

GLENDALE UNIFIED SCHOOL DISTRICT



**2019–20 Unaudited Actuals
and
2020–21 Budget (June Adoption)
September 15, 2020**

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Executive Summary

Superintendent's Message

September 4, 2020



As we begin our new school year in a distance learning environment, we remain committed to ensuring all students receive access to equitable educational opportunities that prepare them for success. The start of this school year has looked very different from prior years and we are working hard to create a safe, engaging learning experience where students will thrive. As we start our school year in a distance learning environment, our school and district leaders remain relentlessly focused on three guiding principles:

- 1) **Keep students at the center** – focus on learning recovery, build relationships with students and families, and provide social-emotional support
- 2) **Continue to focus on equity** – address needs of all students, including students with special needs, English learners, low-income students, foster/homeless youth, and historically underrepresented student groups
- 3) **Address the needs of teachers and staff** – support professional and social-emotional needs of educators and staff

We are committed to maximizing student achievement and promoting a college-going culture while supporting the social and emotional needs of our students. Together, we will take a collaborative, data-driven approach to improving student academic outcomes. I believe that education levels the playing field for all; it is the foundation for success in college, career, and life. In Glendale Unified schools, we embrace diversity, focus on equity, and guarantee safety to accelerate learning and provide students with endless pathways to achieve their aspirational goals, from the day enter kindergarten until they collect their high school diplomas.

Glendale Unified will continue to shine as we rise to the challenge this year and offer a robust and dynamic education for every student. I, along with our Board Members and school and district leaders, remain committed to elevating student voices, supporting our educators and staff, and partnering with our families and community to continuously improve. We regularly engage our stakeholders in working groups focused on sharing essential practices, preparing students for success in college and career, fostering inclusive environments, promoting health and wellness, and ensuring culturally relevant and responsive education for all children.

We are excelling together to prepare our youth for success!

A handwritten signature in black ink that reads "Vivian Ekchian". The signature is written in a cursive, flowing style.

Vivian Ekchian, Ed. D.
Superintendent of Schools

Executive Summary

The following is a list of the District's Governing Board and first level administrative staff:

Board Members	
Jennifer Freemon	Term expires March 2024
Gregory S. Krikorian	Term expires March 2022
Armina Gharpetian	Term expires March 2022
Shant Sahakian	Term expires March 2022
Nayiri Nahabedian	Term expires March 2024

Administrative Staff	
Vivian Ekchian, Ed. D.	Superintendent
Kelly King, Ed. D.	Assistant Superintendent, Educational Services
Darneika Watson, Ed. D.	Chief Human Resources & Operations Officer
Stephen Dickinson	Chief Business & Financial Officer

Executive Summary

Glendale Unified Trustee Election Areas Adopted 2016

Area A Jennifer Freeman
 Area B Gregory Krikorian
 Area C Dr. Armina Gharpetian
 Area D Shant Sahakian
 Area E Nayiri Nahabedian



Jennifer Freeman
Member



Gregory S. Krikorian
Member



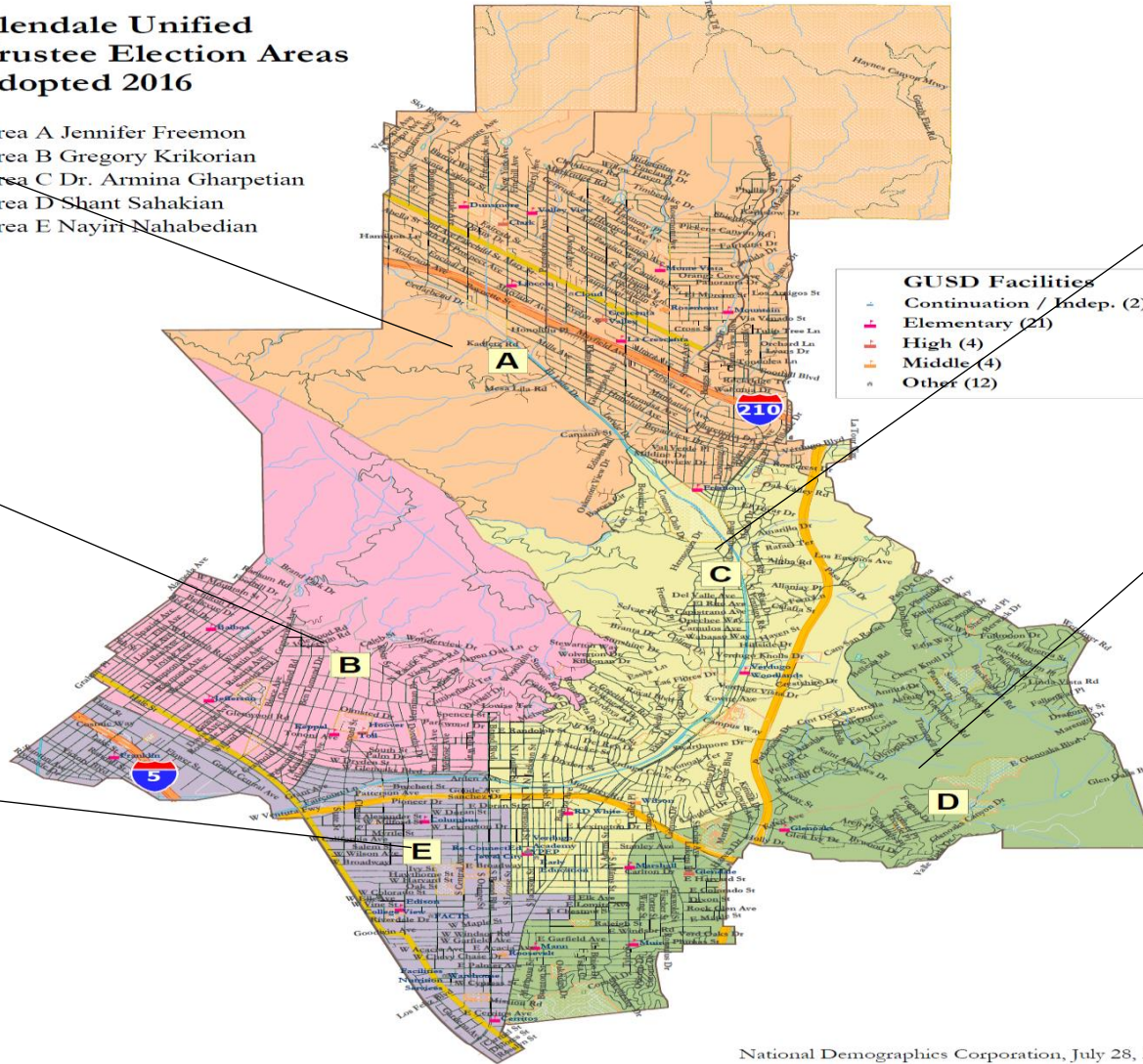
Nayiri Nahabedian
Clerk



Dr. Armina Gharpetian
President



Shant Sahakian
Vice President



National Demographics Corporation, July 28, 2016

Executive Summary

Glendale Unified School District serves residents of the city of Glendale, a small portion of the City of La Canada-Flintridge, and unincorporated Los Angeles County Communities of La Crescenta and Montrose with an approximate population of 200,000. The projected K-12 student enrollment for 2020-21 is 25,282. Glendale Unified School District is a diverse school district that welcomes students and families from all over the world. Our students come from a wide range of ethnic, cultural, and socio-economic backgrounds and speak more than 50 languages. Unlike any other school year, with the advent of COVID-19 this spring, GUSD's last day with students was March 13, 2020. During the week of March 23, over 2,300 administrators, teachers, and staff participated in professional development opportunities for distance learning; and 8,222 chrome books, 225 hotspots, and over 5,500 meals a day were distributed to families. School closures and distance learning remained in effect until the end of 2019-20 school year, June 10, 2020. End of the year activities such as graduations and promotions were done virtually or through drive-by parades following all guidelines from the Los Angeles County Public Health Department and the CDC. A virtual summer school for secondary students and students with special needs was in session from June 15 - July 17, 2020. Many professional development sessions were conducted on June 11-12, 2020 for teachers to review logistics and expectations for 2020-21 school year. On July 14, 2020, the GUSD Board of Education made a decision to start the 2020-21 school year with all students participating in an online distance learning model beginning on the first day of school, Wednesday, August 19, 2020. The District made the decision to provide on-campus childcare during the regular school day called "Technology Learning Pods" for elementary-age students with proper physical distancing. All the "Technology Learning Pods" were prepared with all the precautionary measures in place such as social distancing, providing personal protective equipment and supplies, and following all the guidelines from Los Angeles County Health Department. Whether students report to campus or stay at home, they will all participate in the same online curriculum. "The health and safety of our students, employees, families, and our broader community is and always will be the utmost important factor for all of our decisions", said Glendale Unified Board President, Dr. Amrina Gharpetian. "We are committed to offering a robust online curriculum for our students this fall and we look forward to returning to on-campus classes as soon as it is safe to do so." The 2020-21 Adopted Budget is presented for the District's 20 elementary schools, 4 intermediate schools, 4 high schools, 1 continuation high school, and 5 specialized programs/sites. In addition, the budget summarizes the cost to provide the necessary services to support the District's school sites.

Executive Summary

The 2020-21 Adopted Budget represents the continuation of District educational programs through the Governing Board's priorities. The District's budgeting process is centered on meeting those priorities which are:

- Maximize Student Achievement
- Create a Culture of Learning
- Increase Engagement
- Maintain District Solvency and Financial Responsibility

The budget is evaluated against the District's priorities and has the following objectives:

- Student Achievement
- Student Engagement
- Student College and Career Readiness
- Student Social, Emotional, and Physical Well Being
- Other Student Outcomes
- School Climate
- Parent Engagement
- Basic Services
- Course Access
- Implementation of State Standards
- Solvency and Financial Responsibility

GLENDALE UNIFIED SCHOOL DISTRICT BUDGET COMPOSITION

The budget process starts in January of each year with the Governor’s January budget proposal and continues through this adopted budget plan for the next fiscal year. Glendale Unified School District, like most districts in California, is dependent upon the State for much of its revenue each year. The District’s Adopted Budget revenue projection is developed based on the State May Revise Budget projections, along with the District’s student enrollment projection for the budget year.

The annual budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This budget document reflects all expected revenues and planned expenditures for the fiscal year beginning July 1, 2020, and ending June 30, 2021.

Since budgets are rarely self-explanatory, this document contains narratives to explain public education’s unique funding structure, its numerous State restrictions, and current financial trends.

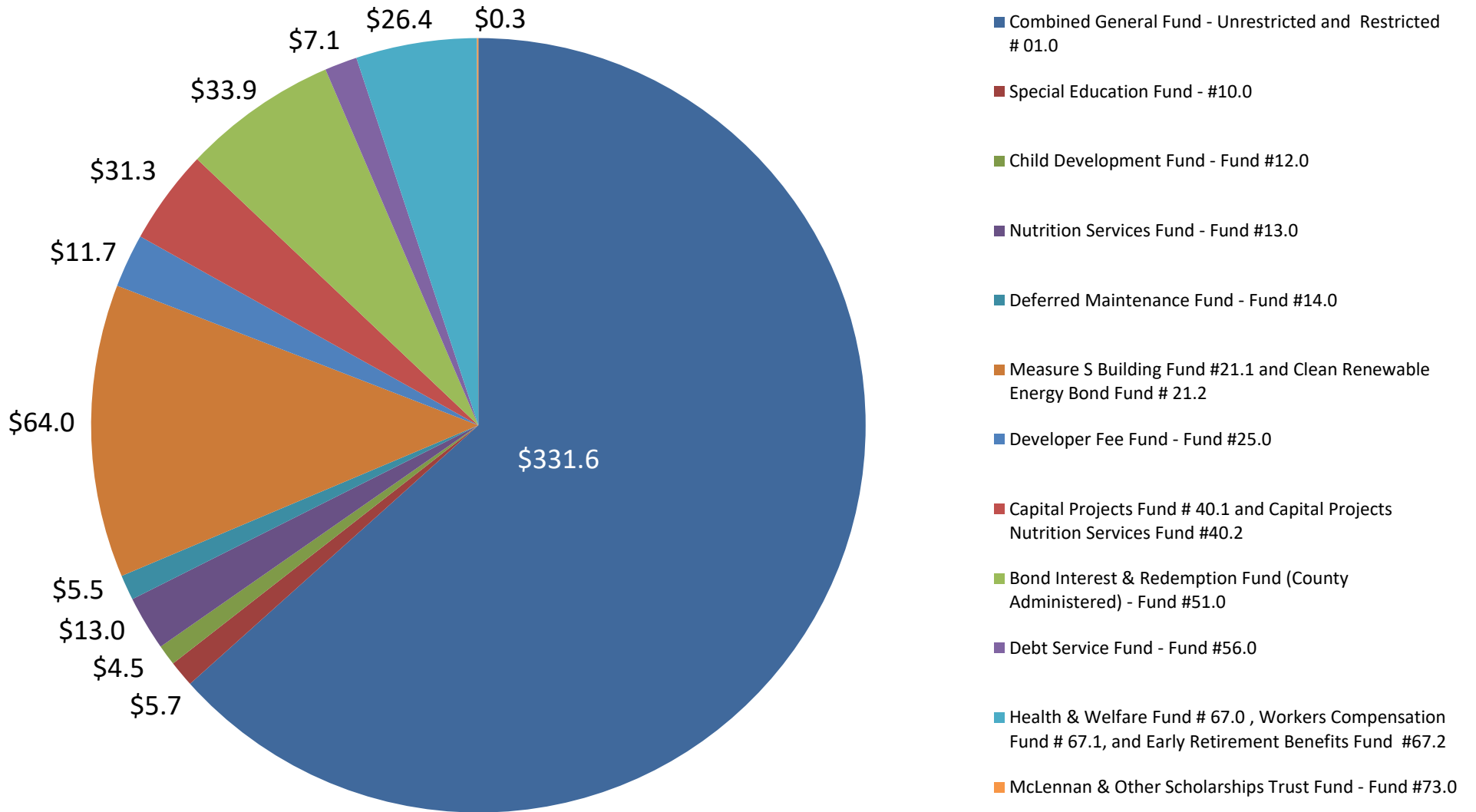
The District’s 2020-21 June budget adoption is considered a “Placeholder Budget” and is based on the information the State, School Services of California, and LACOE provided.

Due to COVID-19, there will be budget adjustments done to both revenue and expenditures for 2020-21.

The comprehensive 2020-21 Budget for the Glendale Unified School District is summarized as follows:

Fund Name	Total Budget (in millions)
Combined General Fund # 01.0	\$ 331.6
Unrestricted General Fund \$274.0m	
Restricted General Fund \$57.6m	
Special Education Pass-Through Fund #10.0	5.7
Child Development Fund - Fund #12.0	4.5
Nutrition Service Fund - Fund #13.0	11.9
Deferred Maintenance Fund - Fund #14.0	5.5
Post-Employment Benefits Fund - Fund # 20.0	-
Measure K Building Fund - Fund #21.0	-
Measure S Building Fund - Fund #21.1	63.9
Clean Renewable Energy Bond - Fund #21.2	0.1
Developer Fee Fund - Fund #25.0	11.7
Capital Projects Funds-County Schools Facilities Fund - Fund #35.0	0.0
Capital Projects Fund - Fund #40.1	19.6
Capital Projects Nutrition Services - Fund #40.2	1.1
Bond Interest & Redemption Fund (County Administered) - Fund #51.0	33.9
Debt Service Fund - Fund #56.0	7.1
Health & Welfare Fund - Fund #67.0	16.7
Workers Compensation Fund - Fund #67.1	6.5
Early Retirement Benefits Fund - Fund #67.2	3.2
McLennan & Other Scholarships Trust Fund - Fund #73.0	0.3
District’s 2020-21 Budget - All Funds	\$ 523.3

Total 2020-21 Budget By Fund (in millions)



GLENDALE UNIFIED SCHOOL DISTRICT BUDGET COMPOSITION

Monies are allocated to the District based upon several criteria. The State requires that various funds be established for the accounting of the revenues and expenditures. The type of fund is very important because it determines how the money may be spent. The following is a brief summary of the various types. The individual funds will be described in more detail, later in this document.

Unrestricted General Fund: This is the District's main operating fund and is relatively free from State restrictions.

Restricted General Fund: This fund must be used to account for a number of specially funded programs within the parameters established by the State and Federal Government. The largest program is Special Education.

Special Education Pass-through Fund: This fund #10.0 is for the sole purpose of accounting for the pass-through of SELPA revenue from Glendale as the administrative unit to Burbank USD and La Canada USD.

Child Development Fund: This fund #12.0 is for the sole purpose of accounting for the before and after school childcare and preschool programs.

Nutrition Services Fund: This fund #13.0 is used solely for the accounting of the Nutrition Services Program, which provides student lunches at District campuses.

Facility/Maintenance Funds: The District has six funds which are restricted to various forms of facility construction and maintenance. They are the Deferred Maintenance Fund #14.0, the Measure S Fund #21.1 which accounts for general obligation bond proceeds, Clean Renewable Energy Bonds (CREBS) Fund #21.2, the Developer Fee Fund #25.0, the Capital Projects Fund #40.1 and Capital Projects Nutrition Services Fund #40.2.

State School Building Funds: All construction funding received from the State is deposited into Capital Projects Fund #35.0. This would be for new construction, modernization, and special capital projects.

Retiree Health Benefit Funds: Federal and State guidelines (GASB 75) recommend that the District pre-fund retiree benefits to help insure financial solvency and the continuance of the retirement program. Early Retirement Benefits Fund #67.2 is for that purpose and for the payment of insurance premiums for current retirees.

Bond Interest & Redemption Fund: This fund #51.0 is managed by the Los Angeles County Auditor's office and is used to process the repayment of the general obligation bonds and the related property tax collections.

GLENDALE UNIFIED SCHOOL DISTRICT BUDGET COMPOSITION

Debt Service Fund: This fund #56.0 was established to repay the Certificates of Participation (COP). However, with the passage of Measure S, this reserve will now be utilized by the District to support the Unrestricted General Fund and potentially provide funding for the District’s future textbook adoptions.

Self-Insured Health Insurance Fund: There are three self-insurance funds as follows:

Fund	Description	Budget (In millions)
67.0	Dental, Vision & MedImpact	\$8.9
67.1	Workers’ Compensation	\$3.6
67.2	Retiree Health Benefits	\$2.5

McLennan Trust and Other Scholarships: This Fund #73.0 is for student scholarships and its primary source of funding is interest earnings and an occasional donation for a scholarship.

These individual funds will be reviewed in detail throughout this document.

UNRESTRICTED GENERAL FUND - #01.0



UNRESTRICTED GENERAL FUND - #01.0

Background

The purpose of this fund is to provide an accounting of the general operations of the District. The primary revenue source is the State of California, and the State provides standardized accounting guidelines to school districts. The following is a very brief background on the evolution of school district funding:

Prior to 1970, school districts levied local taxes to fund their school districts.

In 1973-74, this changed and the State became the primary source for school funding in an effort to equalize school district funding across the State. The primary revenue was called “Revenue Limit” and was based on student attendance – average daily attendance (ADA).

In 1985-86, the State established guidelines to divide the fund into two part: Unrestricted General Fund and Restricted General Fund. The intent was to separate operational monies from “categorical” funds that had specific restrictions.

In 2000-01, the State required all expenditures for the maintenance of buildings be moved to the Restricted General Fund. The District was required to transfer the equivalent of 3% of the General Fund expenditures to this account. In 2008-09, due to the State fiscal crisis, flexibility was given to reduce the transfer through 2014-15.

In 2002-03, the State standardized the account code system, and each account number increased from nineteen digits to thirty digits.

In 2007-08, this was the start of the Great Recession with a 3-year impact loss of over \$150 billion to education.

In 2008-09, the State passed legislation to shift “categorical” programs to the Unrestricted General Fund and remove the spending restrictions. This was referred to as Tier III flexibility and was intended to be a temporary measure to assist districts during the State’s fiscal crisis. The State also began implementing a “deficit factor” on disbursements.

In 2012-13, the last year before the State restructured education funding, the funding was reduced by a 22.27% “deficit factor” and the disbursement of the State funds were also delayed.

In 2013-14, the State completely restructured school funding. The Revenue Limit and most of the categorical programs were eliminated and replaced with a new funding formula – Local Control Funding Formula (LCFF). LCFF was implemented in the fiscal year 2013-14. This funding was connected to the District formalizing a Local Control Accountability Plan (LCAP).

UNRESTRICTED GENERAL FUND - #01.0

In 2014-15, the following were the impacts of the second year of historic LCFF:

- The State Board of Education (SBE) enacted regulation to clarify many of the statutory provisions.
- Local Control and Accountability Plan (LCAP) was required.
- County Offices of Education (COE's) started reviewing LCAPs and districts' budgets; and the Superintendent of Public Instruction (SPI) started reviewing County documents.
- Many local community stakeholder groups were engaged.
- Local Education Agencies (LEAs) started coping with many new pressures:
 - Demands for salary increases that exceed funding provided
 - Demands for program restoral
 - Demands for smaller class size
 - Higher costs for California Employees' Retirement System (CALPERS) and

California State Teachers' Retirement System (CalSTRS)

- Implementation of new services to targeted students

In 2015-16, the third year implementation of LCFF continued with the following highlights:

- Combined LCFF funding implementation in progress covered almost 58% of the gap.
- All remaining outstanding deferral debt has been utilized.
- Prior mandate funds as discretionary one-time Proposition 98 funding were used for investments in the implementation of Common Core.
- One time funding for CTE in each of the next 3 years are to be utilized for Career Technology Education Incentive Grant (CTEIG).
- The SBE approved changes to the LCFF implementing regulations, largely governing the expenditure of the supplemental and concentration grants and the LCAP.
- The State budget does not address the cost of increase for CalSTRS and CalPERS.

UNRESTRICTED GENERAL FUND - #01.0

In 2016-17, the enacted State Budget continued the fourth year implementation of LCFF:

- The administration made significant strides to reach the full-funding targets of the LCFF.
- The Budget Act appropriated \$2.942 billion for continued implementation of the LCFF.
- GAP funding closed at 56.08%.
- The first four years gap closure was at 87%, reaching to almost 96% of target funding.
- No COLA in 2016-17 on the LCFF base grant targets.
- Supplemental and concentration grants, based on the Unduplicated Pupil Percentage (UPP) were also unchanged from 2015-16 because of the absence of COLA applied to the base grants.
- One-time Discretionary funds for prior mandates continued to be funded at \$214 per Average Daily Attendance (ADA).
- The State Budget continued to fund the 2nd year of CTE Incentive Grant programs as adopted in 2015-16 budget. The program contained a matching grant

requirement for 2016-17, \$1.50 per every \$1.00 received under the program.

- No increase in State funding for Special Education base programs or SPED pre-school.
- College Readiness Block Grant was enacted for new block grant aimed at improving college readiness for students in grades 9-12 who are English learners, foster youth, or eligible for Free & Reduced Priced Meals (FRPM).

In 2017-18, the enacted State Budget included increased funding for public education as the fifth year of LCFF implementation continued:

- The Budget Act appropriated nearly \$1.4 billion for continued implementation of the LCFF.
- New funding was estimated to close the gap between 2016-17 funding levels and LCFF full implementation targets by 43.19%.
- The first five years gap closure was at 93%, reaching to 97% of target funding.
- 1.56% COLA in 2017-18 on the LCFF base grant targets

UNRESTRICTED GENERAL FUND - #01.0

- Supplemental and concentration grants based on the Unduplicated Pupil Percentage (UPP) from 2016-17 increased due to COLA applied to the base grants.
- One time Discretionary funds for prior mandates continued to be funded at \$147 per Average Daily Attendance (ADA).
- The Budget Act provided a \$3.5 million COLA for Mandate Block Grant (MBG).
- With the exception of the 1.56% COLA, the enacted State Budget did not include any measurable funding increase for Special Education programs.
- There was no legislative change for Career Technical Education (CTE) in 2017-18. This was the final installment of funding for the CTE Incentive Grant programs as adopted in 2015-16 budget. The program contains a matching grant requirement of \$2.00 per every \$1.00 received in 2017-18. Commencing with 2018-19, schools will support the full cost of CTEIG programs within their LCFF allocations.
- Statutory COLA was provided to categorical programs which are not included in the LCFF as enacted in the State Budget.

In 2018-19, the enacted State Budget included funding to fully implement the LCFF.

- The Budget Act appropriated nearly \$3.7 billion for continued implementation of the LCFF.
- COLA of 3.7% on the LCFF base grant targets
- 100% gap closure in six years
- One time Discretionary funding of \$184 per ADA
- Statutory COLA was provided to categorical programs which are not included in the LCFF as enacted in the State Budget.
- Decrease in the Statutory benefits cost for CalSTRS and CalPERS
- Supplemental and concentration grants based on the Unduplicated Pupil Percentage (UPP) from 2017-18 increased due to COLA applied to the base grants.

In 2019-20, the enacted State Budget included additional funding for:

- The Budget Act appropriated nearly \$3 billion for LCFF
- COLA of 3.26% on the LCFF base grant
- No One-Time Discretionary Funding for 2019-20

UNRESTRICTED GENERAL FUND - #01.0

- Decrease in statutory benefit cost for CalSTRS and CalPERS
- Increase in the Special Education Local Plan Areas (SELPAs) up to the statewide target ratio of \$557.27 per ADA
- Preschool Special Education funding of \$8,975 per pupil, based on the Individualized Education Programs
- Unduplicated Pupil Percentage (UPP) of 54.34%

Local Control Funding Formula

For several decades, State school financing has been based on the Revenue Limit formula and Other State Categorical funding. However, in 2013-14 the Governor and Legislature made a radical shift and replaced most of these old funding models with the new Local Control Funding Formula (LCFF). The table on the following page shows a list of the Categorical programs that were folded into LCFF, which became part of the Base Year Funding. The Governor's goals by creating the LCFF are to increase transparency, reduce complexity, reduce State appropriation for LCFF phase in over eight years administrative burden, improve funding equity across school districts, and improve local accountability. To attain these goals, the LCFF eliminates revenue limits and almost all categorical programs (except those established by state initiative or federal statutes), establishes base grants for four grade spans, and establishes supplemental/concentration grants

to provide supplemental services to low income and English learner students.

A school district's LCFF entitlement will be based on three key elements as follows:

- A. Base year funding in 2012-13
- B. Demographics of its student population

In general, a school district is better off under the LCFF if its base funding for 2012-13 is below the statewide average, the proportion of students qualifying for the supplemental/concentration grants is above the statewide average (demographics), and the state provides a significant amount for LCFF growth in a given year.

Prior to the enactment of LCFF, annual increases in school district financing were fairly straight forward, with most funding based on per ADA allocations and statutory Cost of Living Adjustments (COLA) which were consistent for all districts. However, the eight-year implementation phase of LCFF poses major challenges. The different demographic composition of student populations will result in vastly different revenues from district to district and the statutory COLA no longer determines future funding increases. In summary, there is no longer a statewide standard for expected revenue growth in the form of an inflationary adjustment. Additionally, State budget priorities can change from year to year with no guarantee that LCFF growth will be provided or that it will be fully funded.

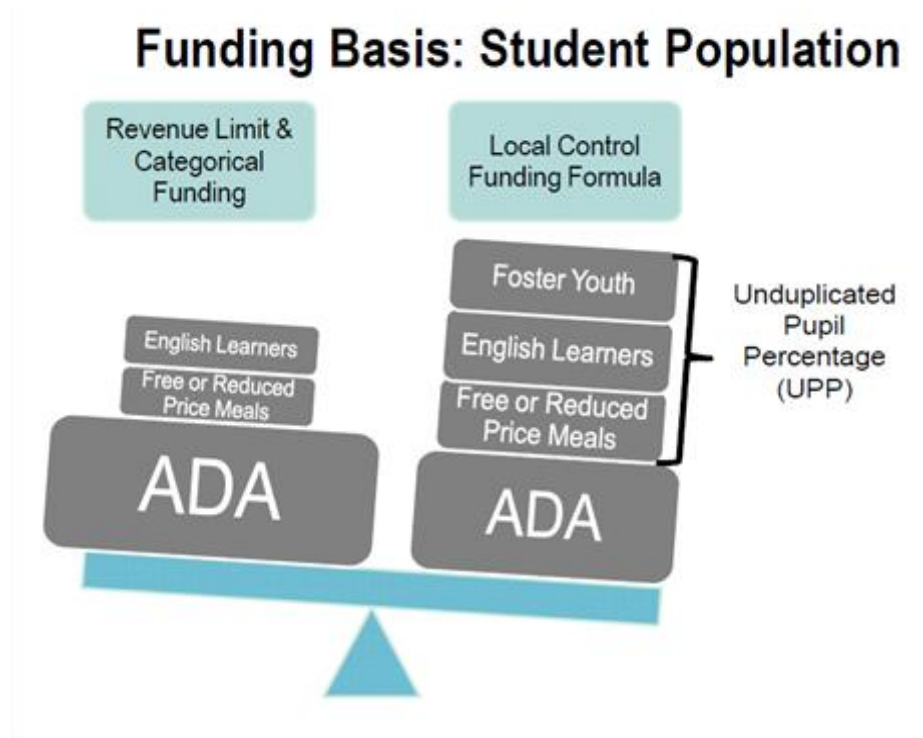
2012- 13 Base Year Funding

2012-13 Revenue Limit (25,394 ADA)	\$ 133,182,474
2012-13 Categorical Revenue	
Deferred Maintenance	945,873
Instructional Material Block Grant	1,491,942
High School Class Size Reduction	697,772
Community Based English Tutoring	180,494
Continuation High School (add-on)	18,570
Community Day School	34,107
Community Day School (additional)	17,938
Tenth Grade Counseling	61,061
Physical Education Teacher Incentive	264,162
Arts & Music Block Grant	367,190
Supplemental Counseling	820,035
Summer School	2,279,037
K-3 CSR	5,662,377
GATE (SBCP)	195,306
Economic Impact Aid (EIA)	4,116,352
Math & English - Staff Development	104,217
Teachers of English Language Learners	95,196
Principal Training	9,699
Staff Development	98,148
National Board Certification	3,355
Cal-Safe Daily	17,365
Cal-Safe Child Care	65,324
CAHSEE	166,227
Violence Prevention - AB1113	392,769
Advance Placement Grant	9,486
Teacher Credentialing Block Grant	303,313
Professional Development Block Grant	1,112,270
School & Library Block Grant	953,153
School & Library Block Grant (SBCP)	786,524
School Violence Prevention	725,064
Oral Health Assessments	11,827
Alternative Certification Program	8,680
Total Categorical Roll-In	22,014,833
TIIG & Transportation	1,886,214
2012-13 Revenues	\$ 157,083,521

<p>Note: This table displays the 2013-13 base year funding. The LCFF revenue is calculated based on the State release of the 2013-14 LCFF phase-in factor for the fiscal year of an eight year phase-in period.</p>
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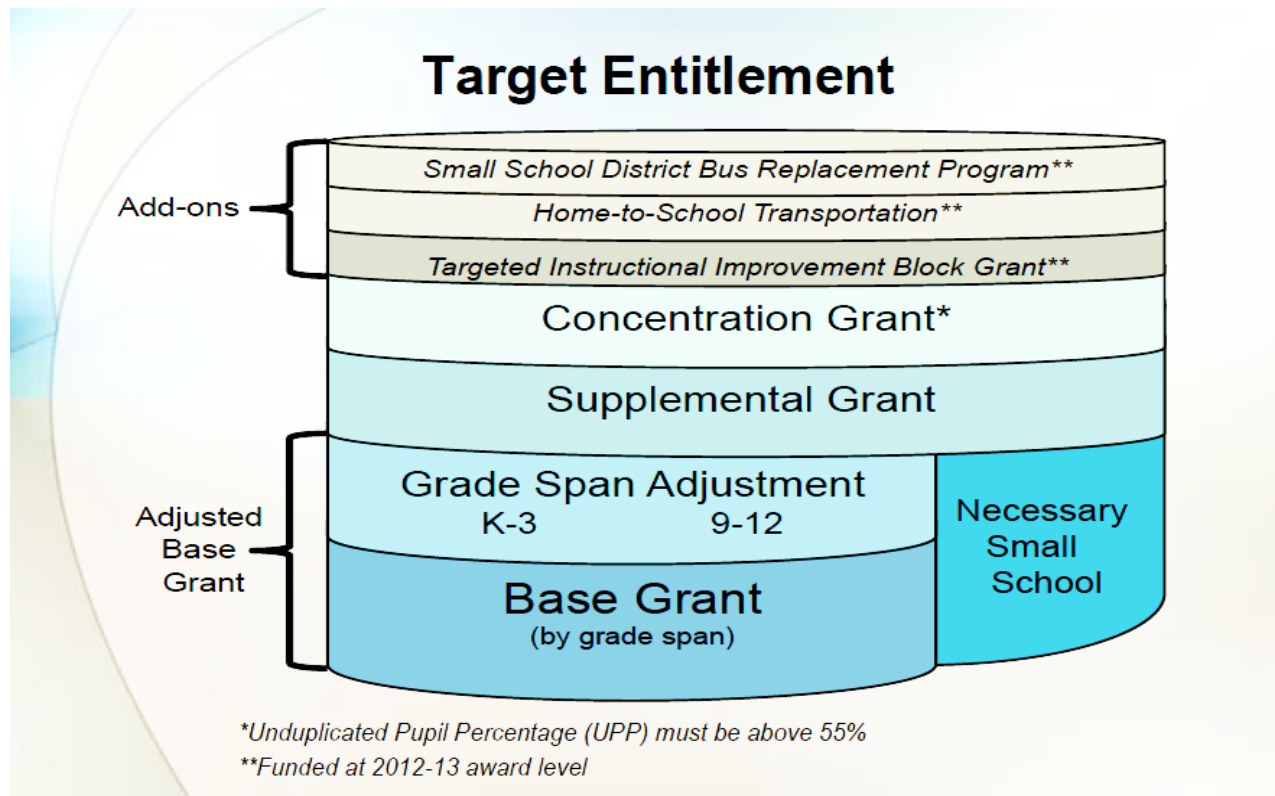
LOCAL CONTROL FUNDING FORMULA (LCFF)

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.

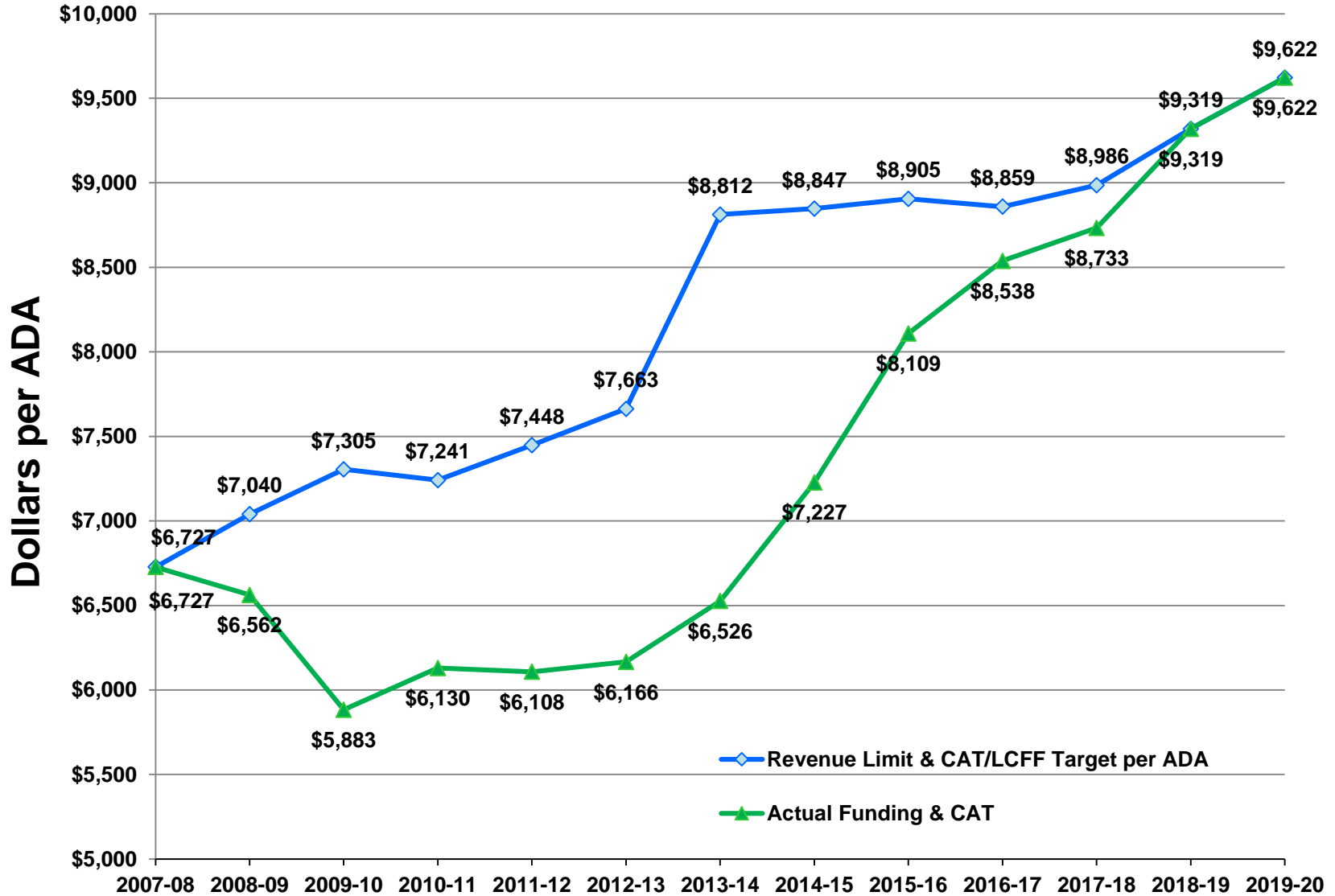


LCFF - Cont.

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.



Historical Funding – Per ADA



UNRESTRICTED GENERAL FUND - #01.0

Funding allocated through the LCFF is largely unrestricted, but will be subject to comprehensive accountability requirements which are established in the Local Control and Accountability Plan (LCAP).

The 2018-19 average funding per ADA was \$9,319 compared to 2019-20 of \$9,622 for an increase of \$303. The projected funding for 2020-21 is \$9,624, an additional increase of \$2.

The COLA for 2020-21 is projected at 0%. Due to COVID-19 and distance learning, the 2020-21 LCFF funding will be based on 2019-20 P2 reported ADA. There are cash deferrals of 2019-20 LCFF funding to 2020-21 for \$17.2 million.

The GUSD 2019-20 Target Entitlement Calculation displays the per ADA components of the LCFF formula.

LCFF Factors 2019-20

Factors	K-3	4-6	7-8	9-12
Base grant per ADA	\$8,503.00	\$7,818.00	\$8,050.00	\$9,572.00
% Enrollment eligible	54.69%	54.69%	54.69%	54.69%
54.69% of Supplemental	\$930.06	\$855.13	\$880.51	\$1,046.99
(percentage above 55%)	\$0.00	\$0.00	\$0.00	\$0.00
Total 2019-20 LCFF Target Grant per ADA	\$9,433.06	\$8,673.13	\$8,930.51	\$10,618.99
ADA Grade Spans	7,926.09	5,669.13	3,711.99	7,591.52

See Appendix VI for historical funding per ADA.

Special Education, Child Nutrition, After School Education and Safety and other federally mandated programs remain outside of the LCFF formula. Transportation and TIIG funding continue as formula add-ons and the funding is frozen at the 2012-13 funding levels (refer to page 9). Additionally, districts must expend no less on transportation than the amount expended in 2012-13.

UNRESTRICTED GENERAL FUND - #01.0

Local Control and Accountability Plans (LCAP)

In 2013-14, the State established a set of new rules relating to “school district transparency and accountability”. Under the new rules, districts are required to adopt Local Control and Accountability Plans (LCAP) that disclose how funds will be spent to provide high-quality educational programs. Districts that do not meet the goals stated in their plans and fail to improve educational outcomes receive assistance through support and intervention.

On or before July 1, 2014, and annually thereafter, districts must adopt a three-year LCAP using a template that will be adopted by the State Board of Education. The State requires the LCAP to include the following items:

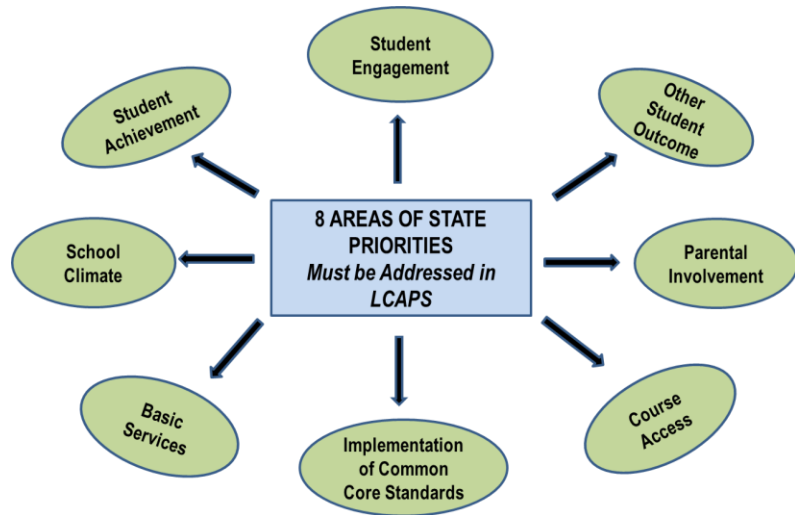
- A. Annual Goals – Based on 8 state priorities for all students and numerically significant subgroups.
- B. Specific Actions – Steps the district will take to accomplish the annual goals, including districtwide actions and actions by the school site.

The LCAP provides a description of expenditures for each fiscal year of the plan, and lists and describes expenditures to implement specific actions included in the LCAP. It also lists and describes expenditures serving “unduplicated” students and students re-designated as fluent English proficient.

There is an exception for 2020-21 LCAP reporting and districts will be approving and adopting a Learning Continuity and Attendance Plan (LCAP) by September 30, 2020. A copy of this plan is available at the District’s website.

UNRESTRICTED GENERAL FUND - #01.0

The eight areas of State priority that must be addressed in the Local Control and Accountability Plans (LCAP) include the following:



The LCAP drives the budget, provides transparency, and promotes community engagement.

The LCAP template includes the Plan Summary, which highlights performance indicators from the California School Dashboard and “30,000 foot” General Fund budget numbers.

The District’s 2019-20 LCAP goals have also become the Board Priorities as listed below:

Board of Education Priorities



Maximize Student Achievement

Analyze and assess student data to strengthen attendance and personalize learning that builds college, career, and life readiness pathways for success.

Create a Culture of Learning

Support student learning with safe schools and programs that emphasize and increase inclusion, build positive relationships, and continue to enhance opportunities for life-long success.

Increase Engagement

Utilize and increase district capacities to increase engagement, relationships, and support with parents and the community that build public trust and involvement in Glendale Unified schools.

Maintain District Solvency & Financial Responsibility

Manage district financial resources and facilities to support optimal learning, healthy working conditions, and strong enrollment to ensure long-term stability.

UNRESTRICTED GENERAL FUND - #01.0

Common Core State Standards (CCSS)

In 2013-14, the State Budget provided \$1.25 billion statewide in one-time funds for the implementation of Common Core State Standards (CCSS). This resulted in approximately \$5.26 million in funding for GUSD to develop a spending/implementation plan and spend the funds for the following purposes. This funding was to be utilized over a two year period, 2013-14 and 2014-15.

- A. Professional Development – For teachers, administrators and paraprofessional educators or classified employees involved in the direct instruction of pupils that is aligned to the CCSS academic content standards.
- B. Instructional materials and supplemental instructional materials aligned to CCSS academic content standards.
- C. For the integration of the content standards through technology based instruction for the purposes of improving the academic performance of pupils including the administration of computer-based assessments and providing adequate internet connectivity to support the computer-based assessments.

A detailed expenditure report was submitted to California Department of Education (CDE) before July 1, 2015, and is also available on the District's website (www.gusd.net). There

was no additional funding for Common Core in the enacted Budget.

The District has continued to invest in the implementation of Common Core Standards through the Unrestricted General Fund and solvency transfer from Debt Service Fund.

Historical ADA and Enrollment Analysis

Under LCFF, the District's enrollment and ADA are critical factors in determining State funding as well as the District's staffing and facilities need. The following tables and charts provide a historical view of the District's enrollment and ADA trends. They reflect a declining enrollment trend over time.

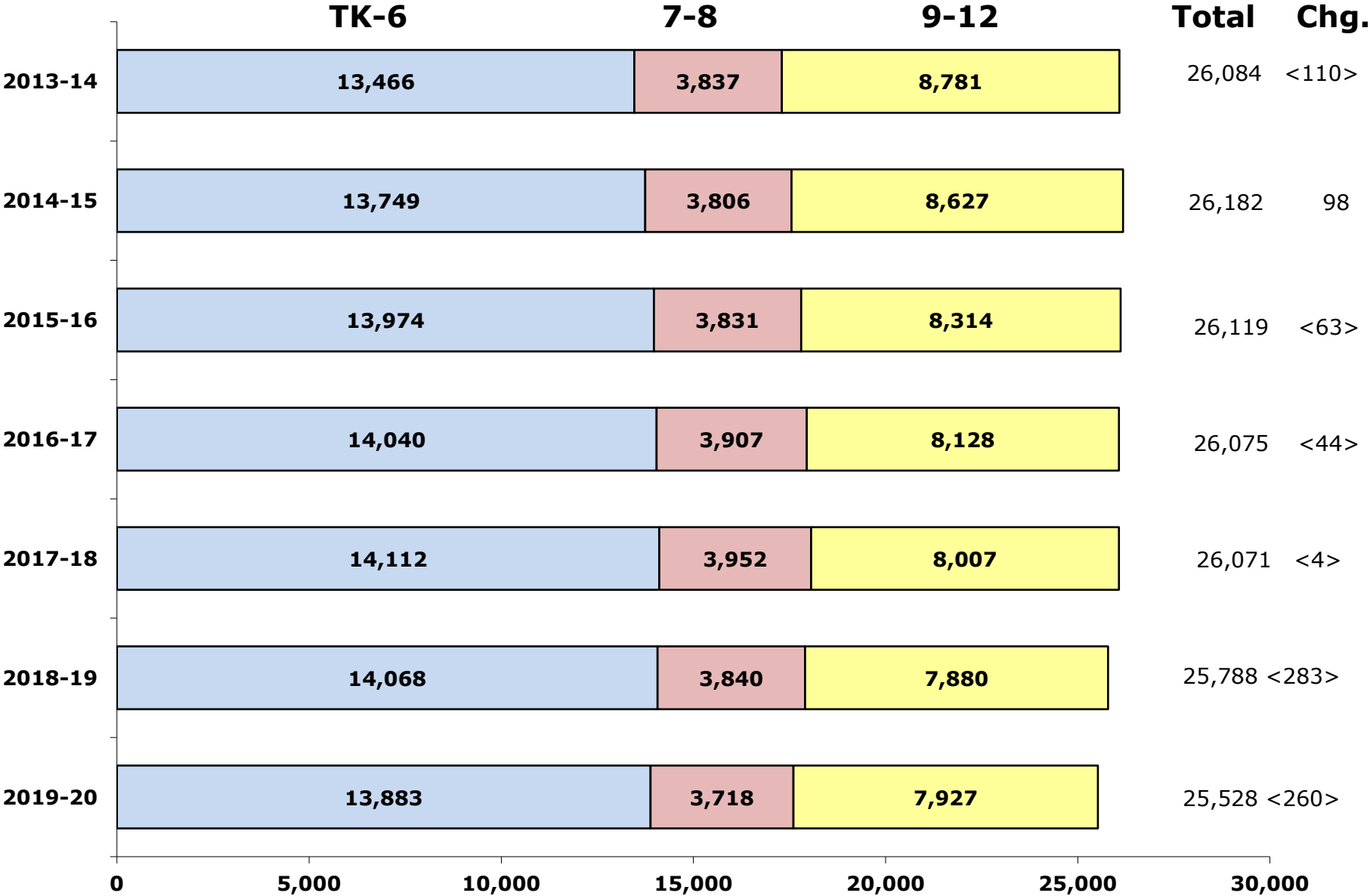
Note: In 1998-99, the basis for the ADA changed to "actual attendance" and does not include excused absences as it did in prior years. Therefore, data prior to 1998-99 reflects a higher percentage in student attendance.

ENROLLMENT AND ADA TRENDS

Year	CBEDS/CALPADS ENROLLMENT (October)	P1 ADA (December)	P2 ADA (April)	CBEDS Ratio to P2 ADA
1999-00	30,374	29,244	29,014	95.5%
2000-01	30,329	29,297	29,100	95.9%
2001-02	30,314	29,439	29,213	96.4%
2002-03	29,749	29,086	28,788	96.8%
2003-04	29,433	28,599	28,361	96.4%
2004-05	28,816	27,936	27,656	96.0%
2005-06	28,002	27,177	26,821	95.8%
2006-07	27,420	26,564	26,394	96.3%
2007-08	27,054	26,234	26,033	96.2%
2008-09	26,744	25,960	25,765	96.3%
2009-10 *	26,659	25,487	25,501	95.7%
2010-11	26,393	25,530	25,303	95.9%
2011-12	26,250	25,522	25,371	96.7%
2012-13	26,194	25,486	25,246	96.4%
2013-14	26,084	25,321	25,178	96.5%
2014-15	26,182	25,414	25,188	96.2%
2015-16	26,119	25,412	25,113	96.2%
2016-17	26,075	25,286	25,128	96.4%
2017-18	26,071	25,330	25,134	96.4%
2018-19	25,788	25,102	24,883	96.5%
2019-20	25,528	24,810	24,691	96.7%

* NOTE: In 2009-10, student attendance dropped due to the evacuations and school closures related to the "Station" fire and subsequent mud slides. The absences related to flu were also significantly higher.

Historical Enrollment (CALPADS Data)



October Enrollment by Grade Level

GRADE	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
TK	-	-	90	176	313	317	305	330	307	300
K	1,749	1,764	1,798	1,773	1,778	1,916	1,922	1,882	1,866	1,815
1	1,774	1,869	1,837	1,900	1,867	1,874	1,944	1,980	1,970	1,922
2	1,671	1,811	1,899	1,857	1,926	1,891	1,884	1,975	1,962	1,961
3	1,754	1,723	1,830	1,936	1,883	1,937	1,898	1,917	1,970	1,934
Gr 1-3 Total	6,948	7,167	7,454	7,642	7,767	7,935	7,953	8,084	8,075	7,932
4	1,682	1,782	1,752	1,892	1,980	1,870	1,977	1,910	1,906	1,955
5	1,850	1,720	1,813	1,769	1,913	1,969	1,877	1,988	1,891	1,901
6	1,877	1,943	1,762	1,855	1,805	1,941	1,976	1,876	1,944	1,849
Gr 4-6 Total	5,409	5,445	5,327	5,516	5,698	5,780	5,830	5,774	5,741	5,705
TOTAL ELEMENTARY	12,357	12,612	12,781	13,158	13,465	13,715	13,783	13,858	13,816	13,637
7	2,022	1,896	1,920	1,792	1,846	1,820	1,921	1,929	1,820	1,827
8	2,136	2,063	1,922	1,935	1,811	1,869	1,855	1,929	1,928	1,799
Gr 7-8 Total	4,158	3,959	3,842	3,727	3,657	3,689	3,776	3,858	3,748	3,626
TOTAL K-8	16,515	16,571	16,623	16,885	17,122	17,404	17,559	17,716	17,564	17,263
9	2,167	2,168	2,090	1,991	1,987	1,886	1,933	1,878	1,894	1,898
10	2,317	2,180	2,187	2,101	1,953	1,984	1,876	1,930	1,879	1,865
11	2,168	2,202	2,096	2,097	1,976	1,883	1,892	1,822	1,843	1,820
12	2,123	2,082	2,117	2,019	2,021	1,897	1,842	1,830	1,715	1,746
Gr 9-12 Total	8,775	8,632	8,490	8,208	7,937	7,650	7,543	7,460	7,331	7,329
Continuation Programs	401	358	355	301	335	305	301	273	273	296
TOTAL SECONDARY	13,334	12,949	12,687	12,236	11,929	11,644	11,620	11,591	11,352	11,251
Elem and Sec. Subtotal	25,691	25,561	25,468	25,394	25,394	25,359	25,403	25,449	25,168	24,888
Special Education	702	689	726	690	788	760	672	622	620	640
DISTRICT TOTAL	26,393	26,250	26,194	26,084	26,182	26,119	26,075	26,071	25,788	25,528
Increase/Decrease	-266	-143	-56	-110	98	-63	-44	-4	-283	-260
<i>Percent</i>	-0.98%	-0.53%	-0.21%	-0.42%	0.38%	-0.24%	-0.17%	-0.02%	-1.09%	-1.01%

UNRESTRICTED GENERAL FUND - #01.0

Other State Revenue

Mandated Costs Revenue

Historically, Mandated Cost Revenue is a reimbursement of school district expenditures required by Federal or State law, court decisions, administrative regulations or initiative measures. The primary reimbursement received by the District is for the cost of collective bargaining; however, the reimbursement rate is not sufficient to cover 100% of the costs incurred. Mandated Cost reimbursements and adjustments often take place several years after the expenditures are made rendering them a very unstable funding source in a normal budget year. However, the statutes require these funds to be paid to the districts, so it is anticipated that when State funds become available in future years, these monies will be paid.

Since 2017-18, the State adopted a Mandated Block Grant option of approximately \$30 per ADA for grades K-8, and \$59 per ADA for grades 9-12. This would be in lieu of districts submitting itemized claims, resulting in a reimbursement of approx. \$980,000. The Mandated Block Grant (MBG) is optional and replaces the claiming process for districts that select to participate. Districts opting to receive Block Grant funding must select to participate in the Block Grant by August 31 of each year. However, agencies must continue to perform mandated activities regardless of their participation in the MBG. MBG is less than actual cost but better than waiting 10 years to get paid! Additionally, the 2017-18 one time discretionary funding was \$3.7 million (approx. \$147 per ADA) committed towards funding site computer leases and purchases. Trailer bill language intends that school districts

prioritize these funds for implementation of the Common Core State Standards, though a district can use these funds for any one-time purpose. Glendale USD used \$1.6 million of the Mandated Block Grant to cover a portion of the I-Ready cost. The remaining balance owed to the District for prior Mandated Cost Claims is \$32.4 million. In 2018-19, the State provided \$184 per ADA for one-time Discretionary Funds (\$4.4 million), which will help support District solvency.

Lottery

The California State Lottery first began operations on October 3, 1985. In 2000, Proposition 20 passed requiring a portion of the lottery funds to be restricted to instructional materials. Based upon that law, the revenue is now split between the Unrestricted General Fund and the Restricted General Fund. In 2000-01 and subsequent years, instructional materials expenses were shifted to the Restricted General Fund to match the shift in lottery funding in the Restricted General Fund. In 2020-21, the California Department of Education (CDE) projected the lottery rates of \$150 per ADA for Unrestricted and \$49 per ADA for restricted; however, the revenue projection utilized is \$140 per ADA in the Unrestricted General Fund and \$41 in the Restricted General Fund. Beginning 2015-16, no additional Lottery funding is provided for Adult Education and ROC/P's ADA. The Unrestricted Lottery Revenue is approximately 1.73% of Unrestricted General Fund Revenue. This is a very small but not insignificant percentage of the monies used to operate the District's educational program and facilities.

UNRESTRICTED GENERAL FUND - #01.0

K-3rd Grade Class Size Reduction – This is a program that was established in 1996-97 and provided districts with additional funds to staff grades K-3 at 20 students per classroom. In response to the fiscal crisis in 2008-09, the State relaxed the penalty tiers for K-3 CSR.

Under full implementation of the LCFF, the former K-3 CSR program became TK-3 Grade Span Adjustment (GSA). It's an equivalent of 10.4% augmentation to the LCFF base grant to support lowering class size in grades Transitional Kindergarten through Three (TK-3). While there is a collectively bargained ratio in place, districts must assure all school sites average class enrollment ratios meet the target ratio of 24:1, or that they are making progress to close the TK-3 class size gap in proportion to progress toward closing the LCFF entitlement gap as a condition of apportionment. Districts that fail to maintain an average of 24:1 ratio at each school site will lose 100% of the additional funding. The TK-3 GSA requirement has been included in the 2014-15 Audit guide. In 2015-16, the District hired 18 new teachers to meet the requirement of the 24:1 TK-3 ratio amounting to \$1.8 million ongoing cost. However, with the rectified GTA and GUSD collective bargaining agreement on October 27, 2015 and thereafter, the TK-3rd grade class size average has been 26:1 by school site beginning with the 2014-15 school year. In 2017-18 and 2018-19, the TK-3 GSA program requirements were unchanged. However, the District has budgeted TK-3rd grade class size average at 24:1 by school site beginning 2019-20 school year.

Local Revenue

Lease Revenue – The revenue generated from leasing District facilities is recorded in the Unrestricted General Fund.

Glenfield Lease: The site of Eugene Field School was developed into apartment buildings as part of a long term lease agreement. The term of the lease is 65 years ending December 2050. The rental income of approximately \$1.14 million supports the Unrestricted General Fund for educational activities.

Interest Revenue

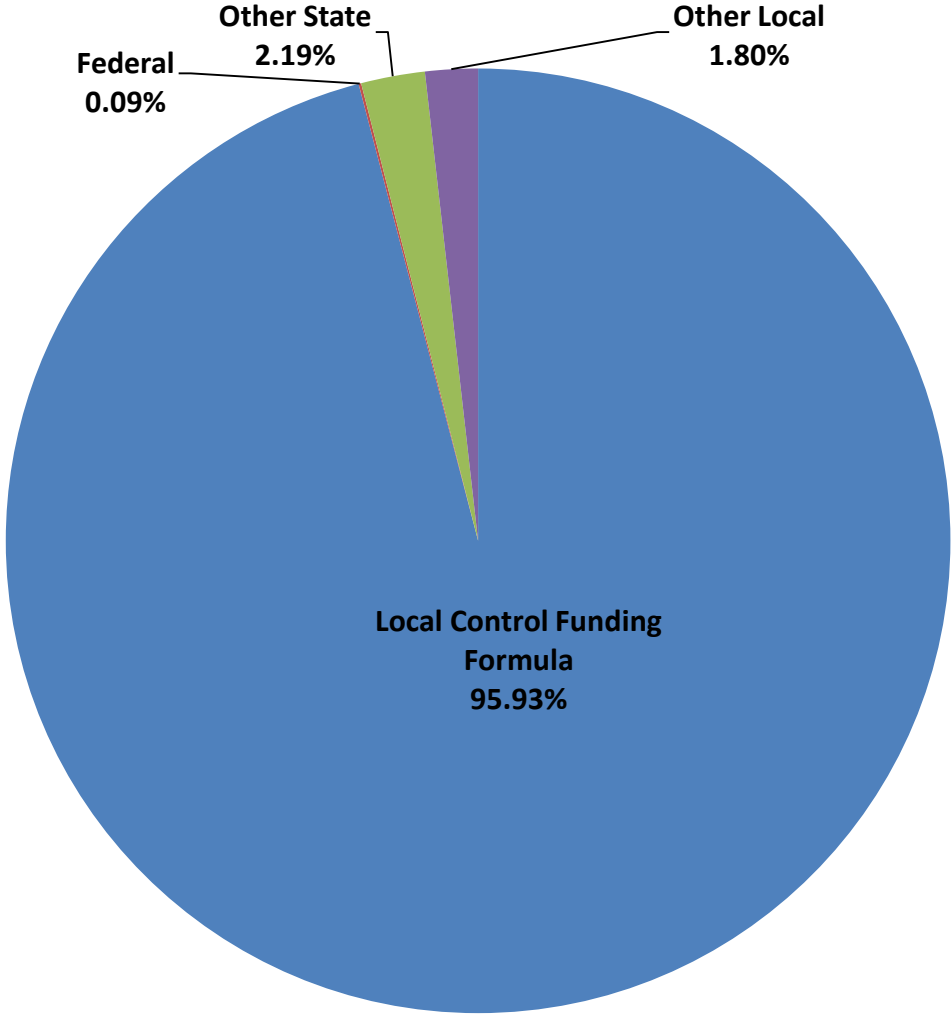
The State requires that all monies (except Food Services) be maintained at the county; therefore, the Los Angeles County Treasurer manages the investment portfolio for the District. Each fund accrues interest on the county pooled rate. Due to the reduction of interest rates, this revenue has dropped significantly in recent years. In 2019-20, the interest rates have increased gradually.

Donations and Reimbursements

The Glendale Unified School District is very fortunate to have an extremely active and supportive community. The support foundations, clubs, and PTAs are established at school sites and provide crucial support through volunteer work, fund-raising, and field trips. PTAs have also assisted with playground equipment, outside eating covers, computer equipment, and donating time.

2020-21 Adopted Budget

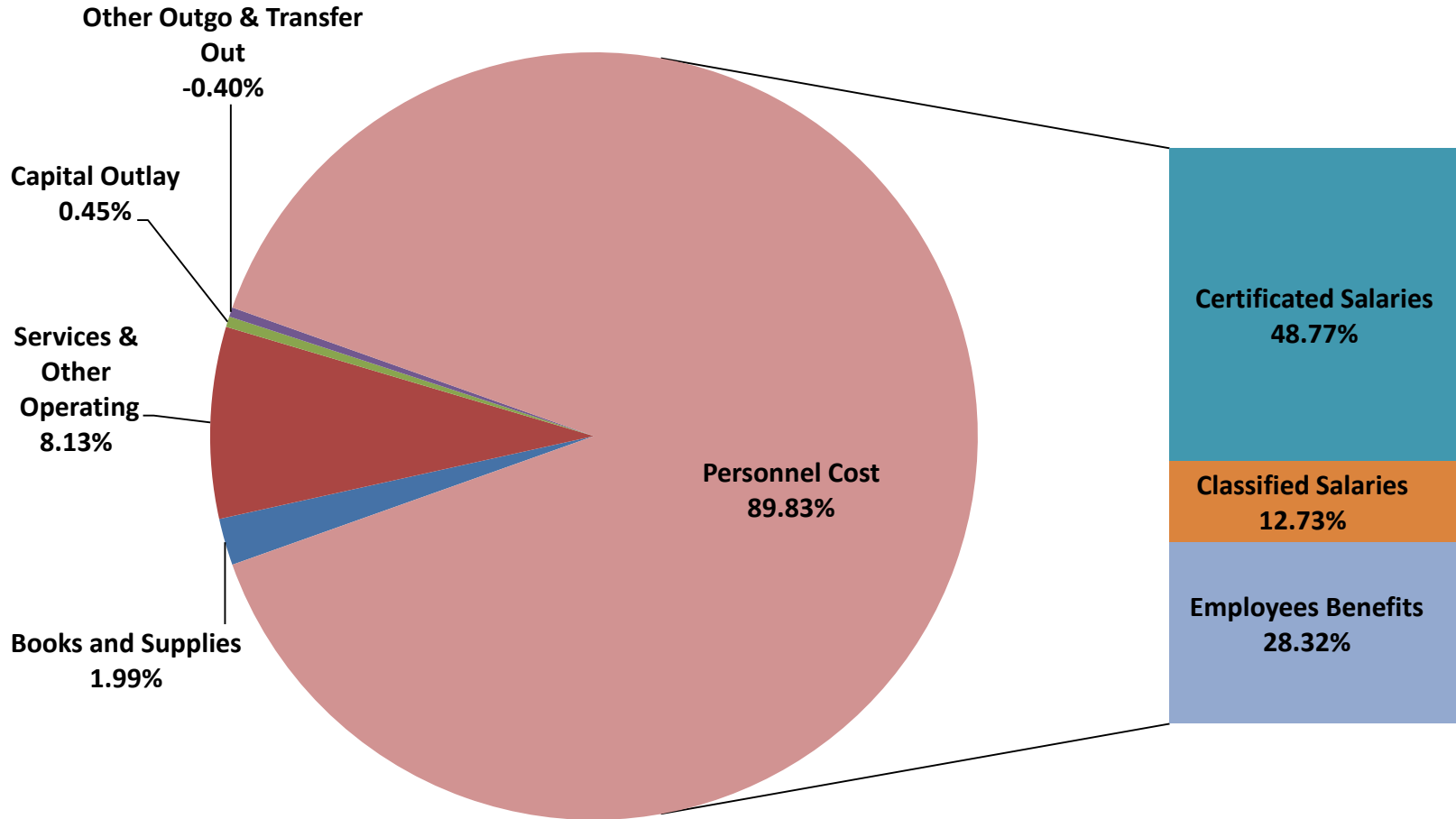
TOTAL REVENUE – UNRESTRICTED GENERAL FUND



Total Revenues = \$228,227,402

2020-21 Adopted Budget

TOTAL EXPENDITURES – UNRESTRICTED GENERAL FUND



Total Expenditures = \$220,349,191

UNRESTRICTED GENERAL FUND - #01.0

Redevelopment Agency Revenue

The District receives redevelopment agency revenue from the San Fernando Corridor Project area and Central Development Project area. Due to legislative changes, this funding in 2012-13 and future years will be from the L.A. County Treasurer's Office. It was previously received through the City of Glendale. The District is projected to receive approximately \$2,984,000 in 2019-20. These funds are deposited into the Restricted General Fund and then transferred to the Capital Projects Fund #40.1 for capital outlay uses. A small portion of the payment becomes a reduction to the District's State Revenue Limit Funding, now LCFF. Prior to 2017-18, these funds were deposited into the Unrestricted General Fund and then transferred to the Capital Projects Fund #40.1.

EXPENDITURES

School Districts are labor-intensive organizations. In the Glendale Unified School District, approx. 89.83% of the 2020-21 budget expenditures of the Unrestricted General Fund are for salaries and employee benefits. The 2019-20 Actuals included the 2018-19 and 2019-20 classified negotiated increases, as well as the "step and column" and longevity increases. The 2020-21 salaries include "step and column" and longevity increases, as well as the 2018-19 and 2019-20 certificated and management negotiated increases.

Value of 1% Salary Change in 2020-21		
	Districtwide	Unrestricted & Encroachment
Certificated	\$1,411,000	\$1,325,292
Classified	\$572,709	\$470,020
Management	\$283,686	\$233,658
Cost of 1%	\$2,267,395	\$2,028,970

Certificated Salaries

Certificated salaries include teachers, administrators, counselors, librarians, psychologists, and other employees who maintain credentials with the State of California. All certificated personnel, with the exception of administrators, are represented by the Glendale Teachers Association (GTA) for collective bargaining.

Classified Salaries

Classified salaries include District support staff – clerical, custodial, maintenance, and aides – and those administrators who are not required to maintain credentials with the State of California. All classified personnel, with the exception of the administrators, are represented by California School Employees Association (CSEA) for collective bargaining. CSEA also participates in collaborative negotiations.

Employee Benefits

Employee Benefits include retirement contributions, Unemployment Insurance, Workers' Compensation, Social Security (OASDI), Medicare, and Early Retiree Insurance Benefits. The cost of these benefits is determined by State, Federal, and District formulas based upon a percentage of the employee's salary. Other employee benefits are medical, dental, vision and life insurance. These premiums are determined by the insurance carrier based upon the utilization of the program.

UNRESTRICTED GENERAL FUND - #01.0

Percentage Fringe Benefits (2020-21)		
Fringe Benefits	Certificated	Classified
Retirement	16.150%	20.700%
Unemployment	0.05%	0.05%
Workers' Comp. Utilizing Fund #67.1 Balance	1,693% 0	1.693% 0
OASDI	N/A	6.20%
Medicare	1.45%	1.45%
Retiree Benefits	1.357%	1.357%
Total Percentage Fringe	20.700%	31.450%

Employee Health Insurance

The 2020-21 Budget currently reflects the District paying the full cost of dental, vision, and life insurance benefits. In addition to this coverage, the District pays up to \$29,246.94 per employee for medical insurance. (See Appendix I – Historical Summary of District Paid Insurance Benefits and Appendix II - Historical Summary of Health & Welfare Insurance Costs).

The 2020-21 Budget was developed assuming the continuation of the Blue Shield and MedImpact Plans. The 2020-21 Budget reflects a 8% increase in cost over the prior year. In 2018-19, in an effort to contribute to the Solvency Plan, ONLY the pharmacy section of the health benefits was carved out and self-funded by the District. Burnham is the administrator and MedImpact is the prescription Pharmacy Benefit Manager. The employee benefits will be unchanged.

In 2020-21, the District will pay health and welfare insurance coverage ranges from \$9,721 for single coverage in the HMO plan to \$31,472 for family PPO coverage. This is inclusive of medical, dental, vision, and life insurance, and pharmacy.

Books and Supply

The Books and Supply category includes textbooks, library books, postage, and supplies for the classrooms, office, custodial, and maintenance areas. Due to the new California Common Core State Standards (CCCSS) curriculum, the State has delayed new textbook adoptions. However, a significant cost is incurred in aligning a curriculum to the Common Core, a State adopted instructional program and projected to cost ~\$32 million in books alone.

Contracted Services

The Contracted Services category includes items such as utilities, repairs, consultants, transportation, liability insurance, legal fees, printing, and service contracts.

Utility rates continue to increase; however, the District has aggressively reduced consumption through conservation measures and the solar projects in 2015-16 and 2016-17. The following is a chart of the District's utility expenses. In 2016-17, the District opt in to receiving a lump sum amount for the remaining months of Performance Based Incentive (PBI) for four schools. In doing so, the District received a check for \$144,980. This amount was deposited in the Capital Projects

UNRESTRICTED GENERAL FUND - #01.0

Fund 40.1 to be used for Clean Renewable Energy Bond (CREB) projects.

Service	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Actual	Actual
<i>Electric</i>					
GWP	3,123,713	3,034,618	2,951,877	2,395,957	2,181,609
SCE	535,944	509,452	517,426	510,547	461,581
SCE Incentive Credit	(169,704)	(92,589)	-	-	-
<i>Water</i>	478,591	573,768	616,421	636,570	641,583
<i>Sewer</i>	176,143	213,978	229,095	243,172	266,677
<i>Gas</i>	234,602	245,835	205,414	307,244	204,778
<i>Trash</i>	374,976	359,262	184,856	112,470	207,284
<i>Total Annual Utility Cost</i>	4,754,265	4,844,325	4,705,088	4,205,960	3,963,513
<i>Change over Prior Year</i>	190,155	90,060	(139,236)	(499,129)	(242,446)
<i>Percentage Change</i>	4%	2%	-3%	-11%	-6%

2019-20 Notes: Decrease in GWP and SCE electricity bills and gas is due to school closures related to COVID-19. Increase in Water and Sewer is due to 25% increase in rate from prior year. Increase in Trash is due to ended credit from Southland Disposal.

Capital Outlay

The Capital Outlay category includes the cost of new and replacement equipment and building improvements.

Other Outgo

The other outgo reflects the payment of the Moyse Field Loan at Glendale High School to the City of Glendale.

Other Financing Sources/uses

When expenditures in the Restricted General Fund exceed the revenue provided by State and Federal sources, transfers or “contributions” must be made to offset the difference. This allows the Ending Fund Balance in the Restricted General

Fund to not fall below zero. The two main programs that receive these transfers are described below.

- Special Education Program

The Special Education Program is mandated by the State and Federal Government. However, it costs the District more to provide this program than the revenues that it generates. This excess cost is called encroachment and requires the District to fund the shortfall from the Unrestricted General Fund. In 2019-20, Special Education expenditures were approximately \$66 million; but the shortfall was \$39 million. A more detailed summary of services is provided in the Restricted General Fund.

- Routine Restricted Maintenance Account (RRMA)

In 2000-01, a new requirement was established for all districts receiving construction funding through the State’s School Facility Program (SFP). Districts were required to spend a minimum of 3% of their General Fund budget on the maintenance and operations program, and in 2000-01, all salaries, benefits, supplies, contracts, and other expenses related to the maintenance and operations program were shifted from the Unrestricted General Fund to the Restricted General Fund. Since there are no State or Federal revenues for this program, the entire cost is covered by the transfer. Beginning in 2008-09, due to the State fiscal crisis, the required contribution was decreased from 3% to 1%. This flexibility was set to expire at the end of 2014-15; however, the 2015-16 State Budget extended the

UNRESTRICTED GENERAL FUND - #01.0

flexibility by providing a gradual increase of the required contributions set to expire in 2018-19. The District has assigned 3% of the Actual Unrestricted General Fund expenditures in 2020-21 or \$9.5 million.

Restricted Maintenance Transfer	Should have been 3%	Actual Transfer	Savings
2012-13	\$ 6,600,203	\$ 4,542,959	\$ 2,057,244
2013-14	\$ 6,405,108	\$ 4,676,133	\$ 1,728,975
2014-15	\$ 6,918,747	\$ 5,787,970	\$ 1,130,777
2015-16	\$ 7,346,350	\$ 7,346,350	\$ -
2016-17	\$ 8,290,495	\$ 8,290,495	\$ -
2017-18	\$ 8,541,602	\$ 8,541,602	\$ -
2018-19	\$ 9,483,987	\$ 9,483,987	\$ -
2019-20	\$ 9,665,697	\$ 9,665,697	\$ -
2020-21	\$ 9,547,197	\$ 9,547,197	\$ -

Beginning in 2015-16, as part of the “Solvency Savings”, there will be indirect cost charges to the Routine Restricted Maintenance Account (RRMA) and beginning in 2016-17, there will also be summer floor maintenance charges to this account. The charges will be reflected in the budget for 2020-21 and two out years.

Restricted Maintenance Reserves (In Millions)	
2012-13	\$1.7
2013-14	\$0.7
2014-15	\$0.9
2015-16	\$1.8
2016-17	\$2.5
2017-18	\$2.5
2018-19	\$3.2
2019-20	\$3.7
2020-21	\$3.7

In 2020-21, Unrestricted General Fund Budget, the following items are transfers in/out and contribution between resources:

- Contribution to Clark Magnet High School Home to School Transportation Program: \$0.9 million
- Contribution to Special Education Program: \$37 million
- Contribution to Special Education Transportation: \$3.9 million
- Contribution to Teaching and Learning Program (formerly CCSS): 1.8 million.
- Contribution to CTE/ROP programs: \$2.0 million
- Contribution to Homeless, Foster & Attendance: \$1.1 million

Ending Fund Balance

The Governmental Accounting Standards Board has issued Statement 54 (GASB-54), Fund Balance Reporting and Governmental Fund Type Definitions that alters the terminology used to describe the components of the fund balance. The goal of this new standard is to more clearly define the categories used to report ending fund balances in the governmental funds used by the District and on the financial statements included in the annual audit report. GASB-54 does not change the amount of fund balance reported and does not change most aspects of day-to-day accounting. Beginning in

UNRESTRICTED GENERAL FUND - #01.0

2010-11, the new statement was required for the annual financial statements.

Under GASB 54, the Fund Balance consists of five categories: Non-spendable, Restricted, Committed, Assigned, and Unassigned, which are defined as follows:

Non-spendable Fund Balance consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.

Restricted Fund Balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official (CBO) that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.

Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories.

All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

The State requires that the District maintain a minimum of **3%** of the total expenditures in the Unrestricted and Restricted General Fund in a designated reserve titled Economic Uncertainties for the current year and two subsequent years. At the close of 2019-20, that 3% requirement equaled **\$9.7** million and the District had sufficient reserves.

When the year-end closing process takes place, a number of items are reviewed to determine if there are obligations that need to carry forward into the next fiscal year. If the items have not been received but there is an obligation/commitment that is still outstanding, then that commitment is listed in the section titles "Other Assigned Funds" as one of the components of the Ending Fund Balance.

These include:

- When purchase orders have been issued to vendors, but the products are not received by June 30th, the budget carries over.
- Some school site and program budget balances that were not expended in the current year, will carry over to be expended in the following year. Most of these balances were swept to support District's solvency.
- The Medical Administrative Activities (MAA) reserve is carried over for future year solvency support.

UNRESTRICTED GENERAL FUND - #01.0

- The reserve for Unrestricted CTE
- The reserve for future LACOE systems charges
- The reserve for Supplemental Program
- The reserve for One-Time 2017-18 Discretionary funding

The Unrestricted General Fund Balance at the end of 2019-20 was \$45.7 million. It is comprised of the following Reserves and Designations:

2019-20 Unrestricted General Fund Balance	
Designated for Economic Uncertainty (3%)	\$ 9,665,367
Revolving Cash & Warehouse & Prepaid Expenditures	210,012
Reserve for Regular Carry-over, MAA, and LCAP Carry-over	14,806,715
Reserve for One Time 2017-18 Discretionary Funding	751,851
Reserve for future LACOE System Change	560,000
Undesignated Reserve	19,749,913
Total Unrestricted General Fund Balance	\$ 45,743,858

Why is the Fund Balance so High?

The following page provides a breakdown of the \$96,161,781 million in flexibility and short-term resources that have been used; 2008-09 through 2014-15. There were no short-term resources used in 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20. The \$45.7 million ending fund balance is the result of one-time funding for Preschool Special Education, one-time Actuals vs. Budget Savings, savings in utilities, transportation, Teacher Substitutes, travel & conferences, due to school

closures, and recent LCFF funding. This is a concern since one-time funding is not sustainable.

The actions taken over the years by the District include: making staffing reductions, negotiated changes in health insurance, re- structuring the workers' compensation program, implementing energy conservation strategies, retirement incentives, consolidated facilities to eliminate rental fees, and other program modifications to reduce on-going costs; maximizing flexibility options received in Federal ARRA funds, and utilizing reserves in other funds.

In 2016-17 June Budget adoption, the Board approved a fiscal stabilization placeholder for \$8.2 million savings in it.

In the 2017-18 Adopted Budget, the Board of Education identified specific areas to reduce up to \$7.5 million of ongoing expenditures and identified the remaining \$4.0 million caused by the 2016-17 higher ending fund balance, revised LCFF funding, and revised direct/indirect costs. The identified savings in 2017-18 will carry forward into the out years as well, replacing \$8.2 million placeholders in those years as well. In the 2018-19, the Board of Education identified specific savings up to \$3.6 million of ongoing expenditures and increased revenues.

In the 2019-20 Adopted Budget, the Board of Education identified specific savings up to \$5.0 million in the Fiscal Stabilization Plan of ongoing expenditures and increased revenues.

UNRESTRICTED GENERAL FUND - #01.0

In the 2020-21 Adopted Budget, the Board of Education committed a \$5.0 million reduction for 2020-21; however, due to drastic State budget cuts to the LCFF and other findings, as well as increased expenditures, the District's Fiscal Stabilization Plan was projected for a total of \$53.0 million for 2020-21 and 2021-22. Due to the fiscal State Budget changes to LCFF funding, the \$53 million will be reversed and a revised 2021-22 Fiscal Stabilization Plan of approximately \$12-15 million will be finalized and approved by the First Interim Report.

Attached is the summary of Solvency Saving Plan.

How has the District maintained staffing, programs and fund balance during the State fiscal crisis

In addition to the reductions in staffing, changes to health insurance and workers compensation programs, consolidation of facilities, energy conservation, retirement incentives, and program modifications, the following resources have been utilized.

Funding Source	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Total
Federal ARRA *	\$ -	\$ 16,182,075	\$ 8,193,100	\$ 1,861,015	\$ -	\$ -	\$ -	\$ 26,236,190
Tier III Programs	-	8,670,263	6,089,898	4,856,314	4,968,295	LCFF	LCFF	\$ 24,584,770
K-3 Class Size	-	2,000,000	3,400,000	3,400,000	3,400,000	LCFF	LCFF	\$ 12,200,000
Restricted Maintenance - Transfer Savings	1,012,698	1,179,812	949,936	3,679,825	2,057,244	1,728,975	1,100,000	\$ 11,708,490
Deferred Maintenance Restricted	907,220	962,914	965,191	961,829	945,873	LCFF	LCFF	\$ 4,743,027
Utilization of Other Fund Reserves								
- Workers Compensation Fund 67.1	-	-	1,184,449	1,644,855	-	-	-	\$ 2,829,304
- Routine Restricted Maintenance	-	-	-	inc. above	inc. above	inc. above	inc. above	\$ -
- Special Education	-	-	-	2,250,000	1,110,000	-	-	\$ 3,360,000
- Early Retirement Benefits Fund 67.2	-	-	-	-	-	1,600,000	2,400,000	\$ 4,000,000
- Post Employment Benefits Fund 20.0	-	-	-	3,750,000	2,750,000	-	-	\$ 6,500,000
Total	\$ 1,919,918	\$ 28,995,064	\$ 20,782,574	\$ 22,403,838	\$ 15,231,412	\$ 3,328,975	\$ 3,500,000	\$ 96,161,781

* The total ARRA received was \$28.3 million. The chart does not include: \$1.4 million Title I or \$0.7 million ETIS ARRA Grants.

This chart only includes the resources that are limited or one-time in nature. These reserves as well as other reserves will be depleted in the next couple years and not available to supplement the General Fund. Under LCFF, Tier III, K-3 CSR. Deferred Maintenance revenues are all replaced by the new funding formula. Restricted Maintenance funding is currently based on at least 1% of the General Fund budgeted expenditures. However, in 2015-16, this will raise up to at least 3% of budgeted General Fund expenditures.

Appendix II has a comprehensive list of budget reductions.

.....Reserves and options are being depleted and will soon be unavailable

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

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

GLENDALE UNIFIED SCHOOL DISTRICT 2020-21 Fiscal Stabilization Plan
Pre-COVID-19 = \$5,000,000 Needed

Dept	Program	Est. Savings/Rev
1. LCFF Funding	2020-21 LCFF above current COLA projection of 3% (Jan/May 2020 Gov proposals); 1% = \$2.4m	\$ 0
2. T&L/Funding	Restructure funding source for professional development to LPS Block Grant (Yr2 of 2)	\$ 500,000
3. LCFF Funding	ADA% increase of 0.25% (could begin in 2019-20) – need specific plans and actions; 1% = \$2.4m	\$ 600,000
4. DO Cert Mgmt	Eliminate Exec. Dir. Of Secondary Ed position – vacant	\$ 200,000
5. DO Non-personnel	3% reduction in all non-site department budgets – supplies, consulting services, conferences (Yr2)	\$ 750,000
6. DO Benefits budget	Reduce annual increase in projected H&W rates from +8% (May 2020); 1% = \$300,000	\$ 0
7. Elem	Adjust Teaching positions due to declining enrollment from 2019-20	\$ 900,000
8. Middle	Adjust Teaching positions due to declining enrollment from 2019-20	\$ 200,000
9. HS	Adjust Teaching positions due to declining enrollment from 2019-20	\$ 100,000
10. Classified	Adjust Classified staffing – due to ratios and declining enrollment from 2019-20	\$ 50,000
11. Classified	Adjust Classified staffing – review of all vacancies for possible non-replacement	\$ 100,000
12. Cert Mgmt	Adjust Assistant Principal position due to declining enrollment from 2019-20	\$ 150,000
13. Classified	Apply one-time 2018-19 savings related to sub/benefit costs within certain LCAP Targeted Programs	\$ 1,500,000
		\$ 0
		\$ 0
	AS OF 12/17/19	\$ 0
	Total Needed = \$5,000,000	Current
	Total =	\$ 5,050,000

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Unrestricted General Fund - Fund #01.0

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Audited	Audited	Audited	Audited	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
LCFF/Revenue Limit						
LCFF/Base Revenue Limit	204,294,373	214,753,764	219,410,004	234,321,786	239,582,606	218,932,735
State Deficit	0	0	0	0	0	0
Sub-total	<u>204,294,373</u>	<u>214,753,764</u>	<u>219,410,004</u>	<u>234,321,786</u>	<u>239,582,606</u>	<u>218,932,735</u>
Unemployment Insurance Adjustment	0	0	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	0	0	0	0	0	0
Continuation Ed Transfer	0	0	0	0	0	0
Community Day School Transfer	0	0	0	0	0	0
Special Ed Transfer	0	0	0	0	0	0
PERS Reduction Transfers	0	0	0	0	0	0
Prior Year Adjustment, County Transfers & Misc.	0	0	0	0	0	0
Total LCFF/Revenue Limit	<u>204,294,373</u>	<u>214,753,764</u>	<u>219,410,004</u>	<u>234,321,786</u>	<u>239,582,606</u>	<u>218,932,735</u>
Federal Revenue						
Medical Administrative Activities	456,285	341,345	622,259	1,213,104	501,441	175,000
ROTC	65,674	64,324	55,706	68,048	46,202	25,000
Other Federal	62,484	59,356	78,095	0	1,747	0
Total Other Federal Revenue	<u>584,443</u>	<u>465,025</u>	<u>756,059</u>	<u>1,281,152</u>	<u>549,390</u>	<u>200,000</u>

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Unrestricted General Fund - Fund #01.0

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Audited	Audited	Audited	Audited	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
State Revenue						
Mandated Costs / Discretionary Income	14,272,182	6,330,701	4,686,849	5,631,330	1,027,852	1,160,000
Lottery	3,881,553	3,817,435	4,104,238	4,365,850	3,965,611	3,777,876
Supplemental Instructional Programs (was Rev. L.)	0	0	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/CELDT)	42,934	78,110	96,119	102,825	90,336	50,000
Class Size Reduction - 9th Grade, English	0	0	0	0	0	0
Class Size Reduction - K-3	0	0	0	0	0	0
Staff Development Day Buy Back	0	0	0	0	0	0
Other State Revenue	0	0	0	0 *	2,369,467	0
Total Other State Revenue	18,196,669	10,226,246	8,887,206	10,100,005	7,453,266	4,987,876
Local Revenue						
Leases & Rentals	1,787,541	1,835,972	1,869,394	2,011,703	1,949,013	1,801,291
Interest	415,978	705,469	1,062,298	1,111,215	1,012,382	969,300
All Other Fees and Contracts	433,706	451,764	424,523	427,713	469,203	758,000
Other Local Income	4,171,796	3,582,560	4,253,440	1,489,414	1,499,678	578,200
Total Local Revenue	6,809,022	6,575,765	7,609,656	5,040,045	4,930,276	4,106,791
TOTAL REVENUES	229,884,508	232,020,800	236,662,926	250,742,988	252,515,538	228,227,402

* This is the one time SPED Pre-school funding for 2019-20 that was deposited to the Unrestricted General Fund

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Unrestricted General Fund - Fund #01.0

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Audited	Audited	Audited	Audited	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Expenditures						
Certificated Salaries						
1100 - Teachers' Salaries	85,146,101	87,153,608	89,836,937	88,942,888	92,335,965	94,494,897
1200 - Certificated Pupil Support Salaries	3,005,798	3,120,966	3,377,900	3,324,163	3,278,631	3,405,439
1300 - Certificated Supervisors' & Admin Salaries	8,897,567	9,035,231	9,877,374	9,141,696	9,818,406	9,545,247
1900 - Other Certificated Salaries	37,708	37,082	26,094	12,569	4,280	26,643
Total Certificated Salaries	97,087,174	99,346,887	103,118,305	101,421,316	105,437,282	107,472,226
Classified Salaries						
2100 - Instructional Aides	1,910,360	2,552,836	3,288,861	4,115,131	4,672,772	5,623,253
2200 - Classified Support Salaries	7,193,679	7,398,747	7,551,172	8,055,269	7,877,534	7,976,580
2300 - Classified Supervisors' & Admin Salaries	1,826,396	2,067,732	1,997,181	2,026,144	1,875,520	2,073,315
2400 - Clerical and Offices Salaries	7,939,036	7,993,026	8,731,945	8,076,922	8,533,513	8,838,112
2900 - Other Classified	1,954,354	2,211,955	2,356,216	3,141,001	3,365,135	3,547,547
Total Classified Salaries	20,823,826	22,224,296	23,925,375	25,414,468	26,324,474	28,058,807
Employee Benefits						
3100 - STRS	10,139,039	12,194,885	14,513,989	16,150,952	17,675,337	17,168,563
3200 - PERS	2,310,975	2,876,722	3,540,378	4,166,623	4,708,502	5,420,303
3300 - OASDI/Medicare/Alternative	3,009,416	3,170,868	3,378,545	3,451,321	3,588,192	3,761,188
3400 - Health and Welfare Benefits	22,236,576	24,158,635	25,549,682	27,711,206	28,314,240	31,857,577
3500 - Unemployment Insurance	58,358	60,273	62,978	62,721	65,365	67,676
3600 - Workers' Compensation	3,541,501	3,334,671	3,047,778	2,828,718	2,555,836	2,293,510
3700 - Retiree Benefits	1,580,270	1,577,429	1,650,891	1,645,593	1,787,699	1,839,165
3800 - PERS Reduction	0	0	0	0	0	0
3900 - Other Employee Benefits	797,655	798,634	827,957	68,782	35,328	0
Total Employee Benefits	43,673,790	48,172,117	52,572,197	56,085,916	58,730,499	62,407,982

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Unrestricted General Fund - Fund #01.0

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Audited	Audited	Audited	Audited	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Books & Supplies						
4100 - Approved Textbooks and Core Curriculum Materials	46,331	46,378	2,812,130	1,312,136	10,830	318,290
4200 - Books and Reference Materials	28,656	38,029	45,537	2,781	12,979	28,054
4300 - Materials and Supplies	2,554,656	3,628,401	3,116,701	2,506,693	2,110,371	2,962,277
4400 - Noncapitalized Equipment	1,117,167	736,293	1,273,560	1,115,661	1,108,851	1,073,325
4700 - Food	0	0	0	0	0	0
Total Books & Supplies	3,746,810	4,449,101	7,247,927	4,937,271	3,243,030	4,381,946
Contracted Services						
5100 - Subagreements for Services	5,778,890	5,353,107	5,775,624	6,159,646	5,180,670	5,958,490
5200 - Travel/Conferences/Mileage	259,695	278,303	228,837	211,405	137,010	197,037
5300 - Dues and Membership	42,810	31,837	51,072	51,175	60,382	60,743
5400 - Insurance	1,001,816	1,001,366	1,001,049	1,001,244	1,001,365	2,083,333
5500 - Utilities	4,755,061	4,888,216	4,716,921	4,194,368	4,075,181	5,265,584
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	421,725	416,832	553,506	1,202,788	1,041,837	823,062
5710 - Transfers of Direct Costs	(181,375)	(951,394)	(929,228)	(925,907)	(934,773)	(1,670,877)
5750 - Transfers of Direct Costs - Interfund	(114,691)	(119,174)	(107,351)	(103,131)	(105,866)	(121,174)
5800 - Professional Services and Operating Expenditures	3,666,107	4,344,382	4,584,638	5,241,020	4,638,594	4,289,579
5900 - Communications	958,087	744,908	646,935	632,712	587,120	1,030,839
Total Contracted Services	16,588,126	15,988,382	16,522,002	17,665,319	15,681,520	17,916,616
Capital Outlay						
6100 - Sites and Improvements of Sites	0	0	0	0	0	0
6170 - Land Improvements	0	0	0	0	0	0
6200 - Buildings and Improvements of Buildings	42,290	78,486	92,928	128,999	112,893	2,514
6400 - Equipment	133,596	15,591	96,419	75,728	12,209	986,455
6500 - Equipment Replacement	0	0	0	0	0	0
Total Capital Outlay	175,887	94,077	189,347	204,727	125,102	988,969

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Unrestricted General Fund - Fund #01.0

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Audited	Audited	Audited	Audited	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Other Outgo						
7438 - Debt Service Interest	126,917	56,886	52,081	0	0	0
7439 - Debt Service Principal	158,083	120,114	143,919	0	0	0
7130 - State Special Schools	0	0	0	0	0	0
7142 - Payments to County Offices	147,676	183,572	205,459	218,951	329,395	220,000
Total Other Outgo	432,676	360,572	401,459	218,951	329,395	220,000
Direct Support / Indirect Support						
7310 - Transfers of Indirect Costs	(866,232)	(950,782)	(882,165)	(975,563)	(1,247,519)	(656,355)
7350 - Transfers of Indirect Costs - Interfund	(490,510)	(498,959)	(495,960)	(509,674)	(613,635)	(441,000)
7370 - Transfers of Direct Support Costs	0	0	0	0	0	0
7380 - Transfers of Direct Support Costs - Interfund	0	0	0	0	0	0
Total Direct Support / Indirect Support	(1,356,741)	(1,449,741)	(1,378,125)	(1,485,237)	(1,861,153)	(1,097,355)
Total Expenditures	181,171,546	189,185,692	202,598,487	204,462,730	208,010,149	220,349,191
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	959,683	0	0
Contribution To Restricted General Fund (8980)						
Special Ed IDEA Local Assistance	0	0	0	0	0	41,667
Title II - Principal Training Program	0	0	0	0	0	0
Title III - Language for EL	0	0	0	0	0	0
EETT Competitive Grant	0	0	0	0	0	0
Special Education	(27,219,557)	(26,021,671)	(26,486,547)	(30,039,813)	(32,000,814)	(26,850,855)
Gifted and Talented	0	0	0	0	0	0
Instructional Materials Block Grant	0	0	0	0	0	0
Home To School Transportation	900,566	939,481	932,261	940,126	1,052,190	900,900
Supplemental Program 01000.0	4,564,754	3,849,957	5,025,964	5,372,174	5,139,662	5,587,342
S and C Miscellaneous 02000.0	5,540,760	5,351,851	5,506,795	5,703,196	5,979,656	6,859,781
S and C Miscellaneous 03000.0	167,716	179,970	153,195	195,502	202,089	204,363

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Unrestricted General Fund - Fund #01.0

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Audited	Audited	Audited	Audited	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
BIA- General Fund 04000.0	792,271	1,148,243	1,862,744	2,277,083	2,379,630	3,152,120
EAIS - S&C General Fund 05000.0	434,812	1,127,523	1,705,966	2,237,837	3,070,674	4,165,626
S & C - Saturday School (06000.0)	0	0	0	0	2,208	54,316
CTE 09635.1 (1819 09635.0 Combined Inst. & Admin.)	425,555	1,096,502	1,677,906	1,955,058	2,116,404	1,999,568
CTE Administrative Program 09635.2	536,953	488,920	474,398	0	0	0
Foster / Homeless / Attendance	0	0	644,772	877,377	881,094	1,111,038
Teaching & Learning (CCSS) - General 07405.0	950,962	1,054,018	2,360,556	2,916,615	1,905,347	1,805,693
Special Education Transportation	4,342,698	4,428,664	4,194,264	4,530,913	3,590,338	3,909,223
Unrestricted Resource 00000.0 Offset	(18,657,048)	(19,665,130)	(24,538,821)	(27,005,880)	(26,319,293)	(29,749,970)
Staff Development Buyback	0	0	0	0	0	0
Law Enforcement Grant	0	0	0	0	0	0
Ongoing and Major Maintenance	(7,346,350)	(8,290,495)	(8,541,602)	(9,483,987)	(9,665,697)	(9,547,197)
S and C Special Education 65002.0	(1,471,075)	(4,344,163)	(4,012,094)	(4,182,841)	(4,012,542)	(4,643,314)
Continuation Education	0	0	0	0	0	0
Advance Path	0	0	0	0	0	0
Community Day School	0	0	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	(160,414)	(258,393)	(572,287)	(213,781)	(1,417,490)	(75,000)
Interfund Transfer In				0	0	0
Retiree Benefits Fund #20.0	0	0	0	0	0	0
Debt Service Fund #56.0	1,370,025 *	1,481,351	1,197,596	600,000	4,578,000	0
Capital Outlay Fund #40.1	0	0	0	0	0	0
Other Sources	0	0	0	0	0 *	13,046,400
Interfund Transfer Out				0	0	0
Special Reserve Fund #40.1	(2,188,798)	(2,378,742)	(3,057,490)	0	0	0
Deferred Maint. Fund #14.0	0	0	0	0	0	0
Nutrition Services#13.0	0	0	0	(72,660)	(77,831)	0
Total Other Financing Sources/Uses	(37,016,168)	(39,812,113)	(41,472,425)	(42,433,398)	(42,596,374)	(28,028,299)
Net Increase/Decrease in Fund Balance	11,696,793	3,022,995	(7,407,986)	3,846,860	1,909,015	(20,150,088)

* Reversal of 2020-21 Adopted Budget Fiscal Stabilization Plan

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Unrestricted General Fund - Fund #01.0

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Audited	Audited	Audited	Audited	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Beginning Fund Balance	32,492,821	44,189,614	47,212,609	39,804,623	43,834,842	45,743,857
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	0	0	183,359	0	0
Net Increase/Decrease in Fund Balance	11,696,793	3,022,995	(7,407,986)	3,846,860	1,909,015	(20,150,088)
Ending Fund Balance	44,189,614	47,212,609	39,804,623	43,834,842	45,743,857	25,593,769
Components of Ending Fund Balance						
Revolving Cash Fund	70,000	70,000	70,000	70,000	70,000	70,000
Stores	61,631	77,474	80,096	39,272	140,012	140,012
Economic Uncertainties - 3%	8,045,298	8,442,375	9,063,316	9,475,059	9,665,367	9,296,660
Other Designated Funds						
Prepaid Expenditures	1,324,233	888,655	453,078	17,501	0	0
Regular Carry-overs	1,759,616	1,693,994	2,150,800	3,087,902	8,890,688	8,890,688
Reserve MAA	1,389,566	1,730,911	2,353,170	3,494,274	3,995,715	3,995,715
Reserve Accreditation or City of Glendale Loan	0	0	0	0	0	0
Code to the Future	0	266,000	166,000	0	0	0
Board Elections	200,000	0	0	0	0	0
Unrestricted CTE assigned	262,564	200,000	100,000	0	0	0
Supplemental program	1,221,818	1,158,973	1,289,775	2,000,000	1,920,312	1,920,312
Reserve for One-Time 2017-18 Discretionary Funding	0	0	3,575,923	1,712,663	751,851	751,851
Reserve for 2018-19 FASO Wall Costs	0	0	201,225	154,724	0	0
Reserve Planned Optional Draw	2,142,282	0	0	0	0	0
Future LACOE system charge	0	1,400,000	1,120,000	840,000	560,000	280,000
Reserve LCFF Net Increase Less STRS/PERS/Solvency	0	0	0	0	0	0
Reserve For 2017-18 CSEA 1.5% Salary Increase	0	0	651,962	0	0	0
Undesignated Balance	27,712,606	31,284,227	18,529,279	22,943,447	19,749,913	248,532
Total Components of Ending Fund Balance	44,189,614	47,212,609	39,804,624	43,834,842	45,743,857	25,593,769

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Unrestricted General Fund - Fund #01.0

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actuals	Actuals	Actuals	Actuals	Unaudited Actuals
Assets					
Cash					
in County Treasury	59,974,029	67,435,773	61,430,999	68,201,664	57,113,960
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0
in Banks	0	0	0	0	0
in Revolving Fund	70,000	70,000	70,000	70,000	70,000
with Fiscal Agent	0	0	0	0	0
collections awaiting deposit	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	2,211,167	1,240,935	1,228,361	1,396,061	23,603,624
Due from Grantor Government	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Stores	61,631	77,474	80,096	39,272	140,012
Prepaid Expenditures	1,324,233	888,655	453,078	17,501	0
Other Current Assets	1,043,800	1,106,552	1,120,174	1,149,136	1,178,373
Fixed Assets	0	0	0	0	0
Total Assets	64,684,860	70,819,389	64,382,709	70,873,634	82,105,969
Liabilities					
Accounts Payable	20,495,247	23,606,780	24,578,086	27,038,792	36,362,112
Due to Grantor Governments	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Current Loans	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Long-Term Liabilities	0	0	0	0	0
Total Liabilities	20,495,247	23,606,780	24,578,086	27,038,792	36,362,112
Fund Equity					
Ending Fund Balance, June 30	44,189,612	47,212,609	39,804,623	43,834,842	45,743,857

RESTRICTED GENERAL FUND - #01.0



RESTRICTED GENERAL FUND - #01.0

The State and Federal governments recognize that there are special student populations. Therefore, districts are granted additional funds to meet their needs. These funds are often referred to as “Categorical” or “Restricted” to ensure that they are spent on the students for the special purpose for which they are granted. This budget document reflects estimated entitlements, and the budget will be adjusted when the District receives final allocations from the State and Federal governments. Examples of major State and Federal categorical aid programs in the Glendale Unified School District include:

Tier III Swept Categorical Programs: In response to the State’s fiscal crisis, the legislature passed SBX3-4 to allow districts flexibility to sweep certain Tier III categorical programs into the Unrestricted General Fund for any educational use. This flexibility was allowed from 2008-09 to 2012-13. In 2013-14, many of these programs were eliminated and replaced with LCFF (refer to page 8).

Economic Impact Aid (EIA/LEP): Until 2012-13, the EIA Program consisted of two components. Funding used to provide additional educational opportunities to pupils from low-income families and from homes in which a language other than English is primary. The program also provided services to Limited English Proficient (LEP) students to aid them in gaining this proficiency as quickly and efficiently as possible. From 1994-95 to 2012-13, ESL salaries were charged to this program. In 2013-14, EIA was eliminated and replaced with LCFF in the Unrestricted General Fund.

No Child Left Behind (NCLB): The basic purpose of NCLB is to ensure that all students have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on the State Board-adopted content standards and statewide academic assessments. The Federal programs included in NCLB are Title I, Title II, and Title III.

On December 10, 2015, President Obama signed the Every Student Succeeds Act (ESSA). ESSA is the successor of the No Child Left Behind Act (NCLBA). Every Student Succeed Act represents a four-year authorization and an initial appropriation in 2017 that maintains current budget caps. ESSA will provide states greater flexibility to design and implement a multiple measures accountability system that promotes continuous improvement in instructional practices and delivery to improve student learning and achievement. The District has been transitioning to ESSA since 2015 and was fully transitioned with all the rules and requirements in 2018-19.

Title I: This program provides supplemental funds to be used to narrow the educational gap between disadvantaged and other children in those areas where the highest concentration of children from low-income families attend school. The District has 17 Title I schools (10 elementary, 3 middle, and 4 high schools). Funding is distributed based on prior year’s October CALPADS percentage of free reduced lunch eligible students.

Title II: This program provides grant to Local Education Agencies (LEAs) to increase students’ academic achievement by improving teacher and principal quality.

RESTRICTED GENERAL FUND - #01.0

Title III: This program provides services to immigrants and Limited English Proficiency (LEP) students. Funds may also be used for a variety of instructional support, curriculum development, parent involvement, and related program activities.

Restricted Lottery: Proposition 20 requires 50% of the State's lottery revenue increase over 1997-98 levels (\$41/ADA estimated for 2018-19) must be spent on "Instructional Materials", defined as "all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes".

Routine Restricted Maintenance Account (RRMA): As stated earlier, the RRMA was established in 2000-01. This is fully funded through a transfer from Unrestricted General Fund; categorical funds are not received for this program. The law (Education Code Section 17070.75) requires all school districts receiving State funds under the School Facility Program to establish a restricted account within the District's General Fund for the exclusive purpose of providing funds for ongoing and major maintenance of school buildings.

On September 16, 2003, the Legislative Counsel drafted an opinion that the 3% must be calculated on all general fund expenditures including those in restricted accounts.

In 2008-09, this rule was relaxed in response to the State fiscal crisis, and the rate lowered from 3% to 1% for five years. This flexibility was set to expire at the end of 2014-15; however, the

2015-16 State Budget extended the flexibility by providing a gradual increase of the required contributions. The District has assigned 3% of the Unrestricted General Fund expenditures since 2016-17. Beginning in 2015-16, as part of the "Solvency Savings", the indirect charges to the Routine Restricted Maintenance Account (RRMA) became ongoing. Beginning 2016-17, the summer floor maintenance charges to the program became ongoing as well.

Other Programs: The District receives additional funds for the following programs: California Career Pathways Grant; CREATES Project; Refugee Child Supplemental Program; Educator Effectiveness; Healthy Start; and Vocational and Technical Education.

American Recovery and Reinvestment Act (ARRA) funds have been received from the Federal Government for 2009-10, 2010-11, and 2011-12. These funds were utilized to primarily retain jobs that would have otherwise been lost due to the State fiscal cuts. This includes the Federal Jobs Program that was used to rescind lay-off notices issued in March 2010 and adjust staffing in K-3 from 30:1 to 24:1.

RESTRICTED GENERAL FUND - #01.0

The following table re-caps the funding utilized over these years.

ARRA/Jobs Program Summary	In Millions
<u>2009-10</u>	
Special Education	\$4.95
Title I	2.93
State Fiscal Stabilization Fund (SFSF)	9.35
ROP SFSF	0.35
<u>2010-11</u>	
Title I	1.46
State Fiscal Stabilization Fund (SFSF)	2.35
ETIS Competitive	0.50
ETIS Formula	0.17
Jobs Program	4.96
Homeless Children	0.02
<u>2011-12</u>	
State Fiscal Stabilization Fund (SFSF)	1.21
Jobs Program	0.07
Total	\$28.32

The \$28.32 million in ARRA funds were completely spent by June 30, 2012.

SPECIAL EDUCATION

Public Law 94-142 is Federal legislation mandating that all handicapped children between the ages of 3 and 21 be provided with a free and appropriate education. Every school district is charged with the responsibility of developing programs to meet the educational needs of these exceptional students. The Glendale Unified School District offers the following services and programs:

Special Day Classes: Full-time special education classes are provided for students with identified learning disabilities.

Resource Specialist Program: This is a “part-time” program whereby learning-disabled students receive specialized instruction, both within their regular classroom and in small groups, to remediate specific learning problems.

Non-Public Schools: The District contracts with private (non-public, non-sectarian) schools to provide appropriate special educational facilities and programs required by an individual with exceptional needs when no appropriate educational program is available.

Designated Instructional Services

- **Speech and Language Program:** Students receive individual and small-group instruction in speech articulation and/or help with language development disabilities.
- **Adaptive Physical Education:** This specially designed physical education program accommodates students with physical limitations and/or special health needs.
- **Counseling:** This is a service specifically designated for students who have been identified on an Individual Educational Plan (IEP) as needing psychological support/advice for a limited time. Many students receiving this service are also involved in other Special Education services.

RESTRICTED GENERAL FUND - #01.0

The District is part of a Special Education Local Plan Area (SELPA) program that includes Burbank Unified School District and La Canada Unified School District. The SELPA enables these districts to better meet the unique needs of the special students. The SELPA is funded by contribution from each participating district.

Special Education Funding Model: In the 1998-99 school year, there was a significant change in the Special Education allocation formula. Funding would no longer be calculated based on instructional personnel service units (IPSU), or by the State on a district by district basis. Instead, the new model, established by AB602 and AB598, bases funding on total K-12 actual Average Daily Attendance (ADA) excluding excused absences for the SELPA.

The process used to project the revenue for the 2019-20 Special Education budget was based on the income received for the 2018-19 school year. Special Education receives relatively flat funding including 3.26% COLA per the final 2019-20 State Budget.

In 2009-10, the District received additional one time IDEA ARRA funding of approx. \$4.5 million. This was done to save jobs in response to the nation's fiscal crisis.

Special Education Encroachment: The Special Education program is mandated by the State and Federal Government. It costs the District more to provide this program than the

revenues which it receives. This excess cost is called encroachment.

Starting in 2013-14, the LCFF revenue related to Special Education ADA is no longer transferred to the Special Education program, but will remain in the General Fund. This results in an ongoing increase of Special Education encroachment, thereby making a comparison to prior years difficult. To make a comparison possible in the table on the next page, the "Special Education – ADA – LCFF" line was inserted resulting in the encroachment net of the LCFF Revenue Transfer.

In 2019-20, the District received \$2.4 million for the one-time Preschool Special Education Funding which currently is deposited in the Unrestricted General Fund and it is part of the District's Unassigned balance.

In 2020-21, Special Education funding is moving to a new funding formula and will receive a significant ongoing increase of \$545 million in the process. Funding will now be calculated at the LEA level. Funds will continue to flow through the SELPA structure. LEA's will generate at least \$625 per ADA and those LEA's within SELPAs currently funded above this level will be held harmless.

Special Education Program

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 Adopted
CASEMIS DATA	2,780	2,739	2,710	2,717	2,617	2,617
SPECIAL EDUCATION ADA	600	616	589	606	621	621
TOTAL DISTRICT ADA	25,113	25,128	25,134	24,883	24,691	24,710
INCOME						
State Aid - AB602 and Mental Health	14,435,712	13,942,447	14,343,479	15,316,403	15,690,010	16,772,038
PL 94-142 - Federal IDEA	4,230,424	4,265,474	4,231,105	4,232,282	3,589,449	4,097,001
2019-20 Local Pre-School (now part of IDEA)	275,745	423,695	403,052	503,194	1,210,035	668,292
2019-20 Federal Pre-School	121,330	129,204	124,183	118,030	105,841	105,729
Staff Development	1,580	1,521	1,390	1,335	1,211	1,335
Federal Mental Health Services	290,566	290,511	291,033	291,246	290,538	290,538
Revenue Limit (now LCFF)	-	-	-	-	-	-
Transportation (now LCFF)	681,835	681,835	681,835	681,835	681,835	681,835
SELPA Transfers (Excess Cost)	437,772	522,216	659,449	929,995	817,227	530,000
SELPA Transfers (Itinerant Cost)	(627,362)	(678,783)	(777,374)	(790,699)	(846,021)	(1,079,843)
One Time Transfer from 65000.0 to 65001.0 SELPA	-	-	-	-	-	-
TOTAL INCOME	19,847,602	19,578,119	19,958,153	21,283,621	21,540,125	22,066,925
EXPENDITURES						
Encroachment before Sweep/One Time Revenue	33,578,578	36,380,844	37,573,988	42,087,890	44,911,302	42,911,063
ARRA IMPACT (IDEA)	-	-	-	-	-	-
Ending Fund Balance - Mental Health	-	7,585	13,377	539,138	-	-
Solvency Balance Draw Down	-	-	-	-	-	-
GROSS ENCROACHMENT	33,578,578	36,380,844	37,573,988	42,087,890	44,911,302	42,911,063
Special Education - ADA - LCFF	4,866,697	5,259,408	5,141,598	5,642,968	5,973,809	5,973,809
ENCROACHMENT - NET OF LCFF TRANSFER	28,711,881	31,121,436	32,432,390	36,444,922	38,937,493	36,937,254

Annual Percentage Increase (Decrease)	19.05%	8.39%	4.21%	12.37%	6.84%	-5.14%
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Note: 19-20 Actuals include all State and Federal programs for the Special Education program.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Restricted General Fund - Fund #01.0

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenues						
LCFF/Revenue Limit	0	0	0	0	0	0
Federal Revenue	14,610,862	15,442,494	14,538,336	14,026,279	13,994,313	13,801,740
State Revenue	28,874,391	28,577,904	30,293,046	43,815,368	37,761,178	21,660,636
Local Revenue	7,394,277	8,210,781	8,976,775	12,190,613	15,235,286	12,826,574
Total Revenues	50,879,531	52,231,180	53,808,156	70,032,261	66,990,778	48,288,950
Expenditures						
Certificated Salaries	23,198,391	24,955,841	26,149,715	24,205,755	26,796,323	25,980,853
Classified Salaries	16,539,277	16,160,964	16,123,077	16,354,086	16,768,765	17,550,301
Employee Benefits	22,634,503	25,583,940	27,457,164	36,789,315	35,478,692	19,917,588
Books & Supplies	5,064,189	5,206,050	7,341,603	7,981,463	7,485,250	4,489,441
Contracted Services	15,668,243	16,116,900	16,999,585	18,712,622	21,411,091	16,260,058
Capital Outlay	192,358	237,563	499,298	2,693,725	987,998	54,102
Other Outgo	259,691	328,549	505,424	734,999	824,523	788,000
Direct Support / Indirect Support	866,232	950,782	882,165	975,563	1,247,519	656,355
Total Expenditures	84,422,883	89,540,589	95,958,031	108,447,529	111,000,159	85,696,698
Other Financing Sources/Uses						
Transfers In/Out	(393,371)	(249,910)	(496,541)	(2,852,393)	(3,090,750)	(3,842,773)
Other Uses	0	0	0	0	0	0
Contributions	36,197,396	38,857,145	39,612,531	42,960,738	47,096,543	41,074,699
Net Increase/Decrease in Fund Balance	2,260,672	1,297,826	(3,033,885)	1,693,077	(3,589)	(175,822)
Beginning Fund Balance	7,083,817	9,344,489	10,642,315	7,608,430	9,301,507	9,297,918
Restatements/Audit Adjustments	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	2,260,672	1,297,826	(3,033,885)	1,693,077	(3,589)	(175,822)
Ending Fund Balance	9,344,489	10,642,315	7,608,430	9,301,507	9,297,918	9,122,096

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Restricted General Fund - Fund #01.0

	<u>2015-16</u> <u>Actuals</u>	<u>2016-17</u> <u>Actuals</u>	<u>2017-18</u> <u>Actuals</u>	<u>2018-19</u> <u>Actuals</u>	<u>2019-20</u> <u>Unaudited Actuals</u>
Assets					
Cash					
in County Treasury	14,034,597	20,354,527	17,411,631	12,713,982	10,526,831
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0
in Banks	0	0	0	0	0
in Revolving Fund	0	0	0	0	0
with Fiscal Agent	0	0	0	0	0
collections awaiting deposit	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	8,866,897	5,794,701	9,012,107	10,971,691	11,871,604
Due from Grantor Government	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Stores	0	0	0	0	0
Prepaid Expenditures	925,207	616,805	308,402	0	0
Other Current Assets	0	0	0	0	0
Fixed Assets	0	0	0	0	0
Total Assets	23,826,702	26,766,032	26,732,141	23,685,673	22,398,435
Liabilities					
Accounts Payable	5,587,658	5,798,241	8,564,435	7,775,370	9,856,979
Due to Grantor Governments	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Current Loans	0	0	0	0	0
Unearned Revenue	8,894,554	10,325,477	10,559,276	6,608,796	3,243,537
Long-Term Liabilities	0	0	0	0	0
Total Liabilities	14,482,213	16,123,718	19,123,711	14,384,166	13,100,516
Fund Equity					
Ending Fund Balance, June 30	9,344,489	10,642,315	7,608,430	9,301,507	9,297,918

COMBINED GENERAL FUND



GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Combined General Fund - Fund #01.0

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
LCFF/Revenue Limit	204,294,373	214,753,764	219,410,004	234,321,786	239,582,606	218,932,735
Federal Revenue	15,195,305	15,907,519	15,294,395	15,307,431	14,543,703	14,001,740
State Revenue	47,071,060	38,804,150	39,180,252	53,915,373	45,214,444	26,648,512
Local Revenue	14,203,299	14,786,547	16,586,431	17,230,658	20,165,562	16,933,365
TOTAL REVENUES	<u>280,764,038</u>	<u>284,251,980</u>	<u>290,471,082</u>	<u>320,775,248</u>	<u>319,506,315</u>	<u>276,516,352</u>
Expenditures						
Certificated Salaries	120,285,565	124,302,728	129,268,020	125,627,071	132,233,604	133,453,079
Classified Salaries	37,363,102	38,385,260	40,048,452	41,768,554	43,093,239	45,609,108
Employee Benefits	66,308,293	73,756,056	80,029,361	92,875,231	94,209,191	82,325,570
Books & Supplies	8,810,999	9,655,152	14,589,530	12,918,734	10,728,280	8,871,387
Contracted Services	32,256,369	32,105,283	33,521,587	36,377,941	37,092,611	34,176,674
Capital Outlay	368,244	331,640	688,645	2,898,452	1,113,100	1,043,071
Other Outgo	692,367	689,121	906,883	953,950	1,153,918	1,008,000
Direct Support / Indirect Support	(490,510)	(498,959)	(495,960)	(509,674)	(613,635)	(441,000)
Total Expenditures	<u>265,594,430</u>	<u>278,726,282</u>	<u>298,556,518</u>	<u>312,910,259</u>	<u>319,010,308</u>	<u>306,045,889</u>
Other Financing Sources/Uses	(1,212,144)	(1,204,876)	(2,356,435)	(2,325,053)	1,409,419	9,203,627
Net Increase/Decrease in Fund Balance	<u>13,957,464</u>	<u>4,320,822</u>	<u>(10,441,870)</u>	<u>5,539,937</u>	<u>1,905,426</u>	<u>(20,325,910)</u>
Beginning Fund Balance	39,576,636	53,534,101	57,854,925	47,413,055	53,136,351	55,041,777
Restatements/Audit Adjustments	0	0	0	183,359	0	0
Net Increase/Decrease in Fund Balance	13,957,464	4,320,822	(10,441,870)	5,539,937	1,905,426	(20,325,910)
Ending Fund Balance	<u>53,534,101</u>	<u>57,854,925</u>	<u>47,413,055</u>	<u>53,136,351</u>	<u>55,041,777</u>	<u>34,715,867</u>

MULTI YEAR PROJECTION



2020-21 BUDGET AND MULTI-YEAR PROJECTION

Unrestricted General Fund

Each year when the District budget is developed, we utilize allocations and ratios for school sites, historical trend data, on-going contractual obligation information, account analysis, and State funding projections. Historically, the most significant variable in the budget has been enrollment. However, this year, as in the last six years, the most significant variable is the State funding that will be available in future years.

In June 2020, when the 2020-21 Budget and multi-year plan was adopted, the Local Control Funding Formula (LCFF) methodology was utilized. The LCFF funding model establishes base grants for four grade levels and provides supplemental and concentration grants to low income and English learner students.

LCFF Factors 2020-21

Factors	K-3	4-6	7-8	9-12
Base grant per ADA	\$8,503.00	\$7,818.00	\$8,050.00	\$9,572.00
% Enrollment eligible	54.36%	54.36%	54.36%	54.36%
54.69% of Supplemental	\$924.45	\$849.97	\$875.20	\$1,040.67
(percentage above 55%)	\$0.00	\$0.00	\$0.00	\$0.00
Total 2019-20 LCFF Target Grant per ADA	\$9,427.45	\$8,667.97	\$8,925.20	\$10,612.67
ADA Grade Spans	7,791.95	5,649.78	3,611.82	7,669.41

LCFF funding can increase or decrease based on the following four major variables:

- Grade Level ADA – Base grant per ADA at the elementary level generates approx. \$1,000 less per ADA in funding in comparison to funding for secondary level.
- Unduplicated Pupil Count Percentage – The unduplicated pupil count percentage impacts how much Supplemental and Concentration funding is received. Every 1% change results in a \$.4 million change in Target funding.
- COLA – The cost of living adjustment increase. COLA only years beginning 2019-20.

In light of the above, it is important to note that a significant amount of the funds utilized to obtain a 3% reserve in the three year projection is one-time funding and/or transfers from sources that are not on-going.

As of 2016-17, the District does not receive any Concentration funding due to having less than 55% Unduplicated Pupil Count.

2020-21 BUDGET AND MULTI-YEAR PROJECTION

Budget Assumptions

There will be some additional changes as we move through the alignment of the LCAP implementation process and the budget.

Primary Budget Components and Multiyear Budget Assumptions include:

- The net impact of COLA, UPP, and ADA changes, results in projected net revenue decreases of \$1.5 million in 2020-21 and \$2.2 million in 2021-22.
- The District's estimated Unduplicated Pupil Percentage (UPP) for 2020-21 supplemental and concentration funding has decreased from 54.44% in Second Interim (March 2020) to 54.35%, and it is estimated at 54.70% for 2021-22.
- The District's multi-year enrollment is projected to decrease 246 students in 2020-21 based on agreed upon assumption of 1% decrease, and stays flat in 2021-22. However, this assumption must be reviewed each year.

- The Budget reflects categorical COLA's at 0% for 2020-21 and 2021-22.
- The workers compensation rate was at 1.94% in 2019-20 and it is budgeted at 1.693% for 2020-21 and 2021-22.
- Health and Welfare cost increase from the prior year is \$2.5 million for 2020-21. Health and Welfare projected increase is estimated at 8% for the future years.

The final State Budget contained several significant changes covering LCFF and STRS. As a result, the District's Adopted Budget was adjusted to reflect several of these changes with Board of Education approval in August. These adjustments are not reflected in this document.

2020-21 BUDGET AND MULTI-YEAR PROJECTION

Budget Assumptions

Local Control Funding Formula (LCFF)

The 2020-21 enacted budget appropriates 0% for continued implementation of the LCFF. Due to COVID-19 and distance learning, the 2020-21 LCFF funding will be based on 2019-20 P2 reported ADA. In 2020-21, there also will be cash deferrals of LCFF funding paid in 2021-22, which will make keeping a positive cash flow a challenge. In anticipation of this, a resolution for Tax and Revenue Anticipation Notes (TRANS) will be presented to the Board of Education if needed. The total projected 2020-21 LCFF deferrals is \$35.1 million.

California State Teachers' Retirement System (CALSTRS)

The final State Budget reduces 2020-21 employer rate from 18.40% to 16.15%, and 2021-22 employer rate from 18.10% to 16.00%. The overall impact of CalSTRS employer rate increase on the District budget are cost increases of \$0.6 million for 2014-15, \$2.9 million for 2015-16, \$5.2 million for 2016-17, \$7.3 million for 2017-18, and \$9.9 million in 2018-19, \$10.9 million in 2019-20, and \$9.7 million in 2020-21.

California Public Employees' Retirement System (CALPERS)

The final State Budget includes a CALPERS employer contribution rate decrease for 2020-21 from 22.67% to 20.70%;

and 2021-22 employer rate decrease from 24.60% to 22.84%. The overall impact of CalPERS employer rate increase on the District budget are cost increases of \$2.3 million in 2018-19, \$2.9 million in 2019-20, and \$3.4 million in 2020-21. There will be increases each year to the employer rate that will add to the squeeze on the base revenue.

Mandates

For K-12 districts, the State will provide one-time funding towards prior mandate claims. Trailer bill language intends that school districts prioritize these funds for implementation of the Common Core State Standards, though a district can use these funds for any one-time purpose. Glendale USD will use a portion to cover some of the I-Ready cost.

Mandated Block Grant (MBG)

In 2019-20, the State Budget provides approximately \$30 per ADA for Grade span K-8 and \$59 per ADA for Grade span 9-12. The 2020-21 estimated Budget is approx. \$980,000.

2020-21 BUDGET AND MULTI-YEAR PROJECTION

COVID-19 Expenses & CARES ACT Funding

Due to COVID-19, the District has encountered additional costs that was not included in the 2020-21 Adopted Budget. For 2020-21, there are one-time Federal and State CARES ACT funding available such as Learning Loss Mitigation Funding (LLM), SB117, and Elementary & Secondary School Emergency Relief (ESSER) fund that will be utilized to claim related expenditures. The total one-time CARES Act funding for Glendale Unified School District is approximately \$21.5 million. There will be ongoing budget adjustments to 2020-21 and out years to record the additional expenses and revenues.

2020-21 BUDGET AND MULTI-YEAR PROJECTION

Budget Assumptions

Local Control and Accountability Plan

Due to the State requirement, school districts are required to produce and adopt a district LCAP plan aligned with their annual budget and spending plan. In 2014-15, Glendale USD generated new account codes to monitor the LCAP transactions. The 2018-19 Budget reflected new account codes for LCAP. The 2019-20 LCAP budget included the “LCFF Budget Overview for Parents”. The requirement for the LCAP Plan has been waived for 2020-21 and instead districts are required to adopt a Learning Continuity and Attendance Plan (LCAP) by September 30, 2020.

K-3 Grade Span Adjustment (GSA)

Unless there is a collectively bargained alternative ratio in place, districts must ensure all school site average class enrollment ratios meet the target ratio of 24:1 average for the grades TK-3. Districts that fail to meet this requirement at each school site will lose 100% of this additional funding in that fiscal year. GUSD had a collective bargaining alternative ratio in place for 2018-19. However, the District has budgeted TK-3rd grade class size average at 24:1 by school site beginning 2019-20 school year.

Reserves

As a result of the passage of Proposition 2 in November 2014, a requirement was added that would place limits on the level of

reserves school districts can maintain when certain conditions exist. Based on the 2020-21 State Budget Act, not all the conditions of those limitations were met; therefore, the cap will not be triggered. However, starting in 2016-17, the State required school districts 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 in a public hearing.

Projected Reserve Balances and Flexibility Available Outside of Unrestricted General Fund at the End of 2020-21:

<u>Reserve Balances – End of 2020-21</u>	<u>In Millions</u>
• Special Education Reserve	\$0
• Retiree Health Benefits Fund 20.0	\$0
• Early Retirement Benefits Fund 67.2	\$0.74
• Restricted Major Maintenance Reserve	\$3.56
• Deferred Maintenance Fund 14.0	\$5.50
• Debt Service Fund 56.0	\$6.91
Total Remaining to Budget	\$16.71

Tier III Flexibility Options – These options were eliminated in the final 2013-14 State budget and replaced by the LCFF.

**2020-21 Governor's Signed Adopted Budget
Multi-Year Budget Assumptions 9/4/2020**

Category	2018-19 Actual	2019-20	2020-21	2021-22	2022-23
<u>Local Control Funding Formula</u>					
- Projected Net District LCFF Revenue Increase	\$14,854,195				
Adopted Budget 2020-21 (June 2020)		\$4,037,478	(\$20,663,661)	(\$1,800,307)	(\$46,916)
State Budget Adoption		\$5,120,328	(\$1,504,890)	(\$2,223,286)	(\$53,492)
- Revenue Net Percentage Increase	6.77%	3.25%	0.08%	0.01%	0.01%
- Projected Increase In Funding Per ADA	\$591	\$303	\$8	\$1	\$1
- Total LCFF Funding Per ADA	\$9,319	\$9,622	\$9,630	\$9,631	\$9,632
- Factors Utilized In Revenue Calculations					
Unduplicated Percentage	54.61%				
Adopted Budget 2020-21 (June 2020)		54.68%	54.35%	54.70%	54.92%
State Budget Adoption		54.69%	54.68%	54.70%	54.92%
Cost of Living Adjustment (COLA)	3.70%				
Adopted Budget 2020-21 (June 2020)		3.26%	-7.92%	0.00%	0.00%
State Budget Adoption		3.26%	0.00%	0.00%	0.00%
Gap Funding	100.00%				
Adopted Budget 2020-21 (June 2020)		100.00%	100.00%	100.00%	100.00%
State Budget Adoption		100.00%	100.00%	100.00%	100.00%
Revenue ADA (Funded, includes cnty ada)	25,160				
Adopted Budget 2020-21 (June 2020)		24,900	24,710	24,489	24,481
State Budget Adoption					
Enrollment	25,788				
Adopted Budget 2020-21 (June 2020)		25,528	25,282	25,273	25,223
State Budget Adoption		25,528	25,282	25,273	25,223
Unduplicated Count - Enrollment	13,911				
Adopted Budget 2020-21 (June 2020)		13,872	13,872	13,872	13,872
State Budget Adoption		13,872	13,872	13,872	13,872
<u>EMPLOYEE BENEFITS</u>					
- STRS Rates	16.280%	17.100%	16.150%	15.920%	18.400%
- PERS Rates	18.062%	19.721%	20.700%	22.840%	25.800%
- Workers Compensation	2.232%	1.940%	1.693%	1.693%	1.693%
- Retiree Benefits	1.298%	1.357%	1.357%	1.357%	1.357%
Utilizing Fund #67.1 Balance	---	---	---	---	---
- Health & Welfare Insurance Increase (District-wide)	\$2,775,767	\$420,000	\$2,482,948	\$2,482,948	\$2,482,948

GLENDALE UNIFIED SCHOOL DISTRICT
Unrestricted General Fund - Fund #01.0
Multi-Year Plan

	2020-21 Projected Budget	2021-22 Projected Budget	2022-23 Projected Budget
Revenues			
LCFF Sources	218,932,735	217,132,428	217,085,512
Federal Revenue	200,000	200,000	200,000
State Revenue	4,987,876	4,986,641	4,979,076
Local Revenue	4,106,791	4,106,791	4,106,791
Total Revenues	<u>228,227,402</u>	<u>226,425,860</u>	<u>226,371,379</u>
Expenditures			
Certificated Salaries	107,472,226	108,652,103	108,693,000
Classified Salaries	28,058,807	28,768,807	28,768,807
Employee Benefits	62,407,982	65,954,160	72,068,669
Books & Supplies	4,381,946	4,380,386	4,371,720
Contracted Services	17,916,616	18,179,895	18,456,338
Capital Outlay	988,969	988,832	988,869
Other Outgo	220,000	220,000	220,000
Direct Support / Indirect Support	(1,097,355)	(1,098,042)	(1,098,077)
Total Expenditures	<u>220,349,191</u>	<u>226,046,141</u>	<u>232,469,326</u>
Other Financing Sources/Uses/Adjustments	(28,028,299)	(1,310,218)	11,736,182
Net Increase/Decrease in Fund Balance	<u>(20,150,088)</u>	<u>(930,499)</u>	<u>5,638,235</u>
Beginning Fund Balance	45,743,857	25,593,769	24,663,270
Net Increase/Decrease in Fund Balance	(20,150,088)	(930,499)	5,638,235
Ending Fund Balance	<u>25,593,769</u>	<u>24,663,270</u>	<u>30,301,505</u>
Revolving Cash & Stores & Prepaid Expenditure	210,012	210,012	210,012
Restricted	0	0	0
Assigned (Designated)	15,838,566	15,558,566	15,558,566
Reserve for Economic Uncertainties	9,296,660	8,269,044	8,069,243
Unassigned / Unappropriated	248,531	625,648	6,463,684
Total Ending Fund Balance	25,593,769	24,663,270	30,301,505

GLENDALE UNIFIED SCHOOL DISTRICT
Restricted General Fund - Fund #01.0
Multi-Year Plan

	2020-21 Projected Budget	2021-22 Projected Budget	2022-23 Projected Budget
Revenues			
LCFF Sources	0	0	0
Federal Revenue	13,801,740	13,800,058	13,790,716
State Revenue	21,660,636	21,655,096	21,624,317
Local Revenue	12,826,574	12,826,574	12,826,574
Total Revenues	<u>48,288,950</u>	<u>48,281,728</u>	<u>48,241,607</u>
Expenditures			
Certificated Salaries	25,980,853	25,976,102	25,963,102
Classified Salaries	17,550,301	17,550,222	17,543,165
Employee Benefits	19,917,588	19,916,769	19,907,610
Books & Supplies	4,489,441	4,491,333	4,491,387
Contracted Services	16,260,058	16,261,388	16,252,869
Capital Outlay	54,102	56,405	56,389
Other Outgo	788,000	787,895	787,517
Direct Support / Indirect Support	656,355	657,042	657,077
Total Expenditures	<u>85,696,698</u>	<u>85,697,156</u>	<u>85,659,116</u>
Other Financing Sources/Uses	37,231,926	37,418,721	37,418,371
Net Increase/Decrease in Fund Balance	<u>(175,822)</u>	<u>3,293</u>	<u>862</u>
Beginning Fund Balance	9,297,918	9,122,096	9,125,389
Net Increase/Decrease in Fund Balance	(175,822)	3,293	862
Ending Fund Balance	<u>9,122,096</u>	<u>9,125,389</u>	<u>9,126,251</u>
Revolving Cash & Stores & Prepaid Expenditure	0	0	0
Restricted	9,122,096	9,125,389	9,126,251
Assigned (Designated)	0	0	0
Reserve for Economic Uncertainties	0	0	0
Unassigned / Unappropriated	0	0	0
Total Ending Fund Balance	9,122,096	9,125,389	9,126,251

GLENDALE UNIFIED SCHOOL DISTRICT
Combined General Fund - Fund #01.0
Multi-Year Plan

	2020-21	2021-22	2022-23
	Projected	Projected	Projected
	Budget	Budget	Budget
Revenues			
LCFF Sources	218,932,735	217,132,428	217,085,512
Federal Revenue	14,001,740	14,000,058	13,990,716
State Revenue	26,648,512	26,641,737	26,603,393
Local Revenue	16,933,365	16,933,365	16,933,365
Total Revenues	276,516,352	274,707,588	274,612,986
Expenditures			
Certificated Salaries	133,453,079	134,628,205	134,656,102
Classified Salaries	45,609,108	46,319,029	46,311,972
Employee Benefits	82,325,570	85,870,929	91,976,279
Books & Supplies	8,871,387	8,871,719	8,863,107
Contracted Services	34,176,674	34,441,283	34,709,207
Capital Outlay	1,043,071	1,045,237	1,045,258
Other Outgo	1,008,000	1,007,895	1,007,517
Direct Support / Indirect Support	(441,000)	(441,000)	(441,000)
Total Expenditures	306,045,889	311,743,297	318,128,442
Other Financing Sources/Uses	9,203,627	36,108,503	49,154,553
Net Increase/Decrease in Fund Balance	(20,325,910)	(927,206)	5,639,097
Beginning Fund Balance	55,041,775	34,715,865	33,788,659
Net Increase/Decrease in Fund Balance	(20,325,910)	(927,206)	5,639,097
Ending Fund Balance	34,715,865	33,788,659	39,427,756
Revolving Cash & Stores & Prepaid Expenditure	210,012	210,012	210,012
Restricted	9,122,096	9,125,389	9,126,251
Assigned (Designated)	15,838,566	15,558,566	15,558,566
Reserve for Economic Uncertainties	9,296,660	8,269,044	8,069,243
Unassigned / Unappropriated	248,531	625,648	6,463,684
Total Ending Fund Balance	34,715,865	33,788,659	39,427,756

OTHER FUNDS



Special Education Pass-Through Fund #10.0

The California Department of Education (CDE) has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund.

As **background**, over the past several years the CDE noticed that reporting special education pass-through revenues in the General Fund of a SELPA AU impairs meaningful comparisons of the AU with otherwise-similar local educational agencies. Additionally, in one instance, the SELPA pass-through balance masked an unrelated fiscal solvency issue that otherwise would have been apparent. To minimize these issues, the CDE established Fund 10.0 to separately account for special education pass-through revenues.

Since Glendale is the Administrative Unit for the Foothill SELPA, a new fund needed to be established. Glendale receives all the SELPA revenues and then distributes these pass-through revenues to the other member agencies of Burbank Unified School District and La Cañada Unified School District. However, any revenues retained for use within the Administrative Unit are accounted for in Glendale's General Fund and not the new Fund 10.0. The fund was established in 2011-12.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Special Education Pass-Through Fund - Fund #10.0

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenue						
Federal Revenue	4,714,348	4,124,235	1,308,755	3,911,552	3,912,064	4,899,882
State Revenue	0	0	6,492	0	0	820,979
Local Revenue	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Revenue	4,714,348	4,124,235	1,315,247	3,911,552	3,912,064	5,720,861
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	4,714,348	4,124,235	1,315,247	3,911,552	3,912,064	5,720,861
Direct Support/Indirect Support	0	0	0	0	0	0
Total Expenditures	4,714,348	4,124,235	1,315,247	3,911,552	3,912,064	5,720,861
Other Financing Sources/Uses						
Interfund Transfer In-From Fund # 01.0	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0	0
Audit Adjustments/Restatement	0					
Adjusted Beginning Fund Balance	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Special Education Pass-Through - Fund #10.0

	<u>2015-16</u> <u>Actuals</u>	<u>2016-17</u> <u>Actuals</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Unaudited Actuals</u>
Assets					
Cash					
in County Treasury	0	93,980	0	0	0
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0
in Banks	0	0	0	0	0
in Revolving Fund	0	0	0	0	0
with Fiscal Agent	0	0	0	0	0
collections awaiting deposit	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	1,106,746	0	0	0	0
Due from Grantor Government	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Stores	0	0	0	0	0
Prepaid Expenditures	0	0	0	0	0
Other Current Assets	0	0	0	0	0
Fixed Assets	0	0	0	0	0
Total Assets	1,106,746	93,980	0	0	0
Liabilities					
Accounts Payable	1,106,746	93,980	0	0	0
Due to Grantor Governments	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Current Loans	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Long-Term Liabilities	0	0	0	0	0
Total Liabilities	1,106,746	93,980	0	0	0
Fund Equity					
Ending Fund Balance, June 30	0	0	0	0	0

CHILD DEVELOPMENT FUND - #12.0

Early Education and Extended Learning Programs (EEELP)

This fund is utilized to account for the various programs that support early education and extended learning programs. It contains both Federal and State programs. The following is a summary of the major programs within this fund:

Child Development:

Name: General Child Care and Development Programs
School: 15 elementary schools and one center – targeted at 388 School-Age Students
Operate: Full-day program is offered Monday through Friday, from 6:30 a.m. to 6:00 p.m. for 246 days.

State Preschool:

Name: California State Preschool Program

Part Day:

School: Three elementary schools – targeted at 136 Preschool Students
Operate: Three-hour State Preschools are open from 8:30 to 11:30 a.m. or 12:30 to 3:30 p.m. for 180 days.

Full Day:

School: Two elementary schools and two centers – targeted at 157 Preschool Students
Operate: Full-day program is offered Monday through Friday, from 6:30 a.m. to 6:00 p.m. for 246 days.

Due to COVID-19 and distance learning in 2020-21, currently as of September 2020, there are no preschool and before and after school programs offered. The following narrative outlines

the goals and objectives for the preschool and school age students in the various programs that are offered:

Preschool: Our preschool programs promote age-appropriate educational experiences that include exploration and learning in literacy, mathematics, science, and physical/social-emotional development. These programs prepare students for Kindergarten.

School-Age: The EEELP School-Age Programs (elementary schools) incorporate Common Core State Standards in a student-centered stimulating environment that meets the individual needs, interests, and differences of each student. These center-based activities are aligned with the California's Child Development Division's Desired Results for Children and Families, which is an evaluation process. Students receive assistance with homework and study skills in a group setting. Parents/guardians are provided opportunities for education and parent involvement which serves as a bridge between home and school.

Ending Fund Balance: The California Department of Education (CDE) advised districts to have three months of operating capital to operate their program during the contract period prior to receiving their first State apportionments in the event that State apportionments are withheld, delayed, lost in the mail, and so forth. According to CDE, a contracted district is responsible for paying their bills regardless of any interruption in the flow of State funds. The State swept these reserves by decreasing the funding.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Child Development - Fund #12.0

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenue						
Federal	764,793	779,668	850,584	813,375	813,375	869,402
State	2,723,647	2,971,104	3,504,602	3,762,802	3,892,987	2,946,904
Parent Fees	259,672	296,667	154,231	203,241	172,722	314,645
Transfers In	0	0	0	0	0	0
Interest	3,055	6,013	6,419	15,810	12,778	15,400
Total Revenue	3,751,167	4,053,452	4,515,837	4,795,228	4,891,862	4,146,351
Expenditures						
Certificated Salaries	1,500,377	1,653,377	1,787,271	1,672,826	1,733,752	1,924,919
Classified Salaries	1,117,592	1,060,680	1,171,805	1,189,746	1,211,055	1,193,604
Employee Benefits	1,032,267	1,212,675	1,380,509	1,497,963	1,557,251	1,490,813
Books & Supplies	244,742	127,752	301,621	199,840	119,321	153,305
Contracted Services	97,453	88,945	91,780	219,371	221,633	131,483
Capital Outlay	0	1,737	9,014	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	149,051	152,182	162,506	166,124	213,975	111,000
Total Expenditures	4,141,483	4,297,348	4,904,507	4,945,868	5,056,986	5,005,124
Other Financing Sources/Uses						
Interfund Transfer In-From Fund # 01.0	393,371	249,910	496,541	166,451	177,902	858,773
Total Other Financing Sources/Uses	393,371	249,910	496,541	166,451	177,902	858,773
Net Increase/Decrease in Fund Balance	3,055	6,014	107,871	15,810	12,778	0
Beginning Fund Balance	181,567	184,621	190,635	298,506	314,316	327,094
Audit Adjustments/Restatement	0					
Adjusted Beginning Fund Balance	181,567	184,621	190,635	298,506	314,316	327,094
Net Increase/Decrease in Fund Balance	3,055	6,014	107,871	15,810	12,778	0
Ending Fund Balance	184,621	190,635	298,506	314,316	327,094	327,094

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Child Development - Fund #12.0

	<u>2015-16</u> <u>Actuals</u>	<u>2016-17</u> <u>Actuals</u>	<u>2017-18</u> <u>Actuals</u>	<u>2018-19</u> <u>Actuals</u>	<u>2019-20</u> <u>Unaudited Actuals</u>
Assets					
Cash					
in County Treasury	441,283	364,083	256,590	563,765	649,570
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0
in Banks	0	0	0	0	0
in Revolving Fund	0	0	0	0	0
with Fiscal Agent	0	0	0	0	0
collections awaiting deposit	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	5,558	200,475	390,357	56,049	42,853
Due from Grantor Government	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Stores	0	0	0	0	0
Prepaid Expenditures	0	0	0	0	0
Other Current Assets	0	0	0	0	0
Fixed Assets	0	0	0	0	0
Total Assets	446,842	564,558	646,947	619,814	692,423
Liabilities					
Accounts Payable	262,220	373,924	348,443	305,500	365,332
Due to Grantor Governments	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Current Loans	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Long-Term Liabilities	0	0	0	0	0
Total Liabilities	262,220	373,924	348,443	305,500	365,332
Fund Equity					
Ending Fund Balance, June 30	184,621	190,634	298,504	314,314	327,092

NUTRITION SERVICES FUND – #13.0

The **Nutrition Services Fund**, with a budget of approximately \$10 million, is the operating account for the Nutrition Services Department, which provides lunch and at most sites breakfast and snacks to our students. This program does **not** receive financial support from the General Fund; it must generate enough revenue to sustain the program. This is especially challenging when the costs continue to rise for food, paper goods, gasoline, salaries, and benefits at the same time that our student population is decreasing and legislative changes are occurring. In response to this challenge the following has occurred:

- More efficient and effective methods are being utilized to prepare and serve the food.
- In 2007-08, a new on-line student payment system was implemented.
- A concerted effort has been made to increase student participation and sales. In 2018-19, approx. 2.8 million meals were served, an average of 15,856 meals per day.

The District assessed the Nutrition Services Department for indirect costs. This is a reimbursement to the General Fund and is based on a State formula.

Meal Prices

Breakfast: Prior to 2007-08 the price of breakfast for elementary and secondary schools had not increased in 17 years. In 2007-08, the price went from \$0.75 to \$1.00 and in 2008-09 it increased to \$1.25.

Lunch: Prior to 2007-08 lunch prices had not increased in 11 years. *Elementary:* In 2007-08 the price went from \$1.50 to

\$1.75 and in 2008-09 it increased to \$2.00. In January 2014, it increased to \$2.25; and on June 1, 2015, the price increased to \$2.50, and in 2016-17, it increased to \$2.60. *Secondary:* In 2007-08 the price increased from \$1.75 to \$2.00 and in 2008-09 it increased to \$2.25. In 2011-12, it increased to \$2.50. In 2016-17, it increased to \$2.60 to comply with the Healthy Hunger Free Kids Act. In January of 2018, it increased to \$2.75. The District participates in federal and state meal programs including the National School Lunch Program, which provides nutritionally balanced, low-cost or free meals to children each school day.

At the start of 2020-21 school year, due to distance learning, Nutrition Services has been providing lunch at the Learning Technology Pods. As of September 1, 2020, we have 97 Technology Pods. Also, Nutrition Services has been providing “grab and go” meals for all the GUSD students. As of September 1, 2020, the daily average of meals provided to our students is 4,500.

Legislative Changes: **SB 965 “Beverage Bill”** banned sodas from being served in schools. The District can only serve water, milk, and juice. Secondary schools may serve electrolyte replacement beverages. **SB 12 “Snack Bill”** banned the sale of snacks that exceed calorie, fat, saturated fat, and sugar maximums set forth in the legislation. The **Healthy Hunger Free Kids Act** went into effect July 2012. This new law requires the District to serve more fruits, vegetables, and whole grains, while decreasing calories, fat, saturated fats and sodium.

Nutrition Education: In the 2012-13 school year, the District implemented the new lunch regulations.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Nutrition Services - Fund #13.0

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenue						
Food Services Sales	2,022,283	2,094,916	2,111,523	2,236,412	1,639,169	2,115,800
Federal Revenue: Child Nutrition Program	6,123,498	6,015,386	6,805,465	6,806,568	5,816,422	6,850,000
State Revenue: Child Nutrition Program	483,413	453,865	456,821	553,388	385,870	600,000
Interest	34,739	39,589	48,258	54,464	39,706	54,100
Total Revenue	8,663,934	8,603,756	9,422,068	9,650,832	7,881,167	9,619,900
Expenditures						
Classified Salaries	3,150,896	3,213,043	3,271,909	3,048,696	3,086,843	3,471,504
Employee Benefits	1,435,525	1,537,807	1,579,804	1,569,038	1,682,670	1,999,604
Book and Other Supplies	3,877,715	4,018,307	4,155,740	4,462,028	3,507,402	3,951,660
Contracted Services	498,031	429,149	438,821	400,023	450,340	286,650
Capital Outlay	13,454	199,855	81,197	273,590	148,397	0
Direct Support/Indirect Support	341,459	346,776	333,453	343,550	399,660	330,000
Total Expenditures	9,317,080	9,744,937	9,860,924	10,096,925	9,275,313	10,039,418
Other Financing Sources/Uses						
	0	0	0	0	0	0
Interfund Transfer In from Fund 01.0	42,197	57,576	52,419	72,660	77,831	0
Total Other Financing Sources/Uses	42,197	57,576	52,419	72,660	77,831	0
Net Increase/Decrease in Fund Balance	(610,949)	(1,083,605)	(386,437)	(373,434)	(1,316,315)	(419,518)
Beginning Fund Balance	6,045,109	5,434,160	4,350,555	3,964,118	3,590,684	2,274,369
Net Increase/Decrease in Fund Balance	(610,949)	(1,083,605)	(386,437)	(373,434)	(1,316,315)	(419,518)
Ending Fund Balance	5,434,160	4,350,555	3,964,118	3,590,684	2,274,369	1,854,851

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Nutrition Services - Fund #13.0

	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Unaudited Actuals
Assets					
Cash					
in County Treasury	4,073,116	3,729,734	3,338,031	2,752,735	1,878,308
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0
in Banks	0	0	0	0	0
in Revolving Fund	700	700	700	700	700
with Fiscal Agent	0	0	0	0	0
collections awaiting deposit	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	1,661,033	938,425	1,145,738	1,096,804	675,102
Due from Grantor Government	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Stores	97,493	90,407	117,271	84,557	128,537
Prepaid Expenditures	0	0	0	0	0
Other Current Assets	0	0	0	0	0
Fixed Assets	0	0	0	0	0
Total Assets	5,832,342	4,759,266	4,601,740	3,934,797	2,682,647
Liabilities					
Accounts Payable	232,560	214,574	440,307	269,631	408,278
Due to Grantor Governments	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Current Loans	0	0	0	0	0
Unearned Revenue	165,623	194,136	197,314	74,481	0
Long-Term Liabilities	0	0	0	0	0
Total Liabilities	398,183	408,710	637,622	344,112	408,278
Fund Equity					
Ending Fund Balance, June 30	5,434,159	4,350,556	3,964,118	3,590,684	2,274,369

DEFERRED MAINTENANCE FUND - #14.0

The **Deferred Maintenance Fund** was established to conform with **Education Code Section 17582**. The guidelines and funding were created by the State Legislature to assist school districts with the tremendous financial burden of maintaining school facilities. The funding model was built on the concept that the State would provide an amount based on a formula that utilizes state-wide data. The State funding would then be contingent on the District providing matching funds.

In 2006-07, the auditors required the accounting for the revenue in this fund to change from an accrual basis to a cash basis. This change was necessary due to the delays in State funding.

In 2008-09, in response to the State fiscal crisis, the funding was decreased from \$1,291,090 to \$965,191, and flexibility was given to districts.

The State Deferred Maintenance Revenue became “unrestricted” and was deposited directly into the Unrestricted General Fund to be utilized for general fund purposes. The required matching funds from the Unrestricted General Fund for the Deferred Maintenance Program were also eliminated.

In 2009-10, the District transferred the \$4.76 million fund balance into the Unrestricted General Fund and back to the Deferred Maintenance Fund. The transfer process reserved the District’s flexibility to utilize \$4.76 million as needed in future years.

In 2010-11, to meet the requirements of GASB 54, the entire ending balance of \$4.89 million was committed for deferred maintenance activity. This can be un-committed by the Board at any time for General Fund use.

In 2011-12, projects previously listed as Deferred Maintenance were charged to Capital Projects Fund #40.1. This preserved the Deferred Maintenance monies to be utilized for General Fund purposes if they are needed in a future year.

In 2012-13 and 2013-14, the Deferred Maintenance Projects are charged to the Measure S Bond Fund #21.1. In 2013-14, the State permanently eliminated Deferred Maintenance funding. The balance of \$5 million in 2019-20 has been committed to meet the requirement of GASB54. This can be un-committed by the Board at any time for future textbook purchases.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Deferred Maintenance - Fund #14.0

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Budget	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenue						
Allowance from State	0	0	0	0	0	0
Interest	39,665	55,786	80,313	109,108	90,575	90,000
Total Revenue	39,665	55,786	80,313	109,108	90,575	90,000
Expenditures						
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Financing Sources/Uses						
Transfer Out To General Fund	0	0	0	0	0	0
Transfer In From General Fund	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	39,665	55,786	80,313	109,108	90,575	90,000
Beginning Fund Balance	5,031,314	5,070,979	5,126,765	5,207,078	5,316,186	5,406,761
Net Increase/Decrease in Fund Balance	39,665	55,786	80,313	109,108	90,575	90,000
Ending Fund Balance	5,070,979	5,126,765	5,207,078	5,316,186	5,406,761	5,496,761

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Deferred Maintenance - Fund #14.0

	<u>2015-16</u> <u>Actuals</u>	<u>2016-17</u> <u>Actuals</u>	<u>2017-18</u> <u>Actuals</u>	<u>2018-19</u> <u>Actuals</u>	<u>2019-20</u> <u>Unaudited Actuals</u>
Assets					
Cash					
in County Treasury	5,055,148	5,100,769	5,178,435	5,287,228	5,390,702
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0
in Banks	0	0	0	0	0
in Revolving Fund	0	0	0	0	0
with Fiscal Agent	0	0	0	0	0
collections awaiting deposit	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	15,832	25,996	28,643	28,958	16,059
Due from Grantor Government	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Stores	0	0	0	0	0
Prepaid Expenditures	0	0	0	0	0
Other Current Assets	0	0	0	0	0
Fixed Assets	0	0	0	0	0
Total Assets	5,070,980	5,126,765	5,207,078	5,316,185	5,406,761
Liabilities					
Accounts Payable	0	0	0	0	0
Due to Grantor Governments	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Current Loans	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Long-Term Liabilities	0	0	0	0	0
Total Liabilities	0	0	0	0	0
Fund Equity					
Ending Fund Balance, June 30	5,070,980	5,126,765	5,207,078	5,316,185	5,406,761

POST EMPLOYMENT BENEFITS FUND - #20.0

The **Post Employment Benefits Fund #20.0** was originally established to create a reserve for the future retiree health insurance liability as defined by GASB 45. However, in the State software this fund only allows lump-sum monies to be transferred into the fund and does not provide for the utilization of a percentage benefit in the payroll system. Utilizing a percentage in the payroll system is a preferable methodology since it allows all programs to contribute towards the GASB 45 liability.

To accommodate this change in methodology, a new Early Retirement Benefit Fund #67.2 was created in 2008-09 to conform to the State accounting system.

Unfortunately, even though there is a significant future liability for retiree health insurance premiums, Fund #20.0 is no longer being reserved for that purposes. As a result of the State fiscal crisis, it is being used for “solvency transfers” to the Unrestricted General Fund. The only revenue generated in Fund #20.0 since 2008-09 is interest income.

The “solvency transfers” were made to the Unrestricted General Fund in the following manner: \$3,750,000 in 2011-12, and \$2,761,008 in 2012-13. This fund was depleted and closed at the end of 2012-13 (See Appendix IV –Reserve Balances and Designations).

MEASURE K BUILDING FUND - #21.0

This **Building Fund** was created to record the expenditures that were made from the \$186 million Measure K General Obligation Bond that was passed in 1997. The funds from Measure K were restricted and could only be used for major repairs, the renovation of school campuses, and new school construction.

In addition to the annual audit, the projects and expenditures in this fund had additional oversight from a committee. This oversight was provided by the Advisory Bond Committee (ABC). The ABC was formed on June 25, 1997 and comprised of public volunteers to provide oversight to the bond projects. The ABC Committee completed its work in August 2010.

The Measure K bond proceeds provided the matching funds needed for the District to access approx. \$180 million in State construction funding. The State monies were initially deposited into Fund #35.0 and then transferred into Building Fund #21.0.

The Measure K funding was fully expended in 2010-11 with the completion of the Glendale High School Project. In 2011-12 and 2012-13, this Building Fund was expanded additional level to reflect Measure S General Obligation Bond Fund #21.1 and Clean Renewable Energy Bonds Fund #21.2.

MEASURE S BUILDING FUND - #21.1

Measure S Building Fund #21.1 is utilized to record the expenditures made from the \$270 million Measure S General Obligation Bond that was passed in April of 2011 by 69.9% of the voters. The funds from Measure S are restricted and can only be used for major repairs, the renovation of school campuses, technology, new school construction, furniture, and equipment. This fund reflects the first issuance of \$54 million Measure S General Obligation Bond. In 2017-18, a total of \$1.7 million was transferred in from Developer Fee Fund (25.0) to fund Dunsmore ORG Project.

Additionally, in 2014-15, the “Series B” bonds were issued for the amount of \$70 million and in the denomination of \$5,000 principal amount each. The \$6.5 million of the proceeds from the sale of the bonds was utilized in 2014-15 to pay off the remaining balance of Certificates of Participation (COPs).

The “Series C” bonds for \$70 million was issued in August 2016. A \$38 million General Obligation Bonds “Series D” was issued in September 2018. In 2019-20, a total of \$2.3 million was transferred in from Capital Improvement Fund (40.1) to support the GHS pool project.

There are currently three citizen committees assisting the District with the implementation of this program:

- Citizen’s Bond Oversight Committee (CBOC) - The Measure S Bond is subject to Proposition 39 guidelines

and requirements. The CBOC was established to perform the audit oversight outlined in Education Code Section 15278.

- Superintendent’s Facility Advisory Committee (SFAC) was formed to provide advice on matters related to selection and implementation of Measure S and Facilities Projects.
- Superintendent’s Facility Advisory Technology Sub-Committee (SFATS) was formed to advise the SFAC in matters related to the technology infrastructure and the implementation of emerging technologies.

A listing of current CBOC, SFAC, and SFATS committee members is available on the District’s website under the “Measure S Update” link.

A complete list of the projects authorized with budget assignments and expenditures through June 30, 2020 is in Appendix VII. A more detailed report is available on the District’s website.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Measure S Projects Fund # 21.1

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Audited	Audited	Audited	Audited	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Revenue						
Interest	583,716	1,065,328	881,661	1,305,551	1,107,334	900,000
Other Local Revenue	1	66,864	39,525	2,620	542,728	0
Total Revenue	583,717	1,132,192	921,185	1,308,170	1,650,063	900,000
Expenditures						
Certificated & Classified Salaries	1,546,700	1,011,578	1,112,753	1,061,291	1,192,923	1,184,582
Employee Benefits	644,386	440,719	488,979	526,360	593,194	589,727
Books & Supplies	819,100	750,453	454,591	192,226	79,699	0
Contracted Services	158,192	249,982	294,430	432,971	(201,039)	0
Capital Outlay	54,101,503	56,765,417	31,841,277	10,562,804	4,952,228	23,502,049
Other Outgo - COP Payment	0	0	0	0	0	0
Total Expenditures	57,269,880	59,218,149	34,192,029	12,775,652	6,617,005	25,276,358
Other Financing Sources/Uses						
Inter-Fund Transfer Out	0	0	0	0	0	0
Inter-Fund Transfer In From Fund 40.1, 25.0, 35.0, 21.2	36,596,928	3,095,179	1,700,740	0	2,375,000	0
Proceeds from Sale of Bonds	0	70,000,000	0	38,000,000	0	0
Total Other Financing Sources/Uses	36,596,928	73,095,179	1,700,740	38,000,000	2,375,000	0
Net Increase/Decrease in Fund Balance	(20,089,235)	15,009,223	(31,570,104)	26,532,518	(2,591,942)	(24,376,358)
Beginning Fund Balance	75,716,722	55,627,487	70,636,709	39,066,606	65,599,124	63,007,181
Audit Adjustments	0	0	0	0	0	0
Adjusted Beginning Fund Balance	75,716,722	55,627,487	70,636,709	39,066,606	65,599,124	63,007,181
Net Increase/Decrease in Fund Balance	(20,089,235)	15,009,223	(31,570,104)	26,532,518	(2,591,942)	(24,376,358)
Ending Fund Balance	55,627,487	70,636,709	39,066,606	65,599,124	63,007,181	38,630,823

CLEAN RENEWABLE ENERGY BONDS – FUND #21.2

Clean Renewable Energy Bonds (CREBs) are federal bonds used to finance photovoltaic and water heating installations at rates lower than most tax-exempt municipal bonds. The federal government subsidizes the financing by lowering the borrowed interest rate (Net Effective Rate) in the form of federal tax credits.

The District applied for CREBs in 2009 and received authorization to issue the bonds at 12 school sites. The initial \$4.3 million of CREBs were issued as part of the first series of Measure S bonds (\$54 million) in 2011, and is reflected in the Measure S Building Fund #21.1. Crescenta Valley High School, Rosemont Middle School, Monte Vista Elementary, and Mountain Avenue Elementary solar projects were financed with this initial issuance of CREBs.

CREBS Fund #21.2 was established to account for \$5.38 million in the second series of CREBs issued in October 2012. Due to the nature of tax-exempt bonds, the proceeds are held with a banking entity serving as the “Custodian” and the funds are disbursed to the “District” upon a reimbursement request. Deutsche Bank National Trust Company serves as the “Custodian” for Glendale Unified School District.

The second series of CREBs have been fully utilized for the District solar projects and the proceeds were fully claimed from the Custodian.

The second series of bonds will mature in 17 years and are expected to be re-paid using redevelopment agency proceeds transferred from Unrestricted General Fund. The annual principal and interest payment for 2020-21 is estimated at \$446,640. This payment will be made from the Capital Projects and Improvement Fund (40.1). Glendale High School, Roosevelt Middle School, Marshall Elementary, Fremont Elementary, Balboa Elementary, and Franklin Elementary solar projects were financed with this second series of CREBs.

In October 2016, the third series of CREBs was issued for \$10.7 million. The District is the sole “Custodian” of this series. These bonds will mature in 17 years and are expected to be paid using redevelopment agency proceeds transferred from Unrestricted General Fund. Solar Projects at Cerritos, Jefferson, Mann, Muir, and R.D. White Elementary Schools; and Toll and Wilson Middle schools; and Glendale and Hoover High Schools were funded with this series of CREBS. The annual principal and interest payment for 2020-21 is estimated at \$870,474. This payment will be from the Capital Projects Fund (40.1).

In 2019-20, total expenditures in this fund was \$2,134,774 and the ending balance on June 30, 2020 was \$74,000.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Clean Renewable Energy Bonds Fund # 21.2

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenue						
Interest	0	85,554	131,915	81,740 *	(292,421)	0
Other Local Revenue	0	0	0	0	0	0
Total Revenue	0	85,554	131,915	81,740	(292,421)	0
Expenditures						
Certificated & Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	1,139	0	0
Contracted Services	0	36,492	112,426	150,567	18,900	0
Capital Outlay	573,808	634,347	5,248,405	2,715,086	1,562,953	0
Other Outgo	0	0	0	0	260,500	0
Total Expenditures	573,808	670,839	5,360,830	2,866,791	1,842,353	0
Other Financing Sources/Uses						
Inter-Fund Transfer Out to Fund 21.1	0	0	0	0	0	0
Inter-Fund Transfer In	0	0	0	0	0	0
Proceeds from Sale of Bonds	0	10,740,814	0	0	0	0
Total Other Financing Sources/Uses	0	10,740,814	0	0	0	0
Net Increase/Decrease in Fund Balance	(573,808)	10,155,529	(5,228,916)	(2,785,051)	(2,134,774)	0
Beginning Fund Balance	641,028	67,220	10,222,749	4,993,834	2,208,782	74,008
Audit Adjustments	0	0	0	0	0	0
Adjusted Beginning Fund Balance	641,028	67,220	10,222,749	4,993,834	2,208,782	74,008
Net Increase/Decrease in Fund Balance	(573,808)	10,155,529	(5,228,916)	(2,785,051)	(2,134,774)	0
Ending Fund Balance	67,220	10,222,749	4,993,834	2,208,782	74,008	74,008

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Measure S Project Funds - Fund # 21.1, 21.2 (Measure S G.O. Bond)

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenue						
Interest	583,716	1,150,882	1,013,575	1,387,291	814,913	900,000
Other Local Revenue	1	66,864	39,525	2,620	542,728	0
Total Revenue	583,717	1,217,746	1,053,100	1,389,911	1,357,642	900,000
Expenditures						
Certificated & Classified Salaries	1,546,700	1,011,578	1,112,753	1,061,291	1,192,923	1,184,582
Employee Benefits	644,386	440,719	488,979	526,360	593,194	589,727
Books & Supplies	819,100	750,453	454,591	193,365	79,699	0
Contracted Services	158,192	286,474	406,856	583,537	(182,139)	0
Capital Outlay	54,675,311	57,399,764	37,089,681	13,277,890	6,515,181	23,502,049
Other Outgo - COP Payment	0	0	0	0 *	260,500	0
Total Expenditures	57,843,688	59,888,988	39,552,860	15,642,444	8,459,358	25,276,358
Other Financing Sources/Uses						
Inter-Fund Transfer Out to Fund 21.1	0	0	0	0	0	0
Inter-Fund Transfer In From Fund 40.1, 25.0, 35.0, 21.2	36,596,928	3,095,179	1,700,740	0	2,375,000	0
Proceeds from Sale of Bonds	0	80,740,814	0	38,000,000	0	0
Total Other Financing Sources/Uses	36,596,928	83,835,993	1,700,740	38,000,000	2,375,000	0
Net Increase/Decrease in Fund Balance	(20,663,043)	25,164,752	(36,799,019)	23,747,467	(4,726,717)	(24,376,358)
Beginning Fund Balance	76,357,749	55,694,706	80,859,458	44,060,439	67,807,906	63,081,190
Audit Adjustments	0	0	0	0	0	0
Adjusted Beginning Fund Balance	76,357,749	55,694,706	80,859,458	44,060,439	67,807,906	63,081,190
Net Increase/Decrease in Fund Balance	(20,663,043)	25,164,752	(36,799,019)	23,747,467	(4,726,717)	(24,376,358)
Ending Fund Balance	55,694,706	80,859,458	44,060,439	67,807,906	63,081,190	38,704,832

* This is the principal payment out of Fund 21.2 in 2019-20.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
General Obligation Bond Project Funds - Fund #21.1 & 21.2

	<u>2015-16</u> <u>Actuals</u>	<u>2016-17</u> <u>Actuals</u>	<u>2017-18</u> <u>Actuals</u>	<u>2018-19</u> <u>Actuals</u>	<u>2019-20</u> <u>Unaudited Actuals</u>
Assets					
Cash					
in County Treasury	68,249,277	89,708,796	46,754,963	68,672,923	64,351,995
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0
in Banks	0	0	0	0	0
in Revolving Fund	0	0	0	0	0
with Fiscal Agent	198,383	174,304	17,304	0	0
collections awaiting deposit	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	235,148	520,725	288,302	385,450	193,670
Due from Grantor Government	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Stores	0	0	0	0	0
Prepaid Expenditures	0	0	0	0	0
Other Current Assets	0	0	0	0	0
Fixed Assets	0	0	0	0	0
Total Assets	68,682,809	90,403,825	47,060,570	69,058,374	64,545,665
Liabilities					
Accounts Payable	12,988,102	9,544,366	3,157,130	1,250,467	1,464,475
Due to Grantor Governments	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Current Loans	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Long-Term Liabilities	0	0	0	0	0
Total Liabilities	12,988,102	9,544,366	3,157,130	1,250,467	1,464,475
Fund Equity					
Ending Fund Balance, June 30	55,694,707	80,859,459	43,903,440	67,807,907	63,081,190

DEVELOPER FEE FUND - #25.0

Education Code Section 17620 authorizes the governing board of a school district to levy a fee established by the State for development within its borders. The **Developer Fee Fund** income must be used for the rental or purchase of modular classrooms, the purchase of property, and/or for other major classroom facility needs as approved by the Board of Education.

In the spring of 2012-13, this fee was increased from \$3.20 per square foot of residential construction to \$3.36 per square foot. The increase for commercial construction was \$.51 per square foot to \$.54 per square foot. The fee is assessed on new construction that is over 500 square feet and there are some exemptions to the fee that relate to buildings for religious purposes and senior citizen housing.

The amount of the fee is established by the State Allocation Board and is revised every two years. However, due to the State recession the State Allocation Board did not increase the fee allowance in 2009-10 and 2010-11.

Government Code Section 66001 and 66006 require the District to provide an annual report to the public regarding the fee collection and usage, this report is provided to the Board in December. Currently the City of Glendale collects the developer fee for the construction that occurs within the Glendale City limits. This relieves a significant burden from the District and provides a more streamlined process for the individuals obtaining the various permits required for construction. The District's Business Services Division collects fees for the areas that are outside of City limits. In 2016-17, the District received approx. \$1.6 million. In 2017-18, the budget is \$1.0 million of anticipated fee revenue.

In December 2009, the District utilized this Fund to purchase three properties that are contiguous to the District Administration building. The cost of the purchase was \$2.35 million.

In May 2013, the District transferred \$4,316,777 to the Measure S Projects Fund (21.1) for the Keppel Elementary School project.

In May 2014, the District transferred \$4,000,000 to the Measure S Projects Fund (21.1) to support Measure S project activities.

In May 2016, the District transferred \$1 million to the Measure S Projects Fund (21.1) for the Muir ORG Project and \$650,000 to Capital Projects and Improvement Fund (40.1) for the installation of portable buildings at Cloud Preschool.

In March 2017, the District transferred \$1.25 million to the Measure S Projects Fund (21.1) for R.D. White ORG project; \$1.0 million for Glendale High School ORG Project; and \$0.7 million for Dunsmore ORG Project.

In December 2017, the District transferred \$1.7 million to the Measure S Projects Fund (21.1) for Dunsmore ORG Project.

In 2018-19, \$850,000 was transferred to Fund 40.1 for the Cloud Preschool portable project.

In December 2019, the District transferred \$0.5 million to the Capital Projects Fund (40.1) for Cloud Preschool portable project.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Developer Fee - Fund #25.0

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenue						
Developer Fees	3,847,174	1,540,225	1,417,157	1,653,032	954,519	1,000,000
Redevelopment Agency Fees	0	0	0	0	0	0
Interest	80,491	113,142	153,506	210,468	175,888	100,000
Total Revenue	3,927,665	1,653,367	1,570,663	1,863,500	1,130,408	1,100,000
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	31,884	21,727	30,784	32,216	34,669	35,830
Employee Benefits	16,089	10,195	20,878	19,210	20,522	21,182
Books & Supplies	0	0	0	0	0	500
Contracted Services	7,253	33,314	24,028	6,474	49,308	363,000
Capital Outlay	0	0	54,809	13,612	789,741	100,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	55,226	65,236	130,500	71,512	894,240	520,512
Other Financing Sources/Uses						
Interfund Transfer Out - Unrestricted General Fund	0	0	0	0	0	0
Interfund Transfer Out - Fund 21.1 and Fund 40.1	(1,650,000)	(2,950,000)	(1,700,000)	(850,000)	(500,000)	0
Total Other Financing Sources/Uses	(1,650,000)	(2,950,000)	(1,700,000)	(850,000)	(500,000)	0
Net Increase/Decrease in Fund Balance	2,222,440	(1,361,869)	(259,837)	941,989	(263,832)	579,488
Beginning Fund Balance	9,324,685	11,547,125	10,185,256	9,925,419	10,867,408	10,603,576
Net Increase/Decrease in Fund Balance	2,222,440	(1,361,869)	(259,837)	941,989	(263,832)	579,488
Ending Fund Balance	11,547,125	10,185,256	9,925,419	10,867,408	10,603,576	11,183,064

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Developer Fee - Fund #25.0

	<u>2015-16</u> <u>Actuals</u>	<u>2016-17</u> <u>Actuals</u>	<u>2017-18</u> <u>Actuals</u>	<u>2018-19</u> <u>Actuals</u>	<u>2019-20</u> <u>Unaudited Actuals</u>
Assets					
Cash					
in County Treasury	11,352,571	9,847,338	9,745,230	9,961,517	10,453,516
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0
in Banks	0	0	0	0	0
in Revolving Fund	0	0	0	0	0
with Fiscal Agent	0	0	0	0	0
collections awaiting deposit	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	202,258	340,754	222,277	922,810	261,255
Due from Grantor Government	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Stores	0	0	0	0	0
Prepaid Expenditures	0	0	0	0	0
Other Current Assets	0	0	0	0	0
Fixed Assets	0	0	0	0	0
Total Assets	11,554,829	10,188,092	9,967,507	10,884,327	10,714,770
Liabilities					
Accounts Payable	7,704	2,836	42,088	16,920	111,195
Due to Grantor Governments	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Current Loans	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Long-Term Liabilities	0	0	0	0	0
Total Liabilities	7,704	2,836	42,088	16,920	111,195
Fund Equity					
Ending Fund Balance, June 30	11,547,125	10,185,256	9,925,419	10,867,407	10,603,575

CAPITAL PROJECTS FUNDS – COUNTY SCHOOLS FACILITIES FUND - #35.0

This **Capital Projects Funds – County Schools Facilities Fund** was established to receive allocations from the State Building Program. The revenues that are recorded in this fund are for modernization projects, new construction projects, and the Overcrowded Relief Grants (ORG) which is also known as the portable classroom replacement program.

The fund is for projects that meet a complex series of requirements. The project applications and various support documents must be approved by the California Department of Education (CDE), Office of Public School Construction (OPSC), Division of State Architect (DSA), and the State Allocation Board (SAB). The funding always requires matching dollars from the District to go towards the cost of the project. During the 2011-12 year-end closing process, there was a transfer of \$2,474,951 from the Capital Projects Fund 40.1 to this fund. This amount represents the unspent portion of the State match for the Roosevelt Project. A payable has been set up in this fund to return the unspent monies back to the state. The State projects have generally aligned with the District's Measure K and Measure S construction projects to supplement those resources. The following is a summary by year of the monies received and the related transfers since 2007-08.

On August 8, 2017, almost all of the fund balance in this fund for \$145,179 was transferred to Measure S Building Fund #21.1. In 2016-17, we received no income from Office of Public School Construction (OPSC). In 2018-19, \$2.5 million was transferred from this fund to Fund 40.1 as a refund from State ORG funds for Roosevelt Middle School ORG project.

The income for qualifying construction projects has all be received and there are no qualifying construction projects for the future either.

Year	Funds Received	Transferred To Fund #
<u>2007-08</u>		
• Mann Elementary School	\$4,510,251	21.0
• Marshall Elementary School	\$2,882,759	21.0
• Other projects	\$166,990	21.0
<u>2008-09</u>		
• Columbus Elementary School (ORG)	\$6,333,044	21.0
• Columbus Elementary School (MOD)	\$4,421,057	21.0
• Rosemont Middle School	\$660,000	
<u>2009-10</u>		
• Columbus Elementary School (ORG)	\$478,800	40.1
• Hoover High School Project	\$16,781,920	40.1
• Roosevelt Middle School (ORG)	\$7,599,602	40.1
• Glendale High School – Career Tech	\$162,300	21.0
<u>2010-11</u>		
• Glendale High School	16,756,813	40.1
• For New Construction – CVH Appeal	\$3,891,701	40.1
• Interest Income	\$179,918	40.1
<u>2011-12</u>		
• Interest Income	\$61,100	40.1
<u>2012-13</u>		
• Keppel Elementary School (ORG)	\$4,316,777	21.1
<u>2013-14</u>		
• Keppel Elementary School (ORG)	\$5,396	21.1
<u>2014-15</u>		
• Balboa Elementary School (ORG)	\$7,086,430	21.1
• R.D. White Elementary School (ORG)	\$5,568,599	21.1
• Verdugo Wood. Elem. School (ORG)	\$10,070,841	21.1
<u>2015-16</u>		
• Glendale High School (ORG)	\$5,899,247	21.1
• Hoover High School (ORG)	\$4,637,267	21.1
• Fremont Elementary School	\$7,722,626	21.1
• Jefferson Elementary School	\$6,801,903	21.1
• La Crescenta Elementary School	\$4,687,357	21.1
• Lincoln Elementary School	\$2,152,464	21.1
• Muir Elementary School	\$3,696,014	21.1

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
County School Facilities Fund - Fund #35.0

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenue						
School Facilities Apportionment	35,604,192	0	0	2,468,165	0	0
Interest	46,030	1,569	4	5,086	87	0
Total Revenue	35,650,223	1,569	4	2,473,251	87	0
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Fin. Sources/Uses (Transfers Out)	(35,596,928)	(145,179)	(740)	(2,468,165)	0	0
Total Other Financing Sources/Uses	(35,596,928)	(145,179)	(740)	(2,468,165)	0	0
Net Increase/Decrease in Fund Balance	53,295	(143,610)	(736)	5,086	87	0
Beginning Fund Balance	91,055	144,350	740	4	5,090	5,177
Net Increase/Decrease in Fund Balance	53,295	(143,610)	(736)	5,086	87	0
Ending Fund Balance	144,350	740	4	5,090	5,177	5,177

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Capital Projects Funds - County Schools Facilities Fund #35.0 (State Modernization)

	<u>2015-16</u> <u>Actuals</u>	<u>2016-17</u> <u>Actuals</u>	<u>2017-18</u> <u>Actuals</u>	<u>2018-19</u> <u>Actuals</u>	<u>2019-20</u> <u>Unaudited Actuals</u>
Assets					
Cash					
in County Treasury	130,809	0	0	5,063	5,162
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0
in Banks	0	0	0	0	0
in Revolving Fund	0	0	0	0	0
with Fiscal Agent	0	0	0	0	0
collections awaiting deposit	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	13,541	740	4	28	15
Due from Grantor Government	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Stores	0	0	0	0	0
Prepaid Expenditures	0	0	0	0	0
Other Current Assets	0	0	0	0	0
Fixed Assets	0	0	0	0	0
Total Assets	144,350	740	4	5,090	5,177
Liabilities					
Accounts Payable	0	0	0	0	0
Due to Grantor Governments	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Current Loans	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Long-Term Liabilities	0	0	0	0	0
Total Liabilities	0	0	0	0	0
Fund Equity					
Ending Fund Balance, June 30	144,350	740	4	5,090	5,177

CAPITAL PROJECTS FUND - #40.1

The District maintains two capital outlay funds (40.1 and 40.2). The monies in these funds have been designated for capital expenditures, which could be construction projects and/or major equipment purchases.

Capital Projects Fund #40.1 - The primary revenue source in this fund is interest earnings, litigation, and transfers in from other funds. It is a combination of the following:

- **Construction Litigation Proceeds:** The District was involved in litigation for the remediation of construction defects at the Crescenta Valley High School. The District received \$2.2 million in 2008-09, \$756,945 in 2009-10 and \$1,080,000 in 2010-11.
- **Community Redevelopment Agency (CRA) Monies:** These monies were received from the Los Angeles County and are generated by the projects in the San Fernando Tax Corridor Project Area and the Central Redevelopment Project Area. The funds are restricted to capital improvements. The redevelopment monies are deposited into the Unrestricted General Fund and then transferred into Fund #40.1.
- **One-time Funds:** The Board of Education can designate monies to be utilized for capital items. An example of this was in 2006-07 when the District received a \$3.15 million payment from the Mandated Cost Program. The Board allocated these one-time funds to Fund #40.1 and originally designated them to assist with the Columbus Elementary School construction project.
- **State Construction Funds:** Beginning in 2009-10, this fund was utilized to account for construction projects that are partially funded by the State. In 2011-12, \$2,474,951 was transferred back to the Fund #35.0. These monies will be returned to the State and reflect the excess State funds on the Roosevelt Middle School Project.

CAPITAL PROJECTS FUND - #40.1

Summary of Revenue for 2019-20	
Fund #40.1	
Interest Revenue	\$427,711
Community Redevelopment Agency	\$3,412,848
Palmer Property Leases and Rentals	\$203,273
CREBS Subsidy Payments	\$367,224
Other Local Revenue	\$35,369
Total Revenue	\$4,446,425

Expenditures: Historically, this fund has been used to provide additional funding for Measure K projects, furniture and equipment for sites undergoing construction, and technology. In 2007-08 through 2009-10, this fund was utilized to pay for the Crescenta Valley High School remediation projects. In 2009-10 and 2010-11, this fund was utilized for the construction costs related to the Roosevelt Middle School Overcrowded Relief Grant Project, the Glendale High School Modernization Project, and other capital projects.

Components of Ending Fund Balance	
State and Local Funds:	
Palmer Property Swap and Rentals	\$4,274,934
GHS Aquatics	110,584
CVHS Appeal*	406,928
CA Clean Energy – Prop 39	137,043
Community Redevelopment Agency	12,077,004
Cloud Preschool Portables	411,639
High Priority Capital Projects	93,165
Interest & Other **	1,422,918
Total Ending Fund Balance	\$18,934,215

*Includes \$400,000 for future field turf projects.

**Includes \$200,000 for future field turf projects.

In 2010-11, this fund was utilized for Measure S construction projects as a bridge until Measure S bond funds become available.

In 2011-12, these were re-paid and are reflected in the “Inter-fund Transfer In” account. The fund was also used for the completion of the Glendale High School project, the Roosevelt Middle School project and the Summer Deferred Maintenance projects. Additionally, in 2011-12, there was a transfer of \$2,474,951 from this fund to County Schools Facilities Fund 35.0. This amount represents the unspent portion of the State match for the Roosevelt Project. A payable has been set up in Fund 35.0 to return the unspent match back to the State.

In 2012-13, the State funds for Hoover High School, \$4,437,379, were transferred to the Measure S Bond Fund 21.1 and utilized for the renovation of the athletic field.

In 2013-14, \$11.5 million was transferred to the Fund 21.1 to support Measure S projects.

In 2013-14, 2014-15, and 2015-16, Proposition 39 funds were spent on energy efficiency projects in the District.

In 2014-15, the rental income from the Palmer properties offsets property repairs, as well as the Wilson and Church property rentals. Sales of the PDC/Palmer Property Swap was \$7.2 million; however, the net proceed was \$3.8 million.

CAPITAL PROJECTS FUND - #40.1

In 2015-16, \$650,000 was transferred to Fund 40.1 for the installation of portables at Cloud Preschool. Additionally, the increase in other local revenue was due to solar energy incentive from the City of Glendale and sales proceeds of surplus properties.

In 2017-18, \$3,005,071 was transferred to Fund 40.1 from Unrestricted General Fund. In 2018-19, \$850,000 was transferred in from Fund 25.0 for the Cloud Preschool portables project. Also, in 2018-19, \$2.5 million was transferred in from Fund 35.0 for Roosevelt Middle School ORG project refunding.

In 2019-20, \$2.3 million was transferred to the Measure S Projects Fund (21.1) for GHS Pool project.

**GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Capital Outlay - Special Reserve Fund #40.1**

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenue						
State Revenue - (Prop 39)/Federal Revenue	1,609,911	1,853,860	1,419,541	388,065	367,224	0
Local Revenue	537,478	422,548	893,896	601,554	35,369	165,000
Interest and Other	127,071	399,355	525,814	724,857	630,985	528,612
Total Revenue	2,274,460	2,675,764	2,839,251	1,714,476	1,033,578	693,612
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	75,679	80,823	89,466	91,933	100,556	0
Employee Benefits	31,535	35,364	38,876	42,358	45,793	0
Books & Supplies	3,292	99,008	6,828	1,229	7,255	719,500
Contracted Services	185,246	799,341	206,389	231,325	398,955	429,481
Capital Outlay	1,468,786	1,582,169	1,693,737	1,571,137	10,060,135	5,694,000
Other Outgo (make COPS or CREBS Payment)	492,446	483,520	1,209,874	1,330,198	3,438,063	1,317,113
Total Expenditures	2,256,985	3,080,224	3,245,169	3,268,180	14,050,757	8,160,094
Other Financing Sources/Uses						
Interfund Transfers In	2,796,601	2,378,742	3,005,071	6,004,107	3,412,848	2,984,000
Property Swap Net Proceeds	0	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	0	0
Total Other Financing Sources/Uses	2,796,601	2,378,742	3,005,071	6,004,107	3,412,848	2,984,000
Net Increase/Decrease in Fund Balance	2,814,077	1,974,281	2,599,152	4,450,403	(9,604,332)	(4,482,482)
Beginning Fund Balance	16,700,634	19,514,710	21,488,992	24,088,144	28,538,546	18,934,215
Audit Adjustments						
Net Increase/Decrease in Fund Balance	2,814,077	1,974,281	2,599,152	4,450,403	(9,604,332)	(4,482,482)
Ending Fund Balance	19,514,710	21,488,992	24,088,144	28,538,546	18,934,215	14,451,733

CAPITAL PROJECTS NUTRITION SERVICES FUND - #40.2

Capital Projects Nutrition Services Fund #40.2 - The only revenue source in this fund is the transfers from the Nutrition Services Fund #13.0 and interest earnings. This fund is utilized by the Nutrition Service Program to purchase equipment and make capital improvements to the food service areas at the school sites.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Food Services Capital Outlay - Special Reserve Fund #40.2

	<u>2015-16</u> <u>Audited</u> <u>Actuals</u>	<u>2016-17</u> <u>Audited</u> <u>Actuals</u>	<u>2017-18</u> <u>Audited</u> <u>Actuals</u>	<u>2018-19</u> <u>Audited</u> <u>Actuals</u>	<u>2019-20</u> <u>Unaudited</u> <u>Actuals</u>	<u>2020-21</u> <u>Adopted</u> <u>Budget</u>
Revenue						
Interest	9,459	13,303	18,670	24,644	18,851	12,000
Total Revenue	9,459	13,303	18,670	24,644	18,851	12,000
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	41,992	44,547	97,960	1,000,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	0	41,992	44,547	97,960	1,000,000
Other Financing Sources/Uses						
Interfund Transfers In (mostly Fund 13.0)	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	9,459	13,303	(23,322)	(19,903)	(79,109)	(988,000)
Beginning Fund Balance	1,199,809	1,209,268	1,222,571	1,199,249	1,179,346	1,100,236
Net Increase/Decrease in Fund Balance	9,459	13,303	(23,322)	(19,903)	(79,109)	(988,000)
Ending Fund Balance	1,209,268	1,222,571	1,199,249	1,179,346	1,100,236	112,236

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Capital Outlay - Special Reserve Fund - Funds 40.1 & 40.2

	<u>2015-16</u> <u>Actuals</u>	<u>2016-17</u> <u>Actuals</u>	<u>2017-18</u> <u>Actuals</u>	<u>2018-19</u> <u>Actuals</u>	<u>2019-20</u> <u>Unaudited Actuals</u>	
Assets						
Cash						
in County Treasury	*	20,807,858	23,555,992	25,549,109	29,861,412	21,734,477
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0	0
in Banks	0	0	0	0	0	0
in Revolving Fund	0	0	0	0	0	0
with Fiscal Agent	0	0	0	0	0	0
collections awaiting deposit	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Accounts Receivable	153,623	141,386	125,643	154,888	84,759	84,759
Due from Grantor Government	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Stores	0	0	0	0	0	0
Prepaid Expenditures	0	0	0	0	0	0
Other Current Assets	0	0	0	0	0	0
Fixed Assets	0	0	0	0	0	0
Total Assets	20,961,481	23,697,378	25,674,752	30,016,300	21,819,236	21,819,236
Liabilities						
Accounts Payable	237,502	985,815	387,358	298,407	1,784,784	1,784,784
Due to Grantor Governments	0	0	0	0	0	0
Due to Other Funds	0	0	0	0	0	0
Current Loans	0	0	0	0	0	0
Unearned Revenue	0	0	0	0	0	0
Long-Term Liabilities	0	0	0	0	0	0
Total Liabilities	237,502	985,815	387,358	298,407	1,784,784	1,784,784
Fund Equity						
Ending Fund Balance, June 30	20,723,979	22,711,564	25,287,394	29,717,893	20,034,452	20,034,452

Note: Cash balance increase in 14-15 is due to PDC/Palmer Property Swap Net Proceeds.

Bond Interest and Redemption Fund - #51.0

The **Bond Interest and Redemption Fund #51.0** is administered by L.A. County. This fund was established to record the monies collected through property taxes and utilized to repay the \$186 million general obligation bond that was approved by the voters in 1997. The fund will also be utilized to repay the \$270 million General Obligation Bond that was approved by the voters in 2011.

L.A. County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

The financial detail provided on the following pages was supplied by the County.

Glendale Unified School District Tax Rate History	
Fiscal Year Ending	Tax Rate Per \$100,000 AV
1998	46.36
1999	59.45
2000	62.88
2001	43.21
2002	56.18
2003	60.04
2004	60.57
2005	61.61
2006	52.21
2007	52.05
2008	47.42
2009	45.60
2010	46.03
2011	35.41
2012	43.95
2013	39.17
2014	59.74
2015	50.62
2016	56.99
2017	52.85
2018	50.46
2019	48.38
2020	43.85

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Bond Interest and Redemption - Fund #51.0 (County Administered)

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenue						
Federal Revenue						
All Other Federal Revenue	132,615	132,901	133,044	133,543	134,042	0
State Revenue						
Voted Indebtedness Levies						
Homeowners Exemptions	86,858	96,538	88,224	82,760	77,884	0
Local Revenue						
County & District Taxes -						
Secured Roll	14,550,115	17,186,441	16,765,671	17,176,971	17,738,697	16,320,117
Unsecured Roll	573,108	444,864	478,884	454,441	441,862	213,909
Prior Year's Taxes	328,973	295,593	634,755	620,224	416,353	208,177
Supplemental Taxes	363,652	476,389	439,053	437,666	514,317	257,159
Penalties and Interest	44,000	41,358	53,785	43,671	44,381	0
on Delinquent Non-Revenue Limit Taxes						
Other Local Revenue	8,046	4,764,222	0	2,221,429	0	0
Interest	75,246	101,350	189,127	233,262	210,010	63,003
Total Revenue	16,162,613	23,539,656	18,782,543	21,403,967	19,577,546	17,062,365
Expenditures						
Other Outgo	19,049,866	17,793,314	21,163,557	21,512,342	20,228,250	19,040,456
Total Expenditures	19,049,866	17,793,314	21,163,557	21,512,342	20,228,250	19,040,456
Other Financing Sources/Uses						
Debt Service - Principal Payment	0	0	0	0	0	0
Debt Service - Interest Payment	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(2,887,253)	5,746,342	(2,381,014)	(108,375)	(650,704)	(1,978,091)
Beginning Fund Balance	17,154,775	14,267,522	20,013,864	17,632,850	17,524,475	16,873,771
Net Increase/Decrease in Fund Balance	(2,887,253)	5,746,342	(2,381,014)	(108,375)	(650,704)	(1,978,091)
Ending Fund Balance	14,267,522	20,013,864	17,632,850	17,524,475	16,873,771	14,895,680

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Bond Interest and Redemption - Fund #51.0 (County Administered)

	<u>2015-16</u> <u>Actuals</u>	<u>2016-17</u> <u>Actuals</u>	<u>2017-18</u> <u>Actuals</u>	<u>2018-19</u> <u>Actuals</u>	<u>2019-20</u> <u>Unaudited Actuals</u>
Assets					
Cash					
in County Treasury	14,267,522	20,013,864	17,632,850	17,524,475	16,873,771
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0
in Banks	0	0	0	0	0
in Revolving Fund	0	0	0	0	0
with Fiscal Agent	0	0	0	0	0
collections awaiting deposit	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Due from Grantor Government	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Stores	0	0	0	0	0
Prepaid Expenditures	0	0	0	0	0
Other Current Assets	0	0	0	0	0
Fixed Assets	0	0	0	0	0
Total Assets	14,267,522	20,013,864	17,632,850	17,524,475	16,873,771
Liabilities					
Accounts Payable	0	0	0	0	0
Due to Grantor Governments	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Current Loans	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Long-Term Liabilities	0	0	0	0	0
Total Liabilities	0	0	0	0	0
Fund Equity					
Ending Fund Balance, June 30	14,267,522	20,013,864	17,632,850	17,524,475	16,873,771

DEBT SERVICE FUND - #56.0

In 1994, the District entered into a long-term lease agreement to provide the financing of the acquisition and installation of equipment and capital improvements. The debt financing methodology was to issue Certificates of Participation (COP). The original Certificates were re-funded/re-financed in 2003 which resulted in a lower interest rate for the District. The annual repayment of principal and interest on the COP was approximately \$1.3 million.

The Debt Service Fund has been utilized by the District to accumulate a reserve that is sufficient to retire the debt. It has also been considered a reserve that could be utilized to assist the District if there are cash flow needs resulting from the State's inability to pay the District revenues in a timely manner, or if there are urgent needs that require an immediate short term funding source. Due to the State fiscal crisis and resulting reductions in General Fund monies, the payment for the COP in 2008-09 was made directly from the Debt Service Fund.

In 2009-10 and 2010-11, the payment for the COP was made from Capital Outlay Special Reserve Fund #40.1.

In 2011-12, 2012-13, and 2013-14, the payment was made from Measure S funds. The COPs was fully retired with

Measure S funds in 2014-15 by the proceeds from the sale of new bonds (the Series B bonds).

Due to the uncertainty of State funding, this fund will be utilized as necessary to maintain solvency of the General Fund in future years and purchase textbooks adopted under California Common Core State Standards.

In 2015-16, a solvency transfer of \$1.4 million was utilized to continue funding Common Core State standards math program in lieu of a book adoption as no high quality materials aligned with the new standards exist. In 2016-17, a solvency transfer of \$1.5 million was utilized for the same purpose.

In 2017-18, a solvency transfer of \$1.2 million was utilized for textbook adoption.

In 2018-19, a solvency transfer of \$600,000 was utilized for textbook adoption.

In 2019-20, a solvency transfer of \$4.5 million was utilized for textbook adoption.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Debt Service Fund #56.0

	<u>2015-16</u> Audited Actuals	<u>2016-17</u> Audited Actuals	<u>2017-18</u> Audited Actuals	<u>2018-19</u> Audited Actuals	<u>2019-20</u> Unaudited Actuals	<u>2020-21</u> Adopted Budget
Revenue						
Local Revenue						
Interest/Other Local Revenue	120,136	141,066	198,623	244,762	192,348	150,000
Total Revenue	120,136	141,066	198,623	244,762	192,348	150,000
Expenditures						
Other Outgo (COPS Payment)	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Other Financing Sources/Uses						
Interfund Transfers In	0	0	0	0	0	0
Interfund Transfers Out	1,370,025	1,481,351	1,197,596	600,000	4,578,000	0
Total Other Financing Sources/Uses	1,370,025	1,481,351	1,197,596	600,000	4,578,000	0
Net Increase/Decrease in Fund Balance	(1,249,888)	(1,340,285)	(998,973)	(355,238)	(4,385,652)	150,000
Beginning Fund Balance	15,273,231	14,023,342	12,683,057	11,684,084	11,328,846	6,943,194
Net Increase/Decrease in Fund Balance	(1,249,888)	(1,340,285)	(998,973)	(355,238)	(4,385,652)	150,000
Ending Fund Balance *	14,023,342	12,683,057	11,684,084	11,328,846	6,943,194	7,093,194

* Ending fund balance only reflects GUSD funds earmarked for textbooks, and does not reflect funds held by other fiscal agents relating to GO bonds.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Debt Service Fund - Fund # 56.0

	<u>2015-16</u> <u>Actuals</u>	<u>2016-17</u> <u>Actuals</u>	<u>2017-18</u> <u>Actuals</u>	<u>2018-19</u> <u>Actuals</u>	<u>2019-20</u> <u>Unaudited Actuals</u>
Assets					
Cash					
in County Treasury	13,975,554	12,618,748	11,613,286	11,263,905	6,909,626
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0
in Banks	0	0	0	0	0
in Revolving Fund	0	0	0	0	0
with Fiscal Agent	0	0	0	0	0
collections awaiting deposit	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	47,788	64,308	70,797	64,941	33,568
Due from Grantor Government	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Stores	0	0	0	0	0
Prepaid Expenditures	0	0	0	0	0
Other Current Assets	0	0	0	0	0
Fixed Assets	0	0	0	0	0
Total Assets	14,023,342	12,683,056	11,684,083	11,328,846	6,943,194
Liabilities					
Accounts Payable					0
Due to Grantor Governments	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Current Loans	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Long-Term Liabilities	0	0	0	0	0
Total Liabilities	0	0	0	0	0
Fund Equity					
Ending Fund Balance, June 30	14,023,342	12,683,056	11,684,083	11,328,846	6,943,194

HEALTH AND WELFARE FUND - #67.0

The purpose of this fund is to account for the dental and vision insurance plans that are self funded by the District. This includes the **Delta Dental coverage** that is provided through a Joint Powers Authority (JPA). In 2012-13, the District changed from Alliance of Schools for Cooperative Insurance Program (ASCIP) to Alameda County Schools Insurance Group (ACSIG) as a participating member of the Education Dental Group Enterprise (EDGE).

In 2012-13, ASCIP refunded \$1.8 million to the District. This was the District's equity in the ASCIP JPA.

The CIGNA and Safeguard dental coverage provided by the District are not self funded and not recorded in this fund, direct payments are made from the General Fund to these vendors. The **VSP vision coverage** is self funded and recorded in this fund; the vision program is administered directly by VSP. The payroll system allocates the expense for the coverage to the various programs in all the funds. Then, an offsetting transfer is made to the revenue account Fund #67.0. The cost

of the claims and transfers to the third party administrator are the only expenses in this fund.

The exception to this was in 2006-07 when \$1 million was transferred to the Post Employment Benefits Fund #20.0 to set aside monies to cover the GASB 45 liability. Due to the State fiscal crisis, these monies have since been transferred to the Unrestricted General Fund.

Additionally, for 2017-18 school year, the District "carved-out" the pharmaceutical services from the incumbent health care provider and is now self-funded, based on the decision and recommendation of the District's Benefits Committee.

Pharmaceutical services were administered by MedImpact effective October 1, 2017. Expenses and revenues of this program is allocated the same way as the vision and dental. The budget to fund this expense is \$5.3 million.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Self Insurance - Dental & Vision Insurance Fund # 67.0

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenue						
In-District Premiums/Contrib	3,519,239	3,537,239	8,832,610	10,001,495	10,562,202	8,917,000
Interest	25,393	39,674	63,814	92,952	94,375	50,000
All Other Local Revenue	0	0	559,801	870,529	1,720,523	0
Total Revenue	3,544,632	3,576,913	9,456,225	10,964,977	12,377,100	8,967,000
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	890	0	967	980	1,064	0
Contracted Services	3,227,171	3,104,253	9,062,237	10,057,741	10,336,147	8,917,000
Other Outgo	0	0	0	0	0	0
Total Expenditures	3,228,061	3,104,253	9,063,204	10,058,721	10,337,211	8,917,000
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	316,571	472,660	393,021	906,256	2,039,889	50,000
Beginning Fund Balance	3,639,156	3,955,727	4,428,386	4,821,408	5,727,663	7,767,552
Audit Adjustment	0					
Adjusted Beginning Fund Balance	3,639,156	3,955,727	4,428,386	4,821,408	5,727,663	7,767,552
Net Increase/Decrease in Fund Balance	316,571	472,660	393,021	906,256	2,039,889	50,000
Ending Fund Balance	3,955,727	4,428,386	4,821,408	5,727,663	7,767,552	7,817,552

WORKERS' COMPENSATION FUND - #67.1

In **2007-08**, the District made a determination that it would be more cost effective to obtain workers' compensation coverage outside of the School Linked for Insurance Management (SLIM) JPA. The change of coverage was to be effective for 2008-09. In preparation, the District established Fund #67.1 in 2007-08. The sole function of the fund is to account for costs related to the **workers' compensation program**. In 2007-08, \$6.6 million was received from the SLIM JPA representing a portion of the District's equity in the JPA. The balance of the District's equity and claims liability was to be determined over the next two years. The rate charged for workers' compensation coverage by the SLIM JPA for 2007-08 was **3.9% of payroll**.

In **2008-09**, the District bid the program and Liberty Mutual was selected as the carrier for a rate of **2.27% of payroll**. This reduction from 3.9% to 2.27% resulted in a savings to the District of approx. \$2.4 million.

In **2009-10**, the program was again evaluated and it was determined that coverage should be transferred to Alliance of Schools for Cooperative Insurance Program (ASCIP) JPA. ASCIP is a large JPA that provides workers' compensation coverage, property and liability coverage, as well as medical coverage. Their rate of **2.46%** was less than the renewal rate proposed by Liberty Mutual. Additionally in 2009-10, the District received \$5.6 million from the SLIM JPA. This represented the final payment of equity. Along with that transfer of funds, the District accepted all outstanding workers' compensation claims occurring prior to 2005-06. This means the District accepted the claims management responsibilities,

as well as the fiscal obligation for approx. 100 claims. A portion of the funds received from the SLIM JPA have been reserved for that purpose.

In **2010-11**, the District continued its coverage through ASCIP at a rate of **2.6%**. However, due to the State's fiscal crisis and the need for monies in the General Fund, a rate of 1.3% was applied to payroll and the 1.29% balance (approx. \$1.8 million) of the payment to ASCIP was made from the reserves in Fund # 67.1. The District's ex-mod was 1.372.

In **2011-12**, the District continued its coverage through ASCIP at a rate of 2.919%. However, due to the State's fiscal crisis and the need for monies in the General Fund, a rate of 1.619% was applied to payroll and the 1.30% balance (approx. \$1.8 million) of the payment to ASCIP was made from the reserves in Fund #67.1. The District ex-mod for 2011-12 was 1.441.

In **2012-13**, the District continued its coverage through ASCIP at a rate of 2.919%. There was no utilization of fund reserves in 2012-13. The District ex-mod for 2012-13 was 1.467.

In **2013-14**, the District continued its coverage through ASCIP at a rate of 3.21%. There was no utilization of fund reserves in 2013-14. The District ex-mod for 2013-14 was 1.507.

WORKERS' COMPENSATION FUND - #67.1

In **2014-15**, the District continued its coverage through ASCIP at a rate of 3.338%. The District ex-mod for 2014-15 was 1.567.

In **2015-16**, the District continued its coverage through ASCIP at a rate of 3.003%. The District ex-mod for 2015-16 was 1.410.

In **2016-17**, the District continued its coverage through ASCIP at a rate of 2.743%. The District ex-mod for 2016-17 was 1.288.

In **2017-18**, the District continued its coverage through ASCIP at a rate of 2.399%. The District ex-mod for 2017-18 was 1.159%.

In **2018-19**, the District continued its coverage through ASCIP at a rate of 2.232%. The District ex-mod for 2018-19 is 1.105%.

In **2019-20**, the District continued its coverage through ASCIP at a rate of 1.940%. The District ex-mod for 2019-20 is .995%.

In **2020-21**, the District continues its coverage through ASCIP at a rate of 1.693%. The District ex-mod for 2020-21 is 0.896.

It should be noted that there was a \$6 million audit adjustment for 2009-10 to establish the liability associated with the pre 2005-06 claims. At the close of 2012-13, an actuarial analysis was again performed and the liability level was adjusted. The budgeted expenditures in 2012-13 include the coverage payment to ASCIP, claims management and expenses related to the pre- 2005-06 claims, and other related contract services and expenses.

At the end of 2019-20, an actuarial analysis was completed and liability level was adjusted. The District's estimated liability for unpaid loss and allocated loss adjustment expenses at June 30, 2020 is \$1.8 million and that is funding at the 90% confidence level.

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Self Insurance - Workers' Compensation Fund # 67.1

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenue						
In-District Premiums/Contrib	4,957,235	4,655,595	4,240,959	3,891,015	3,543,838	3,573,662
Local Revenue	0	0	0	0	938,060	0
Interest	27,222	34,981	44,348	53,093	40,889	35,000
Total Revenue	4,984,457	4,690,577	4,285,307	3,944,107	4,522,787	3,608,662
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	10,000
Pre 2005-06 Claims	(556)	(280,144)	(101,636)	(229,052)	(36,030)	0
Current Year Coverage	4,946,108	4,658,922	4,277,392	3,945,099	3,446,312	3,563,662
Misc. Contract Services	116,229	127,027	141,779	141,779	142,004	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	5,061,781	4,505,804	4,317,535	3,857,826	3,552,286	3,573,662
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(77,324)	184,772	(32,228)	86,281	970,502	35,000
Beginning Fund Balance	1,750,033	1,672,709	1,857,481	1,825,253	1,911,535	2,882,036
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	1,750,033	1,672,709	1,857,481	1,825,253	1,911,535	2,882,036
Net Increase/Decrease in Fund Balance	(77,324)	184,772	(32,228)	86,281	970,502	35,000
Ending Fund Balance	1,672,709	1,857,481	1,825,253	1,911,535	2,882,036	2,917,036

EARLY RETIREMENT BENEFITS FUND - #67.2

Fund #67.2 is restricted to accounting for the health insurance premiums the District pays for retirees. This fund was established to set aside monies for the current and future liability resulting from the District providing medical insurance to retirees. The Government Accounting Standards Board established the reporting standards for this insurance liability, and it is commonly referred to as "the GASB #75 liability".

The insurance benefit level varies based upon the employee's job placement/category at retirement i.e., GTA, CSEA, or Management. The following is a summary of the eligibility requirements:

- **GTA:** Employees age 55 to 65; retiring from active service with CALSTRS or CALPERS benefits with 10 or more continuous years of service. For retirements commencing prior to July 1, 2000, the service requirement is 9 years.

Employees retiring on or after July 1, 2014 will have all medical plans currently provided to active employees made available to the retiree and their dependents. The District will contribute \$20,570.60 for 2019-20 toward the retiree's choice of medical benefits and the contribution shall increase yearly by the same percentage increase given to active employees. The dental and vision plans are paid for the District on behalf of the retiree only. The retiree is subject to pay any excess beyond the District contribution amount.

- **CSEA:** Employees age 55 to 65; who are a regular employee 9 out of the last 10 years immediately prior to retirement; the last 2 years of the 10 year period must be consecutive.

For full-time employees retiring after July 1, 2014, the District will provide medical insurance allocation equal to the then-current HMO 2-Party rate to be used towards the cost of the retiree's and dependent medical insurance plan. The District will provide dental insurance for the retiring employee only if covered by the Delta Dental Service (DDS) until he/she reaches the age of sixty-five (65), or until his/her death prior to age sixty-five (65). Such coverage shall be the same as that provided to active employees under the then-current plan. The participant shall be entitled to continue District health plan coverage for their eligible spouse/dependent(s), subject to the retiree contribution for any excess amount beyond the District's contribution at the HMO 2-Party rate established above, at their own expense.

- **GSMA:** Employees age 55 to 65; retiring from active service with CALSTRS or CALPERS benefits with 10 or more continuous years of service; for retirements commencing prior to July 1, 2000, the service requirement is 9 years.

Employees retiring on or after July 1, 2014 will have all medical plans currently provided to active employees made

EARLY RETIREMENT BENEFITS FUND - #67.2

available to the retiree and their dependents. The District will contribute \$22,216.25 for 2020-21 toward the retiree's choice of medical benefits and the contribution shall increase yearly by the same percentage increase given to active employees. The dental and vision plans are paid for the District on behalf of the retiree only. The retiree is subject to pay any excess beyond the District contribution amount.

This fund was created in 2007-08 to comply with changes in the State accounting system and differs from the Post-Employment Benefits Fund #20.0 in that it allows a percentage rate to be calculated and applied to salaries through the payroll system. This produces a charge to each program for the retiree insurance expense and creates a transfer of monies into Fund #67.2 from the various programs. The insurance payments to the carriers are then paid from Fund # 67.2.

This methodology allows the cost of the insurance to be shared by all programs vs. the previous methodology which resulted in the full cost of the premiums to be charged to the Unrestricted General Fund. The initial 2007-08 contribution of \$1.89 million to establish the fund was based on a percentage of payroll in all District programs.

The revenue in 2008-09 and 2009-10 was based on a 2% rate applied to all salaries, and approximately 50% of the rate was

to fund the current liability and the remaining monies were to be set aside to fund the future liability which is currently projected to be \$52.7 million. The future liability is based on an actuarial report that is updated every two years.

In 2010-11, the rate increased to 2.21%; however, monies generated were primarily for the 2010-11 premium costs, and not for future years. The annual cost of the program has increased dramatically due to the increase in insurance premiums and the number of retirees in the program. The increased number of retirees is the result of an early retiree incentive program offered by the District in 2009-10. Another retiree incentive program will impact 2013-14.

In 2012-13, the rate was 1.88%, with all monies generated needed to pay for 2012-13 premium costs. In 2013-14, the rate was 2.17%. However, due to the State's fiscal crisis and the need for monies in the General Fund, a rate of 0.909% was applied to payroll and the balance of the payment was made from the reserves in Fund 67.2.

In 2013-14, \$1.6 million and in 2014-15 \$2.4 million was transferred to the Unrestricted General Fund. This almost eliminated all reserves that were established to address the \$125 million liability.

EARLY RETIREMENT BENEFITS FUND - #67.2

In 2014-15, the rate was 1.684%. However, the rate of .094% was applied to payroll and the balance of the payment was made from the reserves in Fund 67.2 due to State's fiscal crisis and the need for monies in the General Fund.

In 2015-16, the rate was 1.344%. All monies generated were needed to pay for 2015-16 premium costs.

In 2016-17, 2017-18, and 2018-19 the rate of 1.298% was applied to payroll. Funds generated were used to pay premium costs for respective years.

In 2019-20, the rate of 1.357% was applied to payroll and funds were used to pay premium costs.

Retirees Paticipating in Program					
Employee Group	2015-16 (July 2016)	2016-17 (July 2017)	2017-18 (July 2018)	2018-19 (July 2019)	2019-20 (July 2020)
GTA	92	86	88	86	80
CSEA	61	58	57	61	51
GSMA	31	26	28	21	21
Total	184	170	173	168	152

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Self Insurance - Early Retirement Benefits Fund # 67.2

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenue						
In-District Premiums/Contrib	2,216,492	2,201,313	2,292,836	2,263,285	2,477,012	2,487,610
Interest	3,069	4,549	5,027	6,203	3,879	4,000
Other Local Revenue	0	357	0	244	0	0
Total Revenue	2,219,561	2,206,219	2,297,863	2,269,732	2,480,891	2,491,610
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	2,284,097	2,165,439	2,312,380	2,350,650	2,283,182	2,487,610
Other Outgo	0	0	0	0	0	0
Total Expenditures	2,284,097	2,165,439	2,312,380	2,350,650	2,283,182	2,487,610
Other Financing Sources/Uses	0	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance	(64,535)	40,779	(14,518)	(80,917)	197,709	4,000
Beginning Fund Balance	617,043	552,507	593,287	578,769	497,852	695,561
Audit Adjustment	0	0	0	0	0	0
Adjusted Beginning Fund Balance	617,043	552,507	593,287	578,769	497,852	695,561
Net Increase/Decrease in Fund Balance	(64,535)	40,779	(14,518)	(80,917)	197,709	4,000
Ending Fund Balance	552,507	593,287	578,769	497,852	695,561	699,561

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Self Insurance - Health and Welfare Funds # 67.0, 67.1, 67.2

	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Unaudited Actuals
Assets					
Cash					
in County Treasury	9,825,140	9,675,982	10,632,529	11,166,988	12,809,930
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0
in Banks	0	0	0	0	0
in Revolving Fund	0	0	0	0	0
with Fiscal Agent	625,000	625,000	625,000	625,000	625,000
collections awaiting deposit	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	307,658	77,478	372,431	150,818	1,404,113
Due from Grantor Government	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Stores	0	0	0	0	0
Prepaid Expenditures	29,980	29,980	29,980	29,980	29,980
Other Current Assets	0	0	0	0	0
Fixed Assets	0	0	0	0	0
Total Assets	10,787,779	10,408,440	11,659,940	11,972,786	14,869,023
Liabilities					
Accounts Payable	4,606,835	3,529,285	4,434,509	3,835,735	3,523,872
Due to Grantor Governments	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Current Loans	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Long-Term Liabilities	0	0	0	0	0
Total Liabilities	4,606,835	3,529,285	4,434,509	3,835,735	3,523,872
Fund Equity					
Ending Fund Balance, June 30	6,180,944	6,879,155	7,225,431	8,137,051	11,345,151

MC LENNAN TRUST AND OTHER SCHOLARSHIPS FUND - #73.0

This fund was established in October 1992 from a bequest of two former District teachers, **Ian and Edna McLennan**, leaving a portion of their estate to Hoover High School student body fund. This donation was later placed in a trust account.

This fund's primary source of funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the ASB accounts at the high schools. However, if there is a donation that is not directly linked to a school site, it may be deposited into this fund. The only expenditures out of this fund are for student scholarships.

\$328,545 of this fund is for the McLennan Scholarship program. Each year, the interest generated is provided to Hoover High School graduates that qualify to receive this scholarship. To qualify for this scholarship, students must meet the two Basic Criteria plus two of the Additional Criteria as listed below:

Basic Criteria

- Students who have taken 3 or more business courses with a passing grade of C or higher
- Students who make a commitment to pursue a higher education (AA, BA, BS, Trade School) in a Business Career

Additional Criteria

- Business community service of at least 40 hours
- 2-3 years participation in Future Business Leaders of Am., Inc. (FBLA)
- Students who have demonstrated academic improvement via tutoring and mentoring from the Business Department.
- Satisfactory attendance in all classes
- Critically thinking and strong interpersonal skills



GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
McLennan & Other Scholarships Trust Fund #73.0

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Audited	Audited	Audited	Audited	Unaudited	Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Revenue						
Local, Interest, Transfers In	4,916	3,832	5,284	8,943	5,757	9,600
Total Revenue	4,916	3,832	5,284	8,943	5,757	9,600
Expenditures						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	1,000	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Total Expenditures	0	1,000	0	0	0	0
Other Financing Sources/Uses						
Other Uses	3,656	3,666	5,582	9,419	6,789	9,600
Total Other Financing Sources/Uses	3,656	3,666	5,582	9,419	6,789	9,600
Net Increase/Decrease in Fund Balance	1,260	(834)	(298)	(477)	(1,032)	0
Beginning Fund Balance	336,185	337,445	336,611	336,313	335,836	334,805
Net Increase/Decrease in Fund Balance	1,260	(834)	(298)	(477)	(1,032)	0
Ending Fund Balance	337,445	336,611	336,313	335,836	334,805	334,805

GLENDALE UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
McLennan & Other Scholarships Trust Fund #73.0

	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Unaudited Actuals
Assets					
Cash					
in County Treasury	337,852	336,894	337,300	337,615	336,141
Fair Value Adjust to Cash in Cnty Treasury	0	0	0	0	0
in Banks	0	0	0	0	0
in Revolving Fund	0	0	0	0	0
with Fiscal Agent	0	0	0	0	0
collections awaiting deposit	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	1,059	1,730	1,875	1,867	1,013
Due from Grantor Government	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Stores	0	0	0	0	0
Prepaid Expenditures	0	0	0	0	0
Other Current Assets	0	0	0	0	0
Fixed Assets	0	0	0	0	0
Total Assets	338,911	338,624	339,175	339,483	337,154
Liabilities					
Accounts Payable	1,466	2,012	2,862	3,645	2,348
Due to Grantor Governments	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Current Loans	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Long-Term Liabilities	0	0	0	0	0
Total Liabilities	1,466	2,012	2,862	3,645	2,348
Fund Equity					
Ending Fund Balance, June 30	337,445	336,611	336,314	335,837	334,806

APPENDIX



APPENDIX I - GTA

Glendale Unified School District

Historical Summary of District Paid Insurance Benefits

GTA

2014-15	Blue Shield	\$ 18,430.54	\$ 17,672.90	\$10,275.00	\$ 13,611.80	\$ 10,940.50	\$ 6,360.60
	**Dental	\$ 2,034.10	\$ 1,413.70	\$ 689.70	\$ 2,034.10	\$ 1,413.70	\$ 689.70
	Vision	\$ 106.10	\$ 106.10	\$ 106.10	\$ 106.10	\$ 106.10	\$ 106.10
	***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
	Annual Cost	\$ 20,686.14	\$ 19,308.10	\$11,186.20	\$ 15,867.40	\$ 12,575.70	\$ 7,271.80

PPO Family vs. HMO Single \$ 13,414.34

The District's contribution for Blue Shield for 14-15 is \$18,430.54

Employee's contribution	\$ 3,557.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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2015-16	Blue Shield	\$ 19,904.98	\$ 18,468.10	\$10,737.40	\$ 14,779.80	\$ 11,879.30	\$ 6,906.40
	**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
	Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
	***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
	Annual Cost	\$ 22,129.58	\$ 20,082.00	\$11,638.60	\$ 17,004.40	\$ 13,493.20	\$ 7,807.60

PPO Family vs. HMO Single \$ 14,321.98

The District's contribution for Blue Shield for 15-16 is \$19,904.98

Employee's contribution	\$ 3,073.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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PPO

HMO

	Family	Employee +1	Single	Family	Employee +1	Single
2016-17 Blue Shield	\$ 23,437.70	\$ 18,837.60	\$10,952.20	\$ 16,257.90	\$ 13,067.30	\$ 7,597.04
**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
Annual Cost	\$ 25,662.30	\$ 20,451.50	\$11,853.40	\$ 18,482.50	\$ 14,681.20	\$ 8,498.24

PPO Family vs. HMO Single \$ 17,164.06

The District's contribution for Blue Shield for 16-17 is \$21,497.38

Employee's contribution	\$ 1,940.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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PPO

HMO

	Family	Employee +1	Single	Family	Employee +1	Single
2017-18 Blue Shield	\$ 25,005.40	\$ 20,097.60	\$11,684.80	\$ 16,648.90	\$ 13,381.50	\$ 7,779.70
**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
Annual Cost	\$ 27,230.00	\$ 21,711.50	\$12,586.00	\$ 18,873.50	\$ 14,995.40	\$ 8,680.90

PPO Family vs. HMO Single \$ 18,549.10

The District's contribution for Blue Shield for 17-18 is \$23,217.17

Employee's contribution	\$ 1,788.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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PPO

HMO

	Family	Employee +1	Single	Family	Employee +1	Single
2018-19 Blue Shield	\$ 28,680.00	\$ 23,051.00	\$13,401.90	\$ 17,472.60	\$ 14,043.60	\$ 8,164.70
**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
Annual Cost	\$ 30,904.60	\$ 24,664.90	\$14,303.10	\$ 19,697.20	\$ 15,657.50	\$ 9,065.90

PPO Family vs. HMO Single \$ 21,838.70

The District's contribution for Blue Shield for 18-19 is \$25,074.54

Employee's contribution	\$ 3,605.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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** Delta Dental is the only PPO plan available through GUSD, but we also offer HMO plans (CIGNA and SAFEGUARD).

*** Life insurance is paid based on the age and classification (GTA table). The amount shown is the highest amount paid.

	Family	Employee +1	Single	Family	Employee +1	Single
2019-20 Blue Shield	\$ 29,041.90	\$ 23,341.90	\$13,571.00	\$ 17,637.30	\$ 14,175.90	\$ 8,241.60
**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
Annual Cost	\$ 31,266.50	\$ 24,955.80	\$14,472.20	\$ 19,861.90	\$ 15,789.80	\$ 9,142.80

PPO Family vs. HMO Single \$ 22,123.70

The District's contribution for Blue Shield for 19-20 is \$27,080.50

Employee's contribution	\$ 1,961.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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** Delta Dental is the only PPO plan available through GUSD, but we also offer HMO plans (CIGNA and SAFEGUARD).

*** Life insurance is paid based on the age and classification (GTA table). The amount shown is the highest amount paid.

	Family	Employee +1	Single	Family	Employee +1	Single
2020-21 Blue Shield	\$ 30,996.40	\$ 24,912.70	\$14,484.30	\$ 18,875.50	\$ 15,171.20	\$ 8,820.20
**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
Annual Cost	\$ 33,221.00	\$ 26,526.60	\$15,385.50	\$ 21,100.10	\$ 16,785.10	\$ 9,721.40

PPO Family vs. HMO Single \$ 23,499.60

The District's contribution for Blue Shield for 20-21 is \$29,246.94

Employee's contribution	\$ 1,749.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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** Delta Dental is the only PPO plan available through GUSD, but we also offer HMO plans (CIGNA and SAFEGUARD).

*** Life insurance is paid based on the age and classification (GTA table). The amount shown is the highest amount paid.

APPENDIX I - GSMA

Historical Summary of District Paid Insurance Benefits							
GSMA							
2014-15	Blue Shield	\$ 18,430.54	\$ 17,672.90	\$10,275.00	\$ 13,611.80	\$ 10,940.50	\$ 6,360.60
	**Dental	\$ 2,034.10	\$ 1,413.70	\$ 689.70	\$ 2,034.10	\$ 1,413.70	\$ 689.70
	Vision	\$ 106.10	\$ 106.10	\$ 106.10	\$ 106.10	\$ 106.10	\$ 106.10
	***Life	\$ 166.50	\$ 166.50	\$ 166.50	\$ 166.50	\$ 166.50	\$ 166.50
	Annual Cost	\$ 20,737.24	\$ 19,359.20	\$11,237.30	\$ 15,918.50	\$ 12,626.80	\$ 7,322.90
	PPO Family vs. HMO Single	<u>\$ 13,414.34</u>					
	The District's contribution for Blue Shield for 14-15 is \$18,430.54						
Employee's contribution	\$ 3,557.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015-16	Blue Shield	\$ 19,904.98	\$ 18,468.10	\$10,737.40	\$ 14,779.80	\$ 11,879.30	\$ 6,906.40
	**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
	Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
	***Life	\$ 166.50	\$ 166.50	\$ 166.50	\$ 166.50	\$ 166.50	\$ 166.50
	Annual Cost	\$ 22,180.68	\$ 20,133.10	\$11,689.70	\$ 17,055.50	\$ 13,544.30	\$ 7,858.70
	PPO Family vs. HMO Single	<u>\$ 14,321.98</u>					
	The District's contribution for Blue Shield for 15-16 is \$19,904.98						
Employee's contribution	\$ 3,073.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016-17		PPO			HMO		
		Family	Employee +1	Single	Family	Employee +1	Single
	Blue Shield	\$ 23,437.70	\$ 18,837.60	\$10,952.20	\$ 16,257.90	\$ 13,067.30	\$ 7,597.04
	**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
	Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
	***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
	Annual Cost	\$ 25,662.30	\$ 20,451.50	\$11,853.40	\$ 18,482.50	\$ 14,681.20	\$ 8,498.24
	PPO Family vs. HMO Single	<u>\$ 17,164.06</u>					
	The District's contribution for Blue Shield for 16-17 is \$21,497.38						
Employee's contribution	\$ 1,940.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017-18		PPO			HMO		
		Family	Employee +1	Single	Family	Employee +1	Single
	Blue Shield	\$ 25,005.40	\$ 20,097.60	\$11,684.80	\$ 16,648.90	\$ 13,381.50	\$ 7,779.70
	**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
	Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
	***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
	Annual Cost	\$ 27,230.00	\$ 21,711.50	\$12,586.00	\$ 18,873.50	\$ 14,995.40	\$ 8,680.90
	PPO Family vs. HMO Single	<u>\$ 18,549.10</u>					
	The District's contribution for Blue Shield for 17-18 is \$23,217.17						
Employee's contribution	\$ 1,788.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018-19		PPO			HMO		
		Family	Employee +1	Single	Family	Employee +1	Single
	Blue Shield	\$ 28,680.00	\$ 23,051.00	\$13,401.90	\$ 17,472.60	\$ 14,043.60	\$ 8,164.70
	**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
	Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
	***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
	Annual Cost	\$ 30,904.60	\$ 24,664.90	\$14,303.10	\$ 19,697.20	\$ 15,657.50	\$ 9,065.90
	PPO Family vs. HMO Single	<u>\$ 21,838.70</u>					
	The District's contribution for Blue Shield for 18-19 is \$25,074.54						
Employee's contribution	\$ 3,605.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	** Delta Dental is the only PPO plan available through GUSD, but we also offer HMO plans (CIGNA and SAFEGUARD).						
	*** Life insurance is paid based on the age and classification (GTA table). The amount shown is the highest amount paid.						
2019-20		PPO			HMO		
		Family	Employee +1	Single	Family	Employee +1	Single
	Blue Shield	\$ 29,041.90	\$ 23,341.90	\$13,571.00	\$ 17,637.30	\$ 14,175.90	\$ 8,241.60
	**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
	Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
	***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
	Annual Cost	\$ 31,266.50	\$ 24,955.80	\$14,472.20	\$ 19,861.90	\$ 15,789.80	\$ 9,142.80
	PPO Family vs. HMO Single	<u>\$ 22,123.70</u>					
	The District's contribution for Blue Shield for 19-20 is \$27,080.50						
Employee's contribution	\$ 1,961.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	** Delta Dental is the only PPO plan available through GUSD, but we also offer HMO plans (CIGNA and SAFEGUARD).						
	*** Life insurance is paid based on the age and classification (GTA table). The amount shown is the highest amount paid.						
2020-21		PPO			HMO		
		Family	Employee +1	Single	Family	Employee +1	Single
	Blue Shield	\$ 30,996.40	\$ 24,912.70	\$14,484.30	\$ 18,875.50	\$ 15,171.20	\$ 8,820.20
	**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
	Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
	***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
	Annual Cost	\$ 33,221.00	\$ 26,526.60	\$15,385.50	\$ 21,100.10	\$ 16,785.10	\$ 9,721.40
	PPO Family vs. HMO Single	<u>\$ 23,499.60</u>					
	The District's contribution for Blue Shield for 20-21 is \$29,246.94						
Employee's contribution	\$ 1,749.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	** Delta Dental is the only PPO plan available through GUSD, but we also offer HMO plans (CIGNA and SAFEGUARD).						
	*** Life insurance is paid based on the age and classification (GTA table). The amount shown is the highest amount paid.						

APPENDIX I - CSEA

**Historical Summary of District Paid Insurance Benefits
CSEA**

2014-15	Blue Shield	\$ 18,430.54	\$ 17,672.90	\$ 10,275.00	\$ 13,611.80	\$ 10,940.50	\$ 6,360.60
	**Dental	\$ 2,034.10	\$ 1,413.70	\$ 689.70	\$ 2,034.10	\$ 1,413.70	\$ 689.70
	Vision	\$ 106.10	\$ 106.10	\$ 106.10	\$ 106.10	\$ 106.10	\$ 106.10
	***Life	\$ 53.10	\$ 53.10	\$ 53.10	\$ 53.10	\$ 53.10	\$ 53.10
	Annual Cost	\$ 20,623.84	\$ 19,245.80	\$ 11,123.90	\$ 15,805.10	\$ 12,513.40	\$ 7,209.50

PPO Family vs. HMO Single \$ 13,414.34

The District's contribution for Blue Shield for 14-15 is \$18,430.54

Employee's contribution	\$ 3,557.90	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
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2015-16	Blue Shield	\$ 19,904.98	\$ 18,468.10	\$ 10,737.40	\$ 14,779.80	\$ 11,879.30	\$ 6,906.40
	**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
	Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
	***Life	\$ 53.10	\$ 53.10	\$ 53.10	\$ 53.10	\$ 53.10	\$ 53.10
	Annual Cost	\$ 22,067.28	\$ 20,019.70	\$ 11,576.30	\$ 16,942.10	\$ 13,430.90	\$ 7,745.30

PPO Family vs. HMO Single \$ 14,321.98

The District's contribution for Blue Shield for 15-16 is \$19,904.98

Employee's contribution	\$ 3,073.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
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		PPO			HMO		
		Family	Employee +1	Single	Family	Employee +1	Single
2016-17	Blue Shield	\$ 23,437.70	\$ 18,837.60	\$ 10,952.20	\$ 16,257.90	\$ 13,067.30	\$ 7,597.04
	**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
	Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
	***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
	Annual Cost	\$ 25,662.30	\$ 20,451.50	\$ 11,853.40	\$ 18,482.50	\$ 14,681.20	\$ 8,498.24

PPO Family vs. HMO Single \$ 17,164.06

The District's contribution for Blue Shield for 16-17 is \$21,497.38

Employee's contribution	\$ 1,940.30	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
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		PPO			HMO		
		Family	Employee +1	Single	Family	Employee +1	Single
2017-18	Blue Shield	\$ 25,005.40	\$ 20,097.60	\$ 11,684.80	\$ 16,648.90	\$ 13,381.50	\$ 7,779.70
	**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
	Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
	***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
	Annual Cost	\$ 27,230.00	\$ 21,711.50	\$ 12,586.00	\$ 18,873.50	\$ 14,995.40	\$ 8,680.90

PPO Family vs. HMO Single \$ 18,549.10

The District's contribution for Blue Shield for 17-18 is \$23,217.17

Employee's contribution	\$ 1,788.20	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
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		PPO			HMO		
		Family	Employee +1	Single	Family	Employee +1	Single
2018-19	Blue Shield	\$ 28,680.00	\$ 23,051.00	\$ 13,401.90	\$ 17,472.60	\$ 14,043.60	\$ 8,164.70
	**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
	Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
	***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
	Annual Cost	\$ 30,904.60	\$ 24,664.90	\$ 14,303.10	\$ 19,697.20	\$ 15,657.50	\$ 9,065.90

PPO Family vs. HMO Single \$ 21,838.70

The District's contribution for Blue Shield for 18-19 is \$25,074.54

Employee's contribution	\$ 3,605.50	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
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** Delta Dental is the only PPO plan available through GUSD, but we also offer HMO plans (CIGNA and SAFEGUARD).

*** Life insurance is paid based on the age and classification (GTA table). The amount shown is the highest amount paid.

		PPO			HMO		
		Family	Employee +1	Single	Family	Employee +1	Single
2019-20	Blue Shield	\$ 29,041.90	\$ 23,341.90	\$ 13,571.00	\$ 17,637.30	\$ 14,175.90	\$ 8,241.60
	**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
	Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
	***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
	Annual Cost	\$ 31,266.50	\$ 24,955.80	\$ 14,472.20	\$ 19,861.90	\$ 15,789.80	\$ 9,142.80

PPO Family vs. HMO Single \$ 22,123.70

The District's contribution for Blue Shield for 19-20 is \$27,080.50

Employee's contribution	\$ 1,961.40	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
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** Delta Dental is the only PPO plan available through GUSD, but we also offer HMO plans (CIGNA and SAFEGUARD).

*** Life insurance is paid based on the age and classification (GTA table). The amount shown is the highest amount paid.

		PPO			HMO		
		Family	Employee +1	Single	Family	Employee +1	Single
2020-21	Blue Shield	\$ 30,996.40	\$ 24,912.70	\$ 14,484.30	\$ 18,875.50	\$ 15,171.20	\$ 8,820.20
	**Dental	\$ 2,002.40	\$ 1,391.70	\$ 679.00	\$ 2,002.40	\$ 1,391.70	\$ 679.00
	Vision	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80	\$ 106.80
	***Life	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40	\$ 115.40
	Annual Cost	\$ 33,221.00	\$ 26,526.60	\$ 15,385.50	\$ 21,100.10	\$ 16,785.10	\$ 9,721.40

PPO Family vs. HMO Single \$ 23,499.60

The District's contribution for Blue Shield for 20-21 is \$29,246.94

Employee's contribution	\$ 1,749.40	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
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** Delta Dental is the only PPO plan available through GUSD, but we also offer HMO plans (CIGNA and SAFEGUARD).

*** Life insurance is paid based on the age and classification (GTA table). The amount shown is the highest amount paid.

APPENDIX II

Glendale Unified School District

Historical Summary of Health & Welfare Insurance Costs

June 30, 2020

Year	Unrestricted General Fund	Restricted General Fund	Child Development Fund #12	Nutrition Services Fund #13	Measure S Project Fund #21	Developer Fee Fund #25	Capital Projects Fund #40.1	Subtotal	Retiree	Total
2020-21(Budget)	\$ 31,857,577	\$ 9,593,000	\$ 801,983	\$1,090,662	\$ 218,660	\$ 9,911	\$ -	\$43,571,793	\$2,487,610	\$46,059,403
2019-20	\$ 28,314,240	\$ 9,148,635	\$ 689,705	\$ 880,822	\$ 227,622	\$ 9,911	\$ 15,783	\$39,286,718	\$2,277,067	\$41,563,784
2018-19	27,711,206	8,624,537	647,445	832,005	219,700	9,826	15,645	38,060,365	2,340,750	40,401,114
2017-18	25,549,682	8,249,176	654,831	819,407	198,610	12,696	14,976	35,499,379	2,305,130	37,804,509
2016-17	24,158,635	8,169,312	579,611	824,625	187,135	4,797	14,657	33,938,771	2,157,689	36,096,460
2015-16	22,236,576	7,794,746	481,635	779,266	278,233	8,479	13,460	31,592,396	2,277,097	33,869,492
2014-15	20,223,005	7,311,357	452,907	761,101	225,950	7,908	10,029	28,982,228	2,501,690	31,483,918
2013-14	19,087,596	7,395,916	413,755	711,870	157,692	7,831	-	27,774,660	*** 2,954,600	30,729,261
2012-13	18,619,707	7,654,999	442,531	729,361	130,470	9,017	-	27,586,085	** 2,681,130	30,267,216
2011-12	15,965,161	7,442,687	437,070	666,350	73,914	7,600	-	24,592,782	* 2,860,280	27,453,062
2010-11	15,264,092	7,231,809	469,676	605,111	-	4,694	-	23,575,382	2,946,672	26,522,054
2009-10	16,376,943	8,039,280	483,776	644,233	32,390	7,058	-	25,583,680	2,154,687	27,738,366
2008-09	15,624,961	6,815,474	460,907	609,395	42,167	6,367	-	23,559,271	1,887,087	25,446,358
2007-08	13,669,637	6,667,807	427,111	533,187	44,290	6,135	-	21,348,167	1,599,548	22,947,715
2006-07	13,024,056	6,305,273	353,608	500,137	37,108	7,346	-	20,227,528	1,358,308	21,585,836
2005-06	12,204,750	5,821,683	367,352	477,134	58,254	6,734	-	18,935,907	1,173,249	20,109,156
2004-05	11,786,629	5,546,633	323,072	448,470	57,374	6,536	-	18,168,714	1,057,740	19,226,454

* Reduced by \$1.7 million credit which Blue Shield provided - federal healthcare reform

** Reduced by .2 million credit which Blue Shield provided - federal healthcare reform

***Reduced by .06 million credit which Blue Shield provided - federal healthcare reform

APPENDIX III

HISTORICAL BUDGET REDUCTIONS DURING STATE FISCAL CRISIS

	Total
2007-08 Reductions	
Freeze Vacancies (one-time)	2,200,000
Freeze Supplies & Services (one-time)	500,000
Reallocate 20 positions to Categorical	763,000
Sub-total	3,463,000
2008-09 Reductions	
Savings from 5 FTE	358,282
Savings from Special Education	800,000
Workers Compensation Savings	2,891,400
Maintenance Workers 2 FTE	91,000
End-Of-Year Tier III Sweeps (one-time)	5,423,553
CPI Adjustment On Supplies and Services	383,000
Sub-total	9,947,235
2009-10 Reductions	
Admin. & Cont. HS Restructure (9.2 FTE)	670,000
Teacher Staffing Ratio Changes (one-time)	2,000,000
On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.	4,922,478
Sub-total	7,592,478
2010-11 Reductions	
Administration Reorganization 10 FTE	1,100,000
FASO Staff 7 FTE	450,000
Special Education 7.4 FTE	500,000
School Safety Grants Sweep (one-time)	1,200,000
Restricted Lottery Utilization	500,000
Charge Food Service Indirect Cost	350,000
MS reduce 1 FTE per 1,000 students (3 FTE)	300,000
HS reduce 1 FTE per 1,000 students (9 FTE)	900,000
Clark MHS adjust to 6 periods (4 FTE)	400,000
Daily HS reduce counseling 1 FTE	100,000
Summer School Cost Reduction	700,000
Class Size K-3 to 24.9:1 Ratio	3,400,000
Sub-total	9,900,000
2011-12 Reductions/Savings	
Measure S Savings	517,000
ReConnectEd Savings	80,000
Consolidated EEELP/Categoricals	150,000
Sub-total	747,000
2012-13 Reductions/Savings	
PIO Postion (1 FTE)	112,000
Energy Manager Position (1 FTE)	120,000
ES and MS Assistant Principals (2 FTE)	255,000
Shift Dental to ASCIG / Blue Shield Plan Changes	240,000
Sub-total	727,000
2013-14 Reductions/Savings	
Elementary School Reduction of 1 FTE Assistant Principal	120,000
PARS savings comprised of 5 FTE Elementary School Teachers, 3 FTE Middle School Teachers, 14 FTE High School Teachers, 1 FTE Assistant Principal, 1 FTE Duplicating Center, and 16 FTE Classified Staff.	3,506,561
Sub-total	3,626,561
Grand Total	\$36,003,274

Note: PARS early retirement offered in 2009-10 and 2012-13.
Ret. Plans effective 7/1/10 & 7/1/13 respectively

Appendix IV

**End Of Year Reserves Available To The General Fund
in millions**

Reserve Category	2011-12 Year End Balance	2012-13 Year End Balance	2013-14 Year End Balance	2014-15 Year End Balance	2015-16 Year End Balance	2016-17 Year End Balance	2017-18 Year End Balance	2018-19 Year End Balance	2019-20 Year End Balance	2020-21 Budgeted Year End Balance
Restricted Maintenance Account To be utilized in Multi Year Plan as needed to maintain solvency	\$2.40	\$1.72	\$0.74	\$0.92	\$1.84	\$2.45	\$3.20	\$3.67	\$3.74	\$3.56
Special Education Reserve To be utilized in Multi Year Plan as needed to maintain solvency	\$1.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Post Employment Benefits Funds (GASB 45) Fund #20.0 To be utilized in Multi Year Plan as needed to maintain solvency	\$2.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Early Retirement Benefits Fund # 67.2 To be utilized in Multi Year Plan as needed to maintain solvency	\$4.56	\$4.59	\$2.97	\$0.62	\$0.55	\$0.59	\$0.58	\$0.50	\$0.70	\$0.74
Deferred Maintenance Fund #14.0 Due to passage of Measure S, this balance may be used for future textbook purchases. (This fund became unrestricted for any use by the State resulting from the past State fiscal crisis)	\$4.93	\$4.97	\$5.00	\$5.03	\$5.07	\$5.13	\$5.21	\$5.32	\$5.41	\$5.50
Restricted Lottery Reserve Limited options - must be used for instructional materials Current plan is to utilize restricted lottery for textbook purchases and \$500,000 annually for instructional material purchases.	\$0.69	\$1.01	\$1.66	\$2.10	\$2.94	\$3.38	\$2.24	\$2.01	\$0.63	\$0.63
Debt Service Fund #56.0 This Fund was established as a reserve for the C.O.P. payments; however, due to the passage of Measure S, it will be utilized for textbook purchases.	\$14.99	\$15.07	\$15.17	\$15.27	\$14.02	\$12.68	\$11.68	\$11.26	\$6.91	\$6.91
Total Available Reserves	\$31.43	\$27.36	\$25.54	\$23.94	\$24.42	\$24.23	\$22.91	\$22.76	\$17.39	\$17.34

APPENDIX V

2012-13 Tier III Status Report

<u>TIER III</u>	2012-13 Swept		Options Remaining *	
	On-Going	One-Time	On-Going	One-Time
<u>Programs Eliminated</u>				
Comm-Based Tutoring Grants	180,494	-	-	-
Continuation HS Add-On	18,570	-	-	-
Instr. Mat. Block Grant	1,491,942	-	-	-
Ninth Grade CSR	697,772	-	-	-
Physical Ed. Teacher Incent.	264,162	-	-	-
Arts & Music Block Grant	367,190	-	-	-
Supplemental Counseling Prog	820,035	-	-	-
Staff Dev. Math & Reading	104,217	-	-	-
Administrator Training Program	9,699	-	-	-
Tenth Grade Counseling	61,061	-	-	-
Total Swept for Eliminated Programs	\$ 4,015,142	\$ -	\$ -	\$ -
<u>Primarily Site Based Allocations - Maintained</u>				
School & Library Improvement Block Grant	953,153	-	786,524	-
Cal-SAFE Academic-Daily HS (pregnant minor) Educational Programs	-	-	17,365	-
	-	-	-	265,544
Total Site Based Allocations - Maintained	\$ 953,153	\$ -	\$ 803,889	\$ 265,544
<u>District-wide Programs - Maintained</u>				
Ed Tech Dist Prog (TIIGB) - ETIS	-	-	897,289	-
Sch/Law Enforcement (TIIGB) - Sec Security	-	-	238,520	-
AB1113 School Violence and Prevention	-	-	392,769	-
Gifted & Talented Education - partial	-	-	195,306	-
Math & Reading Prof. Development	-	-	95,196	-
Peer Assistance & Review	-	-	98,148	-
Beg Teach Support Block Grant	-	-	303,313	-
CAHSEE Intensive Inst.& Serv.	-	-	166,227	-
Sch. Comm. Violence Prev. Rosemont	-	-	-	362,532
Sch. Comm. Violence Prev. Toll	-	-	-	362,532
Cal-Safe Child Care	-	-	65,324	-
Total District-wide Programs - Maintained	\$ -	\$ -	\$ 2,452,092	\$ 725,064
Sub-Total Swept for All Programs				
	\$ 4,968,295	\$ -		
<u>Potential Re-Structure - Discussion</u>				
ROP - Support Allocation	\$ -	\$ -	\$ 409,571	\$ -
ROP-Classroom/Prg. Allocation. (min 25 students)	-	-	1,308,297	-

* Note: These programs are currently active and balances are being spent.

Historical Revenue Limit Data Sheet

Year	COLA		Equalization & Other	Revenue Limit w/o Deficit	Deficit Factor	Revenue Limit with Deficit	Net Increase (Decrease) from Prior Year
	%	Amt.					
1999-00	1.41%	\$ 60		\$ 4,261.00	6.996%	\$ 3,962.90	\$131.59
2000-01	3.17%	\$ 138		\$ 4,399.01	0.000%	\$ 4,399.01	\$436.11
2001-02	3.87%	\$ 174		\$ 4,573.00	0.000%	\$ 4,573.00	\$173.99
2002-03	2.00%	\$ 93		\$ 4,666.00	0.000%	\$ 4,666.00	\$93.00
2003-04	1.86%	\$ 88		\$ 4,754.00	3.002%	\$ 4,611.28	(\$54.72)
2004-05	2.41%	\$ 117	\$ 32.17	\$ 4,903.17	2.140%	\$ 4,798.24	\$186.96
2005-06	4.23%	\$ 211		\$ 5,114.18	0.991%	\$ 5,063.49	\$265.25
2006-07	5.92%	\$ 308	\$ 103.68	\$ 5,525.86	0.000%	\$ 5,525.86	\$462.37
2007-08	4.53%	\$ 252		\$ 5,777.86	0.000%	\$ 5,777.86	\$252.00
2008-09	5.66%	\$ 329		\$ 6,106.86	7.844%	\$ 5,627.84	(\$150.02)
2009-10	4.25%	\$ 261		\$ 6,367.86	18.355%	\$ 5,199.04	
	One-time Reduction to the Revenue Limit					(252.83)	
	Net 2009-10					\$ 4,946.21	(\$681.63)
2010-11	-0.39%	\$ (25)		\$ 6,342.86	17.963%	\$ 5,203.49	\$257.28
2011-12	2.24%	\$ 143		\$ 6,508.48	20.602%	\$ 5,167.61	(\$35.88)
2012-13	3.24%	\$ 212		\$ 6,721.18	22.272%	\$ 5,224.00	\$56.39

In 2012-13 the District was receiving \$302 less per ADA than it received in 2006-07.

