\$ -	\$ (1,643,488)	\$ (1,643,488)	\$ (1,643,488)	\$ (1,643,488)
4.64% GSMA 2015-16 "Me-Too" Salary Settlement Cost (settled)	\$ -	\$ (854,041)	\$ (854,041)	\$ (854,041)	\$ (854,041)
District PSAT Costs	\$ -	\$ (28,000)	\$ (28,000)	\$ (28,000)	\$ (28,000)
Projected Unrestricted Expenditure Adjustment	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -
Projected Special Education Expenditure Adjustment	\$ (200,000)	\$ -	\$ -	\$ -	\$ -
MAA Revenue Received In Excess Of Budget	\$ 248,746	\$ -	\$ -	\$ -	\$ -
Projected Retiree Benefits Adjustment	\$ 391,000	\$ -	\$ -	\$ -	\$ -
<b>Estimated Actuals Adjustments</b>					
Budgeted Prior Year Carry-Over for Supplemental Program	\$ (1,913,898)	\$ -	\$ -	\$ -	\$ -
CCSS Programs Increased Budget	\$ -	\$ (408,595)	\$ (285,138)	\$ (285,138)	\$ (285,138)
Teacher Substitute Rate Increase	\$ -	\$ (650,000)	\$ (650,000)	\$ (650,000)	\$ (650,000)
Minimum Wage Rate Increase	\$ -	\$ (50,181)	\$ (83,181)	\$ (133,181)	\$ (200,181)
American Fidelity WorkTime Payroll Services	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)
Special Education EA-Intensive & BIA New Positions	\$ -	\$ (1,575,561)	\$ (1,575,561)	\$ (1,575,561)	\$ (1,575,561)
Special Education Services Budget Adjustment	\$ -	\$ (1,100,000)	\$ (1,100,000)	\$ (1,100,000)	\$ (1,100,000)
I-Ready Annual Payments	\$ -	\$ (418,077)	\$ (418,077)	\$ (418,077)	\$ -
Increase In RRM 3% Contribution	\$ -	\$ (481,683)	\$ (482,085)	\$ (482,085)	\$ (482,085)
2016-17 PERS Rate Adjustment from 15% to 13.888%	\$ -	\$ 236,734	\$ 236,734	\$ 236,734	\$ 236,734
CCSS Costs Covered By Title I	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Reverse One Furlough Day 2017-18	\$ -	\$ -	\$ (643,000)	\$ -	\$ -
Multi Year Plan Software Recalculation Variances	\$ -	\$ -	\$ 210,439	\$ (112,031)	\$ (262,900)
Interest Income Adjustment	\$ 114,645	\$ -	\$ -	\$ -	\$ -
LCFF P2 Adjustment	\$ (640,401)	\$ (73,239)	\$ (735,215)	\$ (929,384)	\$ (571,294)
Health and Welfare 2016-17 Inflation Reduced From 9% to 6%	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Solvency Savings	\$ -	\$ -	\$ 8,150,000	\$ 8,150,000	\$ 8,150,000
<b>Current Year Impact</b>	\$ (19,211,371)	\$ (12,748,693)	\$ (4,500,351)	\$ (3,492,904)	\$ 4,232,718
<b>Cumulative Impact to Ending Balance</b>	\$ (19,211,371)	\$ (31,960,064)	\$ (36,460,414)	\$ (39,953,318)	\$ (35,720,600)
<b>Adjusted Ending Balance Projection</b>	\$ 33,182,610	\$ 26,054,774	\$ 21,923,859	\$ 12,715,227	\$ 4,780,524
<b>Designated and Restricted Portion:</b>					
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 70,806	\$ 70,806	\$ 70,806	\$ 70,806	\$ 70,806
Prepaid Expenditures	\$ 1,324,233	\$ 888,655	\$ 453,078	\$ -	\$ -
3% Mandated Reserve for Economic Uncertainties	\$ 8,288,430	\$ 8,264,920	\$ 8,140,600	\$ 8,323,039	\$ 8,519,751
Reserve For Future LACOE System Charges	\$ -	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
Reserve LCFF Net Income Growth less STRS/PERS Increases & Solvency	\$ -	\$ 5,086,850	\$ 10,684,506	\$ 1,771,901	\$ -
Reserve for Regular c/o and MAA	\$ 1,385,622	\$ 1,385,622	\$ 1,385,622	\$ 1,385,622	\$ 1,385,622
Reserve for Planned Operational Draw-Down	\$ 2,142,282	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Balance in Excess of Assigned And 3% Reserve</b>	\$ 19,901,237	\$ 9,387,921	\$ 219,247	\$ 193,859	\$ (6,165,655)

**GLENDALE UNIFIED SCHOOL DISTRICT**

**ATTACHMENT C**

Per Education Code Section 42127(a)(2)(B), the following reserve exceeding minimum Reserve for Economic Uncertainties for presentation at a public hearing on May 24, 2016.

<b><u>Components Based on the May 24, 2016 Proposed Budget</u></b>	<b>Estimated</b>	<b>MYP</b>		
	<b><u>2015-16</u></b>	<b><u>2016-17</u></b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>
<b><u>3% Mandated Reserve for Economic Uncertainties (REU)</u></b>	8,288,430	8,264,920	8,140,600	8,323,039
<b><u>Assigned Amounts</u></b>				
Reserve for Future LACOE Charges	0	900,000	900,000	900,000
Reserve LCFF Net Income Growth less STRS/PERS Increases & solvency	0	5,086,850	10,684,506	1,771,901
Reserve for Regular Carry-Over MAA	1,385,622	1,385,622	1,385,622	1,385,622
Reserve for Planned Operational Draw-Down	2,142,282	0	0	0
<b><u>Unassigned/Unappropriated Balance</u></b>	28,472,005	17,652,841	8,361,007	8,519,183
<b>Total of Assigned and Unassigned/Unappropriated Balances</b>	31,999,909	25,025,313	21,331,135	12,576,706
<b><u>Reserve Exceeding Minimum REU</u></b>	<b>23,711,479</b>	<b>16,760,393</b>	<b>13,190,535</b>	<b>4,253,667</b>
<b><u>Reasons for reserves in excess of minimum REU:</u></b>				
Reserve for Future LACOE Charges	0	900,000	900,000	900,000
Reserve LCFF Net Income Growth less STRS/PERS Increases & solvency	0	5,086,850	10,684,506	1,771,901
Reserve for Regular Carry-Over MAA	1,385,622	1,385,622	1,385,622	1,385,622
Reserve for Planned Operational Draw-Down	2,142,282	0	0	0
Unassigned Balance for Operational Solvency	20,183,575	9,387,921	220,407	196,144
<b>Sub-total Reserve Exceeding Minimum REU</b>	<b>23,711,479</b>	<b>16,760,393</b>	<b>13,190,535</b>	<b>4,253,667</b>

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2016/17	Proj. 1 2017/18	Proj. 2 2018/19	Proj. 3 2019/20	Proj. 4 2020/21	Proj. 5
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	213,828,409	219,531,727	220,503,476	228,232,300	228,232,300	0
2) Federal Revenues	8100-8299	200,000	200,000	200,000	200,000	200,000	0
3) Other State Revenues	8300-8599	9,850,728	4,494,200	4,491,680	4,498,680	4,518,140	0
4) Other Local Revenues	8600-8799	3,672,695	3,672,695	3,672,695	3,672,695	3,672,695	0
5) TOTAL REVENUES		227,551,832	227,898,622	228,867,851	236,603,675	236,623,135	0
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	102,385,717	96,048,426	97,443,575	98,908,451	100,496,313	0
2) Classified Salaries	2000-2999	21,267,382	21,267,382	21,267,382	21,267,382	21,267,382	0
3) Employee Benefits	3000-3999	48,468,797	50,551,135	54,445,314	59,134,637	62,688,558	0
4) Books and Supplies	4000-4999	4,438,535	3,809,589	3,818,747	3,426,031	3,443,643	0
5) Services, Other Operatin Expense	5000-5999	16,747,573	16,959,658	17,215,197	17,483,513	17,765,245	0
6) Capital Outlay	6000-6999	81,592	81,592	81,592	81,592	81,592	0
7) Other Outgo	7100-7299	390,570	390,570	390,570	390,570	390,570	0
8) Direct Support/Indirect Cost	7300-7399	(909,816)	(909,345)	(909,344)	(909,344)	(909,344)	0
9) TOTAL EXPENDITURES		192,870,350	188,199,007	193,753,033	199,782,832	205,223,959	0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		34,681,482	39,699,615	35,114,818	36,820,843	31,399,176	0
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	1,481,351	0	0	0	0	0
b) Transfers Out	7610-7629	1,015,000	1,015,000	1,015,000	1,015,000	1,015,000	0
2) Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0
3) Contributions to Restrict Programs	8980-8999	(42,275,669)	(42,815,530)	(43,308,450)	(43,740,546)	(44,201,732)	0
4) TOTAL, OTHER SOURCES/USES		(41,809,318)	(43,830,530)	(44,323,450)	(44,755,546)	(45,216,732)	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2016/17	Proj. 1 2017/18	Proj. 2 2018/19	Proj. 3 2019/20	Proj. 4 2020/21	Proj. 5
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		(7,127,836)	(4,130,915)	(9,208,632)	(7,934,703)	(13,817,556)	0
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Balance		33,182,610	26,054,774	21,923,859	12,715,227	4,780,524	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		33,182,610	26,054,774	21,923,859	12,715,227	4,780,524	0
2) Ending Balance (E + F1b)		26,054,774	21,923,859	12,715,227	4,780,524	(9,037,032)	0
<b>COMPONENTS OF ENDING FUND BALANCE</b>							
a) Reserved Amounts							
Revolving Cash	9711	70,000	70,000	70,000	70,000	70,000	0
Stores	9712	70,806	70,806	70,806	70,806	70,806	0
Other, Prepay, Etc.	9719	888,655	453,078	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	0	0	0	0	0	0
b) Designated Amounts							
For Economic							
Uncertainties	9770	8,264,920	8,140,600	8,323,039	8,519,751	8,698,804	0
Other Designated	9780	7,372,472	12,970,128	4,057,523	2,285,622	2,285,622	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	9,387,921	219,247	193,859	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	(6,165,655)	(20,162,264)	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2016/17	Proj. 1 2017/18	Proj. 2 2018/19	Proj. 3 2019/20	Proj. 4 2020/21	Proj. 5
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0	0	0	0	0	0
2) Federal Revenues	8100-8299	14,524,549	14,521,360	14,530,089	14,554,261	14,571,047	0
3) Other State Revenues	8300-8599	17,323,350	17,313,978	17,339,629	17,410,661	17,459,989	0
4) Other Local Revenues	8600-8799	7,488,409	7,488,409	7,488,409	7,488,409	7,488,409	0
5) TOTAL REVENUES		39,336,308	39,323,747	39,358,127	39,453,331	39,519,445	0
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	23,689,513	23,687,534	23,687,523	23,687,519	23,687,520	0
2) Classified Salaries	2000-2999	19,451,926	19,451,659	19,451,654	19,451,653	19,451,652	0
3) Employee Benefits	3000-3999	18,512,062	19,038,706	19,565,999	20,093,298	20,620,598	0
4) Books and Supplies	4000-4999	3,473,178	3,474,255	3,474,252	3,474,251	3,474,251	0
5) Services, Other Operatin Expense	5000-5999	14,505,959	14,507,239	14,507,234	14,507,233	14,507,232	0
6) Capital Outlay	6000-6999	81,750	81,306	81,306	81,306	81,306	0
7) Other Outgo	7100-7299	530,000	530,000	530,000	530,000	530,000	0
8) Direct Support/Indirect Cost	7300-7399	508,816	508,345	508,344	508,344	508,344	0
9) TOTAL EXPENDITURES		80,753,204	81,279,044	81,806,312	82,333,604	82,860,903	0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(41,416,896)	(41,955,297)	(42,448,185)	(42,880,273)	(43,341,458)	0
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	858,773	860,276	860,275	860,275	860,275	0
2) Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0
3) Contributions to Restrict Programs	8980-8999	42,275,669	42,815,530	43,308,450	43,740,546	44,201,732	0
4) TOTAL, OTHER SOURCES/USES		41,416,896	41,955,254	42,448,175	42,880,271	43,341,457	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2016/17	Proj. 1 2017/18	Proj. 2 2018/19	Proj. 3 2019/20	Proj. 4 2020/21	Proj. 5
<b>E. NET INCREASE (DECREASE)</b>							
<b>IN FUND BALANCE</b>							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		0	(43)	(10)	(2)	(1)	0
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Balance		7,026,635	7,026,635	7,026,592	7,026,582	7,026,580	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		7,026,635	7,026,635	7,026,592	7,026,582	7,026,580	0
2) Ending Balance (E + F1b)		7,026,635	7,026,592	7,026,582	7,026,580	7,026,579	0
<b>COMPONENTS OF ENDING FUND BALANCE</b>							
a) Reserved Amounts							
Revolving Cash	9711	0	0	0	0	0	0
Stores	9712	0	0	0	0	0	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	7,026,635	7,026,592	7,026,582	7,026,580	7,026,579	0
b) Designated Amounts							
For Economic							
Uncertainties	9770	0	0	0	0	0	0
Other Designated	9780	0	0	0	0	0	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	0	0	0	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	0	0	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2016/17	Proj. 1 2017/18	Proj. 2 2018/19	Proj. 3 2019/20	Proj. 4 2020/21	Proj. 5
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	213,828,409	219,531,727	220,503,476	228,232,300	228,232,300	0
2) Federal Revenues	8100-8299	14,724,549	14,721,360	14,730,089	14,754,261	14,771,047	0
3) Other State Revenues	8300-8599	27,174,078	21,808,178	21,831,309	21,909,341	21,978,129	0
4) Other Local Revenues	8600-8799	11,161,104	11,161,104	11,161,104	11,161,104	11,161,104	0
5) TOTAL REVENUES		266,888,140	267,222,369	268,225,978	276,057,006	276,142,580	0
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	126,075,230	119,735,960	121,131,098	122,595,970	124,183,833	0
2) Classified Salaries	2000-2999	40,719,308	40,719,041	40,719,036	40,719,035	40,719,034	0
3) Employee Benefits	3000-3999	66,980,859	69,589,841	74,011,313	79,227,935	83,309,156	0
4) Books and Supplies	4000-4999	7,911,713	7,283,844	7,292,999	6,900,282	6,917,894	0
5) Services, Other Operatin Expense	5000-5999	31,253,532	31,466,897	31,722,431	31,990,746	32,272,477	0
6) Capital Outlay	6000-6999	163,342	162,898	162,898	162,898	162,898	0
7) Other Outgo	7100-7299	920,570	920,570	920,570	920,570	920,570	0
8) Direct Support/Indirect Cost	7300-7399	(401,000)	(401,000)	(401,000)	(401,000)	(401,000)	0
9) TOTAL EXPENDITURES		273,623,554	269,478,051	275,559,345	282,116,436	288,084,862	0
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(6,735,414)	(2,255,682)	(7,333,367)	(6,059,430)	(11,942,282)	0
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	1,481,351	0	0	0	0	0
b) Transfers Out	7610-7629	1,873,773	1,875,276	1,875,275	1,875,275	1,875,275	0
2) Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0
3) Contributions to Restrict Programs	8980-8999	0	0	0	0	0	0
4) TOTAL, OTHER SOURCES/USES		(392,422)	(1,875,276)	(1,875,275)	(1,875,275)	(1,875,275)	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2016/17	Proj. 1 2017/18	Proj. 2 2018/19	Proj. 3 2019/20	Proj. 4 2020/21	Proj. 5
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		(7,127,836)	(4,130,958)	(9,208,642)	(7,934,705)	(13,817,557)	0
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Balance		40,209,245	33,081,409	28,950,451	19,741,809	11,807,104	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		40,209,245	33,081,409	28,950,451	19,741,809	11,807,104	0
2) Ending Balance (E + F1b)		33,081,409	28,950,451	19,741,809	11,807,104	(2,010,453)	0
<b>COMPONENTS OF ENDING FUND BALANCE</b>							
a) Reserved Amounts							
Revolving Cash	9711	70,000	70,000	70,000	70,000	70,000	0
Stores	9712	70,806	70,806	70,806	70,806	70,806	0
Other, Prepay, Etc.	9719	888,655	453,078	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	7,026,635	7,026,592	7,026,582	7,026,580	7,026,579	0
b) Designated Amounts							
For Economic Uncertainties	9770	8,264,920	8,140,600	8,323,039	8,519,751	8,698,804	0
Other Designated	9780	7,372,472	12,970,128	4,057,523	2,285,622	2,285,622	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	9,387,921	219,247	193,859	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	(6,165,655)	(20,162,264)	0



**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>LCFF/Revenue Limit</b>						
LCFF/Base Revenue Limit	165,213,274	170,679,392	165,117,512	182,221,414	203,943,800	213,828,409
State Deficit	(34,037,239)	(38,013,714)	0	0	0	0
Sub-total	131,176,035	132,665,678	165,117,512 *	182,221,414	203,943,800	213,828,409
Unemployment Insurance Adjustment	2,180,393	1,399,844	0	0	0	0
Summer School (moved to Other State in 07/08)	0	0	0	0	0	0
Minimum Teacher Salary (moved to base in 10/11)	0	0	0	0	0	0
Continuation/Community Day School Adjustment	0	0	0	0	0	0
PERS Reduction	(392,346)	(277,698)	0	0	0	0
Continuation Ed Transfer	(1,772,006)	(1,707,921)	0	0	0	0
Community Day School Transfer	(28,985)	(20,892)	0	0	0	0
Special Ed Transfer	(3,516,370)	(3,671,769)	0	0	0	0
PERS Reduction Transfers	392,346	277,698	0	0	0	0
Prior Year Adjustment, County Transfers & Misc.	(147,140)	41,189	0	0	0	0
<b>Total LCFF/Revenue Limit</b>	<b>127,891,927</b>	<b>128,706,129</b>	<b>165,117,512</b>	<b>182,221,414</b>	<b>203,943,800</b>	<b>213,828,409</b>
<b>Federal Revenue</b>						
Medical Administrative Activities	615,999	1,085,580	0	0	0	0
ROTC	70,538	61,585	58,461	65,075	0	0
Other Federal	54,565	167,783	79,037	60,939	448,746	200,000
<b>Total Other Federal Revenue</b>	<b>741,102</b>	<b>1,314,949</b>	<b>137,498</b>	<b>126,014</b>	<b>448,746</b>	<b>200,000</b>

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

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>State Revenue</b>						
Mandated Costs	556,041	791,388	952,142	2,624,936	14,289,640	6,279,728
Lottery	3,221,374	3,361,069	3,383,165	3,419,846	3,530,699	3,521,000
Supplemental Instructional Programs (was Rev. L.)	2,465,651	2,356,586	0	0	0	0
Year Round School Incentive	0	0	0	0	0	0
Special Education Lawsuit Settlement	0	0	0	0	0	0
Standardized Testing and Reporting (STAR/CELD/T)	102,661	38,750	158,632	60,538	81,575	50,000
Class Size Reduction - 9th Grade, English	697,772	697,772	0	0	0	0
Class Size Reduction - K-3	5,175,784	5,662,377	0	0	0	0
Staff Development Day Buy Back	1,112,270	1,112,270	0	0	0	0
Other State Revenue	9,149,047	9,518,332	206,097	0	0	0
<b>Total Other State Revenue</b>	<b>22,480,600</b>	<b>23,538,544</b>	<b>4,700,036</b> *	<b>6,105,320</b>	<b>17,901,914</b>	<b>9,850,728</b>
<b>Local Revenue</b>						
Leases & Rentals	1,812,880	1,653,137	1,775,926	1,752,553	1,692,925	1,692,925
Interest	425,843	226,674	337,206	281,352	365,815	251,170
All Other Fees and Contracts	827,342	826,312	406,432	410,539	595,250	558,000
Other Local Income	4,507,849	4,759,239	3,649,317	4,218,795	1,919,800	1,170,600
<b>Total Local Revenue</b>	<b>7,573,914</b>	<b>7,465,362</b>	<b>6,168,882</b>	<b>6,663,239</b>	<b>4,573,790</b>	<b>3,672,695</b>
<b>TOTAL REVENUES</b>	<b>158,687,543</b>	<b>161,024,984</b>	<b>176,123,928</b>	<b>195,115,986</b>	<b>226,868,250</b>	<b>227,551,832</b>

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

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Expenditures</b>						
<b>Certificated Salaries</b>						
1100 - Teachers' Salaries	68,528,972	71,068,130	73,453,658	76,073,751	87,213,218	89,754,352
1200 - Certificated Pupil Support Salaries	2,831,693	2,741,982	2,713,194	2,823,114	3,259,459	3,189,108
1300 - Certificated Supervisors' & Admin Salaries	7,802,840	7,421,996	7,499,442	7,816,646	9,071,307	9,416,390
1900 - Other Certificated Salaries	26,080	36,175	32,694	40,083	29,753	25,867
<b>Total Certificated Salaries</b>	<b>79,189,585</b>	<b>81,268,283</b>	<b>83,698,989</b>	<b>86,753,595</b>	<b>99,573,737</b>	<b>102,385,717</b>
<b>Classified Salaries</b>						
2100 - Instructional Aides	452,409	477,372	807,144	1,097,579	980,842	962,430
2200 - Classified Support Salaries	6,578,944	6,573,511	6,574,075	6,654,070	7,566,164	7,498,597
2300 - Classified Supervisors' & Admin Salaries	1,488,205	1,496,985	1,543,744	1,668,915	1,872,139	1,861,647
2400 - Clerical and Offices Salaries	6,905,386	6,992,659	6,833,983	6,894,639	7,869,547	8,011,866
2900 - Other Classified	1,012,073	962,263	1,173,195	1,598,542	2,943,645	2,932,842
<b>Total Classified Salaries</b>	<b>16,437,017</b>	<b>16,502,791</b>	<b>16,932,141</b>	<b>17,913,747</b>	<b>21,232,337</b>	<b>21,267,382</b>
<b>Employee Benefits</b>						
3100 - STRS	6,403,977	6,523,014	6,737,025	7,532,621	10,520,665	12,740,292
3200 - PERS	1,712,885	1,790,557	1,879,742	1,990,531	2,391,730	2,760,407
3300 - OASDI/Medicare/Alternative	2,378,355	2,412,546	2,497,091	2,618,812	3,099,658	3,140,342
3400 - Health and Welfare Benefits	15,704,251	18,338,071	19,087,596	20,223,005	21,839,067	23,624,594
3500 - Unemployment Insurance	1,481,463	975,629	49,735	51,781	60,253	63,631
3600 - Workers' Compensation	1,374,101	2,853,940	3,230,412	3,493,639	3,611,224	3,394,872
3700 - Retiree Benefits	2,265,660	1,834,446	914,350	97,998	1,550,577	1,992,050
3800 - PERS Reduction	231,234	155,173	0	0	0	0
3900 - Other Employee Benefits	1,067,990	1,086,918	1,755,536	1,788,644	740,609	752,609
<b>Total Employee Benefits</b>	<b>32,619,916</b>	<b>35,970,294</b>	<b>36,151,486</b>	<b>37,797,030</b>	<b>43,813,783</b>	<b>48,468,797</b>

\* Expenses Shifted to Federal ARRA Program  
 \*\* \$1.7 million Blue Shield Refund - Federal Health Care Reform

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Books &amp; Supplies</b>						
4100 - Approved Textbooks and Core Curriculum Materials	4,723	54,158	461	5,651	879,089	327,230
4200 - Books and Reference Materials	8,629	11,739	11,625	15,136	79,594	60,347
4300 - Materials and Supplies	1,717,381	1,993,252	1,851,250	2,113,555	3,980,936	2,977,021
4400 - Noncapitalized Equipment	651,012	521,068	1,437,398	2,107,793	1,470,598	1,073,937
4700 - Food	0	0	0	0	0	0
<b>Total Books &amp; Supplies</b>	<b>2,381,745</b>	<b>2,580,218</b>	<b>3,300,735</b>	<b>4,242,135</b>	<b>6,410,217</b>	<b>4,438,535</b>
<b>Contracted Services</b>						
5100 - Subagreements for Services	676,110	495,000	4,795,000	5,789,906	5,864,838	5,851,379
5200 - Travel/Conferences/Mileage	139,057	137,689	144,713	229,641	342,748	258,417
5300 - Dues and Membership	46,338	41,856	57,697	53,719	75,594	67,573
5400 - Insurance	1,001,395	1,001,480	1,003,298	1,002,416	1,001,816	1,000,000
5500 - Utilities	4,438,870	4,313,889	4,244,548	4,609,438	4,635,631	4,867,413
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	431,653	397,360	421,218	404,617	863,020	621,313
5710 - Transfers of Direct Costs	(171,275)	(172,418)	(182,553)	(157,017)	(178,171)	(202,112)
5750 - Transfers of Direct Costs - Interfund	(250,049)	(309,815)	(251,214)	(201,888)	(242,341)	(255,041)
5800 - Professional Services and Operating Expenditures	2,739,481	3,577,150	3,968,662	3,785,079	4,791,890	3,887,592
5900 - Communications	427,683	396,109	775,440	265,304	653,104	651,039
<b>Total Contracted Services</b>	<b>9,479,263</b>	<b>9,878,300</b>	<b>14,976,808</b>	<b>15,781,214</b>	<b>17,808,129</b>	<b>16,747,573</b>
<b>Capital Outlay</b>						
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	43,356	31,201	19,894	34,698	57,592	57,592
6400 - Equipment	54,712	9,491	192,917	102,604	135,582	24,000
6500 - Equipment Replacement	0	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>98,068</b>	<b>40,692</b>	<b>212,811</b>	<b>137,302</b>	<b>193,174</b>	<b>81,592</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Other Outgo</b>						
7438 - Debt Service Interest	71,886	70,401	66,181	(2,473)	126,917	56,886
7439 - Debt Service Principal	37,114	47,599	61,819	12,473	158,083	120,114
7130 - State Special Schools	0	0	0	0	0	0
7142 - Payments to County Offices	0	0	172,112	175,197	213,570	213,570
<b>Total Other Outgo</b>	<b>109,000</b>	<b>118,000</b>	<b>300,112</b>	<b>185,197</b>	<b>498,570</b>	<b>390,570</b>
<b>Direct Support / Indirect Support</b>						
7310 - Transfers of Indirect Costs	(942,613)	(687,307)	(560,147)	(561,102)	(616,809)	(508,816)
7350 - Transfers of Indirect Costs - Interfund	(445,457)	(354,383)	(320,544)	(373,009)	(401,000)	(401,000)
7370 - Transfers of Direct Support Costs	0	0	0	0	0	0
7380 - Transfers of Direct Support Costs - Interfund	0	0	0	0	0	0
<b>Total Direct Support / Indirect Support</b>	<b>(1,388,070)</b>	<b>(1,041,689)</b>	<b>(880,692)</b>	<b>(934,110)</b>	<b>(1,017,809)</b>	<b>(909,816)</b>
<b>Total Expenditures</b>	<b>138,926,524</b>	<b>145,316,889</b>	<b>154,692,390</b>	<b>161,876,109</b>	<b>188,512,138</b>	<b>192,870,350</b>

**Other Financing Sources/Uses**

**Contribution From Restricted Funds (8990)**

07810.1 U-Car Explor & Dev For 7/8 Grd	0	0	0	0	0	0
09635.1 U-ROP-Classroom/Prg. Alloc.	0	0	0	0	0	0
09635.2 U-ROP - Support Allocation	0	0	0	0	0	0
Other	0	0	0	0	0	0

**Contribution To Restricted General Fund (8980)**

Special Ed IDEA Local Assistance	0	0	0	0	(283,112)	(45,695)
Title II - Principal Training Program	0	0	0	0	0	0
Title II - Federal CSR	0	0	0	0	(94,449)	0
EETT Competitive Grant	0	0	0	0	0	0
Special Education	(14,312,313)	(16,983,715)	(22,059,654)	(24,477,790)	(27,968,672)	(30,648,461)
Gifted and Talented	0	0	0	0	0	0
Instructional Materials Block Grant	0	0	0	0	0	0

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
Home To School Transportation	(694,952)	(714,250)	795,771	833,937	834,400	834,400
Supplemental Program	0	0	4,494,858	10,163,858	5,197,411	5,189,496
S and C Miscellaneous	0	0	0	0	5,818,885	6,344,912
S and C Miscellaneous- 3	0	0	0	0	411,944	174,844
CTE Instructional Program	0	0	0	0	1,200,163	1,531,235
CTE Administrative Program	0	0	0	0	292,876	282,201
Common Core State Standards - Unrestricted	0	0	0	0	1,251,148	1,547,037
Special Education Transportation	(2,607,599)	(2,916,685)	4,119,609	4,470,123	4,470,127	4,470,127
Unrestricted Resource 00000.0 Offset	0	0	(9,410,238)	(15,467,918)	(19,476,954)	(20,374,252)
Staff Development Buyback	0	0	0	0	0	0
Law Enforcement Grant	0	0	0	0	0	0
Ongoing and Major Maintenance	(2,693,331)	(4,542,959)	(4,676,133)	(5,787,970)	(7,559,591)	(8,290,495)
S and C Special Education	0	0	0	0	(2,042,524)	(3,216,018)
Continuation Education	(436,380)	(427,773)	0	0	0	0
Advance Path	0	0	0	0	0	0
Community Day School	(61,246)	(68,164)	0	0	0	0
Ab1113-Violence Prevention	0	0	0	0	0	0
School Library Improvement Block Grant	0	0	0	0	0	0
Supplemental Counseling Program	0	0	0	0	0	0
Instructional Materials Program - Interest Due	0	0	0	0	0	0
Other	(1,555,292)	(1,045,919)	(941,252)	(72,896)	(73,000)	(75,000)
<b>Interfund Transfer In</b>						
Retiree Benefits Fund #20.0	3,750,000	2,754,248	0	0	0	0
Debt Service Fund #56.0	0	0	0	0	1,370,025	1,481,351
Capital Outlay Fund #40.1	0	0	0	0	0	0
Other Transfers In	0	0	0	0	0	0
<b>Interfund Transfer Out</b>						
Special Reserve Fund #40.1	(891,433)	(2,158,297)	(934,878)	(1,627,034)	(1,015,000)	(1,015,000)
Deferred Maint. Fund #14.0	0	0	0	0	0	0
Measure K #21.0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>(19,502,546)</b>	<b>(26,103,514)</b>	<b>(28,611,917)</b>	<b>(31,965,690)</b>	<b>(37,666,323)</b>	<b>(41,809,318)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>258,473</b>	<b>(10,395,419)</b>	<b>(7,180,379)</b>	<b>1,274,188</b>	<b>689,789</b>	<b>(7,127,836)</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Beginning Fund Balance</b>	48,535,958	48,794,431	38,399,012	31,218,633	32,492,821	33,182,610
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>258,473</b>	<b>(10,395,419)</b>	<b>(7,180,379)</b>	<b>1,274,188</b>	<b>689,789</b>	<b>(7,127,836)</b>
<b>Ending Fund Balance</b>	<b>48,794,431</b>	<b>38,399,012</b>	<b>31,218,633</b>	<b>32,492,821</b>	<b>33,182,610</b>	<b>26,054,774</b>
<b>Components of Ending Fund Balance</b>						
Revolving Cash Fund	70,000	70,000	70,000	70,000	70,000	70,000
Stores	96,578	126,879	91,332	70,806	70,806	70,806
Economic Uncertainties - 3%	6,672,620	6,799,194	6,778,978	7,263,669	8,288,430	8,264,920
<b>Other Designated Funds</b>						
Prepaid Expenditures	0	0	8,596	2,080,215	1,324,233	888,655
Regular Carry-overs	2,807,015	2,452,101	3,427,468	2,667,678	0	0
Reserve MAA	454,318	935,059	935,059	935,059	1,385,622	1,385,622
Reserve Accreditation or City of Glendale Loan	25,000	0	0	266,000	0	0
Reserve E-rate	341,322	543,679	0	0	0	0
Reserve ERRP, Mandated Cost	662,860	206,548	0	0	0	0
Reserve Planned Optional Draw	2,789,025	2,666,555	2,604,225	2,470,397	2,142,282	900,000
Reserve LCFF Net Increase Less STRS/PERS/Solvency	0	0	0	6,913,122	0	5,086,850
11-12 Reserve for Additional State Reduction, Other	0	0	0	0	0	0
Undesignated Balance	34,875,693	24,598,997	17,302,975	9,755,875	19,901,237	9,387,921
<b>Total Components of Ending Fund Balance</b>	<b>48,794,431</b>	<b>38,399,012</b>	<b>31,218,633</b>	<b>32,492,821</b>	<b>33,182,610</b>	<b>26,054,774</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Restricted General Fund - Fund #01.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenues</b>						
LCFF/Revenue Limit	5,317,361	5,400,582	0	0	0	0
Federal Revenue	22,104,977	18,709,684	15,920,053	15,077,937	16,979,744	14,524,549
State Revenue	22,757,559	22,045,308	22,013,348	25,379,585	23,054,361	17,323,350
Local Revenue	4,864,228	5,946,929	5,395,119	6,116,228	8,641,179	7,488,409
<b>Total Revenues</b>	<b>55,044,125</b>	<b>52,102,503</b>	<b>43,328,521</b>	<b>46,573,750</b>	<b>48,675,284</b>	<b>39,336,308</b>
<b>Expenditures</b>						
Certificated Salaries	26,499,291	24,138,287	22,235,322	22,198,451	24,056,606	23,689,513
Classified Salaries	15,181,919	15,422,419	14,960,754	14,862,374	18,620,702	19,451,926
Employee Benefits	15,097,614	15,315,076	13,756,121	19,370,992	16,910,105	18,512,062
Books & Supplies	5,349,672	3,889,257	4,382,051	5,049,943	8,602,334	3,473,178
Contracted Services	18,618,522	18,995,539	13,500,915	15,824,113	17,128,330	14,505,959
Capital Outlay	158,502	144,094	356,610	200,848	288,927	81,750
Other Outgo	754,582	572,638	489,345	338,363	530,000	530,000
Direct Support / Indirect Support	942,613	687,307	560,147	561,102	616,809	508,816
<b>Total Expenditures</b>	<b>82,602,715</b>	<b>79,164,617</b>	<b>70,241,266</b>	<b>78,406,185</b>	<b>86,753,813</b>	<b>80,753,204</b>
<b>Other Financing Sources/Uses</b>						
Transfers In/Out	0	0	(97,393)	(212,973)	0	(858,773)
Other Uses	0	0	0	0	0	0
Contributions	22,361,114	26,706,226	27,677,039	30,338,656	38,021,348	42,275,669
<b>Net Increase/Decrease in Fund Balance</b>	<b>(5,197,476)</b>	<b>(355,888)</b>	<b>666,901</b>	<b>(1,706,752)</b>	<b>(57,181)</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>13,678,867</b>	<b>8,481,391</b>	<b>8,125,502</b>	<b>8,792,403</b>	<b>7,053,816</b>	<b>7,026,635</b>
<b>Restatements/Audit Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,835)</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(5,197,476)</b>	<b>(355,888)</b>	<b>666,901</b>	<b>(1,706,752)</b>	<b>(57,181)</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>8,481,391</b>	<b>8,125,502</b>	<b>8,792,403</b>	<b>7,083,816</b>	<b>7,026,635</b>	<b>7,026,635</b>



GLENDALE UNIFIED SCHOOL DISTRICT  
2015-16 Estimated Actuals  
Combined General Fund - Fund #01.0

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>LCFF/Revenue Limit</b>	133,209,288	134,106,711	165,117,512	182,221,414	203,943,800	213,828,409
<b>Federal Revenue</b>	22,846,079	20,024,633	16,057,552	15,203,951	17,428,490	14,724,549
<b>State Revenue</b>	45,238,159	45,583,853	26,713,384	31,484,905	40,956,275	27,174,078
<b>Local Revenue</b>	12,438,142	13,412,291	11,564,001	12,779,467	13,214,969	11,161,104
<b>TOTAL REVENUES</b>	<b>213,731,668</b>	<b>213,127,487</b>	<b>219,452,449</b>	<b>241,689,737</b>	<b>275,543,534</b>	<b>266,888,140</b>
<b>Expenditures</b>						
Certificated Salaries	105,688,876	105,406,570	105,934,311	108,952,046	123,630,343	126,075,230
Classified Salaries	31,618,935	31,925,210	31,892,895	32,776,121	39,853,039	40,719,308
Employee Benefits	47,717,530	51,285,371	49,907,607	57,168,022	60,723,888	66,980,859
Books & Supplies	7,731,417	6,469,475	7,682,787	9,292,078	15,012,551	7,911,713
Contracted Services	28,097,785	28,873,839	28,477,724	31,605,327	34,936,459	31,253,532
Capital Outlay	256,570	184,786	569,421	338,150	482,101	163,342
Other Outgo	863,582	690,638	789,456	523,560	1,028,570	920,570
Direct Support / Indirect Support	(445,457)	(354,383)	(320,544)	(373,009)	(401,000)	(401,000)
<b>Total Expenditures</b>	<b>221,529,238</b>	<b>224,481,506</b>	<b>224,933,656</b>	<b>240,282,294</b>	<b>275,265,951</b>	<b>273,623,554</b>
<b>Other Financing Sources/Uses</b>	<b>2,858,567</b>	<b>602,711</b>	<b>(1,032,271)</b>	<b>(1,840,007)</b>	<b>355,025</b>	<b>(392,422)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(4,939,003)</b>	<b>(10,751,307)</b>	<b>(6,513,478)</b>	<b>(432,564)</b>	<b>632,608</b>	<b>(7,127,836)</b>
<b>Beginning Fund Balance</b>	62,214,824	57,275,821	46,524,513	40,011,035	39,576,636	40,209,244
Restatements/Audit Adjustments	0	0	0	(1,835)	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>(4,939,003)</b>	<b>(10,751,307)</b>	<b>(6,513,478)</b>	<b>(432,564)</b>	<b>632,608</b>	<b>(7,127,836)</b>
<b>Ending Fund Balance</b>	<b>57,275,821</b>	<b>46,524,513</b>	<b>40,011,035</b>	<b>39,576,636</b>	<b>40,209,244</b>	<b>33,081,408</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Special Education Pass-Through Fund - Fund #10.0**

	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>			
Federal Revenue	3,685,221	5,299,882	5,299,882
State Revenue	2,702	11,000	11,000
Local Revenue	0	0	0
Interest	0	0	0
<b>Total Revenue</b>	<b>3,687,923</b>	<b>5,310,882</b>	<b>5,310,882</b>
<b>Expenditures</b>			
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	0	5,310,882	5,310,882
Direct Support/Indirect Support	0	0	0
<b>Total Expenditures</b>	<b>3,687,923</b>	<b>5,310,882</b>	<b>5,310,882</b>
<b>Other Financing Sources/Uses</b>			
Interfund Transfer In-From Fund # 01.0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
Audit Adjustments/Restatement	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Child Development - Fund #12.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>						
Federal	899,082	1,100,760	1,030,287	1,028,653	956,555	782,000
State	2,518,654	2,160,140	2,003,125	2,224,687	2,911,084	2,701,000
Parent Fees	150,247	237,028	245,135	240,632	237,000	242,730
Transfers In	0	0	0	0	0	0
Interest	4,530	3,342	3,459	2,936	3,500	3,250
<b>Total Revenue</b>	<b>3,572,513</b>	<b>3,501,271</b>	<b>3,282,006</b>	<b>3,496,908</b>	<b>4,108,149</b>	<b>3,728,980</b>
<b>Expenditures</b>						
Certificated Salaries	1,368,245	1,348,301	1,318,665	1,407,817	1,525,365	1,726,248
Classified Salaries	879,837	918,759	948,694	990,907	1,108,961	1,256,959
Employee Benefits	827,603	843,794	786,556	902,388	1,027,474	1,201,641
Books & Supplies	158,061	155,602	119,588	175,679	151,305	153,305
Contracted Services	174,716	137,261	104,603	118,595	180,554	135,350
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	130,885	104,154	93,098	111,559	111,000	111,000
<b>Total Expenditures</b>	<b>3,539,347</b>	<b>3,507,871</b>	<b>3,371,205</b>	<b>3,706,945</b>	<b>4,104,549</b>	<b>4,584,503</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In-From Fund # 01.0	0	0	97,393 *	212,973 *	0	858,773
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>97,393</b>	<b>212,973</b>	<b>0</b>	<b>858,773</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>33,166</b>	<b>(6,600)</b>	<b>8,194.23</b>	<b>2,936</b>	<b>3,500</b>	<b>3,250</b>
<b>Beginning Fund Balance</b>	<b>143,870</b>	<b>177,036</b>	<b>170,436</b>	<b>178,630</b>	<b>181,567</b>	<b>185,067</b>
Audit Adjustments/Restatement	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>143,870</b>	<b>177,036</b>	<b>170,436</b>	<b>178,630</b>	<b>181,567</b>	<b>185,067</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>33,166</b>	<b>(6,600)</b>	<b>8,194</b>	<b>2,936</b>	<b>3,500</b>	<b>3,250</b>
<b>Ending Fund Balance</b>	<b>177,036</b>	<b>170,436</b>	<b>178,630</b>	<b>181,567</b>	<b>185,067</b>	<b>188,317</b>

\* 2014-15 - End-of-Year cash balance transfer from Fund 01.0 to Fund 12.0

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Nutrition Services - Fund #13.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Unaudited Actuals	2016-17 Proposed Budget
<b>Revenue</b>						
Food Services Sales	2,260,517	2,001,663	1,876,391	1,872,700	1,983,676	1,975,800
Federal Revenue: Child Nutrition Program	6,405,478	6,190,447	6,285,808	6,300,000	6,500,000	6,500,000
State Revenue: Child Nutrition Program	546,275	517,176	485,073	500,000	523,712	520,000
Interest	37,303	27,725	30,118	33,400	34,200	34,000
<b>Total Revenue</b>	<b>9,249,573</b>	<b>8,737,011</b>	<b>8,677,390</b>	<b>8,706,100</b>	<b>9,041,588</b>	<b>9,029,800</b>
<b>Expenditures</b>						
Classified Salaries	2,814,293	2,860,731	2,785,428	2,821,960	3,268,748	3,417,481
Employee Benefits	1,256,834	1,348,107	1,274,109	1,325,284	1,525,572	1,719,463
Book and Other Supplies	3,810,439	3,577,249	3,628,936	3,766,940	3,951,660	3,951,660
Contracted Services	310,420	391,326	320,196	359,545	286,650	286,650
Capital Outlay	122,160	58,084	64,876	81,667	0	0
Direct Support/Indirect Support	314,572	250,229	227,446	261,450	290,000	290,000
<b>Total Expenditures</b>	<b>8,628,718</b>	<b>8,485,726</b>	<b>8,300,991</b>	<b>8,616,845</b>	<b>9,322,630</b>	<b>9,665,254</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In from Fund 01.0	300,000	0	0	52,163	0	0
<b>Total Other Financing Sources/Uses</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>52,163</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>320,855</b>	<b>251,285</b>	<b>376,400</b>	<b>141,417</b>	<b>(281,042)</b>	<b>(635,454)</b>
<b>Beginning Fund Balance</b>	<b>4,952,439</b>	<b>5,273,294</b>	<b>5,524,579</b>	<b>5,900,979</b>	<b>6,042,396</b>	<b>5,761,354</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>320,855</b>	<b>251,285</b>	<b>376,400</b>	<b>141,417</b>	<b>(281,042)</b>	<b>(635,454)</b>
<b>Ending Fund Balance</b>	<b>5,273,294</b>	<b>5,524,579</b>	<b>5,900,979</b>	<b>6,042,396</b>	<b>5,761,354</b>	<b>5,125,900</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Deferred Maintenance - Fund #14.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>						
Allowance from State	0	0	0	0	0	0
Interest	46,145	31,838	31,593	33,842	37,600	37,000
<b>Total Revenue</b>	<b>46,145</b>	<b>31,838</b>	<b>31,593</b>	<b>33,842</b>	<b>37,600</b>	<b>37,000</b>
<b>Expenditures</b>						
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
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>						
Transfer Out To General Fund	0	0	0	0	0	0
Transfer In From General Fund	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>46,145</b>	<b>31,838</b>	<b>31,593</b>	<b>33,842</b>	<b>37,600</b>	<b>37,000</b>
<b>Beginning Fund Balance</b>	<b>4,887,897</b>	<b>4,934,042</b>	<b>4,965,879</b>	<b>4,997,473</b>	<b>5,031,314</b>	<b>5,068,914</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>46,145</b>	<b>31,838</b>	<b>31,593</b>	<b>33,842</b>	<b>37,600</b>	<b>37,000</b>
<b>Ending Fund Balance</b>	<b>4,934,042</b>	<b>4,965,879</b>	<b>4,997,473</b>	<b>5,031,314</b>	<b>5,068,914</b>	<b>5,105,914</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Measure S Projects Fund # 21.1**

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>				
Interest	135,106	456,489	549,000	550,000
Other Local Revenue	0	142,121	0	0
<b>Total Revenue</b>	<b>135,106</b>	<b>598,610</b>	<b>549,000</b>	<b>550,000</b>
<b>Expenditures</b>				
Certificated & Classified Salaries	963,412	1,217,918	1,295,690	1,329,957
Employee Benefits	379,117	498,573	522,508	579,424
Books & Supplies	1,585,358	441,010	387,367	1,359,678
Contracted Services	628,868	369,958	1,090,331	130,000
Capital Outlay	18,116,686	29,348,487	52,783,109	90,425,648
Other Outgo - COP Payment	1,268,519	6,619,697	0	0
<b>Total Expenditures</b>	<b>22,941,960</b>	<b>38,495,643</b>	<b>56,079,005</b>	<b>93,824,707</b>
<b>Other Financing Sources/Uses</b>				
Inter-Fund Transfer Out	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	0
Proceeds from Sale of Bonds	0	70,000,000	0	70,000,000
<b>Total Other Financing Sources/Uses</b>	<b>15,505,401</b>	<b>92,725,870</b>	<b>36,596,928</b>	<b>70,000,000</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(7,301,453)</b>	<b>54,828,837</b>	<b>(18,933,077)</b>	<b>(23,274,707)</b>
<b>Beginning Fund Balance</b>	<b>28,189,338</b>	<b>20,887,885</b>	<b>75,716,722</b>	<b>56,783,645</b>
Audit Adjustments	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>28,189,338</b>	<b>20,887,885</b>	<b>75,716,722</b>	<b>56,783,645</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(7,301,453)</b>	<b>54,828,837</b>	<b>(18,933,077)</b>	<b>(23,274,707)</b>
<b>Ending Fund Balance</b>	<b>20,887,885</b>	<b>75,716,722</b>	<b>56,783,645</b>	<b>33,508,938</b>

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

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Clean Renewable Energy Bonds Fund # 21.2**

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>				
Interest	0	0	0	0
Other Local Revenue	0	0	0	0
<b>Total Revenue</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>				
Certificated & Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books & Supplies	0	0	0	0
Contracted Services	0	0	0	0
Capital Outlay	2,430,405	(1)	338,594	301,232
Other Outgo	0	0	0	0
<b>Total Expenditures</b>	<u>2,430,405</u>	<u>(1)</u>	<u>338,594</u>	<u>301,232</u>
<b>Other Financing Sources/Uses</b>				
Inter-Fund Transfer Out to Fund 21.1	(5)	0	0	0
Inter-Fund Transfer In	0	0	0	0
Proceeds from Sale of Bonds	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<u>(5)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Increase/Decrease in Fund Balance</b>	<u>(2,430,410)</u>	<u>1</u>	<u>(338,594)</u>	<u>(301,232)</u>
<b>Beginning Fund Balance</b>	3,071,437	641,027	641,028	302,434
<b>Audit Adjustments</b>	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<u>3,071,437</u>	<u>641,027</u>	<u>641,028</u>	<u>302,434</u>
<b>Net Increase/Decrease in Fund Balance</b>	<u>(2,430,410)</u>	<u>1</u>	<u>(338,594)</u>	<u>(301,232)</u>
<b>Ending Fund Balance</b>	<u>641,027</u>	<u>641,028</u>	<u>302,434</u>	<u>1,202</u>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Measure S Project Funds - Fund # 21.1, 21.2 (Measure S G.O. Bond)**

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>					
Interest	207,634	135,106	456,489	549,000	550,000
Other Local Revenue	0	0	142,121	0	0
<b>Total Revenue</b>	<b>207,634</b>	<b>135,106</b>	<b>598,610</b>	<b>549,000</b>	<b>550,000</b>
<b>Expenditures</b>					
Certificated & Classified Salaries	750,244	963,412	1,217,918	1,295,690	1,329,957
Employee Benefits	322,985	379,117	498,573	522,508	579,424
Books & Supplies	1,309,775	1,585,358	441,010	387,367	1,359,678
Contracted Services	1,613,618	628,868	369,958	1,090,331	130,000
Capital Outlay	21,522,052	20,547,091	29,348,487	53,121,703	90,726,880
Other Outgo - COP Payment	1,267,644	1,268,519	6,619,697	0	0
<b>Total Expenditures</b>	<b>26,786,319</b>	<b>25,372,365</b>	<b>38,496,643</b>	<b>56,417,599</b>	<b>94,125,939</b>
<b>Other Financing Sources/Uses</b>					
Inter-Fund Transfer Out to Fund 21.1	(10,315)	(5)	0	0	0
Inter-Fund Transfer In From Fund 40.1, 25.0, 35.0, 21.2	13,081,248	15,505,401	22,725,870	36,596,928	0
Proceeds from Sale of Bonds	5,380,000	0	70,000,000	0	70,000,000
<b>Total Other Financing Sources/Uses</b>	<b>18,450,933</b>	<b>15,505,396</b>	<b>92,725,870</b>	<b>36,596,928</b>	<b>70,000,000</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(8,127,752)</b>	<b>(9,731,863)</b>	<b>54,828,837</b>	<b>(19,271,671)</b>	<b>(23,575,939)</b>
<b>Beginning Fund Balance</b>	<b>39,388,527</b>	<b>31,260,775</b>	<b>21,528,912</b>	<b>76,357,749</b>	<b>57,086,078</b>
Audit Adjustments	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>39,388,527</b>	<b>31,260,775</b>	<b>21,528,912</b>	<b>76,357,749</b>	<b>57,086,078</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(8,127,752)</b>	<b>(9,731,863)</b>	<b>54,828,837</b>	<b>(19,271,671)</b>	<b>(23,575,939)</b>
<b>Ending Fund Balance</b>	<b>31,260,775</b>	<b>21,528,912</b>	<b>76,357,749</b>	<b>57,086,078</b>	<b>33,510,139</b>



**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Developer Fee - Fund #25.0**

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>					
Developer Fees	3,110,867	1,324,997	4,487,654	3,651,104	1,000,000
Redevelopment Agency Fees	0	0	0	0	0
Interest	57,868	49,229	39,544	72,300	70,000
<b>Total Revenue</b>	<b>3,168,735</b>	<b>1,374,226</b>	<b>4,527,198</b>	<b>3,723,404</b>	<b>1,070,000</b>
<b>Expenditures</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	24,691	26,703	28,039	31,945	33,725
Employee Benefits	15,403	14,035	14,322	15,723	17,232
Books & Supplies	0	0	0	500	500
Contracted Services	0	22,130	13,595	10,000	363,000
Capital Outlay	0	0	0	0	100,000
Other Outgo	0	0	0	0	0
<b>Total Expenditures</b>	<b>40,094</b>	<b>62,867</b>	<b>55,956</b>	<b>58,168</b>	<b>514,457</b>
<b>Other Financing Sources/Uses</b>					
Interfund Transfer Out - Unrestricted General Fund	(4,316,777)	0	0	0	0
Interfund Transfer Out - Fund 21.1 and Fund 40.1	0	(4,000,000)	0	(1,650,000)	0
<b>Total Other Financing Sources/Uses</b>	<b>(4,316,777)</b>	<b>(4,000,000)</b>	<b>0</b>	<b>(1,650,000)</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(1,188,136)</b>	<b>(2,688,641)</b>	<b>4,471,242</b>	<b>2,015,236</b>	<b>555,543</b>
<b>Beginning Fund Balance</b>	<b>8,730,220</b>	<b>7,542,084</b>	<b>4,853,443</b>	<b>9,324,685</b>	<b>11,339,921</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(1,188,136)</b>	<b>(2,688,641)</b>	<b>4,471,242</b>	<b>2,015,236</b>	<b>555,543</b>
<b>Ending Fund Balance</b>	<b>7,542,084</b>	<b>4,853,443</b>	<b>9,324,685</b>	<b>11,339,921</b>	<b>11,895,464</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**County School Facilities Fund - Fund #35.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>						
School Facilities Apportionment	(2,474,951)	4,322,173	17	22,725,870	35,596,928	0
Interest	441	18,405	4,904	67,278	61,000	30,000
<b>Total Revenue</b>	<b>(2,474,510)</b>	<b>4,340,578</b>	<b>4,921</b>	<b>22,793,148</b>	<b>35,657,928</b>	<b>30,000</b>
<b>Expenditures</b>						
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
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Fin. Sources/Uses (Transfers Out)</b>	<b>(2,413,851)</b>	<b>(4,316,777)</b>	<b>(5,396) *</b>	<b>(22,725,870) **</b>	<b>(35,596,928)</b>	<b>0</b>
<b>Total Other Financing Sources/Uses</b>	<b>(2,413,851)</b>	<b>(4,316,777)</b>	<b>(5,396)</b>	<b>(22,725,870)</b>	<b>(35,596,928)</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(60,659)</b>	<b>23,801</b>	<b>(475)</b>	<b>67,278</b>	<b>61,000</b>	<b>30,000</b>
<b>Beginning Fund Balance</b>	<b>61,110</b>	<b>451</b>	<b>24,252</b>	<b>23,777</b>	<b>91,055</b>	<b>152,055</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(60,659)</b>	<b>23,801</b>	<b>(475)</b>	<b>67,278</b>	<b>61,000</b>	<b>30,000</b>
<b>Ending Fund Balance</b>	<b>451</b>	<b>24,252</b>	<b>23,777</b>	<b>91,055</b>	<b>152,055</b>	<b>182,055</b>

Note:  
\* 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.

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Capital Outlay - Special Reserve Fund #40.1**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>						
State Revenue - (Prop 39)	0	0	359,088	837,871	0	0
Local Revenue	34,857	0	230,237	414,121	137,174	0
Interest and Other	283,578	360,721	137,834	96,697	121,400	120,000
<b>Total Revenue</b>	<b>318,435</b>	<b>360,721</b>	<b>727,159</b>	<b>1,348,689</b>	<b>258,574</b>	<b>120,000</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	42,836	76,864	81,153
Employee Benefits	0	0	0	19,832	31,343	34,522
Books & Supplies	1,121,240	67,077	13,383	21,493	3,000	1,229,720
Contracted Services	129,525	64,006	125,527	272,972	120,000	654,018
Capital Outlay	4,767,849	810,528	1,252,192	3,910,281	2,017,645	5,329,812
Other Outgo (make COPS or CREBS Payment)	0	4,437,379	770,281	501,258	492,447	483,520
<b>Total Expenditures</b>	<b>6,018,614</b>	<b>5,378,989</b>	<b>2,161,383</b>	<b>4,768,673</b>	<b>2,741,299</b>	<b>7,812,745</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	2,072,862	2,158,297	934,878	1,574,871	1,665,000	1,015,000
Property Swap Net Proceeds	(2,474,951)	0	(11,500,000)*	7,200,000	0	0
Interfund Transfers Out	(402,089)	2,158,297	(10,565,122)	8,774,871	1,665,000	1,015,000
<b>Total Other Financing Sources/Uses</b>	<b>(6,102,268)</b>	<b>(2,859,971)</b>	<b>(11,999,346)</b>	<b>5,354,888</b>	<b>(817,725)</b>	<b>(6,677,745)</b>
<b>Net Increase/Decrease in Fund Balance</b>						
<b>Beginning Fund Balance</b>	<b>32,307,331</b>	<b>26,205,063</b>	<b>23,345,092</b>	<b>11,345,746</b>	<b>16,700,634</b>	<b>15,882,909</b>
<b>Audit Adjustments</b>						
<b>Net Increase/Decrease in Fund Balance</b>	<b>(6,102,268)</b>	<b>(2,859,971)</b>	<b>(11,999,346)</b>	<b>5,354,888</b>	<b>(817,725)</b>	<b>(6,677,745)</b>
<b>Ending Fund Balance</b>	<b>26,205,063</b>	<b>23,345,092</b>	<b>11,345,746</b>	<b>16,700,634</b>	<b>15,882,909</b>	<b>9,205,164</b>

Note: 2009-10, 2010-11 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.

\* 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.

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Food Services Capital Outlay - Special Reserve Fund #40.2**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>						
Interest	8,930	7,662	7,534	8,070	8,900	9,000
<b>Total Revenue</b>	<b>8,930</b>	<b>7,662</b>	<b>7,534</b>	<b>8,070</b>	<b>8,900</b>	<b>9,000</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	3,538	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	63,027	10,987	0	0	0	900,000 *
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>66,565</b>	<b>10,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900,000</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In (mostly Fund 13.0)	300,000	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>242,365</b>	<b>(3,325)</b>	<b>7,534</b>	<b>8,070</b>	<b>8,900</b>	<b>(891,000)</b>
<b>Beginning Fund Balance</b>	<b>945,165</b>	<b>1,187,530</b>	<b>1,184,205</b>	<b>1,191,739</b>	<b>1,199,809</b>	<b>1,208,709</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>242,365</b>	<b>(3,325)</b>	<b>7,534</b>	<b>8,070</b>	<b>8,900</b>	<b>(891,000)</b>
<b>Ending Fund Balance</b>	<b>1,187,530</b>	<b>1,184,205</b>	<b>1,191,739</b>	<b>1,199,809</b>	<b>1,208,709</b>	<b>317,709</b>

\* 16-17 Budgeted prior year carry-over

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Debt Service Fund #56.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>						
Local Revenue	140,079	96,647	95,906	102,731	114,000	100,000
Interest	140,079	96,647	95,906	102,731	114,000	100,000
<b>Total Revenue</b>						
Expenditures	0	0	0	0	0	0
Other Outgo (COPS Payment)	0	0	0	0	0	0
<b>Total Expenditures</b>						
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	0	0	0	0	0	0
Interfund Transfers Out	0	12,603	0	0	1,370,025 *	1,481,351
<b>Total Other Financing Sources/Uses</b>						
	0	12,603	0	0	1,370,025	1,481,351
<b>Net Increase/Decrease in Fund Balance</b>						
	140,079	84,044	96,906	102,731	(1,256,025)	(1,381,351)
<b>Beginning Fund Balance</b>	14,860,470	14,990,549	15,074,594	15,170,500	15,273,230	14,017,205
<b>Net Increase/Decrease in Fund Balance</b>	140,079	84,044	95,906	102,731	(1,256,025)	(1,381,351)
<b>Ending Fund Balance</b>	14,990,549	15,074,594	15,170,500	15,273,230	14,017,205	12,635,854

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

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Self Insurance - Dental & Vision Insurance Fund # 67.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>						
In-District Premiums/Contrib	3,465,428	3,538,521	3,449,578	3,480,588	3,470,000	3,615,000
Interest	8,303	12,588	16,278	19,150	23,600	20,000
All Other Local Revenue	0	1,184,035	0	21,485	0	0
<b>Total Revenue</b>	<b>3,473,731</b>	<b>4,735,144</b>	<b>3,465,857</b>	<b>3,521,223</b>	<b>3,493,600</b>	<b>3,635,000</b>
<b>Expenditures</b>						
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	514	873	873	0	0
Contracted Services	3,444,662	2,899,333	3,263,447	3,110,757	3,470,000	3,615,000
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>3,444,662</b>	<b>2,899,333</b>	<b>3,263,961</b>	<b>3,111,630</b>	<b>3,470,000</b>	<b>3,615,000</b>
<b>Other Financing Sources/Uses</b>	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>29,069</b>	<b>1,835,811</b>	<b>201,895</b>	<b>409,593</b>	<b>23,600</b>	<b>20,000</b>
<b>Beginning Fund Balance</b>	<b>1,162,788</b>	<b>1,191,857</b>	<b>3,027,668</b>	<b>3,229,563</b>	<b>3,639,156</b>	<b>3,662,756</b>
<b>Audit Adjustment</b>	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>1,162,788</b>	<b>1,191,857</b>	<b>3,027,668</b>	<b>3,229,563</b>	<b>3,639,156</b>	<b>3,662,756</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>29,069</b>	<b>1,835,811</b>	<b>201,895</b>	<b>409,593</b>	<b>23,600</b>	<b>20,000</b>
<b>Ending Fund Balance</b>	<b>1,191,857</b>	<b>3,027,668</b>	<b>3,229,563</b>	<b>3,639,156</b>	<b>3,662,756</b>	<b>3,682,756</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**Self Insurance - Workers' Compensation Fund # 67.1**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>						
In-District Premiums/Contrib	2,053,172	4,195,451	4,618,869	4,948,475	4,720,000	5,059,231
Local Revenue	524,542	0	0	0	0	0
Interest	65,587	32,628	28,592	26,491	25,100	25,000
<b>Total Revenue</b>	<b>2,643,301</b>	<b>4,228,079</b>	<b>4,647,461</b>	<b>4,974,966</b>	<b>4,745,100</b>	<b>5,084,231</b>
<b>Expenditures</b>						
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	358	1,228	3,121	0	10,000	10,000
Pre 2005-06 Claims	221,753	(572,218)	(418,225)	538,630	0	0
Current Year Coverage	3,859,527	4,130,967	4,616,593	4,925,391	4,770,000	4,899,231
Misc. Contract Services	206,518	199,843	119,770	128,852	129,000	150,000
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>4,288,156</b>	<b>3,759,820</b>	<b>4,321,258</b>	<b>5,592,873</b>	<b>4,909,000</b>	<b>5,059,231</b>
<b>Other Financing Sources/Uses</b>						
Total Other Financing Sources/Uses	0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>(1,644,855)</b>	<b>468,258</b>	<b>326,202</b>	<b>(617,907)</b>	<b>(163,900)</b>	<b>25,000</b>
<b>Beginning Fund Balance</b>	<b>3,218,334</b>	<b>1,573,479</b>	<b>2,041,737</b>	<b>2,367,940</b>	<b>1,750,033</b>	<b>1,586,133</b>
Audit Adjustment	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>3,218,334</b>	<b>1,573,479</b>	<b>2,041,737</b>	<b>2,367,940</b>	<b>1,750,033</b>	<b>1,586,133</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(1,644,855)</b>	<b>468,258</b>	<b>326,202</b>	<b>(617,907)</b>	<b>(163,900)</b>	<b>25,000</b>
<b>Ending Fund Balance</b>	<b>1,573,479</b>	<b>2,041,737</b>	<b>2,367,940</b>	<b>1,750,033</b>	<b>1,586,133</b>	<b>1,611,133</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**

2015-16 Estimated Actuals

**Self Insurance - Early Retirement Benefits Fund # 67.2**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>						
In-District Premiums/Contrib	3,381,225	2,685,811	1,306,335	139,203	2,303,316	2,813,348
Interest	36,281	27,778	24,193	13,470	3,100	3,000
<b>Total Revenue</b>	<b>3,417,506</b>	<b>2,713,589</b>	<b>1,330,528</b>	<b>152,672</b>	<b>2,306,416</b>	<b>2,816,348</b>
<b>Expenditures</b>						
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	2,864,780	2,687,053	2,954,600	2,501,690	2,303,316	2,813,348
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,864,780</b>	<b>2,687,053</b>	<b>2,954,600</b>	<b>2,501,690</b>	<b>2,303,316</b>	<b>2,813,348</b>
<b>Other Financing Sources/Uses</b>						
	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>552,726</b>	<b>26,536</b>	<b>(1,624,072)</b>	<b>(2,349,018)</b>	<b>3,100</b>	<b>3,000</b>
<b>Beginning Fund Balance</b>	<b>4,010,870</b>	<b>4,563,596</b>	<b>4,590,131</b>	<b>2,966,059</b>	<b>617,042</b>	<b>620,142</b>
<b>Audit Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Adjusted Beginning Fund Balance</b>	<b>4,010,870</b>	<b>4,563,596</b>	<b>4,590,131</b>	<b>2,966,059</b>	<b>617,042</b>	<b>620,142</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>552,726</b>	<b>26,536</b>	<b>(1,624,072)</b>	<b>(2,349,018)</b>	<b>3,100</b>	<b>3,000</b>
<b>Ending Fund Balance</b>	<b>4,563,596</b>	<b>4,590,131</b>	<b>2,966,059</b>	<b>617,042</b>	<b>620,142</b>	<b>623,142</b>



**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2015-16 Estimated Actuals**  
**McLennan & Other Scholarships Trust Fund #73.0**

	2011-12 Audited Actuals	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Estimated Actuals	2016-17 Proposed Budget
<b>Revenue</b>						
Local, Interest, Transfers In	3,678	3,218	2,642	2,780	2,522	4,100
<b>Total Revenue</b>	<u>3,678</u>	<u>3,218</u>	<u>2,642</u>	<u>2,780</u>	<u>2,522</u>	<u>4,100</u>
<b>Expenditures</b>						
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
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources/Uses</b>						
Other Uses	4,178	3,176	3,142	2,490	2,100	4,100
<b>Total Other Financing Sources/Uses</b>	<u>4,178</u>	<u>3,176</u>	<u>3,142</u>	<u>2,490</u>	<u>2,100</u>	<u>4,100</u>
<b>Net Increase/Decrease in Fund Balance</b>	<u>(500)</u>	<u>42</u>	<u>(500)</u>	<u>289</u>	<u>422</u>	<u>0</u>
<b>Beginning Fund Balance</b>	336,853	336,353	336,395	335,895	336,185	336,607
<b>Net Increase/Decrease in Fund Balance</b>	<u>(500)</u>	<u>42</u>	<u>(500)</u>	<u>289</u>	<u>422</u>	<u>0</u>
<b>Ending Fund Balance</b>	<u>336,353</u>	<u>336,395</u>	<u>335,895</u>	<u>336,185</u>	<u>336,607</u>	<u>336,607</u>