

Attachment A

La Canada Unified School District
2017-18 Estimated Actuals & 2018-19 Budget
General Fund - Fund #01.0

Revenues	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Budget	2017-18 First Interim	2017-18 Second Interim	2017-18 Estimated Actuals	2018-19 Budget	2019-20 Projected Budget	2020-21 Projected Budget
LCFF Revenue	24,845,776	26,744,529	29,522,148	31,471,218	32,142,036	32,334,613	32,364,938	32,294,787	34,265,874	35,147,064	36,075,801
Federal Revenue	892,324	894,848	892,201	901,419	882,845	854,732	859,966	874,428	866,541	886,541	886,541
Other State Revenue	3,995,572	3,510,389	5,631,837	4,715,881	4,003,810	4,624,149	4,616,313	4,483,831	4,619,371	3,264,423	3,346,385
Local Revenue	7,109,825	8,867,656	8,568,347	8,593,795	8,446,615	8,624,917	8,763,774	8,537,246	8,575,978	7,970,728	8,035,746
Total Revenues	36,843,487	40,017,431	44,614,533	45,682,113	45,475,306	46,438,461	46,604,951	46,490,292	48,347,764	47,288,776	48,344,473
Expenditures											
Certificated Salaries	17,398,128	18,753,098	20,014,493	19,963,732	19,839,223	20,186,039	20,172,543	20,415,353	20,822,011	20,625,996	20,980,360
Classified Salaries	5,625,328	6,676,341	7,414,549	7,737,536	8,007,619	8,143,645	8,120,828	7,859,956	8,183,830	8,286,128	8,389,705
Employee Benefits	6,509,089	7,347,639	7,894,906	7,980,582	8,759,624	8,546,366	8,610,917	8,677,439	9,475,850	10,100,268	10,684,207
Books & Supplies	1,577,724	1,958,606	1,821,465	2,143,249	2,336,244	2,688,994	2,664,698	2,809,401	2,264,053	2,164,053	2,164,053
Contracted Services	5,624,847	5,587,232	5,468,813	5,666,937	6,484,663	6,949,306	6,965,709	6,524,094	6,215,868	6,298,519	6,401,868
Capital Outlay	0	119,631	74,349	289,126	611,960	600,291	713,558	1,038,330	104,264	90,000	90,000
Other Outgo	13,325	17,127	15,000	17,127	16,963	17,127	17,127	19,234	0	0	0
Direct Support / Indirect Support	(32,819)	(33,982)	(40,240)	(37,128)	(42,115)	(33,344)	(39,344)	(37,854)	(43,000)	(43,000)	(43,000)
Total Expenditures	36,715,623	40,422,959	42,663,324	43,761,161	46,014,202	47,192,324	47,246,036	47,305,953	47,022,876	47,521,964	48,667,193
Difference	127,874	(405,527)	1,961,199	1,920,952	(538,896)	(753,863)	(641,045)	(815,661)	1,324,888	(233,188)	(322,720)
Other Financing Sources/Uses											
Interfund Transfers In	0	0	14,388	20,076	16,000	20,000	20,000	20,059	20,000	20,000	20,000
Interfund Transfers Out Fund 14	(1,017,811)	(1,181,713)	(1,647,127)	(614,493)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Interfund Transfers Out Fund 20	0	0	0	0	0	0	0	0	0	0	0
Contributions From Unrestricted Funds	(1,017,811)	(1,181,713)	(1,632,739)	(594,417)	(444,000)	(440,000)	(440,000)	(439,941)	(440,000)	(440,000)	(440,000)
Total Other Financing Sources/Uses	(1,017,811)	(1,181,713)	(1,632,739)	(594,417)	(444,000)	(440,000)	(440,000)	(439,941)	(440,000)	(440,000)	(440,000)
Net Increase (Decrease) in Fund Balance	(889,937)	(1,587,240)	318,460	1,326,535	(982,895)	(1,193,863)	(1,081,045)	(1,255,602)	884,888	(673,188)	(762,720)
Beginning Balance	7,833,476	6,943,539	5,356,299	5,674,760	7,001,294	7,001,294	7,001,294	7,001,294	5,745,692	6,630,581	5,957,393
Net Increase/Decrease in Fund Balance	(889,937)	(1,587,240)	318,460	1,326,535	(982,895)	(1,193,863)	(1,081,045)	(1,255,602)	884,888	(673,188)	(762,720)
Ending Fund Balance	6,943,539	5,356,299	5,674,760	7,001,294	6,018,399	5,807,431	5,920,249	5,745,692	6,630,581	5,957,393	5,194,673
Components of Ending Fund Balance											
Revolving Cash	6,000	6,000	6,000	6,030	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Stores/Prepays	46,849	62,224	154,948	60,175	365,530	7,500	7,500	7,500	7,500	7,500	7,500
Committed Funds - PERS/STRS	0	0	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000
Legally Restricted	835,405	356,485	463,013	431,410	358,030	364,742	385,865	130,222	116,501	348	522
Assigned Funds - LCFF Gap	0	0	0	0	0	0	0	0	0	0	0
Assigned Funds - Donations	0	0	0	324,788	0	0	0	0	0	0	0
Assigned Funds - CTE Grant	307,570	158,056	494,585	1,011,519	530,805	582,110	574,266	527,206	687,806	514,890	636,662
Assigned Funds - one-time \$	0	0	0	391,480	0	0	0	0	0	0	0
Economic Uncertainties	0	4,773,534	4,066,214	4,285,892	4,264,383	4,354,580	4,454,119	4,582,264	797,326	797,328	797,328
Undesignated	5,747,715	0	0	0	1,151	0	0	0	4,522,947	4,138,827	3,254,161
Total Components of Ending Fund Balance	6,943,539	5,356,299	5,674,760	7,001,295	6,018,400	5,807,432	5,920,249	5,745,692	6,630,581	5,957,393	5,194,673
Reserve at 3.5%	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
3.50%	1,320,670	1,456,163	1,550,363	1,552,445	1,626,037	1,667,131	1,669,011	1,671,106	1,661,201	1,678,669	1,718,752
3.00%	1,132,003	1,246,140	1,328,882	1,330,667	1,383,746	1,428,970	1,430,581	1,432,377	1,423,886	1,438,859	1,473,216

Attachment A

La Canada Unified School District
2017-18 Estimated Actuals & 2018-19 Budget - 45 Day Adjustment
General Fund - Fund #01.0

	2013-14 Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Budget	2017-18 First Interim	2017-18 Second Interim	2017-18 Actuals	2018-19 Budget	2019-20 Projected Budget	2020-21 Projected Budget
Revenues											
LCFF Revenue	24,845,776	26,744,529	29,522,148	31,471,218	32,142,036	32,334,613	32,364,938	32,294,787	34,496,881	35,415,668	36,317,857
Federal Revenue	892,324	894,848	892,201	901,419	882,845	854,782	859,966	874,428	886,541	886,541	886,541
Other State Revenue	3,995,572	3,510,389	5,631,837	4,715,681	4,003,810	4,624,149	4,616,313	4,483,831	3,969,451	3,284,423	3,346,385
Local Revenue	7,109,825	8,867,666	8,568,347	8,593,795	8,446,615	8,624,917	8,763,774	8,837,246	8,575,978	7,970,728	8,035,746
Total Revenues	36,843,497	40,017,431	44,614,533	45,682,113	45,475,306	46,438,461	46,604,991	46,490,292	47,928,851	47,557,360	48,586,529
Expenditures											
Certificated Salaries	17,398,128	18,753,098	20,014,493	19,963,732	19,839,223	20,186,039	20,172,543	20,415,353	20,822,011	20,625,996	20,980,360
Classified Salaries	5,625,328	6,676,341	7,414,549	7,737,536	8,007,619	8,143,645	8,120,828	7,859,966	8,183,830	8,286,128	8,389,705
Employee Benefits	6,509,089	7,347,639	7,894,906	7,980,582	8,759,624	8,646,366	8,610,917	8,677,439	9,475,850	10,100,268	10,684,207
Books & Supplies	1,577,724	1,958,606	1,821,465	2,143,249	2,336,244	2,688,894	2,684,698	2,809,401	2,264,053	2,164,053	2,164,053
Contracted Services	5,624,847	5,587,232	5,468,813	5,666,937	6,484,683	6,948,306	6,965,709	6,524,094	6,215,868	6,296,519	6,401,868
Capital Outlay	0	119,631	74,349	289,126	611,960	600,291	713,558	1,038,330	104,264	90,000	90,000
Other Outgo	13,325	14,393	15,000	17,127	16,963	17,127	17,127	19,234	0	0	0
Direct Support / Indirect Support	(32,819)	(33,982)	(40,240)	(37,128)	(42,115)	(39,344)	(39,344)	(37,854)	(43,000)	(43,000)	(43,000)
Total Expenditures	36,715,623	40,422,959	42,663,334	43,761,161	46,014,202	47,192,324	47,246,036	47,305,953	47,022,876	47,521,964	48,667,193
Difference	127,874	(405,527)	1,951,199	1,920,952	(538,895)	(753,863)	(641,045)	(815,661)	905,975	35,396	(80,664)
Other Financing Sources/Uses											
Interfund Transfers In	0	0	14,388	20,076	16,000	20,000	20,000	20,059	20,000	20,000	20,000
Interfund Transfers Out Fund 14	(1,017,811)	(1,181,713)	(1,647,127)	(614,493)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Interfund Transfers Out Fund 20	0	0	0	0	0	0	0	0	0	0	0
Contributions From Unrestricted Funds	0	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	(1,017,811)	(1,181,713)	(1,632,739)	(594,417)	(444,000)	(440,000)	(440,000)	(439,941)	(440,000)	(440,000)	(440,000)
Net Increase (Decrease) in Fund Balance	(889,937)	(1,587,240)	318,460	1,326,535	(982,895)	(1,193,863)	(1,081,045)	(1,255,602)	465,975	(404,604)	(520,664)
Beginning Balance	7,833,476	6,943,539	5,356,299	5,674,760	7,001,294	7,001,294	7,001,294	7,001,294	5,745,692	6,211,668	5,807,064
Net Increase/Decrease in Fund Balance	(889,937)	(1,587,240)	318,460	1,326,535	(982,895)	(1,193,863)	(1,081,045)	(1,255,602)	465,975	(404,604)	(520,664)
Ending Fund Balance	6,943,539	5,356,299	5,674,760	7,001,294	6,018,399	5,807,431	5,920,249	5,745,692	6,211,668	5,807,064	5,286,400
Components of Ending Fund Balance											
Revolving Cash	6,000	6,000	6,000	6,030	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Stores/Prepays	46,849	62,224	154,948	60,175	365,530	7,500	7,500	7,500	7,500	7,500	7,500
Committed Funds - PERS/STRS	0	0	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000
Legally Restricted	835,405	356,485	463,013	431,410	358,030	364,742	385,965	130,222	116,501	348	522
Assigned Funds - LCFF Gap	0	0	0	0	0	0	0	0	0	0	0
Assigned Funds - Donations	0	0	0	324,788	0	0	0	0	0	0	0
Assigned Funds - Textbooks	307,570	158,056	494,585	1,011,519	530,805	582,110	574,266	527,206	687,806	514,890	636,662
Assigned Funds - CTE Grant	0	0	0	391,480	0	0	0	0	0	0	0
Economic Uncertainties	0	4,773,534	4,066,214	4,285,892	4,284,383	4,354,580	4,454,119	4,582,264	797,326	797,328	797,328
Undesignated	5,747,715	0	0	0	1,151	0	0	0	4,104,034	3,988,498	3,345,888
Total Components of Ending Fund Balance	6,943,539	5,356,299	5,674,760	7,001,294	6,018,399	5,807,432	5,920,249	5,745,692	6,211,668	5,807,064	5,286,400
Reserve at 3.5%	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
	1,320,670	1,456,163	1,550,363	1,552,445	1,626,037	1,667,131	1,669,011	1,671,106	1,661,201	1,678,669	1,718,752
	1,132,003	1,248,140	1,328,862	1,330,667	1,393,746	1,428,970	1,430,581	1,432,377	1,423,886	1,438,859	1,473,216

Revenue Change 18-19 Budget Adoption to 45 Day Budget

	Adopted Budget 2018-19		45 Day Budget 2018-19		Adopted Budget 2019-20		45 Day Budget 2019-20		Adopted Budget 2020-21		45 Day Budget 2020-21	
	Budget		Budget		Projected Budget		Projected Budget		Projected Budget		Projected Budget	
Revenues												
LCFF Revenue	34,265,874		34,496,881		35,147,084		35,415,668		36,075,801		36,317,857	
Federal Revenue	886,541		886,541		886,541		886,541		886,541		886,541	
Other State Revenue	4,619,371		3,969,451		3,284,423		3,284,423		3,346,385		3,346,385	
Local Revenue	8,575,978		8,575,978		7,970,728		7,970,728		8,035,746		8,035,746	
	48,347,764		47,928,851		47,288,776		47,557,360		48,344,473		48,586,529	
Change from Adopted Budget:			(\$418,913.00)				\$268,584.00				\$242,056.00	

Multi- Year Change: \$91,727.00

2018-2019 Budget Changes:

LCFF: \$231,007.00

One-Time Dollars: **(\$649,920.00)**



Budget Adjustment Summary K-12/ROPs/JPA's

PERIOD AFFECTED:

- ☒ Adopted Budget
☐ First Interim
☐ Second Interim
☐ Third Interim
☐ Unaudited Actuals

Submit one (1) certified original of this form.

DISTRICT NUMBER 64659	GL JOURNAL ID NUMBER	FUND NUMBER 01.0
FISCAL YEAR 2019	FUND NAME General Fund	<input checked="" type="checkbox"/> UNRESTRICTED <input type="checkbox"/> RESTRICTED

DATE OF SUMMARY	NAME OF SCHOOL DISTRICT
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A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. LCFF Sources	8010-8099	8011	00000.0	\$ 231,007.00
2. Federal Revenue	8100-8299			
3. Other State Revenue	8300-8599	8590	00000.0	(649,920.00)
4. Other Local Revenue	8600-8799			
5. Interfund Transfers In	8900-8929			
6. All Other Financing Sources	8930-8979			
7. Contributions	8980-8999			
8. Total Revenues/Other Financing Sources				\$ (418,913.00)

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$
2. Classified Personnel Salaries	2000-2999		
3. Employee Benefits	3000-3999		
4. Books and Supplies	4000-4999		
5. Services and Other Operating Expenditures	5000-5999		
6. Capital Outlay	6000-6999		
7. Tuition	7100-7199		
8. Interagency Transfers Out	7200-7299		
9. Transfers of Indirect Costs	7300-7399		
10. Debt Service	7430-7439		
11. Interfund Transfers Out	7600-7629		
12. All Other Financing Uses	7630-7699		
13. Total Expenditures/Other Financing Uses			\$ 0.00

C. Subtotal A8 - B13 [This amount will Increase (Decrease) Ending Fund Balance]	\$ (418,913.00)
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NOTES: Line A5 - Interfund Transfers In and Line B11 - Interfund Transfers Out must equal.
Line A7 - Contributions must net to zero at the total fund level.
If Section C is not zero, you must complete Section D on Page 2.

D. Components of Ending Fund Balance	Object Code	Resource Code	Revision Increase (Decrease)
1. Nonspendable Amounts Revolving Cash	9711		\$
Stores	9712		
Prepaid Expenditures	9713		
All Others	9719		
Total Nonspendable Amounts			0.00
2. Restricted Amounts Restricted	9740		\$
Total Restricted Amounts			0.00
3. Committed Amounts Stabilization Arrangements	9750		\$
Other Commitments	9760		
Total Committed Amounts			0.00
4. Assigned Amounts Other Assignments	9780		\$
Total Assigned Amounts			0.00
5. Unassigned/Unappropriated Amounts Reserve for Economic Uncertainties	9789		\$ (418,913.00)
Unassigned/Unappropriated/Unrestricted Net Position	9790		
Total Unassigned/Unappropriated Amounts			(418,913.00)
6. Total Components of Ending Fund Balance (Must Equal the Total in Section C)			\$ (418,913.00)

E. Narrative Explanation for this Revision - Must be Completed

These revenue adjustments are to reflect the changes between the district's adopted budget for 2018-2019 and the actual state budget signed by the governor. These changes reflect the increase in LCFF funding and the decrease in one-time dollars for the 2018-2019 school year.

F. School District Certification - Must be Completed

NAME OF SCHOOL DISTRICT CONTACT PERSON Mark Evans	TELEPHONE NUMBER OF CONTACT PERSON (818) 952-8380	EMAIL ADDRESS OF CONTACT PERSON mevans@lcusd.net
DATE OF BOARD APPROVAL 08/07/2018	SIGNATURE OF AUTHORIZED SIGNATORY OR DESIGNEE OF THE BOARD	PRINT NAME AND TITLE Wendy Sinnette - Superintendent
		DATE SIGNED

Submit one (1) certified original of this form to:

Los Angeles County Office of Education
Business Advisory Services
9300 Imperial Highway
Downey, CA 90242-2890

Approved:

Debra Duardo, M.S.W., Ed.D.
Los Angeles County
Superintendent

SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY

DATE SIGNED