

# GLENDALE UNIFIED SCHOOL DISTRICT

June 15, 2021

## ACTION REPORT NO. 1

TO: Board of Education

FROM: Dr. Vivian Ekchian, Superintendent

SUBMITTED BY: Stephen Dickinson, Chief Business and Financial Officer

PREPARED BY: Karineh Savarani, Director, Financial Services  
Craig Larimer, Financial Analyst

SUBJECT: **Adoption of District Budget for 2021-22**

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The Superintendent recommends that the Board of Education adopt the District's 2021-22 Budget as presented.

The 2021-22 Budget provides an initial expenditure plan for the District's instructional and operational programs. The Budget will be revised, as needed, to address changes in priorities. It will also be adjusted to reflect the final State Budget and any additional funding or expenditure changes imposed by the State or Federal governments. Until then, the 2021-22 Adopted Budget is based on the Governor's May Revised Budget Proposal.

### **2021-22 Primary Budget Components and Multi-Year Budget Assumptions**

- The net impact of COLA, UPP and ADA changes, results in projected net revenue increase of \$11.8 million in 2021-22 and a decrease of \$3.5 million in 2022-23.
- Net impact of CalSTRS and CalPERS is a \$1.26 million increase in ongoing cost.
- The District's net increase of LCFF from 2020-21 to 2021-22 is \$476 per Average Daily Attendance (ADA).
- The District's estimated Unduplicated Pupil Percentage (UPP) for supplemental and concentration funding has decreased from 53.10% in Second Interim to 53.08%; estimated at 52.59% for 2022-23.

*To Support Board Priority No. 4 - 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.*

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- Based on the Governor’s proposals we have projected 2.48% COLA for 2022-23 and 3.11% for 2023-24 for LCFF.
- The workers compensation rate is budgeted at 1.675% for 2021-22 and 2022-23.
- Health and Welfare 2021-22 (only) projected increase reduced from 8% to 0.76% for a total reduction to the cost increase of approximately \$1.7 million in Unrestricted General Fund. Health and Welfare for the future years remains budgeted at an 8% increase per year.

Adjustments to the 2021-22 budgets that will be utilizing new assumptions are listed in Attachment F.

As noted earlier, the Governor’s budget will need to be approved by the legislature by June 15, 2021, so there could very well be changes to the budget. Due to so many uncertainties around COVID-19, there could still be changes before or after June 30, 2021. Also, there will be some additional changes as the District moves through the implementation of LCAP and the budget.

**2021-22 General Fund Revenue Components**

The District receives funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:

<b>Description</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>
Local Control Funding Formula	\$ 249,186,570	\$ -	\$ 249,186,570
Federal Revenues	200,000	13,635,539	13,835,539
Other State Revenues	4,830,250	21,349,088	26,179,338
Other Local Revenues	4,475,967	12,434,206	16,910,173
Other Sources	-	-	-
Contributions to Restricted Programs	(41,077,280)	41,077,280	-
<b>TOTAL</b>	<b>\$ 217,615,507</b>	<b>\$ 88,496,113</b>	<b>\$ 306,111,620</b>

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**2021-22 Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of the expenditures are salaries and benefits that comprise approximately 88.85% of the District's unrestricted budget, and approximately 82.59% of the total General Fund budget.

<b>Description</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>
Certificated Salaries	\$ 106,241,020	\$ 26,343,646	\$ 132,584,666
Classified Salaries	28,695,893	19,403,246	48,099,139
Benefits	63,943,260	25,355,277	89,298,537
Books and Supplies	5,538,381	14,382,391	19,920,772
Other Operating Expenditures	19,340,602	16,001,503	35,342,105
Capital Outlay	988,969	54,102	1,043,071
Other Outgo/Indirect Cost	(910,390)	1,498,390	588,000
Transfers Out	-	3,842,773	3,842,773
<b>TOTAL</b>	<b>\$ 223,837,735</b>	<b>\$ 106,881,328</b>	<b>\$ 330,719,063</b>

**Unrestricted General Fund 2021-22 Adopted Budget Projected Fund Balance**

Projected Beginning Balance 07/01/21		\$33,643,286
2021-22 Revenues	\$258,692,787	
2021-22 Other Financing Sources/Uses	(\$41,077,280)	
2021-22 Expenditures	<u>(\$223,837,735)</u>	
Surplus/(Deficit)		<u>(\$6,222,228)</u>
2021-22 Adopted Ending Fund Balance		\$27,421,058
Components of Fund Balance:		
Revolving Cash Reserve	\$70,000	
Stores	\$140,012	
Economic Uncertainties 3% Reserve	\$9,921,572	
Reserve for MAA/Regular Carry Over/Board Election	\$3,984,715	
Reserve for Projected Future Year Carryover 2020-21	<u>\$9,171,375</u>	
Subtotal of Components		<u>\$23,287,674</u>
Projected Unassigned Balance 6/30/22		\$4,133,384

In addition to the Budget Adoption Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). The financial information and certification form included with this report indicates that **the District will be able to meet its financial obligations for 2021-22, 2022-23 and 2023-24**, only with a \$4.47 million Fiscal Stabilization Plan for 2021-22, and an additional \$14.0 million Fiscal Stabilization Plan in 2022-23.

The 2020-21 Unrestricted General Fund Unassigned Balance is projected to be approximately \$9.8 million, which is 3.0% of the total General Fund Expenditure Budget. This reflects a net adjustment to the ending balance, resulting from the net change between income and expense.

It is important to note that the 2020-21 Ending Fund Balance will shift again at year end closing. The Ending Fund Balance will increase to reflect carry over funds from categorical programs and school site budgets. Supplemental carry over funds will be provided to the school sites to be used.

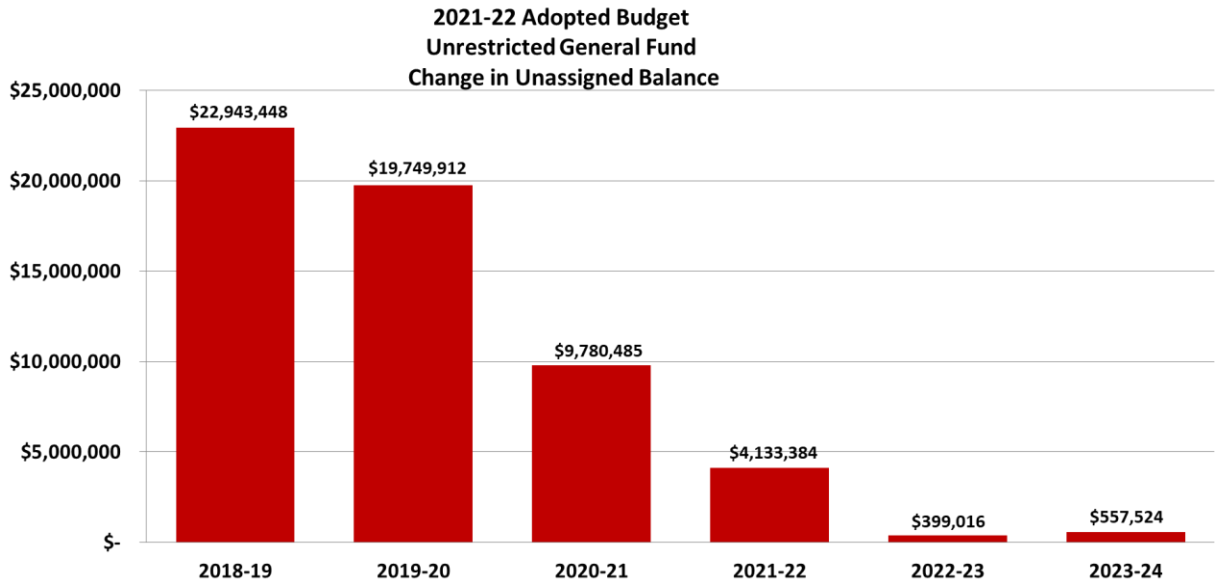
#### **Maintain District Solvency and Financial Stability Plan**

In the 2020-21 June Budget Adoption, there were expenditure reductions implemented for Fiscal Stabilization Plan projected at \$5.0 million. A Board approved fiscal stabilization plan was submitted to Los Angeles County Office of Education (LACOE) with the 2020-21 Proposed Budget. In the fiscal stabilization plan, the Board of Education identified the specific areas to reduce, up to the \$5.0 million of ongoing expenditures and increased revenues. At the First Interim, another Fiscal Stabilization Plan of approximately \$12-\$15 million for 2021-22 was submitted to LACOE. A LACOE required Board Resolution was presented with the Second Interim Report for the 2021-22 Fiscal Stabilization Plan of now \$4.47 million.

At this point in the budget cycle, it is prudent to begin planning the Fiscal Stabilization Plan that will likely be required for 2022-23.

**Cautions and Challenges**

- Projecting the budget forward, the Unassigned Balance in the Unrestricted General Fund is estimated to be a positive \$4.1 million for 2021-22. This is taking into account a budget reduction of \$5.0 million in 2020-21, \$4.47 million in 2021-22, and an additional \$14 million in 2022-23. Even if all these budget reductions materialize, the District may have negative balances.



**Approval of the Reserve Exceeding Minimum Reserve for Economic Uncertainties (REU) in the District’s 2021-22 Adopted Budget**

The passage of Proposition 2 in November 2014, required that districts would place limits on the level of reserves that school districts can maintain when certain conditions exist. Based on the 2015-16 State Budget Act, not all the conditions of the Proposition were met; therefore, the cap will not be triggered. However, starting in 2015-16, the State requires school districts proposing to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended Reserve for Economic Uncertainties (REU), to provide the ending balance components resulting in the excess and reasons for the excess. This report is in Attachment H for presentation in the public hearing by the Board of Education.

**OTHER FUNDS NARRATIVE**

**Special Education Pass-Through Fund (10.0)**

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

**Child Development Fund (12.0)**

General Child Care and Development Programs, and State Preschool Programs. This fund operates on an independent basis and normally does not encroach on the Unrestricted General Fund. The May Revision proposal has the statutory COLA of 1.70% for the Child Care and Development Programs. The Child Development Fund (12.0) began the fiscal year 2020-21 with a balance of \$327,091.

**Nutrition Service Fund (13.0)**

The source of revenue for this fund is based solely on meal sales. The revenue is received on a per meal basis from the State and Federal programs as well as student payments. The State funding for this program was reduced in 2007-08, 2008-09, 2009-10, and remains relatively flat for 2012-13 to 2019-20. This budget includes indirect cost charges of approximately \$290,000 that will be transferred to the Unrestricted General Fund for services performed by several administrative staff. In 2020-21, due to COVID-19, the District has been providing free meals to all students. This fund operates on an independent basis and does not directly encroach on the Unrestricted General Fund.

**Deferred Maintenance Fund (14.0)**

The Deferred Maintenance Program is considered a part of the 2008-09 through 2013-14 flexibility options provided in the State Budget Act. The State revenue for this fund was reduced from \$1,291,090 to \$967,000 in 2008-09 ongoing. In 2013-14 this funding was eliminated and is now part of the LCFF.

All projects previously listed as Deferred Maintenance will be charged to the Capital Projects Fund (40.1), and the Measure S Bond Fund (21.1). The fund balance has been earmarked for future year textbook purchases.

**Building Fund (21.1)**

This is the Measure S Bond Fund and is utilized to track expenditures related to the bond projects. The first issuance of the bond series in the amount of \$54 million occurred in August 2011. Another \$70 million was issued in August 2014; \$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). Funds for capital projects are also transferred to the fund from the Developer Fee Fund (25.0), Capital Projects Fund (40.1), and the State Building Fund (35.0). Another series of GO Bonds, 2011 election series C, for \$70 million was issued in August 2016. In 2015-16, \$35.6 million was transferred to this fund from State Building Fund (35.0), \$7.7 million for Fremont Elementary School, \$6.8 million for Jefferson Elementary School, \$4.7 million for La Crescenta Elementary School, \$2.2 million for Lincoln Elementary School, \$3.7 million for Muir Elementary School, \$5.9 million for Glendale High School, and \$4.6 million for Hoover High School ORG Projects. In 2017-18, \$1.7 million was transferred to this fund from Developer Fee Fund (25.0) for the Dunsmore Elementary School ORG Project. A \$38 million GO Bond Series D was issued in September 2018. In 2019-20, \$2.3 million was transferred from Capital Project Fund (40.1) for Glendale High School Pool Project. In 2020-21, \$735,000 was transferred to this fund from Capital Project Fund (40.1) for the GHS Chiller Replacement Project. In 2020-21, \$3 million was transferred to this fund from the County School Facilities Fund (35.0) for the Clark Magnet High School STEM building. A \$38 million GO Bond Series D was issued in September 2018. The final Series E of GO Bonds of \$38 million was issued in October 2020.

**Clean Renewable Energy Bonds (CREBs) 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 subsidized the financing by lowering the borrowed interest rate (Net Effective Rate) in the form of federal tax credits.

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.

These bonds will mature in 11 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$320,000 with a Net Effective Rate of 1.24%. This payment will be made from the Capital Projects Fund (40.1). Glendale High School, Roosevelt Middle School, Marshall Elementary School, Fremont Elementary School, Balboa Elementary School, and Franklin Elementary School Solar projects were financed with this second series of CREBs. In October 2016, we received \$10.7 million for Clean Renewable Energy Bonds. These bonds will mature in 17 years and are expected to be repaid using

redevelopment agency proceeds. The annual payment is estimated at \$357,000, with a Net Effective Rate of 3.43%. This payment will be made from the Capital Projects Fund (40.1). Cerritos Elementary School, Toll Middle School, Mann Elementary School, Muir Elementary School, R.D. White Elementary School, Jefferson Elementary School, Wilson Middle School, Glendale High School, Hoover High School Solar projects were financed with this series of CREBs.

### **Developer Fee Fund (25.0)**

Developer Fee income is designated for the rental or purchase of modular classrooms, the purchase of property, and for other classroom facility needs, as approved by the Board of Education. In December 2009, the District utilized this Fund to purchase three properties that are contiguous to the District Administration building. In 2012-13, \$4.3 million was transferred to the Measure S Project Fund (21.1) for the Keppel Elementary School Project, and in 2013-14, \$4.0 million was transferred to the Measure S Project Fund (21.1) for general support. In 2015-16, \$1.0 million was transferred to Measure S Project Fund (21.1) for Muir Elementary School ORG Project and \$650,000 to Capital Project and Improvement Fund (40.1) for the installation of portable buildings at Cloud Preschool. In 2016-17, \$1.25 million was transferred to the Measure S Project Fund (21.1) for R.D.White Elementary School, \$1.0 million for Glendale High School, and \$0.7 million for Dunsmore Elementary School ORG Projects. In 2017-18, \$1.7 million was transferred to Measure S Project Fund (21.1) for Dunsmore Elementary School ORG Project. In 2018-19, \$850,000 was transferred to Capital Projects Fund (40.1) for the Cloud Preschool Portables Project. In 2019-20, \$500,000 was transferred from Developer Fee Fund (25.0) to Capital Projects Fund (40.1) for Cloud Preschool Portable Project.

### **State Building Fund (35.0)**

This fund was established to account for revenue and expenditure associated with the renovations, modernization, and new construction projects partially funded from the State bond funds. In 2009-10 and 2010-11, the State Allocation Board approved the disbursement of funds for Glendale High School project and Crescenta Valley High School appeal, Columbus Elementary School Project, Hoover High School Project, and Roosevelt Middle School Project. These funds were transferred to Capital Projects Fund (40.1). In 2012-13, \$4.3 million was received and transferred to the Measure S Project Fund (21.1) for the Keppel Elementary School ORG Project. In 2015-16, \$35.6 million was transferred to Measure S Project Fund (21.1) for Fremont, Jefferson, La Crescenta, Lincoln, Muir Elementary Schools, and Glendale and Hoover High Schools. In 2016-17, \$145,179 was transferred from this fund to Measure S Project Fund (21.1). In 2018-19, \$2.5 million was transferred from this fund to Capital Projects Fund (40.1) as a refund from State ORG funds for the Roosevelt Middle School ORG Project. In 2020-21 \$3 million was transferred from this fund to the Building Fund (21.1) for the Clark Magnet High School STEM building.



### **Capital Projects Fund (40.1)**

In 2009-10 and 2010-11, funds were received from the State Allocation Board and deposited into State Building Fund (35.0) and then transferred to Capital Projects Fund (40.1). In 2009-10, 2010-11, and 2011-12 this fund was utilized to assist with the construction payments for the Roosevelt Middle School, Glendale High School, and other projects. This is the fund that was utilized for Measure S construction projects in 2011-12, as a bridge until G.O. bond funds became available. In 2012-13, \$4.4 million was transferred to the Measure S Project Fund (21.1) for the Hoover High School Project, and in 2013-14, \$11.5 million was transferred to the Measure S Project Fund (21.1) for general support. In 2015-16, \$650,000 was transferred

from Developer Fee Fund (25.0) for Cloud Preschool capital projects, and \$1.25 million was transferred from the Unrestricted General Fund. In 2016-17, Proposition 39 funds were spent on energy efficiency projects in the District. In 2018-19, \$850,000 was transferred in from the Developer Fee Fund (25.0) for the Cloud Preschool Portables Project. In 2018-19, \$2.5 million was transferred in from the State Building Fund (35.0) for the Roosevelt Middle School ORG Project. In 2019-20, \$2.4 million was transferred from Capital Projects Fund (40.1) to Building Fund (21.1) for Glendale High School Pool Project. Also, in 2019-20, \$500,000 was transferred from Developer Fee Fund (25.0) to Capital Projects Fund (40.1) for Cloud Preschool Portable Project. In 2020-21, \$735,000 was transferred to the Measure S Projects Fund (21.1) for the GHS Chiller Replacement Project. In 2020-21, \$145,372 was transferred in from the General Fund (01.0) for the Cloud Portables Project.

### **Nutrition Service Capital Outlay Fund (40.2)**

In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects. Since 2013-14, the revenue source for this fund is interest income.

### **Debt Service Fund (56.0)**

The only revenue source in this fund is interest income. This fund was to be utilized to repay the Certificates of Participation (COPs), the annual payment was approximately \$1.3 million.

Given Measure S paid off this loan, this reserve can now be utilized by the District for major “one-time” expenditures, i.e. new textbook adoptions. In 2015-16 and 2016-17 school years, a solvency transfer of \$1.4 million and \$1.5 million, respectively, was utilized to continue funding the Common Core State Standards with curriculum development. In 2017-18, a transfer of \$1.2 million to the General Fund was made to support textbook adoption purchases. In 2018-19, a transfer of \$600,000 to the General Fund was made to support textbook adoption purchases. In 2019-20, a solvency transfer of \$4.5 million was utilized for textbook adoption. The balance in this fund will continue to be used for textbook purchases.

**Self Insured Health Insurance (67.0)**

The only revenues are the premiums for the dental and vision insurance plans that are offered to employees and interest earnings. 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 in self-insured fund. In 2012-13, the District transferred from the ASCIP JPA to ASCIG JPA for dental insurance. Due to GUSD leaving the ASCIP JPA the District received an equity distribution from ASCIP of \$1.18 million. The cost of the claims and transfers to the third party administrator are the only expense in this fund. Additionally, for the 2017-18 school year, the District “carved out” the pharmaceutical services from the incumbent healthcare provider and is now self-funded, based on the decision and recommendation of the District’s Benefits Committee. Pharmaceutical services are administered by MedImpact. Expenses and revenues of this program are allocated the same way as the vision and dental insurance plans.

**Workers Compensation Fund (67.1)**

This fund was established solely for the purpose of accounting for expenditures related to the workers compensation program. The ASCIP rate for “dollar one” coverage in 2019-20 is 1.94% of salaries.

The expenditures will include the payment to ASCIP for 2020-21 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses.

**Early Retirement Benefits Fund (67.2)**

This fund was established to set aside funds for the GASB 45 liability. In 2014-15 the calculated rate was 1.684%. However, to effectively transfer reserves from Early Retirement Benefits Fund (67.2) to the Unrestricted General Fund the rate was lowered, resulting in a transfer of \$1.6 million in 2013-14 and \$2.4 million in 2014-15 of the fund reserves. The rates were decreased to 0.909% and 0.094%, respectively. In 2015-16, the rate was 1.344% with no decrease. In 2016-17, the rate was 1.298% with no decrease. The rate has remained the same for 2017-18 and 2018-19, 1.298%. In 2019-20, the rate was 1.357%.

**McLennan Trust and Other Scholarships (73.0)**

This fund’s primary source 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.

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**2020-21 Estimated Actuals Revenue/2021-22 Adopted Budget Comparison**

<b>Funds</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Adopted Budget</b>	<b>Variance</b>
Restricted and Unrestricted General Fund - 01.0	\$ 370,656,171.00	\$ 306,111,620.00	\$ (64,544,551.00)
Special Education Pass-Through Fund - 10.0	5,720,861.00	5,720,861.00	0.00
Child Development Fund - 12.0	4,146,351.00	3,290,265.00	(856,086.00)
Nutrition Services Fund - 13.0	8,968,058.00	9,905,024.00	936,966.00
Deferred Maintenance Fund - 14.0	90,000.00	90,000.00	0.00
Measure S Building Fund - 21.1	954,510.00	550,000.00	(404,510.00)
Clean Renewable Energy Bond Fund - 21.2	0.00	0.00	0.00
Developer Fee Fund - 25.0	1,100,000.00	1,130,000.00	30,000.00
Capital Projects Funds - County Schools Facilities Fund - 35.0	3,000,000.00	0.00	(3,000,000.00)
Capital Projects Fund - 40.1	693,612.00	665,000.00	(28,612.00)
Capital Projects Nutrition Services Fund - 40.2	12,000.00	15,000.00	3,000.00
Bond Interest and Redemption Fund (County Administered) - 51.0	17,062,365.00	17,062,365.00	0.00
Debt Service Fund - 56.0	150,000.00	120,000.00	(30,000.00)
Health and Welfare Fund - 67.0	9,547,181.00	8,970,000.00	(577,181.00)
Workers Compensation Fund - 67.1	4,615,184.00	3,657,463.00	(957,721.00)
Early Retirement Benefits Fund - 67.2	2,491,610.00	2,592,462.00	100,852.00
Mc Lennan and Other Scholarships Trust Fund - 73.0	9,600.00	10,100.00	500.00
<b>Total</b>	<b>\$ 429,217,503.00</b>	<b>\$ 359,890,160.00</b>	<b>\$ (69,327,343.00)</b>

### **Conclusion**

Certainly, the May Revision is very positive

- Proposition 98 has increased
- One-time investments are significant

### **Potential Budget Risks**

- The minimum guarantee is not guaranteed in Test 1 years, meaning the next year does not build from the previous
- The threat of inflation is real, which can cause a sharp turn in the economy if unmitigated
- Wall Street's action will be key to state revenue
- Final State Budget
- Further enrollment declines

The projection supports that the District **will be able to meet its financial obligations for the current and two subsequent years with a significant expenditure reduction and/or revenue increase plan of \$4.47 million in 2021-22, and \$14.0 million for 2022-23.**

### **Multiview Projections – Final Considerations:**

- Positive COLA for out years.
- Unassigned Balances in the Unrestricted General Fund
- Fiscal Stabilization Plan – Need to materialize the 2021-22 savings of \$4.47 million. Also need to plan for another 2022-23 Fiscal Stabilization Plan of up to \$14.0 million.
- Health and welfare contributions are increasing.
- Contributions to restricted programs and other funds
- Declining Enrollment more than already projected
- Increased COVID-19 costs
- “New Norm” of the 2020-21 School Year
- Universal Transitional Kindergarten
- Final State Budget

### **Reference Materials**

The following supplemental materials are provided for reference:

- Multi-Year Budget Assumptions – Attachment A
- Board of Education Priorities for 2020-21 – Attachment B

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- Tentative Principles for Guiding Budgetary Decisions – Attachment C
- Staffing Ratios – Attachment D
- CBEDS/CALPADS Based Enrollment History – Attachment E
- Proposed Budget Adjustment Impact on Unrestricted General Fund Balance – Attachment F
- Long-Range Financial Projection – Attachment G
- Reserve exceeding minimum Reserve for Economic Uncertainties – Attachment H
- Fund Fiscal Projections – Attachment I (Provided under separate cover)
- District Budget and Certification – Attachment J (Provided under separate cover)

**2021-22 Proposed Budget  
Multi-Year Budget Assumptions 6/15/2021**

<b>Category</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Local Control Funding Formula</b>					
- Projected Net District LCFF Revenue Increase	\$5,120,328				
Adopted Budget 2020-21 (June 2020)		(\$20,663,661)	(\$1,800,307)	(\$46,916)	(\$407,311)
State Budget Adoption		(\$1,504,890)	(\$2,223,286)	(\$53,492)	(\$442,547)
First Interim		(\$2,239,831)	\$363,573	(\$8,551,221)	(\$174,312)
Second Interim		(\$2,175,998)	\$8,893,408	(\$6,381,312)	\$3,778,379
Proposed Budget 2021-22 (June 2021)		(\$2,175,998)	\$11,775,769	(\$3,582,648)	\$7,521,478
- Revenue Net Percentage Increase	3.25%	-0.15%	4.96%	2.36%	3.09%
- Projected Increase In Funding Per ADA	\$303	-\$14	\$476	\$238	\$319
- Total LCFF Funding Per ADA	\$9,622	\$9,608	\$10,084	\$10,322	\$10,641
<b>- Factors Utilized In Revenue Calculations</b>					
Unduplicated Percentage	54.69%				
Adopted Budget 2020-21 (June 2020)		54.35%	54.70%	54.92%	54.92%
State Budget Adoption		54.68%	54.70%	54.92%	54.92%
First Interim		53.30%	54.14%	54.85%	54.85%
Second Interim		53.45%	53.10%	52.59%	52.85%
Proposed Budget 2021-22 (June 2021)		53.45%	53.08%	52.59%	52.85%
Cost of Living Adjustment (COLA)	3.26%				
Adopted Budget 2020-21 (June 2020)		-7.92%	0.00%	0.00%	0.00%
State Budget Adoption		0.00%	0.00%	0.00%	0.00%
First Interim		0.00%	0.00%	0.00%	0.00%
Second Interim		0.00%	3.84%	1.28%	1.61%
Proposed Budget 2021-22 (June 2021)		0.00%	5.07%	2.48%	3.11%
Revenue ADA (Funded, includes cnty ada)	24,899				
Adopted Budget 2020-21 (June 2020)		24,710	24,489	24,481	24,432
State Budget Adoption		24,723	24,489	24,481	24,432
First Interim		24,710	24,710	23,794	23,788
Second Interim		24,710	24,710	23,794	23,788
Proposed Budget 2021-22 (June 2021)		24,710	24,710	23,794	23,788
Enrollment	25,528				
Adopted Budget 2020-21 (June 2020)		25,282	25,273	25,223	25,139
State Budget Adoption		25,282	25,273	25,223	25,139
First Interim		24,934	24,563	24,557	24,553
Second Interim		24,924	24,563	24,557	24,553
Proposed Budget 2021-22 (June 2021)		24,924	24,563	24,557	24,553
Unduplicated Count - Enrollment	13,872				
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
First Interim		12,873	13,872	13,872	13,872
Second Interim		12,979	12,979	12,979	12,979
Proposed Budget 2021-22 (June 2021)		12,979	12,979	12,979	12,979
<b>EMPLOYEE BENEFITS</b>					
- STRS Rates	17.100%	16.150%	16.920%	19.100%	19.100%
- PERS Rates	19.721%	20.700%	22.910%	26.100%	27.100%
- State Unemployment Insurance	0.050%	0.050%	1.230%	0.200%	0.200%
- Workers Compensation	1.940%	1.693%	1.675%	1.675%	1.675%
- Retiree Benefits	1.357%	1.357%	1.357%	1.357%	1.357%
Utilizing Fund #67.1 Balance	---	---	---	---	---
- Health & Welfare Insurance Increase (District-wide)	\$420,000	\$2,482,948	\$400,000	\$2,482,948	\$2,482,948

# Board of Education Priorities



## Maximize Student Achievement

- Close the digital and equity gap
- Offer robust distance, hybrid, and in-person learning programs
- Address learning loss and improve attendance

## Foster a Positive Culture of Learning

- Ensure equitable teaching and learning opportunities led by excellence
- Support culturally relevant curriculum that emphasizes inclusion
- Increase parent and family engagement opportunities

## Ensure the Health and Safety of Students and Employees

- Strengthen mental health support and programs
- Develop proactive health and safety procedures
- Support physical, social, and emotional wellbeing

## Maintain District Financial Responsibility

- Ensure the fiscal health of the district
- Implement a fiscal plan to preserve the district resources
- Plan for the district's future educational and facility needs

## Principles for Guiding Future Budgetary Decisions

- Maintain competitive salaries and benefits that will enable the District to attract and retain an excellent teaching and support service staff.
- Maintain a balance between current and future-year income and expenditures so as to ensure the long-term financial integrity of the District.
- Recognize that the highest financial priority is directly related to improving student achievement.
- Instructional and support service programs shall be aligned with the Glendale Schools 2015 Strategic Plan and Board of Education identified priorities.
- Recognize that some programs and services may need to be reduced or eliminated. Regularly evaluate all programs and services for cost effectiveness.
- Align resource distribution with accountability for student achievement; the greater the degree of accountability the more direct control the school site should have over the distribution of funding.
- Work to reduce/eliminate the financial impact (encroachment) that various categorical and incentive programs have on the General Fund.
- Recognize that an adequate infrastructure is needed in order to provide a high level of programs and services.
- Ensure that the District is in compliance with state and federal mandates.



2021-22 BUDGET ALLOCATIONS AND STAFFING FORMULAS

Description	Elementary Schools	Middle Schools	High Schools
<b>Teacher Staffing Ratios</b> (students to teachers)			
Grades TK - K	24.0 : 1 *	n/a	n/a
Grades 1 - 3	24.0 : 1 *	n/a	n/a
Grades 4 - 6	31.9 : 1	n/a	n/a
Grades 7-8 = Ratio and 1 FTE cut per 1000 pupils	n/a	33.3 : 1	n/a
Grades 9-12 = Ratio and 1 FTE cut per 1000 pupils	n/a	n/a	34.3 : 1
<i>* Ratios may be reduced further with categorical funding if available.</i>			
<b>Counselor Staffing Ratio</b> (students to counselors)			
	n/a	500:1	500:1
<b>Elementary Music Teachers</b>			
	5.2	n/a	n/a
<b>Library Technicians</b> (resource 00000.0, excludes supplemental program)			
	n/a	0.75 FTE per school	n/a
<b>School Site Administrative Support</b>			
School Site Principals, Elementary, MS & HS	1 Per School	1 Per School	1 Per School
Asst. Principals, Elementary	700 : 0.5, 800:1	n/a	n/a
Assistant Principals - MS	n/a	750 : 1	n/a
Associate & Assistant Principals -HS	n/a	n/a	700 : 1
<b>School Site Clerical Support</b> (students to clerical support)			
Administrative Secretary (1 per principal)	1	1	1
Elementary Clerks (1 FTE Minimum)	600:1	n/a	n/a
Secondary Clerks = Ratio and 1 FTE cut per school	n/a	300:1	300:1
Plus ASB Support	n/a	1 FTE per school	1 FTE per school
Plus Counseling Support	n/a	1 FTE per school	1 to 2 FTE per school
<b>Clerical Substitutes</b>			
	HR Administered Central Account	\$795 per Unrest. Clerk FTE	\$795 per Unrest. Clerk FTE
<b>Custodial Staff</b> (students to custodial support)			
Custodial Supervisor	n/a	n/a	1
Lead Custodian	n/a	1	1
Custodian II	1	1	n/a
Custodian I	520:1	390:1	390:1
	+0.5 FTE per campus	+0.5 FTE per campus	+1 for large campus
		+1.5 for gym and locker rooms	+2.5 for gyms, locker rooms and swimming pool
Additional Custodians Due To COVID (may need 20 FTE)	TBD	TBD	TBD
<b>Custodial Overtime</b>			
	\$ 1 per student	\$ 1 per student	\$ 1 per student
<b>Custodial Supplies</b>			
	\$10 per student	\$10 per student	\$10 per student
<b>Pool Supplies (Central FASO Account)</b>			
	n/a	n/a	\$27,000 per year
<b>Instructional Material Support</b>			
	\$31.50 per student	\$47.00 per student	\$49.00 per student
<b>Summer School Supplies</b>			
	n/a	\$3 per summer student	\$3 per summer student
<b>Secondary Security Allocations</b>			
	n/a	\$24.00 per student	\$24.00 per student
		\$2,000 for summer school	\$8,300 for summer school
		\$300 for graduation	\$300 for graduation
		\$6,615 Supplemental	\$13,230 Supplemental

Nurses - In 2013-14 8.75 FTE. In 2014-15 increased by 1.5 FTE to 10.25 FTE District-wide.

Elementary Yard Duty Leaders/Aids - One yard duty leader per school, plus yard duty aids according to need.

Elementary Intervention - \$100,000 proportionally split among ES sites based on ELA/Math FBB, BBASIC, BASIC counts

Teacher Substitutes - Human Resources Administered Account (for personal necessity or illness).

Psychologists - No Formula

**GLENDALE UNIFIED SCHOOL DISTRICT  
CALPADS BASED ENROLLMENT HISTORY**

ATTACHMENT E

**TOTAL ENROLLMENT BY GRADE LEVEL**

GRADE	2009-10 Actual Enrollment	2010-11 Actual Enrollment	2011-12 Actual Enrollment	2012-13 Actual Enrollment	2014-15 Actual Enrollment	2015-16 Actual Enrollment	2016-17 Actual Enrollment	2017-18 Actual Enrollment	2018-19 Actual Enrollment	2019-20 Actual Enrollment	2020-21 Actual Enrollment	2021-22 Standard Progression	2021-22 Hist. Trend Projections	2022-23 Hist. Trend Projections	2023-24 Hist. Trend Projections	2024-25 Hist. Trend Projections
TK	---	---	---	90	313	317	305	330	307	300	246	246	246	247	248	249
K	1,631	1,749	1,764	1,798	1,778	1,916	1,922	1,882	1,866	1,815	1,629	1,629	1,629	1,656	1,687	1,712
1	1,648	1,774	1,869	1,837	1,867	1,874	1,944	1,980	1,970	1,922	1,832	1,629	1,629	1,656	1,687	1,712
2	1,735	1,671	1,811	1,899	1,926	1,891	1,884	1,975	1,962	1,961	1,871	1,832	1,779	1,621	1,656	1,679
3	1,658	1,754	1,723	1,830	1,883	1,937	1,898	1,917	1,970	1,934	1,933	1,871	1,851	1,791	1,628	1,656
<b>Gr TK-3 Total</b>	<b>6,672</b>	<b>6,948</b>	<b>7,167</b>	<b>7,454</b>	<b>7,767</b>	<b>7,935</b>	<b>7,953</b>	<b>8,084</b>	<b>8,075</b>	<b>7,932</b>	<b>7,511</b>	<b>7,207</b>	<b>7,134</b>	<b>6,971</b>	<b>6,906</b>	<b>7,008</b>
4	1,791	1,682	1,782	1,752	1,980	1,870	1,977	1,910	1,906	1,955	1,901	1,933	1,881	1,828	1,772	1,598
5	1,795	1,850	1,720	1,813	1,913	1,969	1,877	1,988	1,891	1,901	1,916	1,901	1,897	1,906	1,859	1,796
6	1,958	1,877	1,943	1,762	1,805	1,941	1,976	1,876	1,944	1,849	1,876	1,916	1,951	1,952	1,961	1,907
<b>Gr 4-6 Total</b>	<b>5,544</b>	<b>5,409</b>	<b>5,445</b>	<b>5,327</b>	<b>5,698</b>	<b>5,780</b>	<b>5,830</b>	<b>5,774</b>	<b>5,741</b>	<b>5,705</b>	<b>5,693</b>	<b>5,750</b>	<b>5,729</b>	<b>5,686</b>	<b>5,592</b>	<b>5,301</b>
<b>TOTAL ELEMENTARY</b>	<b>12,216</b>	<b>12,357</b>	<b>12,612</b>	<b>12,781</b>	<b>13,465</b>	<b>13,715</b>	<b>13,783</b>	<b>13,858</b>	<b>13,816</b>	<b>13,637</b>	<b>13,204</b>	<b>12,957</b>	<b>12,863</b>	<b>12,657</b>	<b>12,498</b>	<b>12,309</b>
7	2,123	2,022	1,896	1,920	1,846	1,820	1,921	1,929	1,820	1,827	1,751	1,877	1,832	1,940	1,943	1,950
8	2,085	2,136	2,063	1,922	1,811	1,869	1,855	1,929	1,928	1,799	1,825	1,751	1,761	1,873	1,988	1,984
<b>Gr 7-8 Total</b>	<b>4,208</b>	<b>4,158</b>	<b>3,959</b>	<b>3,842</b>	<b>3,657</b>	<b>3,689</b>	<b>3,776</b>	<b>3,858</b>	<b>3,748</b>	<b>3,626</b>	<b>3,576</b>	<b>3,628</b>	<b>3,593</b>	<b>3,813</b>	<b>3,931</b>	<b>3,934</b>
<b>TOTAL K-8</b>	<b>16,424</b>	<b>16,515</b>	<b>16,571</b>	<b>16,623</b>	<b>17,122</b>	<b>17,404</b>	<b>17,559</b>	<b>17,716</b>	<b>17,564</b>	<b>17,263</b>	<b>16,780</b>	<b>16,585</b>	<b>16,456</b>	<b>16,470</b>	<b>16,429</b>	<b>16,243</b>
9	2,282	2,167	2,168	2,090	1,987	1,886	1,933	1,878	1,894	1,898	1,772	1,825	1,750	1,719	1,833	1,939
10	2,246	2,317	2,180	2,187	1,953	1,984	1,876	1,930	1,879	1,865	1,855	1,772	1,765	1,770	1,742	1,852
11	2,218	2,168	2,202	2,096	1,976	1,883	1,892	1,822	1,843	1,820	1,796	1,855	1,832	1,772	1,780	1,746
12	2,269	2,123	2,082	2,117	2,021	1,897	1,842	1,830	1,715	1,746	1,759	1,796	1,788	1,854	1,797	1,799
<b>Gr 9-12 Total</b>	<b>9,015</b>	<b>8,775</b>	<b>8,632</b>	<b>8,490</b>	<b>7,937</b>	<b>7,650</b>	<b>7,543</b>	<b>7,460</b>	<b>7,331</b>	<b>7,329</b>	<b>7,182</b>	<b>7,248</b>	<b>7,135</b>	<b>7,115</b>	<b>7,152</b>	<b>7,336</b>
<i>Continuation Programs</i>	426	401	358	355	335	305	301	273	273	296	286	286	286	286	286	286
<b>TOTAL SECONDARY</b>	<b>13,649</b>	<b>13,334</b>	<b>12,949</b>	<b>12,687</b>	<b>11,929</b>	<b>11,644</b>	<b>11,620</b>	<b>11,591</b>	<b>11,352</b>	<b>11,251</b>	<b>11,044</b>	<b>11,162</b>	<b>11,014</b>	<b>11,214</b>	<b>11,369</b>	<b>11,556</b>
<b>Elem and Sec. Subtotal</b>	<b>25,865</b>	<b>25,691</b>	<b>25,561</b>	<b>25,468</b>	<b>25,394</b>	<b>25,359</b>	<b>25,403</b>	<b>25,449</b>	<b>25,168</b>	<b>24,888</b>	<b>24,248</b>	<b>24,119</b>	<b>23,877</b>	<b>23,871</b>	<b>23,867</b>	<b>23,865</b>
<i>Special Education</i>	794	702	689	726	788	760	672	622	620	640	676	686	686	686	686	686
<b>DISTRICT TOTAL</b>	<b>26,659</b>	<b>26,393</b>	<b>26,250</b>	<b>26,194</b>	<b>26,182</b>	<b>26,119</b>	<b>26,075</b>	<b>26,071</b>	<b>25,788</b>	<b>25,528</b>	<b>24,924</b>	<b>24,805</b>	<b>24,563</b>	<b>24,557</b>	<b>24,553</b>	<b>24,551</b>
<b>Increase/Decrease</b>	<b>-85</b>	<b>-266</b>	<b>-143</b>	<b>-56</b>	<b>98</b>	<b>-63</b>	<b>-44</b>	<b>-4</b>	<b>-283</b>	<b>-260</b>	<b>-604</b>	<b>-119</b>	<b>-361</b>	<b>-6</b>	<b>-4</b>	<b>-2</b>
<b>Percent</b>	<b>-0.32%</b>	<b>-1.00%</b>	<b>-0.54%</b>	<b>-0.21%</b>	<b>0.38%</b>	<b>-0.24%</b>	<b>-0.17%</b>	<b>-0.02%</b>	<b>-1.09%</b>	<b>-1.01%</b>	<b>-2.37%</b>	<b>-0.48%</b>	<b>-1.45%</b>	<b>-0.02%</b>	<b>-0.02%</b>	<b>-0.01%</b>

City of Glendale Population and Housing Trends	
Population *	--- 191,719 192,916 194,119 197,010 199,953 200,889 201,705 205,536 --- --- --- --- --- --- ---
Housing Units *	--- 76,269 76,355 76,360 76,815 77,782 78,256 78,726 80,176 --- --- --- --- --- --- ---
Vacancy Rate *	--- 5.2% 5.0% 5.0% 4.9% 4.9% 4.9% 5.1% 5.1% --- --- --- --- --- --- ---
* Source is City of Glendale	

**Budget Adjustment Impact on Unrestricted General Fund Ending Balance**  
**2020-21 Estimated Actuals & 2021-22 Proposed Budget**  
**6/15/2021**

Major Changes	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Adopted Budget 2020-21 Ending Balance</b>	\$ 37,985,689	\$ 17,835,601	\$ 16,905,101	\$ 22,543,337	\$ 24,851,527	\$ 1,443,026
<b>Adjustment For Unaudited Actual 2019-20 Ending Balance</b>	\$ 7,758,168	\$ 7,758,168	\$ 7,758,168	\$ 7,758,168	\$ 7,758,168	\$ 7,758,168
<b>Revised 2020-21 Ending Balance Reflecting Above Adjustment</b>	\$ 45,743,857	\$ 25,593,769	\$ 24,663,269	\$ 30,301,505	\$ 32,609,695	\$ 9,201,194
<b>Initial Adjustments (After Governor Signed State Budget) --- (Part Of First Interim Adjustments)</b>						
Revised LCFF Funding Variables (2020-21 -7.92% cola changed to 0% cola)		\$ 19,149,174	\$ 18,726,195	\$ 18,719,619	\$ 18,684,383	\$ 41,380,515
Revised-2020-21 Est. Decrease In SPED Funding By State Adopted Budget (\$645 to \$625 per ADA)		\$ (490,000)	\$ (490,000)	\$ (490,000)	\$ (490,000)	\$ (490,000)
STRS Adjustment Resulting From State Budget Adoption		\$ -	\$ 128,071	\$ (388,055)	\$ (391,935)	\$ (395,854)
PERS Adjustment Resulting From State Budget Adoption		\$ -	\$ (66,549)	\$ (294,492)	\$ (380,195)	\$ (263,016)
Reversal Of Adopted Budget Fiscal Stabilization Plan Placeholders		\$ (13,046,400)	\$ (39,953,600)	\$ (53,000,000)	\$ (53,000,000)	\$ (53,000,000)
"REVISED" 2021-22 Fiscal Stabilization Plan "Placeholder" (ongoing reductions)		\$ -	\$ 16,800,000	\$ 16,800,000	\$ 16,800,000	\$ 16,800,000
"REVISED" 2022-23 Fiscal Stabilization Plan "Placeholder" (ongoing reductions)		\$ -	\$ -	\$ 12,800,000	\$ 12,800,000	\$ 12,800,000
<b>First Interim Adjustments (continued)</b>						
<b>2021-22 PROJECTED FISCAL STABILIZATION PLAN</b>						
Reversal Of 2021-22 Fiscal Stabilization Plan "Placeholder"		\$ -	\$ (16,800,000)	\$ (16,800,000)	\$ (16,800,000)	\$ (16,800,000)
6.67% reduction in non-site department budgets (supply, services, conferences, etc.)		\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Reduce annual increase in projected H&W rates from +8% (May 2021); 1%=\$300,000			TBD	TBD	TBD	TBD
Elementary Teacher FTE reduction due to declining enrollment (20/21 -2.3% & 21/22 -1.5%)		\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Middle School Teacher FTE reduction due to declining enrollment (20/21 -2.3% & 21/22 -1.5%)		\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
High School Teacher FTE reduction due to declining enrollment (20/21 -2.3% & 21/22 -1.5%)		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Adjust Classified Staffing due to delining enrollment from 2020-21 to 2021-22		\$ 720,000	\$ 720,000	\$ 720,000	\$ 720,000	\$ 720,000
Adjust Management Staffing due to delining enrollment from 2020-21 to 2021-22		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Districtwide Negotiated Budget Savings -- 3 Furlough Days -- 21/22 & 22/23 only		\$ 3,000,000	\$ 3,000,000	TBD	TBD	TBD
Districtwide Negotiated Staffing Considerations--TK-3 from 24:1 to 26:1 in 21/22 & 22/23		\$ 2,000,000	\$ 2,000,000	TBD	TBD	TBD
<b>2022-23 PROJECTED FISCAL STABILIZATION PLAN</b>						
Reversal Of 2022-23 Fiscal Stabilization Plan "Placeholder"		\$ -	\$ -	\$ (12,800,000)	\$ (12,800,000)	\$ (12,800,000)
"REVISED" 2022-23 Fiscal Stabilization Plan "Placeholder"		\$ -	\$ -	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000
<b>2023-24 PROJECTED FISCAL STABILIZATION PLAN</b>						
Revised LCFF Funding Variables --- Enrollment Decline & 2021-22 Hold Harmless		\$ (734,941)	\$ 1,851,918	\$ (6,645,811)	\$ (6,377,576)	\$ (6,356,942)
Carry-Over From Prior Year		\$ (11,492,851)	\$ -	\$ -	\$ -	\$ -
2019-20 Expenditures Transferred Retroactive To COVID-19 Funds		\$ 750,000	\$ -	\$ -	\$ -	\$ -
2020-21 Expenditures Transferred To COVID-19 Funds (excluding PODs)		\$ 400,000	\$ -	\$ -	\$ -	\$ -
2020-21 Expenditures Transferred TO COVID-19 POD Costs (primarily non-sub EA's impacting Un		\$ 350,000	\$ -	\$ -	\$ -	\$ -
STRS Adjustment		\$ -	\$ (102,457)	\$ 388,055	\$ 391,935	\$ 395,854
PERS Adjustment		\$ -	\$ (85)	\$ (23,878)	\$ (64,714)	\$ (271,236)
2020-21 Estimated "One-Time" Projected Unassigned Salary Savings		\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
2020-21 Estimated "One-Time" Projected Utilities/Transportation/Teacher Subs/Travel & Conference Unassigned		\$ 3,150,000	\$ -	\$ -	\$ -	\$ -
Special Education Disproportionality Program Costs		\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)
Misc. Adjustments		\$ 151,669	\$ -	\$ -	\$ -	\$ -
2020-21 Estimated RRM Contribution Increase (primarily due to covid expenditure increases)		\$ (735,000)	\$ -	\$ -	\$ -	\$ -
<b>Second Interim Adjustments</b>						
<b>2021-22 PROJECTED FISCAL STABILIZATION PLAN (Adjustments made in 2nd Interim to 1st Interim entries above. Done in response to increased COLA in Governor's Jan. Budget)</b>						
"Reversal" -- 6.67% reduction in non-site department budgets (supply, services, conferences, etc.)		\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)
"Adjusted" -- Middle School Teacher FTE reduction due to declining enrollment (20/21 -2.3% & 21/22 -1.5%)		\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
"Adjusted" -- High School Teacher FTE reduction due to declining enrollment (20/21 -2.3% & 21/22 -1.5%)		\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
"Reversal" -- Districtwide Negotiated Budget Savings -- 3 Furlough Days -- 21/22 & 22/23 only		\$ (3,000,000)	\$ (3,000,000)	TBD	TBD	TBD
"Reversal" -- Districtwide Negotiated Staffing Considerations--TK-3 from 24:1 to 26:1 in 21/22 & 22/23		\$ (2,000,000)	\$ (2,000,000)	TBD	TBD	TBD
<b>2022-23 PROJECTED FISCAL STABILIZATION PLAN</b>						
"Reversal" 2022-23 PROJECTED FISCAL STABILIZATION PLAN (in 1st Interim)		\$ -	\$ -	\$ (20,000,000)	\$ (20,000,000)	\$ (20,000,000)
"REVISED" 2022-23 Fiscal Stabilization Plan "Placeholder"		\$ -	\$ -	\$ 20,000,000	\$ 19,500,000	\$ 19,500,000
"Reversal" 2023-24 PROJECTED FISCAL STABILIZATION PLAN (in 1st interim)		\$ -	\$ -	\$ -	\$ (10,000,000)	\$ (10,000,000)
Revised LCFF Funding Variables --- Enrollment Decline & 2021-22 Hold Harmless		\$ 63,833	\$ 8,593,668	\$ 10,763,577	\$ 14,716,268	\$ 19,304,697
2020-21 New Independent Study Appropriation		\$ (81,000)	\$ -	\$ -	\$ -	\$ -
Reversal of Estimated One-Time Projected Unassigned Expenditures (in 1st Interim)		\$ (5,150,000)	\$ -	\$ -	\$ -	\$ -
2020-21 One-Time Projected Actuals vs. Budget Savings (assigned)		\$ 9,171,375	\$ -	\$ -	\$ -	\$ -
2020-21 One-Time Projected Actuals vs. Budget Savings (unassigned)		\$ 4,469,697	\$ -	\$ -	\$ -	\$ -
"Reversal" 2020-21 Estimated RRM Contribution Increase (held harmless on covid program ex)		\$ 735,000	\$ -	\$ -	\$ -	\$ -
Increase To Postage Budget		\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Special Education Disproportionality Program Appropriation		\$ (385,800)	\$ -	\$ -	\$ -	\$ -
<b>End of Year Adjustments</b>						
Revised LCFF Funding Variables		\$ -	\$ 2,882,361	\$ 5,681,025	\$ 9,424,124	\$ 13,742,348
Property & Liability Insurance Increase		\$ -	\$ (900,000)	\$ (900,000)	\$ (900,000)	\$ (900,000)
State Unemployment Insurance Increase		\$ -	\$ (2,170,000)	\$ -	\$ -	\$ -
State Unemployment Insurance Offset With COVID Funds		\$ -	\$ 2,170,000	\$ -	\$ -	\$ -
STRS Adjustment		\$ -	\$ (1,200,000)	\$ (1,300,000)	\$ (1,300,000)	\$ (1,300,000)
PERS Adjustment		\$ -	\$ 40,000	\$ 85,000	\$ 85,000	\$ 85,000
Workers Compensation		\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Transportation		\$ -	\$ (260,000)	\$ (260,000)	\$ (260,000)	\$ (260,000)
H & W Savings		\$ -	\$ 1,747,750	\$ -	\$ -	\$ -
Lottery - Reduced Funding per Pupil & ADA Drop		\$ -	\$ (175,000)	\$ (175,000)	\$ (175,000)	\$ (175,000)
Routine Restricted Maintenance Cost Increase		\$ -	\$ (214,000)	\$ (220,000)	\$ (220,000)	\$ (220,000)
Direct/Indirect Cost Adjustments		\$ 174,761	\$ -	\$ -	\$ -	\$ -
<b>2022-23 PROJECTED FISCAL STABILIZATION PLAN</b>						
"Reversal" 2022-23 PROJECTED FISCAL STABILIZATION PLAN (in 2nd Interim)		\$ -	\$ -	\$ (20,000,000)	\$ (19,500,000)	\$ (19,500,000)
"REVISED" 2022-23 Fiscal Stabilization Plan "Placeholder"		\$ -	\$ -	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000
Current Year Impact		\$ -	\$ 8,049,517	\$ (5,291,728)	\$ (9,959,960)	\$ (2,157,710)
Cumulative Impact to Ending Balance		\$ -	\$ 8,049,517	\$ 2,757,789	\$ (7,202,171)	\$ (9,359,881)
<b>Adjusted Ending Balance Projection</b>		<b>\$ 45,743,857</b>	<b>\$ 33,643,286</b>	<b>\$ 27,421,058</b>	<b>\$ 23,099,334</b>	<b>\$ 23,249,814</b>
<b>Assigned and Restricted Balances:</b>						
Revolving Cash		\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores		\$ 140,012	\$ 140,012	\$ 140,012	\$ 140,012	\$ 140,012
Prepaid Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -
3% Mandated Reserve for Economic Uncertainties		\$ 9,665,367	\$ 10,216,699	\$ 9,921,572	\$ 9,334,216	\$ 9,326,188
Reserve For Future LACOE System Charges		\$ 560,000	\$ 280,000	\$ -	\$ -	\$ -
Reserve for 2019-20 Carry-Overs & MAA		\$ 14,806,715	\$ 3,984,715	\$ 3,984,715	\$ 3,984,715	\$ 3,984,715
Reserve For Projected Future Year 2020-21 Carry-over		\$ -	\$ 9,171,375	\$ 9,171,375	\$ 9,171,375	\$ 9,171,375
Reserve for One-Time 2017-18 Discretionary Funding Carry-Over		\$ 751,851	\$ -	\$ -	\$ -	\$ -
Reserve for 2018-19 FASO Wall Costs		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Unassigned Balance</b>		<b>\$ 19,749,912</b>	<b>\$ 9,780,485</b>	<b>\$ 4,133,384</b>	<b>\$ 399,016</b>	<b>\$ 6,455,647</b>

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2021/22	Proj. 1 2022/23	Proj. 2 2023/24	Proj. 3 2024/25
<b>A. REVENUES</b>					
1) Revenue Limit Sources	8010-8099	249,186,570	245,603,922	253,125,400	262,052,687
2) Federal Revenues	8100-8299	200,000	200,000	200,000	200,000
3) Other State Revenues	8300-8599	4,830,250	4,776,400	4,775,500	4,774,900
4) Other Local Revenues	8600-8799	4,475,967	4,475,967	4,475,967	4,475,967
5) TOTAL REVENUES		258,692,787	255,056,289	262,576,867	271,503,554
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	106,241,020	106,780,058	106,873,130	107,057,483
2) Classified Salaries	2000-2999	28,695,893	29,345,893	29,345,893	29,345,893
3) Employee Benefits	3000-3999	63,943,260	70,848,659	73,493,325	76,108,925
4) Books and Supplies	4000-4999	5,538,381	5,537,028	5,536,126	5,535,675
5) Services, Other Operatin Expense	5000-5999	19,340,602	19,617,033	19,907,286	20,212,051
6) Capital Outlay	6000-6999	988,969	988,969	988,969	988,969
7) Other Outgo	7100-7299	220,000	220,000	220,000	220,000
8) Direct Support/Indirect Cost	7300-7399	(1,130,390)	(1,036,907)	(1,015,622)	(1,010,587)
9) TOTAL EXPENDITURES		223,837,735	232,300,733	235,349,107	238,458,409
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
		34,855,052	22,755,556	27,227,760	33,045,145
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	0	0	0	0
b) Transfers Out	7610-7629	0	0	0	0
2) Other Sources					
Other Uses	7630-7699	0	(14,000,000)	(14,000,000)	(14,000,000)
3) Contributions to Restrict Programs					
	8980-8999	(41,077,280)	(41,077,280)	(41,077,280)	(41,077,280)
4) TOTAL, OTHER SOURCES/USES		(41,077,280)	(27,077,280)	(27,077,280)	(27,077,280)

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2021/22	Proj. 1 2022/23	Proj. 2 2023/24	Proj. 3 2024/25
<b>E. NET INCREASE (DECREASE)</b>					
<b>IN FUND BALANCE</b>					
What If? Sources		0	0	0	0
What If? Uses		0	0	0	0
<b>Total (What If + C + D4)</b>		<b>(6,222,228)</b>	<b>(4,321,724)</b>	<b>150,480</b>	<b>5,967,865</b>
<b>F. FUND BALANCE, RESERVES</b>					
<b>1) Beginning Balance</b>					
a) Adjustments		0	0	0	0
b) Net Beginning Balance		33,643,286	27,421,058	23,099,334	23,249,814
<b>2) Ending Balance (E + F1b)</b>		<b>27,421,058</b>	<b>23,099,334</b>	<b>23,249,814</b>	<b>29,217,679</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>a) Reserved Amounts</b>					
Revolving Cash	9711	70,000	70,000	70,000	70,000
Stores	9712	140,012	140,012	140,012	140,012
Other, Prepay, Etc.	9719	0	0	0	0
General Reserve	9730	0	0	0	0
Legally Restricted Balances	9740	0	0	0	0
<b>b) Designated Amounts</b>					
<b>For Economic Uncertainties</b>					
Other Designated	9770	9,921,572	9,334,216	9,326,188	9,395,930
	9780	13,156,090	13,156,090	13,156,090	13,156,090
	97yy	0	0	0	0
<b>c) FREE Balance</b>	9790	<b>4,133,384</b>	<b>399,016</b>	<b>557,524</b>	<b>6,455,647</b>
<b>d) (DEFICIT) Balance</b>	9790	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2021/22	Proj. 1 2022/23	Proj. 2 2023/24	Proj. 3 2024/25
<b>A. REVENUES</b>					
1) Revenue Limit Sources	8010-8099	0	0	0	0
2) Federal Revenues	8100-8299	13,635,539	13,635,539	13,635,539	13,635,539
3) Other State Revenues	8300-8599	21,349,088	21,349,088	21,349,088	21,349,088
4) Other Local Revenues	8600-8799	12,434,206	12,434,206	12,434,206	12,434,206
5) TOTAL REVENUES		47,418,833	47,418,833	47,418,833	47,418,833
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	26,343,646	22,887,675	22,070,194	21,876,775
2) Classified Salaries	2000-2999	19,403,246	16,855,642	16,253,606	16,111,164
3) Employee Benefits	3000-3999	25,355,277	22,024,219	21,237,576	21,051,457
4) Books and Supplies	4000-4999	14,382,391	12,489,714	12,043,617	11,938,071
5) Services, Other Operatin Expense	5000-5999	16,001,503	13,900,432	13,403,948	13,286,480
6) Capital Outlay	6000-6999	54,102	48,645	46,908	46,497
7) Other Outgo	7100-7299	809,000	705,359	680,165	674,205
8) Direct Support/Indirect Cost	7300-7399	689,390	595,907	574,622	569,587
9) TOTAL EXPENDITURES		103,038,555	89,507,593	86,310,636	85,554,236
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
		(55,619,722)	(42,088,760)	(38,891,803)	(38,135,403)
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	0	0	0	0
b) Transfers Out	7610-7629	3,842,773	3,332,212	3,213,195	3,185,035
2) Other Sources	8930-8979	0	0	0	0
Other Uses	7630-7699	0	0	0	0
3) Contributions to Restrict Programs	8980-8999	41,077,280	41,077,280	41,077,280	41,077,280
4) TOTAL, OTHER SOURCES/USES		37,234,507	37,745,068	37,864,085	37,892,245

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2021/22	Proj. 1 2022/23	Proj. 2 2023/24	Proj. 3 2024/25
<b>E. NET INCREASE (DECREASE)</b>					
<b>IN FUND BALANCE</b>					
What If? Sources		0	0	0	0
What If? Uses		0	0	0	0
Total (What If + C + D4)		(18,385,215)	(4,343,692)	(1,027,718)	(243,158)
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance		51,502,680	33,117,465	28,773,773	27,746,055
a) Adjustments		0	0	0	0
b) Net Beginning Balance		51,502,680	33,117,465	28,773,773	27,746,055
2) Ending Balance (E + F1b)		33,117,465	28,773,773	27,746,055	27,502,897
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
a) Reserved Amounts					
Revolving Cash	9711	0	0	0	0
Stores	9712	0	0	0	0
Other, Prepay, Etc.	9719	0	0	0	0
General Reserve	9730	0	0	0	0
Legally Restricted Balances	9740	33,117,465	28,773,773	27,746,055	27,502,897
b) Designated Amounts					
For Economic					
Uncertainties	9770	0	0	0	0
Other Designated	9780	0	0	0	0
	97yy	0	0	0	0
c) FREE Balance					
	9790	0	0	0	0
d) (DEFICIT) Balance					
	9790	0	0	0	0

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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2021/22	Proj. 1 2022/23	Proj. 2 2023/24	Proj. 3 2024/25
<b>A. REVENUES</b>					
1) Revenue Limit Sources	8010-8099	249,186,570	245,603,922	253,125,400	262,052,687
2) Federal Revenues	8100-8299	13,835,539	13,835,539	13,835,539	13,835,539
3) Other State Revenues	8300-8599	26,179,338	26,125,488	26,124,588	26,123,988
4) Other Local Revenues	8600-8799	16,910,173	16,910,173	16,910,173	16,910,173
5) TOTAL REVENUES		306,111,620	302,475,122	309,995,700	318,922,387
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	132,584,666	129,667,733	128,943,324	128,934,258
2) Classified Salaries	2000-2999	48,099,139	46,201,535	45,599,499	45,457,057
3) Employee Benefits	3000-3999	89,298,537	92,872,878	94,730,901	97,160,382
4) Books and Supplies	4000-4999	19,920,772	18,026,742	17,579,743	17,473,746
5) Services, Other Operatin Expense	5000-5999	35,342,105	33,517,465	33,311,234	33,498,531
6) Capital Outlay	6000-6999	1,043,071	1,037,614	1,035,877	1,035,466
7) Other Outgo	7100-7299	1,029,000	925,359	900,165	894,205
8) Direct Support/Indirect Cost	7300-7399	(441,000)	(441,000)	(441,000)	(441,000)
9) TOTAL EXPENDITURES		326,876,290	321,808,326	321,659,743	324,012,645
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
		(20,764,670)	(19,333,204)	(11,664,043)	(5,090,258)
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	0	0	0	0
b) Transfers Out	7610-7629	3,842,773	3,332,212	3,213,195	3,185,035
2) Other Sources	8930-8979	0	0	0	0
Other Uses	7630-7699	0	(14,000,000)	(14,000,000)	(14,000,000)
3) Contributions to Restric Programs	8980-8999	0	0	0	0
4) TOTAL, OTHER SOURCES/USES		(3,842,773)	10,667,788	10,786,805	10,814,965



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

Long Range Financial Projection (V1)

Description	Account Codes	Base Year 2021/22	Proj. 1 2022/23	Proj. 2 2023/24	Proj. 3 2024/25
<b>E. NET INCREASE (DECREASE)</b>					
<b>IN FUND BALANCE</b>					
What If? Sources		0	0	0	0
What If? Uses		0	0	0	0
Total (What If + C + D4)		(24,607,443)	(8,665,416)	(877,238)	5,724,707
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance					
		85,145,966	60,538,523	51,873,107	50,995,869
a) Adjustments					
		0	0	0	0
b) Net Beginning Balance					
		85,145,966	60,538,523	51,873,107	50,995,869
2) Ending Balance (E + F1b)					
		60,538,523	51,873,107	50,995,869	56,720,576
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
a) Reserved Amounts					
Revolving Cash	9711	70,000	70,000	70,000	70,000
Stores	9712	140,012	140,012	140,012	140,012
Other, Prepay, Etc.	9719	0	0	0	0
General Reserve	9730	0	0	0	0
Legally Restricted Balances	9740	33,117,465	28,773,773	27,746,055	27,502,897
b) Designated Amounts					
For Economic					
Uncertainties	9770	9,921,572	9,334,216	9,326,188	9,395,930
Other Designated	9780	13,156,090	13,156,090	13,156,090	13,156,090
	97yy	0	0	0	0
c) FREE Balance					
	9790	4,133,384	399,016	557,524	6,455,647
d) (DEFICIT) Balance					
	9790	0	0	0	0

GLENDALE UNIFIED SCHOOL DISTRICT  
2020-21 Estimated Actuals & 2021-22 Proposed Budget

ATTACHMENT H

Per Education Code Section 42127(a)(2)(B), the following reserve exceeding minimum Reserve for Economic Uncertainties was presented at a public hearing on June 1, 2021 and to be Adopted on June 15, 2021.

Components	Actuals 2019-20	Est. Actuals 2020-21	MYP		
			2021-22	2022-23	2023-24
<b>(A) 3% Mandated Reserve for Economic Uncertainties (REU)</b>	9,665,367	10,216,699	9,921,572	9,334,216	9,326,188
<b>(B) Assigned Amounts (from below F1 + F2 + F3 + F4 + F5+F6)</b>	16,118,566	13,436,090	13,156,090	13,156,090	13,156,090
<b>(C) Unassigned/Unappropriated Balance (CDE MYP lines D.3.e1 + D.3.e2)</b> C = A + F7	29,415,279	19,997,184	14,054,956	9,733,232	9,883,712
<b>(D) Total of Assigned + Unassigned/Unappropriated Balance (B + C)</b>	45,533,845	33,433,274	27,211,046	22,889,322	23,039,802
<b>(E) Reserve Exceeding Minimum Reserve for Economic Uncertainties (REU)</b> E = D - A (same as line F Sub-total below)	<b>35,868,478</b>	<b>23,216,575</b>	<b>17,289,474</b>	<b>13,555,106</b>	<b>13,713,614</b>
<b>(F) Reasons for reserves in excess of minimum REU:</b>					
1 Reserve for Future LACOE Charges	560,000	280,000	0	0	0
2 Reserve for Regular Carry-Over & MAA	14,806,715	13,156,090	13,156,090	13,156,090	13,156,090
3 Reserve for Salary Increase	0	0	0	0	0
4 Reserve for One-Time 2017-18 Discretionary Funding	751,851	0	0	0	0
5 Reserve for 2018-19 FASO Wall Costs (budgeted in 1920)	0	0	0	0	0
6 Reserve for One-Time 2018-19 Discretionary Funding Is Released	0	0	0	0	0
7 Unassigned Balance for Operational Solvency	19,749,912	9,780,485	4,133,384	399,016	557,524
<b>Sub-total Reserve Exceeding Minimum REU (same as line E above)</b>	<b>35,868,478</b>	<b>23,216,575</b>	<b>17,289,474</b>	<b>13,555,106</b>	<b>13,713,614</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>LCFF/Revenue Limit</b>						
LCFF/Base Revenue Limit	214,753,764	219,410,004	234,321,786	239,582,606	237,410,801	249,186,570
State Deficit	0	0	0	0	0	0
Sub-total	<u>214,753,764</u>	<u>219,410,004</u>	<u>234,321,786</u>	<u>239,582,606</u>	<u>237,410,801</u>	<u>249,186,570</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
<b>Total LCFF/Revenue Limit</b>	<u>214,753,764</u>	<u>219,410,004</u>	<u>234,321,786</u>	<u>239,582,606</u>	<u>237,410,801</u>	<u>249,186,570</u>
<b>Federal Revenue</b>						
Medical Administrative Activities	341,345	622,259	1,213,104	501,441	175,000	175,000
ROTC	64,324	55,706	68,048	46,202	25,000	25,000
Other Federal	59,356	78,095	0	1,747	0	0
<b>Total Other Federal Revenue</b>	<u>465,025</u>	<u>756,059</u>	<u>1,281,152</u>	<u>549,390</u>	<u>200,000</u>	<u>200,000</u>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>State Revenue</b>						
Mandated Costs / Discretionary Income	6,330,701	4,686,849	5,631,330	1,027,852	1,160,000	1,160,000
Lottery	3,817,435	4,104,238	4,365,850	3,965,611	3,778,436	3,620,250
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)	78,110	96,119	102,825	90,336	50,000	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	2,369,467	0	0
<b>Total Other State Revenue</b>	<b>10,226,246</b>	<b>8,887,206</b>	<b>10,100,005</b>	<b>7,453,266</b>	<b>4,988,436</b>	<b>4,830,250</b>
<b>Local Revenue</b>						
Leases & Rentals	1,835,972	1,869,394	2,011,703	1,949,013	1,801,291	2,170,467
Interest	705,469	1,062,298	1,111,215	1,012,382	969,300	969,300
All Other Fees and Contracts	451,764	424,523	427,713	469,203	760,670	758,000
Other Local Income	3,582,560	4,253,440	1,489,414	1,499,678	681,383	578,200
<b>Total Local Revenue</b>	<b>6,575,765</b>	<b>7,609,656</b>	<b>5,040,045</b>	<b>4,930,276</b>	<b>4,212,644</b>	<b>4,475,967</b>
<b>TOTAL REVENUES</b>	<b>232,020,800</b>	<b>236,662,926</b>	<b>250,742,988</b>	<b>252,515,538</b>	<b>246,811,881</b>	<b>258,692,787</b>

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

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Expenditures</b>						
<b>Certificated Salaries</b>						
1100 - Teachers' Salaries	87,153,608	89,836,937	88,942,888	92,335,965	93,111,553	93,394,630
1200 - Certificated Pupil Support Salaries	3,120,966	3,377,900	3,324,163	3,278,631	3,405,439	3,424,740
1300 - Certificated Supervisors' & Admin Salaries	9,035,231	9,877,374	9,141,696	9,818,406	8,929,758	9,395,007
1900 - Other Certificated Salaries	37,082	26,094	12,569	4,280	26,643	26,643
<b>Total Certificated Salaries</b>	<b>99,346,887</b>	<b>103,118,305</b>	<b>101,421,316</b>	<b>105,437,282</b>	<b>105,473,393</b>	<b>106,241,020</b>
<b>Classified Salaries</b>						
2100 - Instructional Aides	2,552,836	3,288,861	4,115,131	4,672,772	4,162,465	5,890,489
2200 - Classified Support Salaries	7,398,747	7,551,172	8,055,269	7,877,534	7,375,742	8,106,109
2300 - Classified Supervisors' & Admin Salaries	2,067,732	1,997,181	2,026,144	1,875,520	1,941,549	2,069,224
2400 - Clerical and Offices Salaries	7,993,026	8,731,945	8,076,922	8,533,513	8,545,355	8,918,685
2900 - Other Classified	2,211,955	2,356,216	3,141,001	3,365,135	3,063,734	3,711,386
<b>Total Classified Salaries</b>	<b>22,224,296</b>	<b>23,925,375</b>	<b>25,414,468</b>	<b>26,324,474</b>	<b>25,088,845</b>	<b>28,695,893</b>
<b>Employee Benefits</b>						
3100 - STRS	12,194,885	14,513,989	16,150,952	17,675,337	16,853,873	17,934,679
3200 - PERS	2,876,722	3,540,378	4,166,623	4,708,502	5,143,083	6,143,425
3300 - OASDI/Medicare/Alternative	3,170,868	3,378,545	3,451,321	3,588,192	3,783,115	3,815,472
3400 - Health and Welfare Benefits	24,158,635	25,549,682	27,711,206	28,314,240	30,970,626	31,820,592
3500 - Unemployment Insurance	60,273	62,978	62,721	65,365	67,976	68,169
3600 - Workers' Compensation	3,334,671	3,047,778	2,828,718	2,555,836	1,687,186	2,284,694
3700 - Retiree Benefits	1,577,429	1,650,891	1,645,593	1,787,699	1,844,853	1,876,229
3800 - PERS Reduction	0	0	0	0	0	0
3900 - Other Employee Benefits	798,634	827,957	68,782	35,328	0	0
<b>Total Employee Benefits</b>	<b>48,172,117</b>	<b>52,572,197</b>	<b>56,085,916</b>	<b>58,730,499</b>	<b>60,350,712</b>	<b>63,943,260</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Books &amp; Supplies</b>						
4100 - Approved Textbooks and Core Curriculum Materials	46,378	2,812,130	1,312,136	10,830	5,198,897	318,290
4200 - Books and Reference Materials	38,029	45,537	2,781	12,979	79,934	31,849
4300 - Materials and Supplies	3,628,401	3,116,701	2,506,693	2,110,371	935,709	3,268,961
4400 - Noncapitalized Equipment	736,293	1,273,560	1,115,661	1,108,851	3,246,208	1,919,281
4700 - Food	0	0	0	0	0	0
<b>Total Books &amp; Supplies</b>	<b>4,449,101</b>	<b>7,247,927</b>	<b>4,937,271</b>	<b>3,243,030</b>	<b>9,460,748</b>	<b>5,538,381</b>
<b>Contracted Services</b>						
5100 - Subagreements for Services	5,353,107	5,775,624	6,159,646	5,180,670	5,958,490	6,208,367
5200 - Travel/Conferences/Mileage	278,303	228,837	211,405	137,010	250,404	194,037
5300 - Dues and Membership	31,837	51,072	51,175	60,382	68,965	60,743
5400 - Insurance	1,001,366	1,001,049	1,001,244	1,001,365	2,083,333	2,988,300
5500 - Utilities	4,888,216	4,716,921	4,194,368	4,075,181	5,265,584	5,528,621
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	416,832	553,506	1,202,788	1,041,837	1,624,525	806,919
5710 - Transfers of Direct Costs	(951,394)	(929,228)	(925,907)	(934,773)	(1,673,165)	(1,670,877)
5750 - Transfers of Direct Costs - Interfund	(119,174)	(107,351)	(103,131)	(105,866)	(121,174)	(121,174)
5800 - Professional Services and Operating Expenditures	4,344,382	4,584,638	5,241,020	4,638,594	2,672,947	4,264,827
5900 - Communications	744,908	646,935	632,712	587,120	1,062,790	1,080,839
<b>Total Contracted Services</b>	<b>15,988,382</b>	<b>16,522,002</b>	<b>17,665,319</b>	<b>15,681,520</b>	<b>17,192,699</b>	<b>19,340,602</b>
<b>Capital Outlay</b>						
6100 - Sites and Improvements of Sites	0	0	0	0	0	0
6170 - Land Improvements	0	0	0	0	0	0
6200 - Buildings and Improvements of Buildings	78,486	92,928	128,999	112,893	11,240	2,514
6400 - Equipment	15,591	96,419	75,728	12,209	792,562	986,455
6500 - Equipment Replacement	0	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>94,077</b>	<b>189,347</b>	<b>204,727</b>	<b>125,102</b>	<b>803,802</b>	<b>988,969</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Other Outgo</b>						
7438 - Debt Service Interest	56,886	52,081	0	0	0	0
7439 - Debt Service Principal	120,114	143,919	0	0	0	0
7130 - State Special Schools	0	0	0	0	0	0
7142 - Payments to County Offices	183,572	205,459	218,951	329,395	220,000	220,000
<b>Total Other Outgo</b>	<b>360,572</b>	<b>401,459</b>	<b>218,951</b>	<b>329,395</b>	<b>220,000</b>	<b>220,000</b>
<b>Direct Support / Indirect Support</b>						
7310 - Transfers of Indirect Costs	(950,782)	(882,165)	(975,563)	(1,247,519)	(785,267)	(689,390)
7350 - Transfers of Indirect Costs - Interfund	(498,959)	(495,960)	(509,674)	(613,635)	(441,000)	(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
<b>Total Direct Support / Indirect Support</b>	<b>(1,449,741)</b>	<b>(1,378,125)</b>	<b>(1,485,237)</b>	<b>(1,861,153)</b>	<b>(1,226,267)</b>	<b>(1,130,390)</b>
<b>Total Expenditures</b>	<b>189,185,692</b>	<b>202,598,487</b>	<b>204,462,730</b>	<b>208,010,149</b>	<b>217,363,932</b>	<b>223,837,735</b>

**Other Financing Sources/Uses**

**Contribution From Restricted Funds (8990)**

07810.1 U-Car Explor & Dev For 7/8 Grd	0	0	0	0	0	0
09635.1 U-ROP-Classroom/Prg. Alloc.	0	0	0	0	0	0
09635.2 U-ROP - Support Allocation	0	0	0	0	0	0
Other	0	959,683	0	0	0	0

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

Special Ed IDEA Local Assistance	0	0	0	0	(694,133)	(385,557)
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	(26,021,671)	(26,486,547)	(30,039,813)	(32,000,814)	(27,340,855)	(27,112,564)
Gifted and Talented	0	0	0	0	0	0
Instructional Materials Block Grant	0	0	0	0	0	0
Home To School Transportation	939,481	932,261	940,126	1,052,190	900,900	960,000
Supplemental Program 01000.0	3,849,957	5,025,964	5,372,174	5,139,662	7,428,756	5,620,166
S and C Miscellaneous 02000.0	5,351,851	5,506,795	5,703,196	5,979,656	7,064,255	6,628,595
S and C Miscellaneous 03000.0	179,970	153,195	195,502	202,089	204,363	2,365,193

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	Audited	Audited	Audited	Audited	Estimated	Proposed
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
BIA- General Fund 04000.0	1,148,243	1,862,744	2,277,083	2,379,630	3,152,120	3,378,769
EAIS - S&C General Fund 05000.0	1,127,523	1,705,966	2,237,837	3,070,674	4,165,626	4,392,810
S & C - Saturday School (06000.0)	0	0	0	2,208	54,316	54,655
CTE 09635.1 (1819 09635.0 Combined Inst. & Admin.)	1,096,502	1,677,906	1,955,058	2,116,404	2,008,294	2,014,025
CTE Administrative Program 09635.2	488,920	474,398	0	0	0	0
Foster / Homeless / Attendance	0	644,772	877,377	881,094	1,111,038	1,148,196
Teaching & Learning (CCSS) - General 07405.0	1,054,018	2,360,556	2,916,615	1,905,347	1,805,693	2,428,547
Special Education Transportation	4,428,664	4,194,264	4,530,913	3,590,338	4,409,223	4,600,000
Unrestricted Resource 00000.0 Offset	(19,665,130)	(24,538,821)	(27,005,880)	(26,319,293)	(32,304,584)	(33,590,956)
Staff Development Buyback	0	0	0	0	0	0
Law Enforcement Grant	0	0	0	0	0	0
Ongoing and Major Maintenance	(8,290,495)	(8,541,602)	(9,483,987)	(9,665,697)	(9,547,197)	(9,574,371)
S and C Special Education 65002.0	(4,344,163)	(4,012,094)	(4,182,841)	(4,012,542)	(4,643,314)	(3,929,788)
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	(258,393)	(572,287)	(213,781)	(1,417,490)	676,979	(75,000)
<b>Interfund Transfer In</b>						
Retiree Benefits Fund #20.0	0	0	0	0	0	0
Debt Service Fund #56.0	1,481,351	1,197,596	600,000	4,578,000	0	0
Capital Outlay Fund #40.1	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
<b>Interfund Transfer Out</b>						
Special Reserve Fund #40.1	(2,378,742)	(3,057,490)	0	0	0	0
Deferred Maint. Fund #14.0	0	0	0	0	0	0
Nutrition Services#13.0	0	0	(72,660)	(77,831)	0	0
<b>Total Other Financing Sources/Uses</b>	<b>(39,812,113)</b>	<b>(41,472,425)</b>	<b>(42,433,398)</b>	<b>(42,596,374)</b>	<b>(41,548,520)</b>	<b>(41,077,280)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>3,022,995</b>	<b>(7,407,986)</b>	<b>3,846,860</b>	<b>1,909,015</b>	<b>(12,100,571)</b>	<b>(6,222,228)</b>

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**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Unrestricted General Fund - Fund #01.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
* Reversal of 2020-21 Adopted Budget Fiscal Stabilization Plan						
<b>Beginning Fund Balance</b>	<b>44,189,614</b>	<b>47,212,609</b>	<b>39,804,623</b>	<b>43,834,842</b>	<b>45,743,857</b>	<b>33,643,286</b>
Audit Adjustments	0	0	0	0	0	0
Adjustments for Restatement	0	0	183,359	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>3,022,995</b>	<b>(7,407,986)</b>	<b>3,846,860</b>	<b>1,909,015</b>	<b>(12,100,571)</b>	<b>(6,222,228)</b>
<b>Ending Fund Balance</b>	<b>47,212,609</b>	<b>39,804,623</b>	<b>43,834,842</b>	<b>45,743,857</b>	<b>33,643,286</b>	<b>27,421,058</b>
<b>Components of Ending Fund Balance</b>						
Revolving Cash Fund	70,000	70,000	70,000	70,000	70,000	70,000
Stores	77,474	80,096	39,272	140,012	140,012	140,012
Economic Uncertainties - 3%	8,442,375	9,063,316	9,475,059	9,665,367	10,216,699	9,921,572
<b>Other Designated Funds</b>						
Prepaid Expenditures	888,655	453,078	17,501	0	0	0
Regular Carry-overs	1,693,994	2,150,800	3,087,902	8,890,688	6,835,689	6,835,689
Reserve MAA	1,730,911	2,353,170	3,494,274	3,995,715	3,984,715	3,984,715
Reserve Accreditation of City of Glendale Loan	0	0	0	0	0	0
Code to the Future	266,000	166,000	0	0	0	0
Board Elections	0	0	0	0	0	0
Unrestricted CTE assigned	200,000	100,000	0	0	0	0
Supplemental program	1,158,973	1,289,775	2,000,000	1,920,312	2,035,686	2,035,686
Reserve for One-Time 2017-18 Discretionary Funding	0	3,575,923	1,712,663	751,851	300,000	300,000
Reserve for 2018-19 FASO Wall Costs	0	201,225	154,724	0	0	0
Reserve Planned Optional Draw	0	0	0	0	0	0
Future LACOE system charge	1,400,000	1,120,000	840,000	560,000	280,000	0
Reserve LCFF Net Increase Less STRS/PERS/Solvency	0	0	0	0	0	0
Reserve For 2017-18 CSEA 1.5% Salary Increase	0	651,962	0	0	0	0
Undesignated Balance	31,284,227	18,529,279	22,943,447	19,749,913	9,780,485	4,133,384
<b>Total Components of Ending Fund Balance</b>	<b>47,212,609</b>	<b>39,804,624</b>	<b>43,834,842</b>	<b>45,743,857</b>	<b>33,643,286</b>	<b>27,421,057</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Restricted General Fund - Fund #01.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Revenues</b>						
LCFF/Revenue Limit	0	0	0	0	0	0
Federal Revenue	15,442,494	14,538,336	14,026,279	13,994,313	58,378,324	13,635,539
State Revenue	28,577,904	30,293,046	43,815,368	37,761,178	51,332,237	21,349,088
Local Revenue	8,210,781	8,976,775	12,190,613	15,235,286	12,138,844	10,297,757
<b>Total Revenues</b>	<b>52,231,180</b>	<b>53,808,156</b>	<b>70,032,261</b>	<b>66,990,778</b>	<b>121,349,405</b>	<b>45,282,384</b>
<b>Expenditures</b>						
Certificated Salaries	24,955,841	26,149,715	24,205,755	26,796,323	31,048,458	26,343,646
Classified Salaries	16,160,964	16,123,077	16,354,086	16,768,765	23,970,867	19,403,246
Employee Benefits	25,583,940	27,457,164	36,789,315	35,478,692	28,457,956	25,355,277
Books & Supplies	5,206,050	7,341,603	7,981,463	7,485,250	15,546,706	14,382,391
Contracted Services	16,116,900	16,999,585	18,712,622	21,411,091	17,791,908	16,001,503
Capital Outlay	237,563	499,298	2,693,725	987,998	810,741	54,102
Other Outgo	328,549	505,424	734,999	824,523	788,000	809,000
Direct Support / Indirect Support	950,782	882,165	975,563	1,247,519	785,267	689,390
<b>Total Expenditures</b>	<b>89,540,589</b>	<b>95,958,031</b>	<b>108,447,529</b>	<b>111,000,159</b>	<b>119,199,903</b>	<b>103,038,555</b>
<b>Other Financing Sources/Uses</b>						
Transfers In/Out	(249,910)	(496,541)	(2,852,393)	(3,090,750)	(1,993,260)	(1,706,324)
Other Uses	0	0	0	0	0	0
Contributions	38,857,145	39,612,531	42,960,738	47,096,543	41,548,520	41,077,280
<b>Net Increase/Decrease in Fund Balance</b>	<b>1,297,826</b>	<b>(3,033,885)</b>	<b>1,693,077</b>	<b>(3,589)</b>	<b>42,204,762</b>	<b>(18,385,215)</b>
<b>Beginning Fund Balance</b>	<b>9,344,489</b>	<b>10,642,315</b>	<b>7,608,430</b>	<b>9,301,507</b>	<b>9,297,918</b>	<b>51,502,680</b>
Restatements/Audit Adjustments	0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>1,297,826</b>	<b>(3,033,885)</b>	<b>1,693,077</b>	<b>(3,589)</b>	<b>42,204,762</b>	<b>(18,385,215)</b>
<b>Ending Fund Balance</b>	<b>10,642,315</b>	<b>7,608,430</b>	<b>9,301,507</b>	<b>9,297,918</b>	<b>51,502,680</b>	<b>33,117,465</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Combined General Fund - Fund #01.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
LCFF/Revenue Limit	214,753,764	219,410,004	234,321,786	239,582,606.03	237,410,801	249,186,570
Federal Revenue	15,907,519	15,294,395	15,307,431	14,543,703	58,578,324	13,835,539
State Revenue	38,804,150	39,180,252	53,915,373	45,214,444	56,320,673	26,179,338
Local Revenue	14,786,547	16,586,431	17,230,658	20,165,562	16,351,488	14,773,724
<b>TOTAL REVENUES</b>	<b>284,251,980</b>	<b>290,471,082</b>	<b>320,775,248</b>	<b>319,506,315</b>	<b>368,661,286</b>	<b>303,975,171</b>
<b>Expenditures</b>						
Certificated Salaries	124,302,728	129,268,020	125,627,071	132,233,604	136,521,851	132,584,666
Classified Salaries	38,385,260	40,048,452	41,768,554	43,093,239	49,059,712	48,099,139
Employee Benefits	73,756,056	80,029,361	92,875,231	94,209,191	88,808,668	89,298,537
Books & Supplies	9,655,152	14,589,530	12,918,734	10,728,280	25,007,454	19,920,772
Contracted Services	32,105,283	33,521,587	36,377,941	37,092,611	34,984,607	35,342,105
Capital Outlay	331,640	688,645	2,898,452	1,113,100	1,614,543	1,043,071
Other Outgo	689,121	906,883	953,950	1,153,918	1,008,000	1,029,000
Direct Support / Indirect Support	(498,959)	(495,960)	(509,674)	(613,635)	(441,000)	(441,000)
<b>Total Expenditures</b>	<b>278,726,282</b>	<b>298,556,518</b>	<b>312,910,259</b>	<b>319,010,308</b>	<b>336,563,835</b>	<b>326,876,290</b>
<b>Other Financing Sources/Uses</b>	<b>(1,204,876)</b>	<b>(2,356,435)</b>	<b>(2,325,053)</b>	<b>1,409,419</b>	<b>(1,993,260)</b>	<b>(1,706,324)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>4,320,822</b>	<b>(10,441,870)</b>	<b>5,539,937</b>	<b>1,905,426</b>	<b>30,104,191</b>	<b>(24,607,443)</b>
<b>Beginning Fund Balance</b>	<b>53,534,101</b>	<b>57,854,925</b>	<b>47,413,055</b>	<b>53,136,351</b>	<b>55,041,777</b>	<b>85,145,968</b>
<b>Restatements/Audit Adjustments</b>	<b>0</b>	<b>0</b>	<b>183,359</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>4,320,822</b>	<b>(10,441,870)</b>	<b>5,539,937</b>	<b>1,905,426</b>	<b>30,104,191</b>	<b>(24,607,443)</b>
<b>Ending Fund Balance</b>	<b>57,854,925</b>	<b>47,413,055</b>	<b>53,136,351</b>	<b>55,041,777</b>	<b>85,145,968</b>	<b>60,538,525</b>



**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Child Development - Fund #12.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Revenue</b>						
Federal	779,668	850,584	813,375	813,375	869,402	704,236
State	2,971,104	3,504,602	3,762,802	3,892,987	2,946,904	2,235,984
Parent Fees	296,667	154,231	203,241	172,722	314,645	330,045
Transfers In	0	0	0	0	0	0
Interest	6,013	6,419	15,810	12,778	15,400	20,000
<b>Total Revenue</b>	<b>4,053,452</b>	<b>4,515,837</b>	<b>4,795,228</b>	<b>4,891,862</b>	<b>4,146,351</b>	<b>3,290,265</b>
<b>Expenditures</b>						
Certificated Salaries	1,653,377	1,787,271	1,672,826	1,733,752	1,924,919	1,817,117
Classified Salaries	1,060,680	1,171,805	1,189,746	1,211,055	1,193,604	582,411
Employee Benefits	1,212,675	1,380,509	1,497,963	1,557,251	1,490,813	1,333,722
Books & Supplies	127,752	301,621	199,840	119,321	153,305	153,305
Contracted Services	88,945	91,780	219,371	221,633	131,483	131,483
Capital Outlay	1,737	9,014	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Support	152,182	162,506	166,124	213,975	111,000	111,000
<b>Total Expenditures</b>	<b>4,297,348</b>	<b>4,904,507</b>	<b>4,945,868</b>	<b>5,056,986</b>	<b>5,005,124</b>	<b>4,129,038</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In-From Fund # 01.0	249,910	496,541	166,451	177,902	858,773	858,773
<b>Total Other Financing Sources/Uses</b>	<b>249,910</b>	<b>496,541</b>	<b>166,451</b>	<b>177,902</b>	<b>858,773</b>	<b>858,773</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>6,014</b>	<b>107,871</b>	<b>15,810</b>	<b>12,778</b>	<b>0</b>	<b>20,000</b>
<b>Beginning Fund Balance</b>	<b>184,621</b>	<b>190,635</b>	<b>298,506</b>	<b>314,316</b>	<b>327,094</b>	<b>327,094</b>
<b>Audit Adjustments/Restatement</b>						
<b>Adjusted Beginning Fund Balance</b>	<b>184,621</b>	<b>190,635</b>	<b>298,506</b>	<b>314,316</b>	<b>327,094</b>	<b>327,094</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>6,014</b>	<b>107,871</b>	<b>15,810</b>	<b>12,778</b>	<b>0</b>	<b>20,000</b>
<b>Ending Fund Balance</b>	<b>190,635</b>	<b>298,506</b>	<b>314,316</b>	<b>327,094</b>	<b>327,094</b>	<b>347,094</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Nutrition Services - Fund #13.0**

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	Audited	Audited	Audited	Audited	Estimated	Proposed
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
<b>Revenue</b>						
Food Services Sales	2,094,916	2,111,523	2,236,412	1,639,169	1,115,800	2,215,800
Federal Revenue: Child Nutrition Program	6,015,386	6,805,465	6,806,568	5,816,422	7,198,158	6,950,000
State Revenue: Child Nutrition Program	453,865	456,821	553,388	385,870	600,000	684,224
Interest	39,589	48,258	54,464	39,706	54,100	55,000
<b>Total Revenue</b>	<b>8,603,756</b>	<b>9,422,068</b>	<b>9,650,832</b>	<b>7,881,167</b>	<b>8,968,058</b>	<b>9,905,024</b>
<b>Expenditures</b>						
Classified Salaries	3,213,043	3,271,909	3,048,696	3,086,843	3,471,504	3,256,407
Employee Benefits	1,537,807	1,579,804	1,569,038	1,682,670	1,999,604	2,029,407
Book and Other Supplies	4,018,307	4,155,740	4,462,028	3,507,402	3,951,660	3,951,660
Contracted Services	429,149	438,821	400,023	450,340	286,650	286,650
Capital Outlay	199,855	81,197	273,590	148,397	0	0
Direct Support/Indirect Support	346,776	333,453	343,550	399,660	330,000	330,000
<b>Total Expenditures</b>	<b>9,744,937</b>	<b>9,860,924</b>	<b>10,096,925</b>	<b>9,275,313</b>	<b>10,039,418</b>	<b>9,854,124</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer In from Fund 01.0	0	0	0	0	0	0
Total Other Financing Sources/Uses	57,576	52,419	72,660	77,831	700,000	0
	57,576	52,419	72,660	77,831	700,000	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>(1,083,605)</b>	<b>(386,437)</b>	<b>(373,434)</b>	<b>(1,316,315)</b>	<b>(371,360)</b>	<b>50,900</b>
<b>Beginning Fund Balance</b>	<b>5,434,160</b>	<b>4,350,555</b>	<b>3,964,118</b>	<b>3,590,684</b>	<b>2,274,369</b>	<b>1,903,009</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(1,083,605)</b>	<b>(386,437)</b>	<b>(373,434)</b>	<b>(1,316,315)</b>	<b>(371,360)</b>	<b>50,900</b>
<b>Ending Fund Balance</b>	<b>4,350,555</b>	<b>3,964,118</b>	<b>3,590,684</b>	<b>2,274,369</b>	<b>1,903,009</b>	<b>1,953,909</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Deferred Maintenance - Fund #14.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Budget	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Revenue</b>						
Allowance from State	0	0	0	0	0	0
Interest	55,786	80,313	109,108	90,575	90,000	90,000
<b>Total Revenue</b>	<b>55,786</b>	<b>80,313</b>	<b>109,108</b>	<b>90,575</b>	<b>90,000</b>	<b>90,000</b>
<b>Expenditures</b>						
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>						
Transfer Out To General Fund	0	0	0	0	0	0
Transfer In From General Fund	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>55,786</b>	<b>80,313</b>	<b>109,108</b>	<b>90,575</b>	<b>90,000</b>	<b>90,000</b>
<b>Beginning Fund Balance</b>	<b>5,070,979</b>	<b>5,126,765</b>	<b>5,207,078</b>	<b>5,316,186</b>	<b>5,406,761</b>	<b>5,496,761</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>55,786</b>	<b>80,313</b>	<b>109,108</b>	<b>90,575</b>	<b>90,000</b>	<b>90,000</b>
<b>Ending Fund Balance</b>	<b>5,126,765</b>	<b>5,207,078</b>	<b>5,316,186</b>	<b>5,406,761</b>	<b>5,496,761</b>	<b>5,586,761</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Measure S Projects Fund # 21.1**

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	Audited	Audited	Audited	Audited	Estimated	Proposed
	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
<b>Revenue</b>						
Interest	1,065,328	881,661	1,305,551	1,107,334	900,000	550,000
Other Local Revenue	66,864	39,525	2,620	542,728	54,510	0
<b>Total Revenue</b>	<b>1,132,192</b>	<b>921,185</b>	<b>1,308,170</b>	<b>1,650,063</b>	<b>954,510</b>	<b>550,000</b>
<b>Expenditures</b>						
Certificated & Classified Salaries	1,011,578	1,112,753	1,061,291	1,192,923	1,184,582	972,508
Employee Benefits	440,719	488,979	526,360	593,194	589,727	541,365
Books & Supplies	750,453	454,591	192,226	79,699	54,510	0
Contracted Services	249,982	294,430	432,971	(201,039)	210,000	0
Capital Outlay	56,765,417	31,841,277	10,562,804	4,952,228	42,963,979	25,620,000
Other Outgo - COP Payment	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>59,218,149</b>	<b>34,192,029</b>	<b>12,775,652</b>	<b>6,617,005</b>	<b>45,002,798</b>	<b>27,133,873</b>
<b>Other Financing Sources/Uses</b>						
Inter-Fund Transfer Out	0	0	0	0	(216,954)	0
Inter-Fund Transfer In From Fund 40.1, 25.0, 35.0, 21.2	3,095,179	1,700,740	0	2,375,000	3,735,000	0
Proceeds from Sale of Bonds	70,000,000	0	38,000,000	0	38,000,000	0
<b>Total Other Financing Sources/Uses</b>	<b>73,095,179</b>	<b>1,700,740</b>	<b>38,000,000</b>	<b>2,375,000</b>	<b>41,518,046</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>15,009,223</b>	<b>(31,570,104)</b>	<b>26,532,518</b>	<b>(2,591,942)</b>	<b>(2,530,242)</b>	<b>(26,583,873)</b>
<b>Beginning Fund Balance</b>	<b>55,627,487</b>	<b>70,636,709</b>	<b>39,066,606</b>	<b>65,599,124</b>	<b>63,007,181</b>	<b>60,476,939</b>
<b>Audit Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Adjusted Beginning Fund Balance</b>	<b>55,627,487</b>	<b>70,636,709</b>	<b>39,066,606</b>	<b>65,599,124</b>	<b>63,007,181</b>	<b>60,476,939</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>15,009,223</b>	<b>(31,570,104)</b>	<b>26,532,518</b>	<b>(2,591,942)</b>	<b>(2,530,242)</b>	<b>(26,583,873)</b>
<b>Ending Fund Balance</b>	<b>70,636,709</b>	<b>39,066,606</b>	<b>65,599,124</b>	<b>63,007,181</b>	<b>60,476,939</b>	<b>33,893,066</b>



**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Clean Renewable Energy Bonds Fund # 21.2**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Revenue</b>						
Interest	85,554	131,915	81,740 *	(292,421)	0	0
Other Local Revenue	0	0	0	0	0	0
<b>Total Revenue</b>	<b>85,554</b>	<b>131,915</b>	<b>81,740</b>	<b>(292,421)</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Certificated & Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	1,139	0	0	0
Contracted Services	36,492	112,426	150,567	18,900	0	0
Capital Outlay	634,347	5,248,405	2,715,086	1,562,953	0	0
Other Outgo	0	0	0	260,500	0	0
<b>Total Expenditures</b>	<b>670,839</b>	<b>5,360,830</b>	<b>2,866,791</b>	<b>1,842,353</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>						
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	10,740,814	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>10,740,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>10,155,529</b>	<b>(5,228,916)</b>	<b>(2,785,051)</b>	<b>(2,134,774)</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>67,220</b>	<b>10,222,749</b>	<b>4,993,834</b>	<b>2,208,782</b>	<b>74,008</b>	<b>74,008</b>
Audit Adjustments	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>67,220</b>	<b>10,222,749</b>	<b>4,993,834</b>	<b>2,208,782</b>	<b>74,008</b>	<b>74,008</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>10,155,529</b>	<b>(5,228,916)</b>	<b>(2,785,051)</b>	<b>(2,134,774)</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>10,222,749</b>	<b>4,993,834</b>	<b>2,208,782</b>	<b>74,008</b>	<b>74,008</b>	<b>74,008</b>

\* This is the net amount of interests received in 2019-20 and the amount of rebate to IRS for our 2016 CREBS.

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Developer Fee - Fund #25.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Revenue</b>						
Developer Fees	1,540,225	1,417,157	1,653,032	954,519	1,000,000	1,000,000
Redevelopment Agency Fees	0	0	0	0	0	0
Interest	113,142	153,506	210,468	175,888	100,000	130,000
<b>Total Revenue</b>	<b>1,653,367</b>	<b>1,570,663</b>	<b>1,863,500</b>	<b>1,130,408</b>	<b>1,100,000</b>	<b>1,130,000</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	21,727	30,784	32,216	34,669	35,830	36,888
Employee Benefits	10,195	20,878	19,210	20,522	21,182	22,942
Books & Supplies	0	0	0	0	500	500
Contracted Services	33,314	24,028	6,474	49,308	363,000	363,000
Capital Outlay	0	54,809	13,612	789,741	1,426,470	554,224
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>65,236</b>	<b>130,500</b>	<b>71,512</b>	<b>894,240</b>	<b>1,846,982</b>	<b>977,554</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfer Out - Unrestricted General Fund	0	0	0	0	0	0
Interfund Transfer Out - Fund 21.1 and Fund 40.1	(2,950,000)	(1,700,000)	(850,000)	(500,000)	0	0
<b>Total Other Financing Sources/Uses</b>	<b>(2,950,000)</b>	<b>(1,700,000)</b>	<b>(850,000)</b>	<b>(500,000)</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(1,361,869)</b>	<b>(259,837)</b>	<b>941,989</b>	<b>(263,832)</b>	<b>(746,982)</b>	<b>152,446</b>
<b>Beginning Fund Balance</b>	<b>11,547,125</b>	<b>10,185,256</b>	<b>9,925,419</b>	<b>10,867,408</b>	<b>10,603,576</b>	<b>9,856,594</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(1,361,869)</b>	<b>(259,837)</b>	<b>941,989</b>	<b>(263,832)</b>	<b>(746,982)</b>	<b>152,446</b>
<b>Ending Fund Balance</b>	<b>10,185,256</b>	<b>9,925,419</b>	<b>10,867,408</b>	<b>10,603,576</b>	<b>9,856,594</b>	<b>10,009,040</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**County School Facilities Fund - Fund #35.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Revenue</b>						
School Facilities Apportionment	0	0	2,468,165	0	3,000,000	0
Interest	1,569	4	5,086	87	0	0
<b>Total Revenue</b>	<b>1,569</b>	<b>4</b>	<b>2,473,251</b>	<b>87</b>	<b>3,000,000</b>	<b>0</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Fin. Sources/Uses (Transfers Out)</b>	<b>(145,179)</b>	<b>(740)</b>	<b>(2,468,165)</b>	<b>0</b>	<b>(3,000,000)</b>	<b>0</b>
<b>Total Other Financing Sources/Uses</b>	<b>(145,179)</b>	<b>(740)</b>	<b>(2,468,165)</b>	<b>0</b>	<b>(3,000,000)</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(143,610)</b>	<b>(736)</b>	<b>5,086</b>	<b>87</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>144,350</b>	<b>740</b>	<b>4</b>	<b>5,090</b>	<b>5,177</b>	<b>5,177</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(143,610)</b>	<b>(736)</b>	<b>5,086</b>	<b>87</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>740</b>	<b>4</b>	<b>5,090</b>	<b>5,177</b>	<b>5,177</b>	<b>5,177</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Capital Outlay - Special Reserve Fund #40.1**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Revenue</b>						
State Revenue - (Prop 39)/Federal Revenue	1,853,860	1,419,541	388,065	367,224	0	0
Local Revenue	422,548	893,896	601,554	35,369	165,000	115,000
Interest and Other	399,355	525,814	724,857	630,985	528,612	550,000
<b>Total Revenue</b>	<b>2,675,764</b>	<b>2,839,251</b>	<b>1,714,476</b>	<b>1,033,578</b>	<b>693,612</b>	<b>665,000</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	80,823	89,466	91,933	100,556	0	0
Employee Benefits	35,364	38,876	42,358	45,793	0	0
Books & Supplies	99,008	6,828	1,229	7,255	719,500	719,500
Contracted Services	799,341	206,389	231,325	398,955	429,481	429,481
Capital Outlay	1,582,169	1,693,737	1,571,137	10,060,135	4,945,549	4,494,000
Other Outgo (make COPS or CREBS Payment)	483,520	1,209,874	1,330,198	3,438,063	1,317,113	1,309,821
<b>Total Expenditures</b>	<b>3,080,224</b>	<b>3,245,169</b>	<b>3,268,180</b>	<b>14,050,757</b>	<b>7,411,643</b>	<b>6,952,802</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	2,378,742	3,005,071	6,004,107	3,412,848	3,346,326	2,984,000
Property Swap Net Proceeds	0	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	(735,000)	0
<b>Total Other Financing Sources/Uses</b>	<b>2,378,742</b>	<b>3,005,071</b>	<b>6,004,107</b>	<b>3,412,848</b>	<b>2,611,326</b>	<b>2,984,000</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>1,974,281</b>	<b>2,599,152</b>	<b>4,450,403</b>	<b>(9,604,332)</b>	<b>(4,106,705)</b>	<b>(3,303,802)</b>
<b>Beginning Fund Balance</b>	<b>19,514,710</b>	<b>21,488,992</b>	<b>24,088,144</b>	<b>28,538,546</b>	<b>18,934,215</b>	<b>14,827,510</b>
<b>Audit Adjustments</b>						
<b>Net Increase/Decrease in Fund Balance</b>	<b>1,974,281</b>	<b>2,599,152</b>	<b>4,450,403</b>	<b>(9,604,332)</b>	<b>(4,106,705)</b>	<b>(3,303,802)</b>
<b>Ending Fund Balance</b>	<b>21,488,992</b>	<b>24,088,144</b>	<b>28,538,546</b>	<b>18,934,215</b>	<b>14,827,510</b>	<b>11,523,708</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Food Services Capital Outlay - Special Reserve Fund #40.2**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Budget	2021-22 Proposed Budget
Revenue						
Interest	13,303	18,670	24,644	18,851	12,000	15,000
<b>Total Revenue</b>	<b>13,303</b>	<b>18,670</b>	<b>24,644</b>	<b>18,851</b>	<b>12,000</b>	<b>15,000</b>
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	41,992	44,547	97,960	350,000	20,000
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>41,992</b>	<b>44,547</b>	<b>97,960</b>	<b>350,000</b>	<b>20,000</b>
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In (mostly Fund 13.0)	0	0	0	0	0	0
Interfund Transfers Out (to Fund 13.0)	0	0	0	0	(700,000)	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(700,000)</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>13,303</b>	<b>(23,322)</b>	<b>(19,903)</b>	<b>(79,109)</b>	<b>(1,038,000)</b>	<b>(5,000)</b>
<b>Beginning Fund Balance</b>	<b>1,209,268</b>	<b>1,222,571</b>	<b>1,199,249</b>	<b>1,179,346</b>	<b>1,100,236</b>	<b>62,236</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>13,303</b>	<b>(23,322)</b>	<b>(19,903)</b>	<b>(79,109)</b>	<b>(1,038,000)</b>	<b>(5,000)</b>
<b>Ending Fund Balance</b>	<b>1,222,571</b>	<b>1,199,249</b>	<b>1,179,346</b>	<b>1,100,236</b>	<b>62,236</b>	<b>57,236</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Bond Interest and Redemption - Fund #51.0 (County Administered)**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Revenue</b>						
<b>Federal Revenue</b>						
All Other Federal Revenue	132,901	133,044	133,543	134,042	0	0
<b>State Revenue</b>						
Voted Indebtedness Levies						
Homeowners Exemptions	96,538	88,224	82,760	77,884	0	0
<b>Local Revenue</b>						
County & District Taxes -						
Secured Roll	17,186,441	16,765,671	17,176,971	17,738,697	16,320,117	16,320,117
Unsecured Roll	444,864	478,884	454,441	441,862	213,909	213,909
Prior Year's Taxes	295,593	634,755	620,224	416,353	208,177	208,177
Supplemental Taxes	476,389	439,053	437,666	514,317	257,159	257,159
Penalties and Interest	41,358	53,785	43,671	44,381	0	0
on Delinquent Non-Revenue Limit Taxes						
Other Local Revenue	4,764,222	0	2,221,429	0	0	0
Interest	101,350	189,127	233,262	210,010	63,003	63,003
<b>Total Revenue</b>	<b>23,539,656</b>	<b>18,782,543</b>	<b>21,403,967</b>	<b>19,577,546</b>	<b>17,062,365</b>	<b>17,062,365</b>
<b>Expenditures</b>						
Other Outgo	17,793,314	21,163,557	21,512,342	20,228,250	19,040,456	19,040,456
<b>Total Expenditures</b>	<b>17,793,314</b>	<b>21,163,557</b>	<b>21,512,342</b>	<b>20,228,250</b>	<b>19,040,456</b>	<b>19,040,456</b>
<b>Other Financing Sources/Uses</b>						
Debt Service - Principal Payment	0	0	0	0	0	0
Debt Service - Interest Payment	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>5,746,342</b>	<b>(2,381,014)</b>	<b>(108,375)</b>	<b>(650,704)</b>	<b>(1,978,091)</b>	<b>(1,978,091)</b>
<b>Beginning Fund Balance</b>	<b>14,267,522</b>	<b>20,013,864</b>	<b>17,632,850</b>	<b>17,524,475</b>	<b>16,873,771</b>	<b>14,895,680</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>5,746,342</b>	<b>(2,381,014)</b>	<b>(108,375)</b>	<b>(650,704)</b>	<b>(1,978,091)</b>	<b>(1,978,091)</b>
<b>Ending Fund Balance</b>	<b>20,013,864</b>	<b>17,632,850</b>	<b>17,524,475</b>	<b>16,873,771</b>	<b>14,895,680</b>	<b>12,917,589</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Debt Service Fund #56.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Revenue</b>						
Local Revenue	141,066	198,623	244,762	192,348	150,000	120,000
Interest/Other Local Revenue	<u>141,066</u>	<u>198,623</u>	<u>244,762</u>	<u>192,348</u>	<u>150,000</u>	<u>120,000</u>
<b>Expenditures</b>						
Other Outgo (COPS Payment)	0	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	0	0	0	0	0	0
Interfund Transfers Out	1,481,351	1,197,596	600,000	4,578,000	0	0
Total Other Financing Sources/Uses	<u>1,481,351</u>	<u>1,197,596</u>	<u>600,000</u>	<u>4,578,000</u>	<u>0</u>	<u>0</u>
<b>Net Increase/Decrease in Fund Balance</b>	<u>(1,340,285)</u>	<u>(998,973)</u>	<u>(355,238)</u>	<u>(4,385,652)</u>	<u>150,000</u>	<u>120,000</u>
<b>Beginning Fund Balance</b>	14,023,342	12,683,057	11,684,084	11,328,846	6,943,194	7,093,194
<b>Net Increase/Decrease in Fund Balance</b>	<u>(1,340,285)</u>	<u>(998,973)</u>	<u>(355,238)</u>	<u>(4,385,652)</u>	<u>150,000</u>	<u>120,000</u>
<b>Ending Fund Balance *</b>	<u>12,683,057</u>	<u>11,684,084</u>	<u>11,328,846</u>	<u>6,943,194</u>	<u>7,093,194</u>	<u>7,213,194</u>

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

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**Self Insurance - Dental & Vision Insurance Fund # 67.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Revenue</b>						
In-District Premiums/Contrib Interest	3,537,239	8,832,610	10,001,495	10,562,202	8,917,000	8,917,000
All Other Local Revenue	39,674	63,814	92,952	94,375	50,000	53,000
	0	559,801	870,529	1,720,523	580,181	0
<b>Total Revenue</b>	<b>3,576,913</b>	<b>9,456,225</b>	<b>10,964,977</b>	<b>12,377,100</b>	<b>9,547,181</b>	<b>8,970,000</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	967	980	1,064	0	0
Contracted Services	3,104,253	9,062,237	10,057,741	10,336,147	9,917,000	8,917,000
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>3,104,253</b>	<b>9,063,204</b>	<b>10,058,721</b>	<b>10,337,211</b>	<b>9,917,000</b>	<b>8,917,000</b>
<b>Other Financing Sources/Uses</b>	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>472,660</b>	<b>393,021</b>	<b>906,256</b>	<b>2,039,889</b>	<b>(369,819)</b>	<b>53,000</b>
<b>Beginning Fund Balance</b>	<b>3,955,727</b>	<b>4,428,386</b>	<b>4,821,408</b>	<b>5,727,663</b>	<b>7,767,552</b>	<b>7,397,733</b>
<b>Audit Adjustment</b>						
<b>Adjusted Beginning Fund Balance</b>	<b>3,955,727</b>	<b>4,428,386</b>	<b>4,821,408</b>	<b>5,727,663</b>	<b>7,767,552</b>	<b>7,397,733</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>472,660</b>	<b>393,021</b>	<b>906,256</b>	<b>2,039,889</b>	<b>(369,819)</b>	<b>53,000</b>
<b>Ending Fund Balance</b>	<b>4,428,386</b>	<b>4,821,408</b>	<b>5,727,663</b>	<b>7,767,552</b>	<b>7,397,733</b>	<b>7,450,733</b>



**GLENDALE UNIFIED SCHOOL DISTRICT**

2020-21 Estimated Actuals

Self Insurance - Workers' Compensation Fund # 67.1

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Revenue</b>						
In-District Premiums/Contrib	4,655,595	4,240,959	3,891,015	3,543,838	3,573,662	3,620,463
Local Revenue	0	0	0	938,060	1,006,522	0
Interest	34,981	44,348	53,093	40,889	35,000	37,000
<b>Total Revenue</b>	<b>4,690,577</b>	<b>4,285,307</b>	<b>3,944,107</b>	<b>4,522,787</b>	<b>4,615,184</b>	<b>3,657,463</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	93,900
Employee Benefits	0	0	0	0	0	47,091
Books & Supplies	0	0	0	0	10,000	10,000
Pre 2005-06 Claims	(280,144)	(101,636)	(229,052)	(36,030)	0	0
Current Year Coverage	4,658,922	4,277,392	3,945,099	3,446,312	3,903,662	3,469,472
Misc. Contract Services	127,027	141,779	141,779	142,004	160,000	0
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>4,505,804</b>	<b>4,317,535</b>	<b>3,857,826</b>	<b>3,552,286</b>	<b>4,073,662</b>	<b>3,620,463</b>
<b>Other Financing Sources/Uses</b>	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>184,772</b>	<b>(32,228)</b>	<b>86,281</b>	<b>970,502</b>	<b>541,522</b>	<b>37,000</b>
<b>Beginning Fund Balance</b>	<b>1,672,709</b>	<b>1,857,481</b>	<b>1,825,253</b>	<b>1,911,535</b>	<b>2,882,036</b>	<b>3,423,558</b>
<b>Audit Adjustment</b>	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>1,672,709</b>	<b>1,857,481</b>	<b>1,825,253</b>	<b>1,911,535</b>	<b>2,882,036</b>	<b>3,423,558</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>184,772</b>	<b>(32,228)</b>	<b>86,281</b>	<b>970,502</b>	<b>541,522</b>	<b>37,000</b>
<b>Ending Fund Balance</b>	<b>1,857,481</b>	<b>1,825,253</b>	<b>1,911,535</b>	<b>2,882,036</b>	<b>3,423,558</b>	<b>3,460,558</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**

**2020-21 Estimated Actuals**

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

	<b>2016-17 Audited Actuals</b>	<b>2017-18 Audited Actuals</b>	<b>2018-19 Audited Actuals</b>	<b>2019-20 Audited Actuals</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Proposed Budget</b>
<b>Revenue</b>						
In-District Premiums/Contrib	2,201,313	2,292,836	2,263,285	2,477,012	2,487,610	2,587,462
Interest	4,549	5,027	6,203	3,879	4,000	5,000
Other Local Revenue	357	0	244	0	0	0
<b>Total Revenue</b>	<b>2,206,219</b>	<b>2,297,863</b>	<b>2,269,732</b>	<b>2,480,891</b>	<b>2,491,610</b>	<b>2,592,462</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	2,165,439	2,312,380	2,350,650	2,283,182	2,487,610	2,587,462
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,165,439</b>	<b>2,312,380</b>	<b>2,350,650</b>	<b>2,283,182</b>	<b>2,487,610</b>	<b>2,587,462</b>
<b>Other Financing Sources/Uses</b>	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>	<b>40,779</b>	<b>(14,518)</b>	<b>(80,917)</b>	<b>197,709</b>	<b>4,000</b>	<b>5,000</b>
<b>Beginning Fund Balance</b>	<b>552,507</b>	<b>593,287</b>	<b>578,769</b>	<b>497,852</b>	<b>695,561</b>	<b>699,561</b>
Audit Adjustment	0	0	0	0	0	0
<b>Adjusted Beginning Fund Balance</b>	<b>552,507</b>	<b>593,287</b>	<b>578,769</b>	<b>497,852</b>	<b>695,561</b>	<b>699,561</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>40,779</b>	<b>(14,518)</b>	<b>(80,917)</b>	<b>197,709</b>	<b>4,000</b>	<b>5,000</b>
<b>Ending Fund Balance</b>	<b>593,287</b>	<b>578,769</b>	<b>497,852</b>	<b>695,561</b>	<b>699,561</b>	<b>704,561</b>

**GLENDALE UNIFIED SCHOOL DISTRICT**  
**2020-21 Estimated Actuals**  
**McLennan & Other Scholarships Trust Fund #73.0**

	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021-22 Proposed Budget
<b>Revenue</b>						
Local, Interest, Transfers In	3,832	5,284	8,943	5,757	9,600	10,100
<b>Total Revenue</b>	<b>3,832</b>	<b>5,284</b>	<b>8,943</b>	<b>5,757</b>	<b>9,600</b>	<b>10,100</b>
<b>Expenditures</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books & Supplies	0	0	0	0	0	0
Contracted Services	1,000	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources/Uses</b>						
Other Uses	3,666	5,582	9,419	6,789	9,600	9,600
<b>Total Other Financing Sources/Uses</b>	<b>3,666</b>	<b>5,582</b>	<b>9,419</b>	<b>6,789</b>	<b>9,600</b>	<b>9,600</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(834)</b>	<b>(298)</b>	<b>(477)</b>	<b>(1,032)</b>	<b>0</b>	<b>500</b>
<b>Beginning Fund Balance</b>	<b>337,445</b>	<b>336,611</b>	<b>336,313</b>	<b>335,836</b>	<b>334,805</b>	<b>334,805</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>(834)</b>	<b>(298)</b>	<b>(477)</b>	<b>(1,032)</b>	<b>0</b>	<b>500</b>
<b>Ending Fund Balance</b>	<b>336,611</b>	<b>336,313</b>	<b>335,836</b>	<b>334,805</b>	<b>334,805</b>	<b>335,305</b>

ANNUAL BUDGET REPORT:  
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 223 N Jackson Street, Glendale, CA 91206  
Date: May 24, 2021 to June 1, 2021

Place: 223 N Jackson St. Glendale, CA  
Date: June 01, 2021  
Time: 04:30 PM

Adoption Date: June 15, 2021

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Craig Larimer

Telephone: 818-241-3111 ext. 1349

Title: Financial Analyst

E-mail: clarimer@gusd.net

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Jun 15, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

Glendale Unified  
Los Angeles County

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School District Certification

19 64568 0000000  
Form CB

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
ASCIP JPA

This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 15, 2021

For additional information on this certification, please contact:

Name: Stephen Dickinson

Title: Chief Business and Financial Officer

Telephone: 818-241-3111

E-mail: sdickinson@gusd.net



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	249,186,570.00	-1.44%	245,603,922.00	3.06%	253,125,400.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	4,830,250.00	-1.11%	4,776,400.00	-0.02%	4,775,500.00
4. Other Local Revenues	8600-8799	4,475,967.00	0.00%	4,475,967.00	0.00%	4,475,967.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(41,077,280.00)	0.00%	(41,077,280.00)	0.00%	(41,077,280.00)
6. Total (Sum lines A1 thru A5c)		217,615,507.00	-1.67%	213,979,009.00	3.51%	221,499,587.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				106,241,020.00		106,780,058.00
b. Step & Column Adjustment				1,100,000.00		1,100,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(560,962.00)		(1,006,928.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,241,020.00	0.51%	106,780,058.00	0.09%	106,873,130.00
2. Classified Salaries						
a. Base Salaries				28,695,893.00		29,345,893.00
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				470,000.00		(180,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,695,893.00	2.27%	29,345,893.00	0.00%	29,345,893.00
3. Employee Benefits	3000-3999	63,943,260.00	10.80%	70,848,659.00	3.73%	73,493,325.00
4. Books and Supplies	4000-4999	5,538,381.00	-0.02%	5,537,028.00	-0.02%	5,536,126.00
5. Services and Other Operating Expenditures	5000-5999	19,340,602.00	1.43%	19,617,033.00	1.48%	19,907,286.00
6. Capital Outlay	6000-6999	988,969.00	0.00%	988,969.00	0.00%	988,969.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	220,000.00	0.00%	220,000.00	0.00%	220,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,130,390.00)	-8.27%	(1,036,907.00)	-2.05%	(1,015,622.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(14,000,000.00)		(14,000,000.00)
11. Total (Sum lines B1 thru B10)		223,837,735.00	-2.47%	218,300,733.00	1.40%	221,349,107.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(6,222,228.00)		(4,321,724.00)		150,480.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1c)		33,643,286.11		27,421,058.11		23,099,334.11
2. Ending Fund Balance (Sum lines C and D1)		27,421,058.11		23,099,334.11		23,249,814.11
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	210,012.00		210,012.00		210,012.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	13,156,090.00		13,156,090.00		13,156,090.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,921,572.00		9,334,216.00		9,326,188.00
2. Unassigned/Unappropriated	9790	4,133,384.11		399,016.11		557,524.11
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,421,058.11		23,099,334.11		23,249,814.11

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,921,572.00		9,334,216.00		9,326,188.00
c. Unassigned/Unappropriated	9790	4,133,384.11		399,016.11		557,524.11
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>14,054,956.11</b>		<b>9,733,232.11</b>		<b>9,883,712.11</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A1 is based on the State Budget factors for LCFF, B1d reflects projected salary savings, enrollment changes, retiree savings, attrition savings, cost of SPED disproportionality, 2021-22 assigned reflects projected 2020-21 carry-over. B2d reflects projected salary savings, and B1A/EIAS staff increases. 2021-22 salaries, benefits, supplies, services reflect solvency plan reduction that have been reviewed by the Board of Education. 2022-23 reflects a \$14 million solvency place holder. STRS, PERS, HW reflect increases in all years.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	13,635,539.00	0.00%	13,635,539.00	0.00%	13,635,539.00
3. Other State Revenues	8300-8599	21,349,088.00	0.00%	21,349,088.00	0.00%	21,349,088.00
4. Other Local Revenues	8600-8799	12,434,206.00	0.00%	12,434,206.00	0.00%	12,434,206.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	41,077,280.00	0.00%	41,077,280.00	0.00%	41,077,280.00
6. Total (Sum lines A1 thru A5c)		88,496,113.00	0.00%	88,496,113.00	0.00%	88,496,113.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				26,343,646.00		22,887,675.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,705,971.00)		(1,067,481.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,343,646.00	-13.12%	22,887,675.00	-3.57%	22,070,194.00
2. Classified Salaries						
a. Base Salaries				19,403,246.00		16,855,642.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,697,604.00)		(752,036.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,403,246.00	-13.13%	16,855,642.00	-3.57%	16,253,606.00
3. Employee Benefits	3000-3999	25,355,277.00	-13.14%	22,024,219.00	-3.57%	21,237,576.00
4. Books and Supplies	4000-4999	14,382,391.00	-13.16%	12,489,714.00	-3.57%	12,043,617.00
5. Services and Other Operating Expenditures	5000-5999	16,001,503.00	-13.13%	13,900,432.00	-3.57%	13,403,948.00
6. Capital Outlay	6000-6999	54,102.00	-10.09%	48,645.00	-3.57%	46,908.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	809,000.00	-12.81%	705,359.00	-3.57%	680,165.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	689,390.00	-13.56%	595,907.00	-3.57%	574,622.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,842,773.00	-13.29%	3,332,212.00	-3.57%	3,213,195.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		106,881,328.00	-13.14%	92,839,805.00	-3.57%	89,523,831.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(18,385,215.00)		(4,343,692.00)		(1,027,718.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		51,502,680.09		33,117,465.09		28,773,773.09
2. Ending Fund Balance (Sum lines C and D1)		33,117,465.09		28,773,773.09		27,746,055.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	33,117,465.09		28,773,773.09		27,746,055.09
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		33,117,465.09		28,773,773.09		27,746,055.09
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d reflect attrition. 2020-21 reflects carry-overs, out years do not. All years reflect various covid relief one-time funds gradually spent over the years.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	249,186,570.00	-1.44%	245,603,922.00	3.06%	253,125,400.00
2. Federal Revenues	8100-8299	13,835,539.00	0.00%	13,835,539.00	0.00%	13,835,539.00
3. Other State Revenues	8300-8599	26,179,338.00	-0.21%	26,125,488.00	0.00%	26,124,588.00
4. Other Local Revenues	8600-8799	16,910,173.00	0.00%	16,910,173.00	0.00%	16,910,173.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		306,111,620.00	-1.19%	302,475,122.00	2.49%	309,995,700.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				132,584,666.00		129,667,733.00
b. Step & Column Adjustment				1,350,000.00		1,350,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,266,933.00)		(2,074,409.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	132,584,666.00	-2.20%	129,667,733.00	-0.56%	128,943,324.00
2. Classified Salaries						
a. Base Salaries				48,099,139.00		46,201,535.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,227,604.00)		(932,036.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,099,139.00	-3.95%	46,201,535.00	-1.30%	45,599,499.00
3. Employee Benefits	3000-3999	89,298,537.00	4.00%	92,872,878.00	2.00%	94,730,901.00
4. Books and Supplies	4000-4999	19,920,772.00	-9.51%	18,026,742.00	-2.48%	17,579,743.00
5. Services and Other Operating Expenditures	5000-5999	35,342,105.00	-5.16%	33,517,465.00	-0.62%	33,311,234.00
6. Capital Outlay	6000-6999	1,043,071.00	-0.52%	1,037,614.00	-0.17%	1,035,877.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,029,000.00	-10.07%	925,359.00	-2.72%	900,165.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(441,000.00)	0.00%	(441,000.00)	0.00%	(441,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,842,773.00	-13.29%	3,332,212.00	-3.57%	3,213,195.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(14,000,000.00)		(14,000,000.00)
11. Total (Sum lines B1 thru B10)		330,719,063.00	-5.92%	311,140,538.00	-0.09%	310,872,938.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(24,607,443.00)		(8,665,416.00)		(877,238.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		85,145,966.20		60,538,523.20		51,873,107.20
2. Ending Fund Balance (Sum lines C and D1)		60,538,523.20		51,873,107.20		50,995,869.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	210,012.00		210,012.00		210,012.00
b. Restricted	9740	33,117,465.09		28,773,773.09		27,746,055.09
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	13,156,090.00		13,156,090.00		13,156,090.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,921,572.00		9,334,216.00		9,326,188.00
2. Unassigned/Unappropriated	9790	4,133,384.11		399,016.11		557,524.11
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		60,538,523.20		51,873,107.20		50,995,869.20

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,921,572.00		9,334,216.00		9,326,188.00
c. Unassigned/Unappropriated	9790	4,133,384.11		399,016.11		557,524.11
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,054,956.11		9,733,232.11		9,883,712.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.25%		3.13%		3.18%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Foothill SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		5,720,861.00		5,720,861.00		5,720,861.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4, enter projections)						
		23,776.00		23,770.00		23,766.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		330,719,063.00		311,140,538.00		310,872,938.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		330,719,063.00		311,140,538.00		310,872,938.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,921,571.89		9,334,216.14		9,326,188.14
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,921,571.89		9,334,216.14		9,326,188.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	237,410,801.00	0.00	237,410,801.00	249,186,570.00	0.00	249,186,570.00	5.0%
2) Federal Revenue		8100-8299	200,000.00	58,378,324.00	58,578,324.00	200,000.00	13,635,539.00	13,835,539.00	-76.4%
3) Other State Revenue		8300-8599	4,988,436.00	51,332,237.00	56,320,673.00	4,830,250.00	21,349,088.00	26,179,338.00	-53.5%
4) Other Local Revenue		8600-8799	4,212,644.00	14,133,729.00	18,346,373.00	4,475,967.00	12,434,206.00	16,910,173.00	-7.8%
5) TOTAL REVENUES			246,811,881.00	123,844,290.00	370,656,171.00	258,692,787.00	47,418,833.00	306,111,620.00	-17.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	105,473,393.00	31,048,458.00	136,521,851.00	106,241,020.00	26,343,646.00	132,584,666.00	-2.9%
2) Classified Salaries		2000-2999	25,088,845.00	23,970,867.00	49,059,712.00	28,695,893.00	19,403,246.00	48,099,139.00	-2.0%
3) Employee Benefits		3000-3999	60,350,712.00	28,457,956.00	88,808,668.00	63,943,260.00	25,355,277.00	89,298,537.00	0.6%
4) Books and Supplies		4000-4999	9,460,748.00	15,546,706.00	25,007,454.00	5,538,381.00	14,382,391.00	19,920,772.00	-20.3%
5) Services and Other Operating Expenditures		5000-5999	17,192,699.00	17,791,908.00	34,984,607.00	19,340,602.00	16,001,503.00	35,342,105.00	1.0%
6) Capital Outlay		6000-6999	803,802.00	810,741.00	1,614,543.00	988,969.00	54,102.00	1,043,071.00	-35.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	220,000.00	788,000.00	1,008,000.00	220,000.00	809,000.00	1,029,000.00	2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,226,267.00)	785,267.00	(441,000.00)	(1,130,390.00)	689,390.00	(441,000.00)	0.0%
9) TOTAL EXPENDITURES			217,363,932.00	119,199,903.00	336,563,835.00	223,837,735.00	103,038,555.00	326,876,290.00	-2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			29,447,949.00	4,644,387.00	34,092,336.00	34,855,052.00	(55,619,722.00)	(20,764,670.00)	-160.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	3,988,145.00	3,988,145.00	0.00	3,842,773.00	3,842,773.00	-3.6%
2) Other Sources/Uses		8930-8979	(0.05)	0.00	(0.05)	0.00	0.00	0.00	-100.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(41,548,519.86)	41,548,519.86	0.00	(41,077,280.00)	41,077,280.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(41,548,519.91)	37,560,374.86	(3,988,145.05)	(41,077,280.00)	37,234,507.00	(3,842,773.00)	-3.6%

Description	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>	(12,100,570.91)	42,204,761.86	30,104,190.95	(6,222,228.00)	(18,385,215.00)	(24,607,443.00)	-181.7%
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	45,743,857.02	9,297,918.23	55,041,775.25	33,643,286.11	51,502,680.09	85,145,966.20	54.7%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	45,743,857.02	9,297,918.23	55,041,775.25	33,643,286.11	51,502,680.09	85,145,966.20	54.7%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	45,743,857.02	9,297,918.23	55,041,775.25	33,643,286.11	51,502,680.09	85,145,966.20	54.7%
2) Ending Balance, June 30 (E + F1e)	33,643,286.11	51,502,680.09	85,145,966.20	27,421,058.11	33,117,465.09	60,538,523.20	-28.9%
Components of Ending Fund Balance							
a) Nonspendable	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Revolving Cash	140,012.00	0.00	140,012.00	140,012.00	0.00	140,012.00	0.0%
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	51,502,680.09	51,502,680.09	0.00	33,117,465.09	33,117,465.09	-35.7%
c) Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned							
Other Assignments	13,436,090.00	0.00	13,436,090.00	13,156,090.00	0.00	13,156,090.00	-2.1%
LACOE System Charges				0.00			
Medical Administrative Activities				3,984,715.00		3,984,715.00	
2020-21 Projected Carry-Over				9,171,375.00		9,171,375.00	
LACOE System Charges	280,000.00		280,000.00				
Medical Administrative Activities	3,984,715.00		3,984,715.00				
Projected 2020-21 Carry-Over	9,171,375.00		9,171,375.00				
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	10,216,699.00	0.00	10,216,699.00	9,921,572.00	0.00	9,921,572.00	-2.9%
Unassigned/Unappropriated Amount	9,780,485.11	0.00	9,780,485.11	4,133,384.11	0.00	4,133,384.11	-57.7%



Glendale Unified  
Los Angeles County

July 1 Budget  
Special Education Pass-Through Fund  
Expenditures by Object

19 64568 0000000  
Form 10

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,899,882.00	4,899,882.00	0.0%
3) Other State Revenue		8300-8599	820,979.00	820,979.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			5,720,861.00	5,720,861.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,720,861.00	5,720,861.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,720,861.00	5,720,861.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Special Education Pass-Through Fund  
Expenditures by Object

19 64568 0000000  
Form 10

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Child Development Fund  
Expenditures by Object

19 64568 0000000  
Form 12

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	869,402.00	704,236.00	-19.0%
3) Other State Revenue		8300-8599	2,946,904.00	2,235,984.00	-24.1%
4) Other Local Revenue		8600-8799	330,045.00	350,045.00	6.1%
5) TOTAL, REVENUES			4,146,351.00	3,290,265.00	-20.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,924,919.00	1,817,117.00	-5.6%
2) Classified Salaries		2000-2999	1,193,604.00	582,411.00	-51.2%
3) Employee Benefits		3000-3999	1,490,813.00	1,333,722.00	-10.5%
4) Books and Supplies		4000-4999	153,305.00	153,305.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	131,483.00	131,483.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	111,000.00	111,000.00	0.0%
9) TOTAL, EXPENDITURES			5,005,124.00	4,129,038.00	-17.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(858,773.00)	(838,773.00)	-2.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	858,773.00	858,773.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			858,773.00	858,773.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Child Development Fund  
Expenditures by Object

19 64568 0000000  
Form 12

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	20,000.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	327,091.63	327,091.63	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			327,091.63	327,091.63	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			327,091.63	327,091.63	0.0%
2) Ending Balance, June 30 (E + F1e)			327,091.63	347,091.63	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	295,081.81	295,081.81	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	32,009.82	52,009.82	62.5%
Assigned	0000	9780		52,009.82	
Assigned	0000	9780	32,009.82		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Cafeteria Special Revenue Fund  
Expenditures by Object

19 64568 000000  
Form 13

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,198,158.00	6,950,000.00	-3.4%
3) Other State Revenue		8300-8599	600,000.00	684,224.00	14.0%
4) Other Local Revenue		8600-8799	1,169,900.00	2,270,800.00	94.1%
5) TOTAL, REVENUES			8,968,058.00	9,905,024.00	10.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,471,504.00	3,256,407.00	-6.2%
3) Employee Benefits		3000-3999	1,999,604.00	2,029,407.00	1.5%
4) Books and Supplies		4000-4999	3,951,660.00	3,951,660.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	286,650.00	286,650.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	330,000.00	330,000.00	0.0%
9) TOTAL, EXPENDITURES			10,039,418.00	9,854,124.00	-1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,071,360.00)	50,900.00	-104.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	700,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			700,000.00	0.00	-100.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Cafeteria Special Revenue Fund  
Expenditures by Object

19 64568 0000000  
Form 13

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(371,360.00)	50,900.00	-113.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,274,368.97	1,903,008.97	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,274,368.97	1,903,008.97	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,274,368.97	1,903,008.97	-16.3%
2) Ending Balance, June 30 (E + F1e)			1,903,008.97	1,953,908.97	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	700.00	0.0%
Stores		9712	128,537.20	128,537.20	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,621,913.82	1,617,813.82	-0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	151,857.95	206,857.95	36.2%
Assigned	0000	9780		206,857.95	
Assigned	0000	9780	151,857.95		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Deferred Maintenance Fund  
Expenditures by Object

19 64568 0000000  
Form 14

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,000.00	90,000.00	0.0%
5) TOTAL, REVENUES			90,000.00	90,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			90,000.00	90,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			90,000.00	90,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,406,760.86	5,496,760.86	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,406,760.86	5,496,760.86	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,406,760.86	5,496,760.86	1.7%
2) Ending Balance, June 30 (E + F1e)			5,496,760.86	5,586,760.86	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,496,760.86	5,586,760.86	1.6%
Commitment	0000	9760		5,586,760.86	
Commitments	0000	9760	5,496,760.86		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Glendale Unified  
Los Angeles County

July 1 Budget  
Building Fund  
Expenditures by Object

19 64568 0000000  
Form 21

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	954,510.00	550,000.00	-42.4%
5) TOTAL REVENUES			954,510.00	550,000.00	-42.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,184,582.00	972,508.00	-17.9%
3) Employee Benefits		3000-3999	589,727.00	541,365.00	-8.2%
4) Books and Supplies		4000-4999	54,510.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	210,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	42,963,979.00	25,620,000.00	-40.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			45,002,798.00	27,133,873.00	-39.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(44,048,288.00)	(26,583,873.00)	-39.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,735,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	216,954.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	38,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			41,518,046.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,530,242.00)	(26,583,873.00)	950.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,081,189.99	60,550,947.99	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,081,189.99	60,550,947.99	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,081,189.99	60,550,947.99	-4.0%
2) Ending Balance, June 30 (E + F1e)			60,550,947.99	33,967,074.99	-43.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	39,951,528.23	12,817,655.23	-87.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,599,419.76	21,149,419.76	2.7%
Assigned	0000	9780		21,149,419.76	
Assigned	0000	9780	20,599,419.76		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100,000.00	1,130,000.00	2.7%
5) TOTAL, REVENUES			1,100,000.00	1,130,000.00	2.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,830.00	36,888.00	3.0%
3) Employee Benefits		3000-3999	21,182.00	22,942.00	8.3%
4) Books and Supplies		4000-4999	500.00	500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	363,000.00	363,000.00	0.0%
6) Capital Outlay		6000-6999	1,426,470.00	554,224.00	-81.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,846,982.00	977,554.00	-47.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(746,982.00)	152,446.00	-120.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Capital Facilities Fund  
Expenditures by Object

19 64568 0000000  
Form 25

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(746,982.00)	152,446.00	-120.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,603,574.97	9,856,592.97	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,603,574.97	9,856,592.97	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,603,574.97	9,856,592.97	-7.0%
2) Ending Balance, June 30 (E + F1e)			9,856,592.97	10,009,038.97	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,954,519.39	2,954,519.39	51.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,902,073.58	7,054,519.58	-10.7%
Assigned	0000	9780		7,054,519.58	
Assigned	0000	9780	7,902,073.58		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

19 64568 0000000  
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,000,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000,000.00)	0.00	-100.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

19 64568 0000000  
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,177.21	5,177.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,177.21	5,177.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,177.21	5,177.21	0.0%
2) Ending Balance, June 30 (E + F1e)			5,177.21	5,177.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,177.21	5,177.21	0.0%
Assigned	0000	9780		5,177.21	
Assigned	0000	9780	5,177.21		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

19 64568 0000000  
Form 40

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	705,612.00	680,000.00	-3.6%
5) TOTAL REVENUES			705,612.00	680,000.00	-3.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	719,500.00	719,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	429,481.00	429,481.00	0.0%
6) Capital Outlay		6000-6999	5,295,549.00	4,514,000.00	-14.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,317,113.00	1,309,821.00	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			7,761,643.00	6,972,802.00	-10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,056,031.00)	(6,292,802.00)	-10.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,346,326.00	2,984,000.00	-10.8%
b) Transfers Out		7600-7629	1,435,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,911,326.00	2,984,000.00	56.1%

Glendale Unified  
Los Angeles County

July 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

19 64568 000000  
Form 40

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,144,705.00)	(3,308,802.00)	-35.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,034,452.08	14,889,747.08	-25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,034,452.08	14,889,747.08	-25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,034,452.08	14,889,747.08	-25.7%
2) Ending Balance, June 30 (E + F1e)			14,889,747.08	11,580,945.08	-22.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,760,425.16	4,760,425.16	26.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,129,321.92	6,820,519.92	-38.7%
Assigned	0000	9780		6,820,519.92	
Assigned	0000	9780	11,129,321.92		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Glendale Unified  
Los Angeles County

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

19 64568 0000000  
Form 51

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,062,365.00	17,062,365.00	0.0%
5) TOTAL REVENUES			17,062,365.00	17,062,365.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,040,456.00	19,040,456.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			19,040,456.00	19,040,456.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,978,091.00)	(1,978,091.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,978,091.00)	(1,978,091.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,873,771.00	14,895,680.00	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,873,771.00	14,895,680.00	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,873,771.00	14,895,680.00	-11.7%
2) Ending Balance, June 30 (E + F1e)			14,895,680.00	12,917,589.00	-13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,895,680.00	12,917,589.00	-13.3%
Assigned	0000	9780		12,917,589.00	
Assigned	0000	9780	14,895,680.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Debt Service Fund  
Expenditures by Object

19 64568 0000000  
Form 56

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	120,000.00	-20.0%
5) TOTAL, REVENUES			150,000.00	120,000.00	-20.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			150,000.00	120,000.00	-20.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Debt Service Fund  
Expenditures by Object

19 64568 000000  
Form 56

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			150,000.00	120,000.00	-20.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,982,128.92	92,132,128.92	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,982,128.92	92,132,128.92	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,982,128.92	92,132,128.92	0.2%
2) Ending Balance, June 30 (E + F1e)			92,132,128.92	92,252,128.92	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	92,132,128.92	92,252,128.92	0.1%
Assigned	0000	9780		92,252,128.92	
Assigned	0000	9780	92,132,128.92		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Self-Insurance Fund  
Expenses by Object

19 64568 0000000  
Form 67

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,653,975.00	15,219,925.00	-8.6%
5) TOTAL, REVENUES			16,653,975.00	15,219,925.00	-8.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	93,900.00	New
3) Employee Benefits		3000-3999	0.00	47,091.00	New
4) Books and Supplies		4000-4999	10,000.00	10,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,468,272.00	14,973,934.00	-9.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,478,272.00	15,124,925.00	-8.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			175,703.00	95,000.00	-45.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Self-Insurance Fund  
Expenses by Object

19 64568 0000000  
Form 67

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			176,703.00	95,000.00	-45.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,345,150.63	11,520,853.63	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,345,150.63	11,520,853.63	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,345,150.63	11,520,853.63	1.5%
2) Ending Net Position, June 30 (E + F1e)			11,520,853.63	11,615,853.63	0.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	11,520,853.63	11,615,853.63	0.8%

Glendale Unified  
Los Angeles County

July 1 Budget  
Foundation Private-Purpose Trust Fund  
Expenses by Object

19 64568 0000000  
Form 73

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,600.00	10,100.00	5.2%
5) TOTAL, REVENUES			9,600.00	10,100.00	5.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,600.00	10,100.00	5.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	9,600.00	9,600.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,600.00)	(9,600.00)	0.0%

Glendale Unified  
Los Angeles County

July 1 Budget  
Foundation Private-Purpose Trust Fund  
Expenses by Object

19 64568 0000000  
Form 73

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	500.00	New
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	334,805.71	334,805.71	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			334,805.71	334,805.71	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			334,805.71	334,805.71	0.0%
2) Ending Net Position, June 30 (E + F1e)			334,805.71	335,305.71	0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	331,821.24	331,821.24	0.0%
c) Unrestricted Net Position		9790	2,984.47	3,484.47	16.8%



Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	24,135.00	24,135.00	24,692.00	23,776.00	23,776.00	24,692.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	24,135.00	24,135.00	24,692.00	23,776.00	23,776.00	24,692.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	18.00	18.00	18.00	18.00	18.00	18.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	18.00	18.00	18.00	18.00	18.00	18.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	24,153.00	24,153.00	24,710.00	23,794.00	23,794.00	24,710.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

		July	August	September	October	November	December	January	February
<b>ESTIMATES THROUGH THE MONTH OF</b>									
<b>A. BEGINNING CASH</b>		25,185,143.60	34,025,780.27	42,469,439.02	53,808,880.50	46,236,848.83	42,855,810.02	70,364,253.46	64,406,979.65
<b>B. RECEIPTS</b>									
L.C.F.F./Revenue Limit Sources									
8010-8019	Principal Apportionment	5,664,165.45	5,664,165.45	10,195,497.81	10,195,497.81	10,195,497.81	10,195,497.81	10,195,497.81	10,195,497.81
8020-8079	Property Taxes	531,697.00	2,213,729.00	68,828.00		1,084,848.00	27,899,467.00	8,931,854.00	3,970,228.00
8080-8099	Miscellaneous Funds			11,357,194.25			11,357,194.25	567,331.00	
8100-8299	Federal Revenue	84,939.00	100,292.00	1,362,750.00	1,467,334.00	913,383.00	89,234.00	223,877.00	150,909.00
8300-8599	Other State Revenue	779,657.30	868,911.30	1,504,672.14	1,646,370.14	1,990,441.00	1,898,362.00	1,572,455.00	2,044,785.00
8600-8799	Other Local Revenue	299,765.00	3,090,222.00	1,022,388.00	997,234.00	2,967,524.00	989,534.00	2,009,759.00	1,590,282.00
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources								
<b>TOTAL RECEIPTS</b>		7,360,223.75	11,937,319.75	25,511,330.20	14,306,435.95	17,151,693.81	52,429,289.06	23,500,771.81	17,951,701.81
<b>C. DISBURSEMENTS</b>									
1000-1999	Certificated Salaries	924,141.00	769,092.00	11,899,221.00	11,899,221.00	11,899,221.00	11,899,221.00	11,899,221.00	11,899,221.00
2000-2999	Classified Salaries	810,659.08	1,496,299.00	4,162,743.72	4,162,743.72	4,162,743.72	4,162,743.72	4,162,743.72	4,162,743.72
3000-3999	Employee Benefits	459,876.00	2,182,902.00	4,041,170.00	8,261,458.90	8,261,458.90	8,261,458.90	8,261,458.90	8,261,458.90
4000-4999	Books and Supplies	1,532,367.00	1,532,367.00	1,532,367.00	1,532,367.00	1,532,367.00	1,532,367.00	1,532,367.00	1,532,367.00
5000-5999	Services	2,718,624.00	2,718,624.00	2,718,624.00	2,718,624.00	2,718,624.00	2,718,624.00	2,718,624.00	2,718,624.00
6000-6999	Capital Outlay	20,190.00		145,206.00	57,667.00		200,457.00		164,568.00
7000-7499	Other Outgo				47,792.00			260,156.00	
7600-7629	Interfund Transfers Out								
7630-7699	All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>		6,465,857.08	8,701,284.00	24,499,331.72	28,679,873.62	28,955,019.62	28,774,871.62	28,834,569.62	28,906,105.62
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury								
9200-9299	Accounts Receivable	18,092,528.00	9,918,821.00	14,562,055.00	10,060,972.00	9,562,055.00	6,453,898.00	2,043,908.00	2,536,910.00
9310	Due From Other Funds								
9320	Stores								
9330	Prepaid Expenditures								
9340	Other Current Assets		(600,000.00)			200,000.00	400,000.00		
9490	Deferred Outflows of Resources								
<b>SUBTOTAL</b>		18,092,528.00	9,318,821.00	14,562,055.00	10,060,972.00	9,762,055.00	6,853,898.00	2,043,908.00	2,536,910.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable								
9610	Due To Other Funds	10,146,258.00	4,111,198.00	4,234,612.00	3,259,566.00	1,339,768.00	2,999,872.00	2,667,384.00	2,598,724.00
9640	Current Loans								
9650	Unearned Revenues								
9690	Deferred Inflows of Resources								
<b>SUBTOTAL</b>		10,146,258.00	4,111,198.00	4,234,612.00	3,259,566.00	1,339,768.00	2,999,872.00	2,667,384.00	2,598,724.00
<b>Nonoperating</b>									
9910	Suspense Clearing	0.00							
<b>TOTAL BALANCE SHEET ITEMS</b>		7,946,270.00	5,207,623.00	10,327,443.00	6,801,406.00	8,422,287.00	3,854,026.00	(623,476.00)	(61,814.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		8,840,636.67	8,443,658.75	11,339,441.48	(7,572,031.67)	(3,381,038.81)	27,508,443.44	(5,957,273.81)	(1,016,217.81)
<b>F. ENDING CASH (A + E)</b>		34,025,780.27	42,469,439.02	53,808,880.50	46,236,848.83	42,855,810.02	70,364,253.46	64,406,979.65	53,390,761.84
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ESTIMATES THROUGH THE MONTH OF JUNE</b>								
<b>A. BEGINNING CASH</b>								
	53,390,761.84	48,671,137.28	54,351,717.03	53,465,029.78				
<b>B. RECEIPTS</b>								
LFFF/Revenue Limit Sources								
Principal Apportionment	10,195,497.81	10,195,497.81	10,195,497.81	14,953,996.00	10,195,497.81	46,979,920.00	160,263,229.00	160,263,229.00
Property Taxes	242,136.00	19,274,971.00	11,302,730.00	10,789,863.25		(1,551,143.00)	88,923,341.00	88,923,341.00
Miscellaneous Funds	11,357,194.25					(45,428,777.00)	0.00	0.00
Federal Revenue	989,373.00	1,455,870.00	390,920.00	1,335,787.00	5,270,871.00		13,835,539.00	13,835,539.00
Other State Revenue	1,997,239.00	2,399,433.00	3,998,346.00	2,639,199.00	2,843,469.12		26,179,338.00	26,179,338.00
Other Local Revenue	499,083.00	947,292.00	721,000.00	846,378.00	929,712.00		16,910,173.00	16,910,173.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>25,280,523.06</b>	<b>34,273,063.81</b>	<b>26,608,493.81</b>	<b>30,561,223.25</b>	<b>19,239,549.93</b>	<b>0.00</b>	<b>306,111,620.00</b>	<b>306,111,620.00</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	11,899,221.00	11,899,221.00	11,899,221.00	11,899,221.00	11,899,223.00		132,584,866.00	132,584,866.00
Classified Salaries	4,162,743.72	4,162,743.72	4,162,743.72	4,162,743.72	4,162,743.72		48,099,139.00	48,099,139.00
Employee Benefits	8,261,458.90	8,261,458.90	8,261,458.90	8,261,458.90	8,261,458.90		89,298,537.00	89,298,537.00
Books and Supplies	1,532,367.00	1,532,367.00	1,532,367.00	1,532,367.00	1,532,368.00		19,920,772.00	19,920,772.00
Services	2,718,623.00	2,718,623.00	2,718,623.00	2,718,623.00	2,718,623.00		35,342,105.00	35,342,105.00
Capital Outlay	105,240.00		211,453.00		138,290.00		1,043,071.00	1,043,071.00
Other Outgo	191,152.00	44,031.00	(358,276.00)	(144,584.00)			588,000.00	588,000.00
Interfund Transfers Out							3,842,773.00	3,842,773.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<b>28,870,805.62</b>	<b>28,618,444.62</b>	<b>28,427,590.62</b>	<b>32,272,602.62</b>	<b>28,712,706.62</b>	<b>0.00</b>	<b>330,719,063.00</b>	<b>330,719,063.00</b>
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	
Accounts Receivable	2,201,332.00	1,900,342.00	2,855,976.45				80,188,797.45	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
<b>SUBTOTAL</b>	<b>2,201,332.00</b>	<b>1,900,342.00</b>	<b>2,855,976.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80,188,797.45</b>	
Liabilities and Deferred Inflows								
Accounts Payable	3,330,674.00	1,874,381.44	1,923,566.89				38,486,004.33	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
<b>SUBTOTAL</b>	<b>3,330,674.00</b>	<b>1,874,381.44</b>	<b>1,923,566.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,486,004.33</b>	
Nonoperating								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>(1,129,342.00)</b>	<b>25,960.56</b>	<b>932,409.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,702,793.12</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	(4,719,624.56)	5,680,579.75	(896,897.25)	(1,711,379.37)	(9,473,156.69)	0.00	17,095,350.12	(24,607,443.00)
<b>F. ENDING CASH (A + E)</b>	<b>48,671,137.28</b>	<b>54,351,717.03</b>	<b>53,465,029.78</b>	<b>51,753,650.41</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								
							42,280,493.72	

		July	August	September	October	November	December	January	February
<b>ESTIMATES THROUGH THE MONTH OF</b>									
<b>A. BEGINNING CASH</b>	<b>JUNE</b>	51,753,650.41	40,463,840.76	44,717,198.11	48,086,540.99	35,404,250.62	27,838,856.11	52,837,941.85	47,394,407.34
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,485,033.05	5,485,033.05	9,873,059.49	9,873,059.49	9,873,059.49	9,873,059.49	9,873,059.49	9,873,059.49
Property Taxes	8020-8079	531,697.00	2,213,729.00	68,828.00		1,084,848.00	27,899,467.00	8,931,854.00	3,970,228.00
Miscellaneous Funds	8080-8099			11,357,194.25			11,357,194.25	648,180.00	
Federal Revenue	8100-8299	84,939.00	100,292.00	1,362,750.00	1,467,334.00	913,383.00	89,234.00	223,877.00	150,909.00
Other State Revenue	8300-8599	779,657.30	869,911.30	1,504,672.14	1,846,370.14	1,990,441.00	1,898,362.00	1,572,453.00	2,044,786.00
Other Local Revenue	8600-8799	299,765.00	3,090,222.00	1,022,388.00	997,234.00	2,967,524.00	999,534.00	2,009,759.00	1,590,282.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
<b>TOTAL RECEIPTS</b>		7,181,091.35	11,758,187.35	25,188,891.88	13,983,997.63	16,829,255.49	52,106,850.74	23,254,182.49	17,629,263.49
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	328,185.00	562,790.00	11,706,978.00	11,706,978.00	11,706,978.00	11,706,978.00	11,706,978.00	11,706,978.00
Classified Salaries	2000-2999	572,036.00	1,129,485.00	4,050,910.00	4,050,910.00	4,050,910.00	4,050,910.00	4,050,910.00	4,050,910.00
Employee Benefits	3000-3999	539,486.00	1,925,875.00	3,872,451.00	8,653,506.00	8,653,506.00	8,653,506.00	8,653,506.00	8,653,506.00
Books and Supplies	4000-4999	1,386,672.00	1,386,672.00	1,386,672.00	1,386,672.00	1,386,672.00	1,386,672.00	1,386,672.00	1,386,672.00
Services	5000-5999	2,578,266.00	2,578,266.00	2,578,266.00	2,578,266.00	2,578,266.00	2,578,266.00	2,578,266.00	2,578,266.00
Capital Outlay	6000-6999	18,186.00		135,280.00	63,467.00		185,459.00	280,143.00	150,254.00
Other Outgo	7000-7499				27,895.00	240,605.00			
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		5,362,831.00	7,583,088.00	23,730,557.00	28,467,694.00	28,616,937.00	28,561,791.00	28,656,475.00	28,700,870.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	11,215,186.00	2,189,456.00	3,145,620.00	4,060,972.00	5,562,055.00	3,453,898.00	2,143,896.00	3,691,018.00
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		0.00	11,215,186.00	3,145,620.00	4,060,972.00	5,562,055.00	3,453,898.00	2,143,896.00	3,691,018.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610	24,323,256.00	2,111,198.00	1,234,612.00	2,259,566.00	1,339,768.00	1,999,872.00	2,185,138.00	1,598,281.00
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		0.00	24,323,256.00	1,234,612.00	2,259,566.00	1,339,768.00	1,999,872.00	2,185,138.00	1,598,281.00
Nonoperating									
Suspense Cleaning	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	78,258.00	1,911,008.00	1,801,406.00	4,222,287.00	1,454,028.00	(41,242.00)	2,092,737.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(11,289,809.65)	4,253,357.35	3,369,342.88	(12,682,290.37)	(7,569,394.51)	24,999,088.74	(5,443,534.51)	(8,978,869.51)
<b>F. ENDING CASH (A + E)</b>		40,463,840.76	44,717,198.11	48,086,540.99	35,404,250.62	27,838,856.11	52,837,941.85	47,394,407.34	38,415,537.83
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ESTIMATES THROUGH THE MONTH OF</b>								
<b>A. BEGINNING CASH</b>								
JUNE	38,415,637.83	35,480,626.57	40,724,990.06	40,535,843.55				
<b>B. RECEIPTS</b>								
LFFF/Revenue Limit Sources	9,873,059.49	9,873,059.49	9,873,059.49	9,873,059.49			109,700,661.00	109,700,661.00
Principal Apportionment	242,136.00	19,274,971.00	11,302,730.00	14,953,996.00			90,474,484.00	90,474,484.00
Property Taxes	11,357,194.25			10,714,014.25			45,428,777.00	45,428,777.00
Miscellaneous Funds	989,373.00	1,455,870.00	390,920.00	1,335,787.00	5,270,871.00		13,835,539.00	13,835,539.00
Federal Revenue	1,997,239.00	2,399,433.00	3,998,346.00	2,635,199.00	2,789,619.12		26,125,488.00	26,125,488.00
Other State Revenue	499,083.00	947,292.00	721,000.00	846,378.00	929,712.00		16,910,173.00	16,910,173.00
Other Local Revenue							0.00	0.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>24,958,084.74</b>	<b>33,950,625.49</b>	<b>26,286,055.49</b>	<b>40,358,433.74</b>	<b>8,990,202.12</b>	<b>0.00</b>	<b>302,475,122.00</b>	<b>302,475,122.00</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	11,706,978.00	11,706,978.00	11,706,978.00	11,706,978.00	11,706,978.00		129,667,733.00	129,667,733.00
Classified Salaries	4,050,910.00	4,050,910.00	4,050,910.00	4,050,910.00	4,050,914.00		46,201,535.00	46,201,535.00
Employee Benefits	8,653,506.00	8,653,506.00	8,653,506.00	8,653,506.00	8,653,512.00		92,872,878.00	92,872,878.00
Books and Supplies	1,386,672.00	1,386,672.00	1,386,672.00	1,386,672.00	1,386,678.00		18,026,742.00	18,026,742.00
Services	2,578,266.00	2,578,266.00	2,578,266.00	2,578,266.00	2,578,273.00		33,517,465.00	33,517,465.00
Capital Outlay	100,210.00		218,543.00		142,185.00		1,037,614.00	1,037,614.00
Other Outgo	141,521.00	30,794.00	(210,633.00)	(176,220.00)			484,359.00	484,359.00
Interfund Transfers Out							3,332,212.00	3,332,212.00
All Other Financing Uses							(14,000,000.00)	(14,000,000.00)
<b>TOTAL DISBURSEMENTS</b>	<b>28,618,063.00</b>	<b>28,407,126.00</b>	<b>28,384,242.00</b>	<b>31,532,324.00</b>	<b>14,518,540.00</b>	<b>0.00</b>	<b>311,140,538.00</b>	<b>311,140,538.00</b>
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	
Accounts Receivable	3,201,252.00	1,845,756.00	4,385,182.00	780,125.00			45,674,416.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
<b>SUBTOTAL</b>	<b>3,201,252.00</b>	<b>1,845,756.00</b>	<b>4,385,182.00</b>	<b>780,125.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,674,416.00</b>	
Liabilities and Deferred Inflows								
Accounts Payable	2,476,185.00	2,144,892.00	2,476,142.00	4,925,186.00			49,074,096.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
<b>SUBTOTAL</b>	<b>2,476,185.00</b>	<b>2,144,892.00</b>	<b>2,476,142.00</b>	<b>4,925,186.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,074,096.00</b>	
Nonoperating							0.00	
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>725,067.00</b>	<b>(299,136.00)</b>	<b>1,909,040.00</b>	<b>(4,145,061.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,399,680.00)</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	<b>(2,934,911.26)</b>	<b>5,244,363.49</b>	<b>(189,146.51)</b>	<b>4,681,048.74</b>	<b>(5,528,337.88)</b>	<b>0.00</b>	<b>(12,065,096.00)</b>	<b>(8,665,416.00)</b>
<b>F. ENDING CASH (A + E)</b>	<b>35,480,626.57</b>	<b>40,724,990.06</b>	<b>40,535,843.55</b>	<b>45,216,892.29</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								
							39,688,554.41	

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	136,521,851.00	301	16,343.00	303	136,505,508.00	305	2,713,143.00		307	133,792,365.00	309		
2000 - Classified Salaries	49,059,712.00	311	382,787.00	313	48,676,925.00	315	739,018.00		317	47,937,907.00	319		
3000 - Employee Benefits	88,808,668.00	321	2,786,387.00	323	86,022,281.00	325	1,548,316.00		327	84,473,965.00	329		
4000 - Books, Supplies Equip Replace. (6500)	25,007,454.00	331	193,894.00	333	24,813,560.00	335	1,512,982.00		337	23,300,578.00	339		
5000 - Services . . . & 7300 - Indirect Costs	34,543,607.00	341	172,857.00	343	34,370,750.00	345	13,199,430.16		347	21,171,319.84	349		
TOTAL					330,389,024.00	365	TOTAL					310,676,134.84	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			64.10%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	64.10%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	310,676,134.84
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	132,584,666.00	301	16,343.00	303	132,568,323.00	305	2,629,787.00		307	129,938,536.00	309
2000 - Classified Salaries	48,099,139.00	311	576,354.00	313	47,522,785.00	315	926,102.00		317	46,596,683.00	319
3000 - Employee Benefits	89,298,537.00	321	2,720,377.00	323	86,578,160.00	325	1,750,684.00		327	84,827,476.00	329
4000 - Books, Supplies Equip Replace. (6500)	19,920,772.00	331	51,324.00	333	19,869,448.00	335	1,373,580.00		337	18,495,868.00	339
5000 - Services... & 7300 - Indirect Costs	34,901,105.00	341	165,657.00	343	34,735,448.00	345	13,305,885.00		347	21,429,563.00	349
<b>TOTAL</b>					<b>321,274,164.00</b>	<b>365</b>			<b>TOTAL</b>	<b>301,288,126.00</b>	<b>369</b>

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			189,006,293.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			1,523,654.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			0.00
14. TOTAL SALARIES AND BENEFITS			187,482,639.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			62.23%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	62.23%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	301,288,126.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	340,551,980.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	46,441,755.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	643,361.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,426,600.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	258,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,988,145.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	550,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,866,106.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,071,360.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				288,315,479.00



<b>Section II - Expenditures Per ADA</b>		<b>2020-21 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		24,153.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,937.05
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	303,684,046.51	12,283.96
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	303,684,046.51	12,283.96
B. Required effort (Line A.2 times 90%)	273,315,641.86	11,055.56
C. Current year expenditures (Line I.E and Line II.B)	288,315,479.00	11,937.05
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

Glendale Unified  
Los Angeles County

July 1 Budget  
2020-21 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

19 64568 000000  
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	2,284.69		632,907.82	635,192.51
2. State Lottery Revenue	8560	3,778,436.00		1,333,368.00	5,111,804.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,780,720.69	0.00	1,966,275.82	5,746,996.51
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,486,080.00			2,486,080.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,109,411.00			1,109,411.00
4. Books and Supplies	4000-4999	30,885.00		1,320,071.00	1,350,956.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	153,949.16			153,949.16
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,780,325.16	0.00	1,320,071.00	5,100,396.16
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	395.53	0.00	646,204.82	646,600.35
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

July 1 Budget  
2020-21 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 6760	Interfund Transfers Out 6750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(121,174.00)	0.00	(441,000.00)				
Other Sources/Uses Detail					0.00	3,983,145.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	58,083.00	0.00	111,000.00	0.00				
Other Sources/Uses Detail					858,773.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	63,091.00	0.00	330,000.00	0.00				
Other Sources/Uses Detail					700,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,735,000.00	216,964.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,348,326.00	1,435,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget  
2020-21 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>121,174.00</b>	<b>(121,174.00)</b>	<b>441,000.00</b>	<b>(441,000.00)</b>	<b>6,640,099.00</b>	<b>6,640,099.00</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(121,174.00)	0.00	(441,000.00)				
Other Sources/Uses Detail					0.00	3,642,773.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	58,083.00	0.00	111,000.00	0.00				
Other Sources/Uses Detail					859,773.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	63,091.00	0.00	330,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASEPURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,984,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

July 1 Budget  
2021-22 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
68 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
78 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>121,174.00</b>	<b>(121,174.00)</b>	<b>441,000.00</b>	<b>(441,000.00)</b>	<b>3,842,773.00</b>	<b>3,842,773.00</b>		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	25,406	25,137		
Charter School	0			
<b>Total ADA</b>	<b>25,406</b>	<b>25,137</b>	<b>1.1%</b>	<b>Not Met</b>
Second Prior Year (2019-20)				
District Regular	24,917	24,881		
Charter School	0			
<b>Total ADA</b>	<b>24,917</b>	<b>24,881</b>	<b>0.1%</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	24,692	24,692		
Charter School	0	0		
<b>Total ADA</b>	<b>24,692</b>	<b>24,692</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	24,692			
Charter School	0			
<b>Total ADA</b>	<b>24,692</b>			

**1B. Comparison of District ADA to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	25,788	25,789		
Charter School				
<b>Total Enrollment</b>	<b>25,788</b>	<b>25,789</b>	N/A	Met
Second Prior Year (2019-20)				
District Regular	25,511	25,528		
Charter School				
<b>Total Enrollment</b>	<b>25,511</b>	<b>25,528</b>	N/A	Met
First Prior Year (2020-21)				
District Regular	25,282	24,924		
Charter School				
<b>Total Enrollment</b>	<b>25,282</b>	<b>24,924</b>	1.4%	Not Met
Budget Year (2021-22)				
District Regular	24,563			
Charter School				
<b>Total Enrollment</b>	<b>24,563</b>			

**2B. Comparison of District Enrollment to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)



**3. CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	24,883	25,789	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>24,883</b>	<b>25,789</b>	<b>96.5%</b>
Second Prior Year (2019-20)			
District Regular	24,691	25,528	
Charter School			
<b>Total ADA/Enrollment</b>	<b>24,691</b>	<b>25,528</b>	<b>96.7%</b>
First Prior Year (2020-21)			
District Regular	24,135	24,924	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>24,135</b>	<b>24,924</b>	<b>96.8%</b>
		Historical Average Ratio:	96.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.2%

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	23,776	24,563		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>23,776</b>	<b>24,563</b>	<b>96.8%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	23,770	24,557		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>23,770</b>	<b>24,557</b>	<b>96.8%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	23,766	24,553		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>23,766</b>	<b>24,553</b>	<b>96.8%</b>	<b>Met</b>

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

**Projected LCFF Revenue**

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded)				
(Form A, lines A6 and C4)	24,710.00	24,710.00	23,794.00	23,788.00
b. Prior Year ADA (Funded)		24,710.00	24,710.00	23,794.00
c. Difference (Step 1a minus Step 1b)		0.00	(916.00)	(6.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-3.71%	-0.03%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		237,410,801.00	249,186,570.00	245,603,922.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		12,036,727.61	6,179,826.94	7,638,281.97
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		5.07%	-1.23%	3.08%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>4.07% to 6.07%</b>	<b>-2.23% to -.23%</b>	<b>2.08% to 4.08%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	88,923,341.00	88,923,341.00	88,923,341.00	88,923,341.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	237,410,801.00	249,186,570.00	245,603,922.00	253,125,400.00
District's Projected Change in LCFF Revenue:		4.96%	-1.44%	3.06%
LCFF Revenue Standard:		4.07% to 6.07%	-2.23% to -.23%	2.08% to 4.08%
Status:		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	182,921,898.79	204,462,729.52	89.5%
Second Prior Year (2019-20)	190,492,254.68	208,010,148.57	91.6%
First Prior Year (2020-21)	190,912,950.00	217,363,932.00	87.8%
	Historical Average Ratio:		89.6%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.6% to 92.6%	86.6% to 92.6%	86.6% to 92.6%

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	198,880,173.00	223,837,735.00	88.9%	Met
1st Subsequent Year (2022-23)	206,974,610.00	218,300,733.00	94.8%	Not Met
2nd Subsequent Year (2023-24)	209,712,348.00	221,349,107.00	94.7%	Not Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:  
(required if NOT met)

2022-23 and 2023-24 reflect inflation increases to STRS, PERS, SUI and health & welfare.

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.07%	-1.23%	3.08%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.93% to 15.07%	-11.23% to 8.77%	-6.92% to 13.08%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-6.23% to 3.77%	-1.92% to 8.08%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2020-21)	58,578,324.00		
Budget Year (2021-22)	13,835,539.00	-76.38%	Yes
1st Subsequent Year (2022-23)	13,835,539.00	0.00%	No
2nd Subsequent Year (2023-24)	13,835,539.00	0.00%	No

Explanation:  
(required if Yes) 2020-21 reflects significant estimated receipt of one-time covid funds and one-time carry-over.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	56,320,673.00		
Budget Year (2021-22)	26,179,338.00	-53.52%	Yes
1st Subsequent Year (2022-23)	26,125,488.00	-0.21%	No
2nd Subsequent Year (2023-24)	26,124,588.00	0.00%	No

Explanation:  
(required if Yes) 2020-21 reflects significant estimated receipt of one-time covid funds and one-time carry-over.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	18,346,373.00		
Budget Year (2021-22)	16,910,173.00	-7.83%	Yes
1st Subsequent Year (2022-23)	16,910,173.00	0.00%	No
2nd Subsequent Year (2023-24)	16,910,173.00	0.00%	No

Explanation:  
(required if Yes) 2020-21 includes one-time carry-over.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	25,007,454.00		
Budget Year (2021-22)	19,920,772.00	-20.34%	Yes
1st Subsequent Year (2022-23)	18,026,742.00	-9.51%	Yes
2nd Subsequent Year (2023-24)	17,579,743.00	-2.48%	Yes

Explanation:  
(required if Yes) Each year reflects covid program expenditures. 2020-21 also includes one time carry-over.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2020-21)	34,984,607.00		
Budget Year (2021-22)	35,342,105.00	1.02%	No
1st Subsequent Year (2022-23)	33,517,465.00	-5.16%	No
2nd Subsequent Year (2023-24)	33,311,234.00	-0.62%	No

Explanation:  
(required if Yes)

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2020-21)	133,245,370.00		
Budget Year (2021-22)	56,925,050.00	-57.28%	Not Met
1st Subsequent Year (2022-23)	56,871,200.00	-0.09%	Met
2nd Subsequent Year (2023-24)	56,870,300.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	59,992,061.00		
Budget Year (2021-22)	55,262,877.00	-7.88%	Not Met
1st Subsequent Year (2022-23)	51,544,207.00	-6.73%	Met
2nd Subsequent Year (2023-24)	50,890,977.00	-1.27%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6B if NOT met)	2020-21 reflects significant estimated receipt of one-time covid funds and one-time carry-over.
Explanation: Other State Revenue (linked from 6B if NOT met)	2020-21 reflects significant estimated receipt of one-time covid funds and one-time carry-over.
Explanation: Other Local Revenue (linked from 6B if NOT met)	2020-21 includes one-time carry-over.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6B if NOT met)	Each year reflects covid program expenditures. 2020-21 also includes one time carry-over.
Explanation: Services and Other Exps (linked from 6B if NOT met)	

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 5,720,861.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form D1, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	330,719,063.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	330,719,063.00	9,921,571.89	9,574,371.00	Not Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

**Explanation:**  
(required if NOT met and Other is marked)

The RRM 3% calculation utilized by the district excludes federal and state covid program expenditures in resources 3210, 3212, 3215, 3220, 7420, 7422, 7425 and 7426. For unknown reasons these covid program expenditures were not excluded by the State SACS Software, but should have been.

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,475,059.32	9,665,367.00	10,216,699.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	22,943,448.93	19,749,912.52	9,780,485.11
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	32,418,506.25	29,415,279.52	19,997,184.11
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	315,835,310.74	322,178,889.12	340,551,980.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	3,911,552.00	3,912,064.00	5,720,861.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	319,746,862.74	326,090,953.12	346,272,841.00
3. District's Available Reserves Percentage (Line 1e divided by Line 2c)	10.1%	9.0%	5.8%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.4%</b>	<b>3.0%</b>	<b>1.9%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	3,846,860.30	204,535,389.14	N/A	Met
Second Prior Year (2019-20)	1,909,015.11	208,087,979.78	N/A	Met
First Prior Year (2020-21)	(12,100,570.91)	217,363,932.00	5.6%	Not Met
Budget Year (2021-22) (Information only)	(6,222,228.00)	223,837,735.00		

**8C. Comparison of District Deficit Spending to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:  
(required if NOT met)

The District's deficit spending pattern is primarily caused by increases in STRS, PERS, Special Education, Health & Welfare, 0% COLA in 2021-22 and expenditure draw down of one time federal and state funded covid related programs.



**9. CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

**9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	35,417,830.00	39,987,981.61	N/A	Met
Second Prior Year (2019-20)	36,767,812.00	43,834,841.91	N/A	Met
First Prior Year (2020-21)	37,965,689.00	45,743,857.02	N/A	Met
Budget Year (2021-22) (Information only)	33,643,286.11			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	23,776	23,770	23,766
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

**DATA ENTRY:** For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): Foothill SELPA

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	5,720,861.00	5,720,861.00	5,720,861.00

**10B. Calculating the District's Reserve Standard**

**DATA ENTRY:** If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	330,719,063.00	311,140,538.00	310,872,938.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	330,719,063.00	311,140,538.00	310,872,938.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,921,571.89	9,334,216.14	9,326,188.14
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	<b>9,921,571.89</b>	<b>9,334,216.14</b>	<b>9,326,188.14</b>

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	9,921,572.00	9,334,216.00	9,326,188.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,133,384.11	399,016.11	557,524.11
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	14,054,956.11	9,733,232.11	9,883,712.11
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.25%	3.13%	3.18%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>9,921,571.89</b>	<b>9,334,216.14</b>	<b>9,326,188.14</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(41,550,068.86)			
Budget Year (2021-22)	(41,077,280.00)	(472,788.86)	-1.1%	Met
1st Subsequent Year (2022-23)	(41,077,280.00)	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	(41,077,280.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	3,988,145.00			
Budget Year (2021-22)	3,842,773.00	(145,372.00)	-3.6%	Met
1st Subsequent Year (2022-23)	3,332,212.00	(510,561.00)	-13.3%	Not Met
2nd Subsequent Year (2023-24)	3,213,195.00	(119,017.00)	-3.6%	Met

1d. Impact of Capital Projects  
Do you have any capital projects that may impact the general fund operational budget? No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)

Projected 2022-23 transfers out to the Capital Outlay Fund 40.1 of redevelopment agency tax revenue was slightly smaller than the prior year.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?  
(If No, skip Item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	20	Property Tax	Measure K and Measure S	345,153,166
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
City of Glendale Loan	3	Central RDA Funds	7439	546,619
CREBS	14	Fund 40.1 RDA Funds	7439	12,008,018
<b>TOTAL:</b>				<b>357,707,803</b>

Type of Commitment (continued)	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	20,452,382	19,973,464	20,304,737	20,146,457
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
City of Glendale Loan	258,000	279,000	301,000	20,314
CREBS	1,317,113	1,309,821	1,301,684	1,294,685
<b>Total Annual Payments:</b>	<b>22,027,495</b>	<b>21,562,285</b>	<b>21,907,421</b>	<b>21,461,456</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>		No	No	No

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:  
(required if Yes  
to increase in total  
annual payments)

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:  
(required if Yes)



**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in Item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip Items 2-5)

2. For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

For number 2 above there is a prior superintendent who receives lifetime benefits past age 65. Refer to GASB75 actuarial study for details.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	117,621,020.00
b. OPEB plan(s) fiduciary net position (if applicable)	117,621,020.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2020

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	3,875,172.00	3,875,172.00	3,875,172.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,587,462.00	2,587,462.00	2,587,462.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,264,297.00	2,264,297.00	2,264,297.00
d. Number of retirees receiving OPEB benefits	99	99	99

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
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- 2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Health and welfare is fully insured. Workers comp is currently "dollar-one" coverage. Pre 2005 workers comp are self insured (minor programs). Property & Liability Insurance is in a JPA.
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- 3. Self-Insurance Liabilities
  - a. Accrued liability for self-insurance programs
  - b. Unfunded liability for self-insurance programs


- 4. Self-Insurance Contributions
  - a. Required contribution (funding) for self-insurance programs
  - b. Amount contributed (funded) for self-insurance programs

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,285.0	1,285.0	1,285.0	1,285.0

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2020-21 and 2021-22 are unsettled.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year or

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**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

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Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

1,411,000
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7. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
26,160,000	28,250,000	30,510,000
Varies	Varies	Varies
2.0%	8.0%	8.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,350,000	1,350,000	1,350,000
1.0%	1.0%	1.0%

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	972.0	976.0	976.0	976.0

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2020-21 and 2021-22 are unsettled.

**Negotiations Settled**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[ ]

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?  
If Yes, date of Superintendent and CBO certification:

[ ]

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?  
If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement: Begin Date: [ ] End Date: [ ]

5. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

**One Year Agreement**

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Total cost of salary settlement			
% change in salary schedule from prior year or			

**Multiyear Agreement**

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Recopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

572,709

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

**Classified (Non-management) Health and Welfare (H&W) Benefits**

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	13,080,000	14,130,000	15,260,000
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	2.0%	8.0%	8.0%

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Classified (Non-management) Step and Column Adjustments**

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	330,000	330,000	330,000
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

**Classified (Non-management) Attrition (layoffs and retirements)**

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	198.0	198.0	198.0	198.0

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

2020-21 and 2021-22 are unsettled.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2021-22)      1st Subsequent Year (2022-23)      2nd Subsequent Year (2023-24)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

283,686

4. Amount included for any tentative salary schedule increases

Budget Year (2021-22)      1st Subsequent Year (2022-23)      2nd Subsequent Year (2023-24)

0	0	0
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**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

Budget Year (2021-22)      1st Subsequent Year (2022-23)      2nd Subsequent Year (2023-24)

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	4,360,000	4,710,000	5,090,000
Percent of H&W cost paid by employer	Varies	Varies	Varies
Percent projected change in H&W cost over prior year	2.0%	8.0%	8.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

Budget Year (2021-22)      1st Subsequent Year (2022-23)      2nd Subsequent Year (2023-24)

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	100,000	100,000	100,000
Percent change in step & column over prior year	1.0%	1.0%	1.0%

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

Budget Year (2021-22)      1st Subsequent Year (2022-23)      2nd Subsequent Year (2023-24)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in Item 1, and enter the date in Item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 15, 2021

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes



**ADDITIONAL FISCAL INDICATORS**

The following fiscal Indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

**End of School District Budget Criteria and Standards Review**