## GLENDALE UNIFIED SCHOOL DISTRICT

December 15, 2020

**ACTION REPORT NO. 2** 

SUBJECT:	First Interim Financial Report and Certification – AB 1200
PREPARED BY:	Karineh Savarani, Director, Financial Services Craig Larimer, Financial Analyst
SUBMITTED BY:	Stephen Dickinson, Chief Business and Financial Officer
FROM:	Dr. Vivian Ekchian, Superintendent
TO:	Board of Education

The Superintendent recommends that the Board of Education approve the attached certification indicating that, based on the budgetary information available on October 31, 2020, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). The approval of this report will authorize the 2020-21 budget adjustments identified within this report.

The requirement for districts to prepare Interim Financial Reports is outlined in AB 1200 (Chapter 1213/1991) and AB 1708 (Chapter 924/1994). These statutes require county offices and the California Department of Education to closely monitor and review district budget and financial reports. Additionally, those agencies have been provided authority to intervene in district budget and financial matters and, as necessary, in other areas of school district operations.

During each fiscal year, two interim financial reports are required. In each of these reports, the Board of Education must determine if it will be able to meet its financial obligations for the current and two subsequent fiscal years. One of the following certifications must be made:

- 1. Positive the district <u>will be able</u> to meet its financial obligations for the current and two subsequent fiscal years.
- 2. Qualified the district <u>may not be able</u> to meet its financial obligations for the current and two subsequent fiscal years.
- 3. Negative the district <u>will be unable</u> to meet its financial obligations for the current and two subsequent fiscal years.

Along with the Interim 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 through 2022-23. The Local Control Formula Funding (LCFF) State Funding is projected at 0% COLA for 2020-21 and future years. It is prudent to remember that revenue assumptions may decrease if other unexpected state tax shortfalls occur, or the District student enrollment, ADA, or demographics change.

Due to the continuous increase in the CalSTRS and CalPERS rates, as well as, the continuing structural deficit, the District is now projecting out 4 years.

The District is recommending a "**positive**" certification for the First Interim Report. It is important to note that the 2019-20 full LCFF growth has been used, and an ongoing Fiscal Stabilization Plan has been implemented in the budget for 2020-21 of \$5 million and 2021-22 of \$12-\$15 million, which is recommended for approval as part of this First Interim Report.

## UNRESTRICTED GENERAL FUND NARRATIVE

The Interim Financial Report is submitted in the format prescribed by the State Office of Fiscal Management and Accountability, and approved by the California Department of Education. The Interim Financial Report is a result of a coordinated effort by the accounting staff, the Financial Analyst, and various departments and staff across the District.

The information in this report represents the actual and projected financial position of the General Fund as of October 31, 2020. Column A (Original Budget) represents summarized income or expenditure figures as approved in the adopted budget. Column B (Board-Approved Operating Budget) represents the revised budget as changed by budget revisions and appropriation transfers through October 31, 2020. Column C (Actuals to Date) shows the funds actually received or spent through October 31, 2020. Column D (Projected Year Totals) provides projections for the income or expenditure figures through June 30, 2021. Column E (Difference) reflects the difference between Column B and Column D, which represents positive or negative variances in projected to exceed budgeted income. A positive difference in an expenditure item indicates that actual expenditures will be less than budgeted expenditures.

## General and Other Fund Highlights

#### Multi-Year Budget Assumptions

The LCFF establishes base grants for four grade spans with supplemental and concentration addon for English Learners (EL), free and reduced-price meal eligible students and foster youth students, and provides additional funding for K-3 CSR, Grades 9-12, Home-to-School Transportation and the Targeted Instructional Improvement Grant (TIIG). Please see "Attachments A and B" for comparison of projection changes and assumptions. As it is noted below due to 0% COLA in 2020-21, the total base grant for 2020-21 is the same as 2019-20.

The Base Grant rates for 2020-21 are:

Grade Level	Base Grant <u>Amount per ADA</u>	COLA <u>0 Percent</u>	Augmentation	<u>Base Grant</u>
K-3	\$7,702	\$0	\$801	\$8,503
4-6	\$7,818	\$0	\$0	\$7,818
7-8	\$8,050	\$0	\$0	\$8,050
9-12	\$9,329	\$0	\$243	\$9,572

The First Interim budget adjustments in Attachment B include several important items to highlight. The following are adjustments to the 2020-21 Adopted Budget:

- CalSTRS and CalPERS Adjustments
- Decrease in Special Education Funding
- Revised LCFF Funding Variables
- Budgeted Prior Year Carry-Over (2020-21 only)
- Projected Fiscal Stabilization Plan (2021-22)
- One-time savings due to shift of expenditures to COVID-19 Funds (2020-21 only)

The multi-year plan also reflects adjustments to the LCFF revenue projection. The COLA/ADA assumptions are listed in Attachment A. In 2020-21, cash deferrals of the LCFF revenues were reintroduced. The District cash flow projection incorporates significant deferrals of approximately \$45 million beginning in February 2021. Due to this large amount of cash deferral, the District is considering doing the Tax Revenue Anticipation Note (TRANs). Fiscal year 2020-21, is the second year that has been impacted by the pandemic-induced recession. The length, and curve, of the recession varies depending upon the source, but nearly everyone concurs that the recession is here, and the recovery back to pre-pandemic levels is not imminent. The LCFF factors for cost-of-living adjustments (COLA) and funded COLA are not likely to grow in 2021-22. The January State Budget Proposal will give the first glimpse at the Governor's projections for the rest of 2020-21 and 2021-22. Attachment B summarizes the impact of the expenditure and revenue changes.

### Enrollment Projections

The Adopted Budget assumed a decrease of 246 students in 2020-21, based on agreed upon assumption of 1% decrease, and flat in 2021-22. These assumptions have now been modified based on CALPADS to an additional decrease of 348 in 2020-21, and an additional decrease of 1.5% for 2021-22, and flat for 2022-23 and beyond. The revenue impact is included in this revision. Enrollment projections will be continuously monitored and adjusted. See attachments C and D.

## Local Control Funding Formula Income (LCFF)

The 2020-21 LCFF calculation results in a 0% net funding increase which reflects a 0% COLA. This is a net decrease of \$17 per ADA and a total grade span average of \$9,605 per ADA. Current year funded ADA is projected to be 24,710. In the State Budget Act, it was anticipated that there would be a COLA increase of 0% in 2021-22 and 2022-23. Attachment B highlights the fiscal impact of the change in LCFF funding.

### Other State Revenue

The State Budget reflects categorical COLAs at 0% for 2021-22 and 2022-23.

## Lottery

Lottery income for years 2020-21 through 2022-23 is based on estimates provided by the California Department of Education, the Los Angeles County Office of Education (LACOE), and School Services of California. The District's estimate of \$150 per ADA in the Unrestricted General Fund and \$49 in the Restricted General Fund is based on the recommendation from LACOE for the First Interim budget.

### Analysis of Ending Fund Balance – Governmental Funds

To ensure compliance with the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources and all related liabilities, obligations and equities.

The chart below is a reconciliation of 2019-2020 Ending Fund Balance per the Unaudited Actuals Report filed with the State and Ending Fund Balance in the District Auditor's audit report.

Glendale Unified School District									
Analysis of Ending Fund Balance - Governmental Funds									
June 30, 2020									
Ending Fund Balance per Unaudited Actuals repo	rted to the Board								
General Fund	\$ 55,041,771	\$60,448,532							
Deferred Maintenance Fund (14.0)	5,406,761								
Building Fund (21.1)	63,007,181								
Clean Renewable Energy Bond Fund (21.2)	74,008								
Special Reserve for Capital Outlay (40.1) & (40.2) Child Development Fund (12.0)	20,034,452 327,094								
Cafeteria Fund (13.0)	2,274,369	<b>\$50,118,439</b>							
Capital Facilities Fund (25.0)	10,603,576	, , , , , ,							
State School Building Fund (35.0)	5,177								
Bond Interest and Redemption Fund (51.0)	16,873,771								
Debt Service Fund (56.0)*	91,982,129								
Summary - Ending Fund Balance	<u>\$ 265,630,289</u>								
Ending Fund Balance per Audit									
General Fund	\$ 60,448,532								
Building Fund (21.1)	63,007,181								
Clean Renewable Energy Bond Fund (21.2)	74,008								
Debt Service Fund (56.0)*	91,982,129								
Other Governmental Fund	50,118,439								
Summary - Ending Fund Balance	<u>\$ 265,630,289</u>								
*Note: Included in the Debt Service Fund (56.0) is \$85,038,935 held in escrow for future General Obligation Bond refunding related to the 2016 GO Crossover Bonds. The remaining \$6,934,194 are funds earmarked for future year textbook adoptions.									

<u>General Fund</u> - the general operating fund of the District is used to account for all financial resources except those required to be accounted for in another fund. Due to the reporting requirements of GASB 54, the Deferred Maintenance Fund no longer meets the definition of a special revenue fund, as it is no longer primarily composed of restricted or committed revenue sources. Therefore, all activities of this fund are reported in the General Fund in the amount of \$60,448,532.

<u>Debt Service Fund (56.0)</u> – used for large expenditures that are "one-time" in nature. Included in this fund is \$85,038,935 held in escrow for future General Obligation Bond refunding related to the 2016 GO Crossover Bonds. The remaining \$6,934,194 are funds earmarked for future year textbook adoptions.

<u>Building Fund (21.1)</u> – used to account for Measure S Bond projects. The ending balance is \$63,007,181.

<u>Clean Renewable Energy Bonds (CREBs) Fund (21.2)</u> – used to account for solar projects. The ending balance is \$74,008.

Non-Major Governmental Funds Includes:

- <u>Special Reserve Fund for Capital Outlay Projects (40.1) and (40.2)</u> used to account for funds designated by the Board and/or restricted for capital outlay, major deferred maintenance, major equipment replacement needs and the modernization of cafeteria facilities.
- <u>Special Revenue Funds</u> used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. Included are the Child Development Fund (12.0) and the Nutritional Services Fund (13.0).
- <u>Capital Projects Funds</u> used to account for the financial resources that are restricted, committed or assigned for the acquisition and/or construction of major governmental general fixed assets. Included are the Capital Facilities Fund (25.0), State School Building Fund (35.0), and the Bond Interest and Redemption Fund (51.0).

The combined ending balance is \$50,118,439.

### 2019-20 Ending Fund Balance

The Unrestricted General Fund Balance at the end of 2019-20 was \$45.7 million. It is comprised of various Reserves and Assignments. When the year-end closing process takes place, a number of items are reviewed to determine if there are obligations that need to carry forward into the next fiscal year. If the items have not been received but there is an obligation/commitment that is still outstanding, then that commitment is listed in the section titled "Assigned Funds" as one of the components of the Ending Fund Balance.

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

The District has had a structural deficit spending pattern since 2008. This will continue into 2020-21, 2021-22, and 2022-23. Structural deficits occur when current year expenditures exceed current year revenues after short term strategies are removed.

The 2019-20 Unrestricted General Fund Ending Balance was comprised of the following reserves and designations:

2019-20 Unrestricted General Fund Balance								
Unrestricted General Fund	Pro	jected		Final				
	June	16, 2020						
Designated for Economic Uncertainty	\$	9,372,116	\$	9,665,367				
Revolving Cash, Warehouse		109,272		210,012				
Reserve for School Site & Program Carryovers, Supplemental Program, MAA, LACOE System Charges	10,209,669							
Reserve for One-Time 2017-18 Discretionary Funding	489,767		751,851					
Unassigned Reserve		17,804,865		19,749,913				
Total Unrestricted General Fund Balance	\$	37,985,689	\$	45,743,858				

It is important to note that the change in the "Unassigned Reserve" was approximately \$1.9 million. This is the only change that will affect the multi-year projection. The balance of the other designations is assigned to specific purposes and is budgeted to 2020-21.

### Interest

The current projection for General Fund interest income is \$969,300. In 2019-20 the General Fund received \$1,012,382 in interest income.

### Employee Compensation Adjustments

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees and corresponding salary savings due to attrition and retirements. The 2021-22 and 2022-23 projections also reflect an annual increase in health and welfare costs of \$2.5 million each. Both CalSTRS and CalPERS reflect multi-year rate increases as recommended by the State.

## **BUDGET ADJUSTMENTS**

In response to the State Budget Act and estimated actuals, the Board of Education is being asked to approve "Attachment B" budget adjustments. These adjustments are reflected in the attached interim report projections. Other adjustments will be considered in future months as details unfold from the State and through the budget development process.

#### Fiscal Stabilization Plan

In the 2020-21 June Budget Adoption, there were expenditure reductions implemented for Fiscal Stabilization Plan projected at \$5.0 million. Due to a higher than projected ending balance in 2019-20, revised LCFF funding variables, and STRS and PERS adjustments, there will be future budget adjustments in 2020-21 to the multiyear projected budget. 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 will be submitted to LACOE. See Attachment E.

A continuous analysis of the Fiscal Stabilization Plan will be done to monitor the actual savings and to modify, change, or increase savings as needed.

#### Historical Budget Reductions

The following is a listing through 2013-14 of programs and other reductions the District previously implemented as a result of the State fiscal crisis.

## HISTORICAL BUDGET REDUCTIONS

2007-08 Reductions         2.200.000           Freeze Supplies & Services (one-time)         2.200.000           Reallocate 20 positions to Categorical         763.000           Sub-total         3.463.000           2009-09 Reductions         3.680.000           Savings from Special Education         800.000           Workers Compensation Savings         2.891.400           Maintenance Workers 2 FTE         91.000           End-Ol-Year Ther III Sweeps (one-time)         5.423.553           CPI Adjustment On Supplies and Services         383.000           Sub-total         9.947.235           2009-10 Reductions         4.900.000           Admin. & Cont. HS Restructure (9.2 FTE)         670.000           Treacker Staffing Ratic Charges (one-time)         2.000.000           On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.         4.922.478           Sub-total         7.592.478         500.000           Sub-total         7.592.478         500.000           Sub-total         7.592.478         500.000           Nortictal FT FE         9.000.000         500.000           Sub-total         500.000         500.000           Norteduce 1 FTE per 1.000 students (9 FTE         9.000.000         500.000		Total	
Freeze Supplies & Services (one-time)         500.000           Reallocate 20 positions to Categorical         763.000           Sub-total         3.463.000           2009-09 Reductions         3606.000           Savings from Sprelal Education         800.000           Workers Compensation Savings         2.814.400           Maintenance Workers 2 FTE         91.000           End-OF-Year Ther III Sweeps (one-time)         5.423.553           CPI Adjustment On Supplies and Services         383.000           Sub-total         9.947.235           2009-10 Reductions         4.000.000           Charles Ther III Sweeps (one-time)         2.000.000           On-aging Tier III Sweeps - Includes some staff reductions and Counseling reductions.         4.922.478           Sub-total         7.592.478           2010-11 Reductions         1.100.000           Administration Reorganization 10 FTE         4.600.000           FASO Staff 7 FTE         450.000           Sub-total         500.000           Net ductions         500.000           Administration Reorganization 10 FTE         4.900.000           FASO Staff 7 FTE         450.000           Sub-total         500.000           Net duction Savideg (FTE)         900.000			
Reallocate 20 positions to Categorical         763,000           Sub-total         3,463,000           2008-09 Reductions         388,282           Savings from 5 FTE         358,282           Savings from 5 pecial Education         90000           Workers Compensation Savings         2,891,400           Maintenance Workers 2 FTE         91,000           EPI Adjustment On Supplies and Services         338,000           Sub-total         9,947,235           2009-10 Reductions         4000,000           Admin, 6 Cont. HS Restructure (9,2 FTE)         670,000           region Tere III Sweeps - Includes some staff reductions and Counseling reductions.         4922,478           2010-11 Reductions         4000,000           Administration Reorganization 10 FTE         460,000           Special Education 7.4 FTE         500,000           Special Education 7.4 FTE         500,000           Nummer School Sattey Grants Sweep (one-time)         1,200,000           Restricted Lottery Ullization         500,000           Mister and Sub-total         300,000           Sub-total         300,000           Sub-total         300,000           Sub-total         300,000           Sub-total         300,000           Co			
Sub-total         3,463,000           2008-09 Reductions         38403 from 5 FTE         800000           Savings from Special Education         900,000           Workers Compensation Savings         2,801,400           Maintenance Workers 2 FTE         90,000           End-Of-Year Tier III Sweeps (one-time)         5,423,553           CPI Adjustment On Supplies and Services         383,000           Sub-total         9,947,235           2009-10 Reductions         47,735           Admin. & Cont. HS Restructure (9.2 FTE)         670,000           Teacher Staffing Ratio Changes (one-time)         0,000,000           On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.         4,922,478           2010-11 Reductions         4,000,000           Administration Reorganization 10 FTE         1,100,000           Special Education 7.4 FTE         450,000           Special Education 7.4 FTE         300,000           Charge Food Service Indirect Cost         350,000           Ms reduce 1 FTE per 1,000 students (3 FTE)         300,000           Ns reduce 1 FTE per 1,000 students (3 FTE)         900,000           Otark MHS adjust to 6 periods (4 FTE)         900,000           Outark MHS adjust to 6 periods (4 FTE)         900,000			
2008-09 Reductions     358.282       Savings from 5 FTE     358.282       Savings from 5 Special Education     900 000       Maintenance Workers 2 FTE     9       End-0-1/vaar Tier III Sweeps (one-time)     5.423.553       CPI Adjustment On Supplies and Services     383.000       Sub-total     9.947.235       2009-10 Reductions     670,000       Admin. & Cont. HS Restructure (9.2 FTE)     670,000       Teacher Staffing Ratio Changes (one-time)     2.000,000       On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.     4.922,478       2010-11 Reductions     7.592.478       Sub-total     7.592.478       2010-11 Reductions     1.000.000       Administration Reorganization 10 FTE     1.000.000       FASO Staff 7FTE     5000.000       School Sartey Grants Sweep (one-time)     5000.000       School Sartey Grants Sweep (one-time)     5000.000       Netwer of Sartes Indirect Cost     5000.000       Ministration Reorganization 10 FTE     900.000       Administration Reorganization 10 FTE     900.000       Administration Reorganization 10 FTE     900.000       Administration Reorganization 10 FTE     900.000       Master of Sartes Indirect Cost     500.000       Staff TFE     900.000       Otat MFts adjust to 6			
Savings from 5 FTE         338.282           Savings from Special Education         800.000           Workers Compensation Savings         2.891.400           Maintenance Workers 2 FTE         9.0000           End-Of-Year Tier III Sweeps (one-time)         5.473.553           CPI Adjustment On Supplies and Services         383.000           Sub-total         9.947.235           2009-10 Reductions         4.92.478           Admin. & Cont. HS Restructure (9.2 FTE)         670.000           Teacher Staffing Ratio Changes (one-time)         2.000.000           On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.         4.922.478           2010-11 Reductions         4.922.478           Administration Reorganization 10 FTE         1,100.000           Administration Reorganization 10 FTE         1,100.000           Adstrinistration Reorganization 10 FTE         1,200.000           School Sarte Grants Sweep (one-time)         1,200.000           School Sarte Grants Sweep (one-time)         500.0000           Staff of FTE         900.000           Net reduce 1 FTE per 1.000 students (3 FTE)         300.000           Massure S Savings         517.000           Reductions/Savings         517.000           Measure S Savings         517.00	Sub-total	3,463,000	
Savings from Special Education     800,000       Workers Compensation Savings     2,891,400       Maintenance Workers 2 FTE     91,000       End-Of-Year Tier III Sweeps (one-time)     5,423,553       2009-10 Reductions     82,3000       Admin. & Cont. HS Restructure (9.2 FTE)     670,000       Teacher Staffing Ratio Changes (one-time)     2,000,000       On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.     4,922,478       Sub-total     7,592,478       2010-11 Reductions     1,100,000       Administration Reorganization 10 FTE     1,100,000       PASO Staff 7 FTE     500,000       Special Education 7.4 FTE     500,000       Special Education 7.4 FTE     500,000       School Safety Grants Sweep (one-time)     1,200,000       Charge Food Service Infertect Cost     330,000       MS reduce 1 FTE per 1,000 students (9 FTE     900,000       Clark MHS adjust to 6 periods (4 FTE)     400,000       Daily HS reduce Cost Service Inferted Cost     700,000       Sub-total     9,900,000       Ould add to 6 periods (4 FTE)     400,000       Daily HS reduce Cost Service Inferted Cost     700,000       Sub-total     9,900,000       Sub-total     9,900,000       Olary E foods Savings     517,000       ReConnectEd Savi			
Workers Compensation Savings         2.891.400           Maintenance Workers 2 FTE         91,000           End-Of-Year Tier III Sweeps (one-time)         5.423.553           CPI Adjustment On Supplies and Services         9.947.235           2009-10 Reductions         9.947.235           Admin. & Cont. HS Restructure (9.2 FTE)         670,000           Teacher Staffing Ratio Changes (one-time)         2.000,000           On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.         4.922.478           Sub-total         7.592.478           2010-11 Reductions         1,100,000           Administration Reorganization 10 FTE         1,100,000           Special Education 7.4 FTE         450,000           Sub-total         500,000           School Safety Grants Sweep (one-time)         500,000           Restricted Lottery Utilization         500,000           Charge Food Service Indirect Cost         350,000           Ns reduce 1 FTE per 1,000 students (3 FTE)         300,000           Sub-total         900,000           Consolidated EEELP/Categoricals         3,400,000           Sub-total         9,900,000           Clark MTS adjust to 6 periods (4 FTE)         112,000           Clark MTS adjust to 6 periods (4 FTE)         120,000<			
Maintenance Workers 2 FTE         91,000           End-OF-Year Ter III Sweeps (one-time)         5,423,553           CPI Adjustment On Supplies and Services         383,000           Sub-total         9,947,235           2009-10 Reductions         670,000           Admin. & Cont. HS Restructure (9.2 FTE)         670,000           Teacher Staffing Ratio Changes (one-time)         2,000,000           On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.         4,922,478           Sub-total         7,592,478           2010-11 Reductions         1,100,000           Administration Reorganization 10 FTE         1,100,000           PASO Staff 7 FTE         450,000           Sub-total         7,592,478           2010-11 Reductions         1,200,000           Administration Reorganization 10 FTE         1,100,000           Sub-total         1,200,000           Sub-total         1,200,000           Restricted Lustery Utilization         500,000           Charge Food Service Indirect Cost         350,000           MS reduce 1 FTE per 1,000 students (9 FTE         900,000           Otal K MHS adjust to 6 periods (4 FTE)         900,000           Sub-total         9,900,000           Sub-total         9,90			
End-Or-Year Tier III Sweeps (one-time)         5,423,553           CPI Adjustment On Supplies and Services         383,000           Sub-total         9,947,235           2009-10 Reductions         670,000           Admin. & Cont. HS Restructure (9,2 FTE)         670,000           Teacher Staffing Ratio Changes (one-time)         2,000,000           On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.         4,922,478           2010-11 Reductions         4,922,478           2010-11 Reductions         1,100,000           Administration Reorganization 10 FTE         1,100,000           FASO Staff 7 FTE         5,00,000           Sub-total         1,200,000           Charge Food Service Indirect Cost         350,000           NS reduce 1 FTE per 1,000 students (9 FTE         300,000           Olark MHS adjust to 6 periods (4 FTE)         400,000           Daily HS reduce counseling 1 FTE         400,000           Sub-total         9,900,000           2011-12 Reductions/Savings         517,000           ReconnectEd Savings         517,000           ReconnectEd Savings         517,000           Consolidated EEELP/Categoricals         517,000           Sub-total         747,000           PIO Position (1 FTE			
CPI Adjustment On Supplies and Services         383,000           Sub-total         9,947,235           2009-10 Reductions         Admin. & Cont. HS Restructure (9.2 FTE)         670,000           Teacher Staffing Ratio Changes (one-time)         2,000,000         4,922,478           Sub-total         7,582,478         4,0000           2010-11 Reductions         1,100,000         4,922,478           Sub-total         7,592,478         450,000           Sub-total         1,100,000         4,922,478           2010-11 Reductions         1,100,000         4,922,478           Administration Reorganization 10 FTE         1,100,000         4,920,000           School Staft 7 FTE         450,000         500,000           School Staft Weep (one-time)         1,200,000         500,000           Netricite I Cottery Utilization         500,000         300,000           Vis reduce 1 FTE per 1,000 students (3 FTE)         900,000         300,000           Sub-total         9,90,000         700,000           Sub-total         9,90,000         700,000           Sub-total         9,90,000         9,90,000           Sub-total         9,90,000         700,000           Sub-total         9,90,000         9,90,000			
Sub-total         9,947,235           2009-10 Reductions         670,000           Chrdmin, & Cont, HS Restructure (9.2 FTE)         670,000           Conging Tier III Sweeps - Includes some staff reductions and Counseling reductions.         4,922,478           Sub-total         7,592,478           2010-11 Reductions         1,100,000           Administration Reorganization 10 FTE         1,100,000           Special Education 7,4 FTE         450,0000           Sobool Safety Grants Sweep (one-time)         1,200,000           Restricted Lottery Utilization         500,000           Charge Food Service Indirect Cost         350,000           MS reduce 1 FTE per 1,000 students (3 FTE)         300,000           Massure 5 Chool Cost Reduction         700,000           Daily HS reduce counseling 1 FTE         9900,000           Outset Ster K-3 to 24,9:1 Ratio         30,000           Sub-total         9,900,000           2011-12 Reductions/Savings         517,000           RescuentEd Savings         517,000           Sub-total         9,900,000           2011-12 Reductions/Savings         112,000           Consolidated EELP/Categoricals         517,000           Sub-total         9,900,000           201-12 Reductions/Savings			
2009-10 Reductions     670,000       Admin. & Cont. HS Restructure (9.2 FTE)     670,000       Dragoing Tire III Sweeps - Includes some staff reductions and Counseling reductions.     4,922,478       Sub-total     7,592,478       2010-11 Reductions     1,100,000       Administration Reorganization 10 FTE     1,100,000       FASO Staff 7 FTE     450,000       Sub-total     1,100,000       Ocharging Tire Cost     500,000       School Safety Grants Sweep (one-time)     1,200,000       Restricted Lottery Utilization     500,000       Ocharge Food Service Indirect Cost     350,000       MS reduce 1 FTE per 1,000 students (3 FTE)     300,000       Vis reduce 1 FTE per 1,000 students (3 FTE)     900,000       Dairy MS reduce 1 FTE per 1,000 students (3 FTE)     900,000       Dairy MS reduce 1 FTE per 1,000 students (3 FTE)     900,000       Outar MHS adjust to 6 periods (4 FTE)     900,000       Dairy MS reduce 1 FTE per 1,000 students (3 FTE)     900,000       Sub-total     9,900,000       2011-12 Reductions/Savings     517,000       Measure S Savings     517,000       Rescuent S Savings     517,000       Rescuent S Savings     517,000       Sub-total     120,000       Sub-total     774,000       2011-12 Reductions/Savings     120,			
Admin. & Cont. HS Restructure (9.2 FTE)670,000Teacher Staffing Ratio Changes (one-time)2,000,000On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.4,922,478Sub-total7,592,4782010-11 Reductions1,100,000Administration Reorganization 10 FTE1,100,000FASO Staff 7 FTE500,000Special Education 7.4 FTE500,000School Stafet Grants Sweep (one-time)1,200,000Restricted Lottery Utilization500,000Charge Food Service Indirect Cost300,000MS reduce 1 FTE per 1,000 students (3 FTE)300,000Streduce 1 FTE per 1,000 students (3 FTE)900,000Clark MFS adjust to 6 periods (4 FTE)900,000Daily HS reduce counseling 1 FTE100,000Sub-total9,900,0002011-12 Reductions/Savings517,000Measure 5 Savings517,000ReconnectEd Savings150,000Consolidated EEELP/Categoricals150,000Sub-total727,0002012-13 Reductions/Savings240,000PIO Position (1 FTE)112,000Energy Manager Position (1 FTE)120,000Sub-total727,0002013-14 Reductions/Savings240,000Sub-total727,0002013-14 Reductions/Savings120,000PARS savings comprised of 5 FTE Elementary School3,506,561Teachers, 3 FTE Middle School Teachers, 14 FTE High3,626,561Sub-total3,626,561		0,0,200	
Teacher Staffing Ratio Changes (one-time)         2.000.000           On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.         4.922,478           Sub-total         7.592,478           2010-11 Reductions         1,100,000           Administration Reorganization 10 FTE         1,100,000           FASO Staff 7 FTE         500,000           Sub-total         1,200,000           Special Education 7.4 FTE         500,000           Chool Safety Grants Sweep (one-time)         500,000           Restricted Lottery Ullization         500,000           Clark MF1 Sadjust to 6 periods (4 FTE)         300,000           Daily HS reduce 1 FTE per 1,000 students (9 FTE         900,000           Clark MF1 Sadjust to 6 periods (4 FTE)         900,000           Daily HS reduce counseling 1 FTE         9900,000           Sub-total         9,900,000           Sub-total         9,900,000           2012-13 Reductions/Savings         517,000           Measure S Savings         517,000           Reformed Position (1 FTE)         112,000           Energy Manager Position (1 FTE)         120,000           Sub-total         727,000           2012-13 Reductions/Savings         240,000           Sub-total         727,0			
On-going Tier III Sweeps - Includes some staff reductions and Counseling reductions.4,922,478Sub-total7,592,4782010-11 Reductions1,100,000Administration Reorganization 10 FTE1,100,000FASO Staff 7 FTE450,000Special Education 7.4 FTE500,000School Safety Grants Sweep (one-time)1,200,000Restricted Lottery Utilization500,000Charge Food Service Indirect Cost350,000MS reduce 1 FTE per 1,000 students (9 FTE900,000Clark MHS adjust to 6 periods (4 FTE)400,000Daily HS reduce counseling 1 FTE100,000Sub-total9,900,000Class Size K-3 to 24.9:1 Ratio3,400,000Sub-total9,900,000Consolidated EEELP/Categoricals517,000Sub-total747,0002012-13 Reductions/Savings517,000PIO Position (1 FTE)112,000Energy Manager Position (1 FTE)120,000Sub-total255,000Sub-total225,000Shift Dental to ASCIG / Blue Shield Plan Changes240,000Sub-total727,0002013-14 Reductions/Savings120,000Relementary School Reduction of 1 FTE Assistant Principal120,000PARS asvings comprised of 5 FTE Elementary School3,506,561Teachers, 3 FTE Middle School Teachers, 14 FTE High3,506,561School Teachers, 14 FTE FASO Assistant Director, 1 FTE3,506,561Sub-total3,626,561			
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2010-11 Reductions     1,100,000       Administration Reorganization 10 FTE     1,100,000       FASO Staff 7 FTE     450,000       Special Education 7.4 FTE     550,000       School Safety Grants Sweep (one-time)     1,200,000       Restricted Lottery Utilization     500,000       Charge Food Service Indirect Cost     350,000       MS reduce 1 FTE per 1,000 students (3 FTE)     300,000       Ulark MHS adjust to 6 periods (4 FTE)     400,000       Daily HS reduce counseling 1 FTE     100,000       Sub-total     3,400,000       Sub-total     9,900,000       2011-12 Reductions/Savings     517,000       Measure S Savings     517,000       ReConnetLed Savings     80,000       Consolidated EEELP/Categoricals     150,000       Sub-total     747,000       2012-13 Reductions/Savings     112,000       Energy Manager Position (1 FTE)     112,000       Energy Manager Position (1 FTE)     120,000       Sub-total     727,000       2013-14 Reductions/Savings     240,000       Sub-total     727,000       Sub-total     727,000       Sub-total     727,000       Sub-total     3,506,561       Teachers, 3 FTE Middle School Teachers, 14 FTE High School Teachers, 1 FTE FASO Assistant Principal     120,000			
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FASO Staff 7 FTE         450,000           Special Education 7.4 FTE         500,000           School Safety Grants Sweep (one-time)         1,200,000           Restricted Lottery Utilization         500,000           Charge Food Service Indirect Cost         350,000           MS reduce 1 FTE per 1,000 students (3 FTE)         300,000           HS reduce 1 FTE per 1,000 students (9 FTE         900,000           Clark MHS adjust to 6 periods (4 FTE)         400,000           Daily HS reduce counseling 1 FTE         100,000           Sub-total         9,900,000           Class Size K-3 to 24.9:1 Ratio         3,400,000           Sub-total         9,900,000           2011-12 Reductions/Savings         80,000           Measure S Savings         517,000           ReConnectEd Savings         517,000           ReConnectEd Savings         150,000           Sub-total         747,000           2012-13 Reductions/Savings         120,000           Sub-total         727,000           Sub-total         727,000           Sub-total         727,000           Sub-total         120,000           Sub-total         120,000           Sub-total         3,506,561           Teachers, 3 FTE			
Special Education 7.4 FTE         500,000           School Safety Grants Sweep (one-time)         1,200,000           Restricted Lottery Utilization         500,000           Charge Food Service Indirect Cost         350,000           MS reduce 1 FTE per 1,000 students (9 FTE         900,000           Clark MHS adjust to 6 periods (4 FTE)         400,000           Daily HS reduce conseling 1 FTE         100,000           Sub-rotal         700,000           Sub-rotal         9,900,000           Sub-rotal         9,900,000           2011-12 Reductions/Savings         517,000           ReConnectEd Savings         517,000           ReConnectEd Savings         517,000           Sub-total         747,000           2012-13 Reductions/Savings         112,000           PIO Position (1 FTE)         112,000           Energy Manager Position (1 FTE)         120,000           Sub-total         255,000           Sub-total         727,000           2013-14 Reductions/Savings         240,000           Sub-total         727,000           Sub-total         120,000           Sub-total         120,000           Sub-total         3,506,561           Teachers, 3 FTE Middle School Teache			
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Sub-total727,000 <b>2013-14 Reductions/Savings</b> Elementary School Reduction of 1 FTE Assistant Principal PARS savings comprised of 5 FTE Elementary School Teachers, 3 FTE Middle School Teachers, 14 FTE High School Teachers, 1 FTE FASO Assistant Director, 1 FTE Duplicating Center, and 16 FTE Classified Staff.120,000 3,506,561Sub-total3,626,561	ES and MS Assistant Principals (2 FTE)	255,000	
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Elementary School Reduction of 1 FTE Assistant Principal       120,000         PARS savings comprised of 5 FTE Elementary School       3,506,561         Teachers, 3 FTE Middle School Teachers, 14 FTE High       3,506,561         School Teachers, 1 FTE FASO Assistant Director, 1 FTE       9         Duplicating Center, and 16 FTE Classified Staff.       3,626,561	Sub-total	727,000	
Elementary School Reduction of 1 FTE Assistant Principal       120,000         PARS savings comprised of 5 FTE Elementary School       3,506,561         Teachers, 3 FTE Middle School Teachers, 14 FTE High       3,506,561         School Teachers, 1 FTE FASO Assistant Director, 1 FTE       9         Duplicating Center, and 16 FTE Classified Staff.       3,626,561	2013-14 Reductions/Savings		
Teachers, 3 FTE Middle School Teachers, 14 FTE High         School Teachers, 1 FTE FASO Assistant Director, 1 FTE         Duplicating Center, and 16 FTE Classified Staff.         Sub-total       3,626,561			
School Teachers, 1 FTE FASO Assistant Director, 1 FTE         Duplicating Center, and 16 FTE Classified Staff.         Sub-total       3,626,561		3,506,561	
Duplicating Center, and 16 FTE Classified Staff.         Sub-total       3,626,561			
Sub-total         3,626,561			
	Duplicating Center, and 16 FTE Classified Staff.		
Grand Total \$36,003,274	Sub-total	3,626,561	
Granu Totai \$36,003,274	Grand Total	¢26 002 074	
		ə30,003,274	

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

Due to ongoing Budget challenges and 0% COLA for 2020-21 and the foreseeable future, the District's multi-year deficit is estimated for at least \$25 million. Even with the revenues, the 2022-23 Fiscal Stabilization Plan will likely include the need for ongoing budget reduction of at least \$12-\$15 million. Funding allocated through the LCFF is largely unrestricted, but they are subject to comprehensive accountability requirements called the Local Control and Accountability Plan (LCAP). Under these rules, districts are required to disclose how funds will be spent to provide high-quality educational programs. Districts that do not meet the goals stated in their plans and fail to improve educational outcomes receive assistance through support and intervention.

## Local Control and Accountability Plan (LCAP)

For 2020-21, the requirement to adopt a Local Control and Accountability Plan (LCAP) was replaced with the requirement to adopt a Learning Continuity and Attendance Plan in September. The LCFF Budget Overview for Parents (BOP) has been revised, for this year only, to require reporting of both expenditures connected to the 2019-20 LCAP and expenditures connected to the 2020-21 Learning Continuity and Attendance Plan. The District's 2020-21 LCFF (BOP) will be adopted with the First Interim Report on December 15, 2020.

## **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. As of October 31, 2020, the cash balance in Fund (10.0) was \$0.

### Child Development Fund (12.0)

General Child Care and Development Programs, and State Preschool Programs. This fund operates on an independent basis and does not encroach on the Unrestricted General Fund. The Child Development Fund began the fiscal year 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 2020-21. 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. As of October 31, 2020, the fund had a cash balance of \$1,257,318.

#### 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 have been 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. As of October 31, 2020, the fund has a cash balance of \$5,392,792.

#### 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, \$6.8 million for Jefferson, \$4.7 million for La Crescenta, \$2.2 million for Lincoln, \$3.7 million for Muir, \$5.9 million for Glendale, and \$4.6 million for Hoover ORG Projects. In 2017-18, \$1.7 million was transferred to this fund from Developer Fee Fund (25.0) for the Dunsmore ORG Project. In 2019-20, \$2.3 million was transferred to this fund from the Capital Projects Fund (40.1) for the GHS Pool Project. In 2020-21, \$735 thousand was transferred to this fund from the Capital Projects Fund (40.1) for the GHS Chiller Replacement Project. A \$38 million GO Bonds Series D was issued in September 2018. The final Series E of GO Bonds of \$38 million was issued in October 2020. As of October 31, 2020, the cash balance in Fund (21.1) is \$95,755,916.

### 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, Fremont Elementary, Balboa Elementary, and Franklin

Elementary 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 Project Fund (40.1). Cerritos Elementary, Toll Middle School, Mann Elementary, Muir Elementary, R.D. White Elementary, Jefferson Elementary, Wilson Middle School, Glendale High School, and Hoover High School solar projects were financed with this series of CREBs. As of October 31, 2020, the cash balance in Fund (21.2) is \$73,813.

#### 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 Fund for the Keppel Project, and in 2013-14 \$4.0 million was transferred to the Measure S Fund for general support. In 2016-17 \$1.2 million was transferred from Fund (25.0) to the Measure S Project Fund, (21.1) for RD White ORG support. In 2015-16 the District transferred \$1 million to Measure S Project Fund (21.1) for Muir ORG project and \$650,000 to Capital Projects 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, \$1.0 million for Glendale, and \$0.7 million for Dunsmore ORG Projects. In 2017-18, \$1.7 million was transferred to Measure S Project Fund (21.1) for Dunsmore ORG Project. In 2018-19, \$850,000 was transferred to the Capital Projects Fund (40.1) for the Cloud Preschool Portables Project. In 2019-20, an additional \$500 thousand was transferred to Fund (40.1) for the Cloud Preschool Portables Project. The fund began the current year with a balance of \$10,603,575 and has received income of \$8,279 through October 31, 2020. It is projected that income for the fiscal year will be approximately \$1 million.

### State Building Fund (35.0)

This fund was established to account for revenue and expenditures associated with those renovations, modernization, and new construction projects partially funded from 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 Fund (40.1). In 2012-13 \$4.3 million was received and transferred to the Measure S Fund for the Keppel ORG Project. In 2015-16, \$35.6 million was transferred to Measure S Project Fund (21.1) for Fremont, Jefferson, La Crescenta, Lincoln, and Muir Elementary Schools, and Glendale and Hoover High Schools. In 2016-17, \$145,179 from this fund was transferred to Fund (21.1). In 2018-19, \$2.5 million was transferred from this fund to Fund (40.1) as a refund from state ORG funds for the Roosevelt ORG Project. As of October 31, 2020, this fund had a cash balance of \$5,164.

#### Capital Projects Fund (40.1)

In 2009-10 and 2010-11, funds were received from the State Allocation Board and deposited into Fund (35.0) and then transferred to 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 Fund for the Hoover Project, and in 2013-14 \$11.5 million was transferred to the Measure S Fund for general support. In 2015-16 \$0.65 million was transferred from the Developer Fees Fund (25.0) for Cloud Preschool Capital Projects and \$1.25 million from Unrestricted General Fund. In 2016-17 Proposition 39 funds was spent on energy efficiency projects in the District. In 2018-19, \$850,000 was transferred from the Developer Fee Fund (25.0) to Fund (40.1) for the Cloud Preschool Portables Project, and \$2.5 million was transferred from State Building Fund (35.0) to Fund (40.1) as a refund of ORG funds for Roosevelt ORG Project. In 2019-20, \$2.3 million was transferred to the Measure S Projects Fund (21.1) for GHS Pool Project. In 2019-20, \$500 thousand was transferred to this fund from the Developer Fee Fund (25.0) for the Cloud Preschool Portables Project. In 2020-21, \$735 thousand was transferred to the Measure S Projects Fund (21.1) for the GHS Chiller Replacement Project. As of October 31, 2020, the fund's cash balance is \$18,574,599.

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

In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects. As of October 31, 2020, the fund's cash balance is \$1,097,394.

### 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 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. As of October 31, 2020, this fund has a current cash balance of \$6,914,080.

## 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. As of October 31, 2020, this fund had a cash balance of \$6,948,197.

### 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 2020-21 is 1.693% 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. As of October 31, 2020, the fund had a cash balance of \$3,418,641.

### 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 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 2016-17, the rate is 1.298% with no decrease. In 2017-18 and 2018-19, the rate remained the same at 1.298%. In 2019-20, the rate of 1.357% was applied to payroll, and funds were used to pay premium costs. As of October 31, 2020, this fund had a cash balance of \$408,606.

#### 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. As of October 31, 2020, this fund had a cash balance of \$336,274.

## 2020-21 First Interim Multi-Year Budget Assumptions 12/15/2020

Category	2019-20	2020-21	2021-22	2022-23	2023-24
Local Control Funding Formula					
- 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)		(\$8,551,221)	(\$174,312)
- Revenue Net Percentage Increase	3.25%	0.00%	0.00%	0.00%	0.00%
- Projected Increase In Funding Per ADA	\$303	-\$17	\$15	\$11	-\$5
- Total LCFF Funding Per ADA	\$9,622	\$9,605	\$9,620	\$9,631	\$9,626
- Factors Utilized In Revenue Calculations	. ,	. ,	. ,		. ,
Unduplicated Percentage	54.69%				
Adopted Budget 2020-21 (June 2020)	54.0970	54.35%	54.70%	54.92%	54.92%
State Budget Adoption		54.68%	54.70%	54.92 <i>%</i>	54.92%
First Interim		53.30%	54.14%	54.85%	54.85%
Cost of Living Adjustment (COLA)	3.26%	55.50 %	54.1470	54.8570	54.85 //
Adopted Budget 2020-21 (June 2020)	5.2070	-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 <i>%</i>	0.00%
Gap Funding	100.00%	0.0070	0.0070	0.0070	0.00 /0
Adopted Budget 2020-21 (June 2020)	100.0070	100.00%	100.00%	100.00%	100.00%
State Budget Adoption		100.00%	100.00%	100.00%	100.00%
First Interim		100.00%	100.00%	100.00%	100.00%
Revenue ADA (Funded, includes cnty ada)	24,899	100.0070	100.0070	100.0070	100.0070
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
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
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
EMPLOYEE BENEFITS					
- STRS Rates	17.100%	16.150%	16.000%	18.100%	18.100%
- PERS Rates	19.721%	20.700%	23.000%	26.300%	27.300%
- Workers Compensation	1.940%	1.693%	1.693%	1.693%	1.693%
- Retiree Benefits	1.357%	1.357%	1.357%	1.357%	1.357%
	1.55770	1.55770	1.55770	1.55770	1.55770
Utilizing Fund #67.1 Balance	 ¢ 400.000	¢0,490,040	•	 ¢0 400 040	 ¢2 402 040
- Health & Welfare Insurance Increase (District-wide)	\$420,000	\$2,482,948	\$2,482,948	\$2,482,948	\$2,482,948

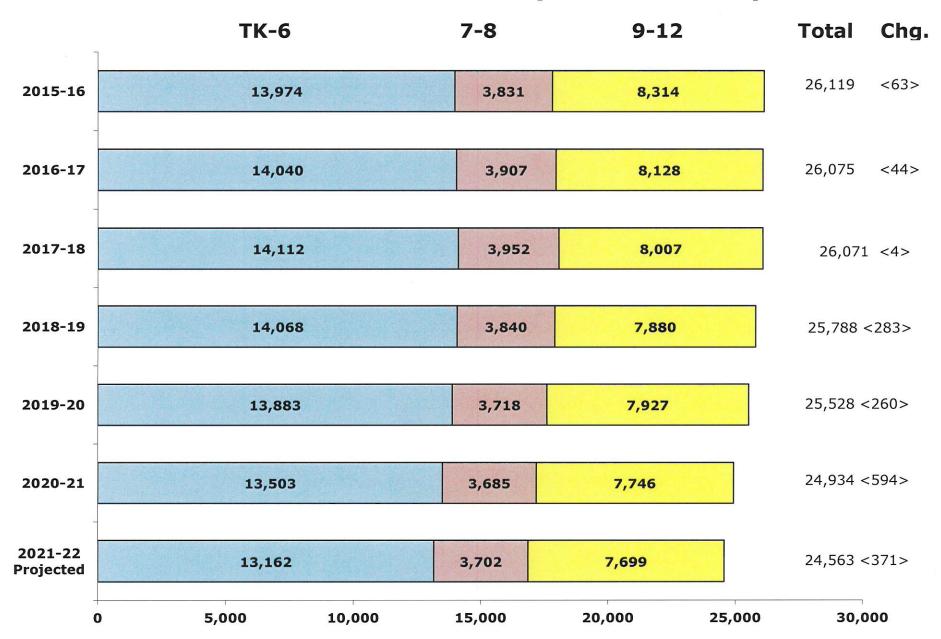
<u>Attachment</u> B

## Budget Adjustment Impact on Unrestricted General Fund Ending Balance 2020-21 First Interim Adjustments

		12/15/202		ljustments						
Major Changes		2018-19		2019-20		2020-21		2021-22		2022-23
Adopted Budget 2020-21 Ending Balance	\$	43,834,842		37,985,689	\$	17,835,601	\$	16,905,101	\$	22,543,33
Adjustment For Unaudited Actual 2019-20 Ending Balance	\$	-	\$	7,758,168	\$	7,758,168	\$	7,758,168	\$	7,758,16
tevised 2020-21 Ending Balance Reflecting Above Adjustmer	nt \$	43,834,842	\$	45,743,857	\$	25,593,769	\$	24,663,269	\$	30,301,50
nitial Adjustments (After Governor Signed State Budget)				Adjustments						
Revised LCFF Funding Variables (2020-21 -7.92% cola changed to			\$	-	\$	19,149,174		18,726,195		18,719,6
Revised - 2020-21 Est. Decrease In SPED Funding By State Adopte	d Bud	get (\$645 to \$6.	25 pe	er ADA)	\$	(490,000)		(490,000)		(490,00
STRS Adjustment Resulting From State Budget Adoption					\$	-	\$	128,071		(388,05
PERS Adjustment Resulting From State Budget Adoption					\$	-	\$	(66,549)		(294,49
Reversal Of Adopted Budget Fiscal Stabalization Plan Placeholders			\$	-	\$	(13,046,400)	\$	(39,953,600)		(53,000,00
"REVISED" 2021-22 Fiscal Stabalization Plan "Placeholder" (ongoin	0	·	\$	-	\$	-	\$	16,800,000	\$	16,800,00
"REVISED" 2022-23 Fiscal Stabalization Plan "Placeholder" (ongoin	ng red	uctions)	\$	-	\$	-	\$	-	\$	12,800,00
First Interim Adjustments (continued)										
2021-22 PROJECTED FISCAL STABILIZATION PLAN (AS O	F 11/	15/2020)								
Reversal Of 2021-22 Fiscal Stabalization Plan "Placeholder"			\$	-	\$	-	\$	(16,800,000)	\$	(16,800,00
6.67% reduction in non-site department budgets (supply, services, co	onfere	nces, etc.)	\$	-	\$	-	\$	3,000,000	\$	3,000,00
Reduce annual increase in projected H&W rates from +8% (May 20)	21); 19	%=\$300,000)	\$	-	\$	-		TBD		TB
Elementary Teacher FTE reduction due to declining enrollment (20/	21 -2.3	3% & 21/22 -1.5	5%)		\$	-	\$	3,000,000	\$	3,000,00
Middle School Teacher FTE reduction due to declining enrollment (	20/21	-2.3% & 21/22	-1.59	%)	\$	-	\$	600,000	\$	600,00
High School Teacher FTE reduction due to declining enrollment (20	/21 -2	.3% & 21/22 -1	. \$	-	\$	-	\$	400,000	\$	400,00
Adjust Classified Staffing due to delining enrollment from 2020-21 t	to 202	1-22	\$	-	\$	-	\$	720,000	\$	720,00
Adjust Management Staffing due to delining enrollment from 2020-2	21 to 2	2021-22	\$	-	\$	-	\$	250,000	\$	250,00
Districtwide Negotiated Budget Savings 3 Furlough Days 21/22			\$	-	\$	-	\$	3,000,000	\$	3,000,00
Districtwide Negotiated Staffing ConsiderationsTK-3 from 24:1 to				-	\$	-	\$	2,000,000	\$	2,000,00
2022-23 PROJECTED FISCAL STABILIZATION PLAN (AS O	F 11/	15/2020)								
Reversal Of 2022-23 Fiscal Stabalization Plan "Placeholder"			\$	-	\$	-	\$	-	\$	(12,800,00
"REVISED" 2022-23 Fiscal Stabalization Plan "Placeholder"			\$	-	\$	-	\$	-	\$	20,000,00
Revised LCFF Funding Variables Enrollment Decline & 2021-22	Hold	Harmless	\$	-	\$	(734,941)	\$	1,851,918	\$	(6,645,8
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 )			\$	_	\$	400,000	\$	_	\$	-
			+		\$	350,000	\$		\$	_
2020-21 Expenditures Transferred TO COVID-19 POD Costs (primaily non	-sud E	As impacteing U		GF)		330,000		(102,457)		
STRS Adjustment			\$	-	\$	-	\$	(102,457)		388,0
PERS Adjustment			\$	-	\$	-	\$	(85)		(23,8)
2020-21 Estimated "One-Time" Projected Unassigned Salary Saving			\$	-	\$	2,000,000	\$	-	\$	-
2020-21 Estimated "One-Time" Projected Utilities/Transportation/Te	eachei	Subs/Travel &		ference	\$	3,150,000	\$	-	\$	-
Special Education Disproprotionality Program Costs			\$	-	\$	(350,000)		(350,000)		(350,00
Misc. Adjustments			\$	-	\$	151,669	\$	-	\$	-
2020-21 Estimated RRM Contribution Increase (primarily due to covid	l exper	diture increases)	\$	-	\$	(735,000)	\$	-	\$	-
Current Year Impact	\$		\$		\$	(898,349)	¢	(7,286,507)	¢	(9,114,56
Current Year Impact Cumulative Impact to Ending Balance	ծ Տ	-	ծ \$	-	ֆ \$	(898,349)		(7,286,507) (8,184,856)		(17,299,4)
Adjusted Ending Balance Projection	э \$	43,834,842	» \$	45,743,857	» \$	(898,349) <b>24,695,420</b>		(8,184,830) <b>16,478,413</b>		13,002,08
ssigned and Restricted Balances:						. , .			-	
Revolving Cash	\$	70,000	¢	70,000	¢	70,000	¢	70,000	\$	70,0
Stores		39,272		140,012		140,012		140,012		140,0
Prepaid Expenditures	э \$	17,500		140,012	ֆ \$	140,012	Դ Տ	140,012	э \$	140,0
3% Mandated Reserve for Economic Uncertainties	ֆ Տ	9,475,059		- 9,665,367	ֆ \$	- 10,281,101	ֆ Տ	9,090,283	 Տ	8,690,1
Reserve For Future LACOE System Charges		840,000		560,000		280,000		-	 Տ	0,090,1
Reserve for 2019-20 Carry-Overs & MAA	э \$	8,582,176		14,806,715		4,065,715	Դ Տ	4,065,715	э \$	4,065,7
Reserve For Projected Future Year 2020-21 Carry-over	э \$	0,562,170	э \$	14,000,715	э \$	+,005,715	Դ Տ	+,005,715	э \$	4,005,7
Reserve for One-Time 2017-18 Discretionary Funding Carry-Over	ծ Տ	1,712,663		- 751,851	ծ \$	-	Դ Տ	-	ծ \$	-
Reserve for One-Time 2017-18 Discretionary Funding Carty-Over Reserve for 2018-19 FASO Wall Costs	Դ Տ	1,712,003		- 1,851	ֆ \$	-	Դ Տ	-	ծ Տ	-
	Ψ		Ψ		Ψ		÷		*	
Unassigned Balance	\$	22,943,448	\$	19,749,912	\$	9,858,592	\$	3,112,403	\$	36,19

Attachment C

# **Historical Enrollment (CALPADS Data)**



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

TOTAL	ENROLL	MENT.	ΒY	GRADE	LEV	EL	
				2000-10		2010-11	

TOTAL ENROLLMENT	-		0011 10	0010 10	0014 15	0015 10	0016 17	0017 10	0010 10	0010 00	0000.01	0001 00	2021-22	2022-23	0000.04	2024-25
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Standard	Hist. Trend	Hist. Trend	2023-24 Hist. Trend	2024-25 Hist. Trend
GRADE	Enrollment	Enrollment	Enrollment	Enrollment			Enrollment		Enrollment			Progression	Projections	Projections	Projections	Projections
TK				90	313	317	305	330	307	300	246	246	246	247	248	249
ĸ	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
Gr TK-3 Total	6,672	6,948	7,167	7,454	7,767	7,935	7,953	8,084	8,075	7,932	7,511	7,207	7,134	6,971	6,906	7,008
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
Gr 4-6 Total	5,544	5,409	5,445	5,327	5,698	5,780	5,830	5,774	5,741	5,705	5,693	5,750	5,729	5,686	5,592	5,301
TOTAL ELEMENTARY	12,216	12,357	12,612	12,781	13,465	13,715	13,783	13,858	13,816	13,637	13,204	12,957	12,863	12,657	12,498	12,309
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
Gr 7-8 Total	4,208	4,158	3,959	3,842	3,657	3,689	3,776	3,858	3,748	3,626	3,576	3,628	3,593	3,813	3,931	3,934
TOTAL K-8	16,424	16,515	16,571	16,623	17,122	17,404	17,559	17,716	17,564	17,263	16,780	16,585	16,456	16,470	16,429	16,243
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
Gr 9-12 Total	9,015	8,775	8,632	8,490	7,937	7,650	7,543	7,460	7,331	7,329	7,182	7,248	7,135	7,115	7,152	7,336
Continuation Programs	426	401	358	355	335	305	301	273	273	296	286	286	286	286	286	286
TOTAL SECONDARY	13,649	13,334	12,949	12,687	11,929	11,644	11,620	11,591	11,352	11,251	11,044	11,162	11,014	11,214	11,369	11,556
Elem and Sec. Subtotal	25,865	25,691	25,561	25,468	25,394	25,359	25,403	25,449	25,168	24,888	24,248	24,119	23,877	23,871	23,867	23,865
Special Education	794	702	689	726	788	760	672	622	620	640	686	686	686	686	686	686
DISTRICT TOTAL	26,659	26,393	26,250	26,194	26,182	26,119	26,075	26,071	25,788	25,528	24,934	24,805	24,563	24,557	24,553	24,551
Increase/Decrease	-85	-266	-143	-56	98	-63	-44	-4	-283	-260	-594	-129	-371	-6	-4	-2
Percent	-0.32%	-1.00%	-0.54%	-0.21%	0.38%	-0.24%	-0.17%	-0.02%	-1.09%	-1.01%	-2.33%	-0.52%	-1.49%	-0.02%	-0.02%	-0.01%

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												

# Attachment E

# GLENDALE UNIFIED SCHOOL DISTRICT 2021-22 Fiscal Stabilization Plan

# \$12,000,000+ (Year 1 of multi-year plan to address total estimated ongoing deficit of up to \$30m)

Dept	Program	Est.	Savings/Rev
1. LCFF Funding	Increased revenue from Prop 15 (11/3/20 ballot; est revenue would start 2022-23)	\$	<del>.</del>
2. LCFF Funding	2021-22 LCFF above current COLA projection of 0%; 1% = \$2.2m (Governor's January Proposal)	\$	0
3. State/Federal	One-time funding that can be used to offset reductions	\$	0
4. Other Sources	One-time and/or ongoing funding that can be used to offset reductions	\$	0
5. Non-personnel	6.67% reduction in all non-site department budgets – supplies, consulting services, conferences, etc.	\$	3,000,000
6. Benefits budget	Reduce annual increase in projected H&W rates from +8% (May 2021); 1% = \$300,000	\$	0
7. Elementary	Adjust Teaching FTE by approx. 30 due to enrollment: 2020-21 (-2.3%) and est. for 2021-22 (-1.5%)	\$	3,000,000
8. Middle School	Adjust Teaching FTE by approx. 3 due to enrollment: 2020-21 (-2.3%) and est. for 2021-22 (-1.5%)	\$	300,000
9. High School	Adjust Teaching FTE by approx. 2 due to enrollment: 2020-21 (-2.3%) and est. for 2021-22 (-1.5%)	\$	200,000
10. Classified	Adjust Classified staffing due to declining enrollment from 2020-21 and est. for 2021-22	\$	720,000
11. Management	Adjust Management staffing due to declining enrollment from 2020-21 and est. for 2021-22	\$	250,000
12. Districtwide	TBD – Negotiated budget savings and staffing considerations	\$	5,000,000
13.		\$	0
14.		\$	0
15.		\$	0
	AS OF 12/15/20	\$	0
	Total Needed = \$12,000,000+ Current Total =	\$	12,470,000

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)									
Signed:	Date:								
District Superintendent or Designee									
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.									
To the County Superintendent of Schools: This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)									
Meeting Date: December 15, 2020	Signed: President of the Governing Board								
CERTIFICATION OF FINANCIAL CONDITION									
X POSITIVE CERTIFICATION As President of the Governing Board of this school dis district will meet its financial obligations for the current									
QUALIFIED CERTIFICATION As President of the Governing Board of this school dis district may not meet its financial obligations for the cu									
NEGATIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.									
Contact person for additional information on the interim report:									
Name: Cralg Larimer	Telephone: <u>(818)241-3111 ext. 1349</u>								
Title: Financial Analyst	E-mail: <u>CLarimer@gusd.net</u>								

## Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITI	ERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		x

#### First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2020-21

RITE	RIA AND STANDARDS (contir	nued)	Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		x
3	ADA to Enrollment	Projected second period (P-2) ADA to enroliment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	х	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		x
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		x
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		x
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	-	x
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	x	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		x
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	x	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	x	

UPPL	EMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	x	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	x	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	x	

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SUPPL	EMENTAL INFORMATION (co		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li> </ul>	x	
		<ul> <li>If yes, 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?</li> </ul>	x	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		x
		<ul> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since budget adoption in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		<ul> <li>Certificated? (Section S8A, Line 1b)</li> </ul>		X
		Classified? (Section S8B, Line 1b)		X
		Management/supervisor/confidential? (Section S8C, Line 1b)		<u> </u>
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)	n/a	ļ
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	x	
			1	

ADDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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
AЗ	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		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 or current fiscal year?	x	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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	

#### 2020-21 First Interim General Fund Multiyear Projections Unrestricted

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Easter projections for subsupant years 1 and 2 in Columns C and E; A REVENUES AND OTHER FRANCING SOURCES 1. LCPT/Revenues init's sources 2. Federal Revenues 3. Other State Revenues 3. Deter State Revenues 3. Deter State Revenues 3. Deter State Revenues 3. Deter State Revenues 3. EXPENDITURER ANDACING USES 1. Contributed Staters 3. State State Revenues 3. Other Jate Revenues 3. State State Revenues 3. State State Revenues 3. Other Jate Revenues 3. State State Revenues 3. Other Jate Revenues 3. State State Revenues 3. State State Revenues 3. State State Revenues 3. Other Jate Revenues 3. State Revenues 3. Other Jate Revenues 3							
currai yur - Chun A, Feitzneidy         8010-8099         227,346,362,00         0.156         227,720,341,00         3,609,229,152,000           1. LCPFWerkenz LLmi Surves         8010-8099         227,346,362,00         0.006         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005 <td< td=""><td>Description</td><td></td><td>Totals (Form 011)</td><td>Change (Cols. C-A/A)</td><td>Projection</td><td>Change (Cols. E-C/C)</td><td>Projection</td></td<>	Description		Totals (Form 011)	Change (Cols. C-A/A)	Projection	Change (Cols. E-C/C)	Projection
currai yur - Chun A, Feitzneidy         8010-8099         227,346,362,00         0.156         227,720,341,00         3,609,229,152,000           1. LCPFWerkenz LLmi Surves         8010-8099         227,346,362,00         0.006         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005         200,000,0         0.005 <td< td=""><td>(Enter projections for subsequent years 1 and 2 in Columns C a</td><td>nd E</td><td></td><td></td><td></td><td></td><td></td></td<>	(Enter projections for subsequent years 1 and 2 in Columns C a	nd E					
A. RU-FUNDES AND OTHER FINANCING SOURCES         0.15%         271,346,068,00         0.15%         221,734,068,00         0.00%         220,109,200,00         0.00%         220,109,200,00         0.00%         220,109,200,00         0.00%         220,109,200,00         0.00%         220,109,200,00         0.00%         220,109,200,00         0.00%         220,109,200,00         0.00%         220,109,200,00         0.00%         200,000,00         0.00%         200,000,00         0.00%         200,000,00         0.00%         200,000,00         0.00%         4,000,511,00         4,000,511,00         4,000,511,00         4,000,511,00         4,000,511,00         4,000,511,00         0.00%		(ja ).,					:
2. Pederal Revenues         8100-4299         200,000,00         0.00%         200,000,00         0.00%         200,000,00         0.00%         200,000,00         0.00%         200,000,00         0.00%         200,000,00         0.00%         200,000,00         0.00%         200,000,00         0.00%         4.970,670,00         4.970,670,00         0.00%         4.970,670,00         0.00%         4.970,670,00         0.00%         4.970,670,00         0.00%         4.970,670,00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00% <td>A. REVENUES AND OTHER FINANCING SOURCES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	A. REVENUES AND OTHER FINANCING SOURCES						
3. Ober Statz Barenaes         8300-8579         4,988,44,600         -0.078         4,986,44,100         -0.158         4,976,7600           5. Ober Financing Sources         800-8579         -0.00         -0.078         -0.007         -0.00							
4. Ober Local Revenues         \$600-8799         4,140,651,00         -0.8286         4,106,791,00         0.009         4,165,71,00         0.009         4,165,71,100           b. Other Sources         \$900-8929         0.00         0.006         0.000         0.006         0.00           c. Cantributions         \$980-8979         0.00         0.006         0.005         0.000         0.006         0.000           c. Cantributions         \$980-8979         0.01         0.0066         205,201,85,00         -0.4778         186,001         0.006         0.000 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
5. Ober Financing Sources         900-8929         0.00         0.00%         0.00         <							
h. Transfer In         \$900-8929         0.00         0.006         0.007         0.006           Other Sources         \$900-8929         0.00         0.006         0.007         4.173.818.00         0.006         0.007         4.173.818.00         0.006         0.007         0.006         0.007         0.006         0.007         0.006         0.007         0.006         0.007         0.006         0.007         0.006         0.007         0.006         0.007         0.006         0.007         0.006         0.007         0.006         0.007         0.006         0.007         0.006         0.007         0.006         0.007         0.007         0.007         0.007         0.007         0.007         0.007         0.007         0.007		8000-8799	4,140,051.00	-0.82%	4,100,791.00	. 0.00%	4,100,791.00
b. Other Sources 990-9979 0.00 0.006 0.01 0.00% 0.00 0.00% 0		8900-8929	0.00	0.00%	0.00	0.00%	0.00
c. Carchivations         B980-8999         (41,527,220,00)         0.506         (41,753,818,00)         0.0066         (41,753,818,00)							
6. Total (Sgm lines Al transfer         205.128.335.00         0.0068         205.230.155.00         -4.178         (95.69).399.00           B. EXPENDITURES SADD OTHER FINANCING USES         . <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(41,753,818.00)</td>							(41,753,818.00)
B. EXPENDITURES AND OTHER FINANCING USES	6. Total (Sum lines A1 thru A5c)						
1. Certificated Salaries       1. Bare Salaries       1.06.265.819.00       1.00.088.35.00         a. Bare Salaries       0.0104 Adjustment       0.006 Adjustments       0.006 Adjustments         c. Carsified Salaries       0.0104 Adjustments       0.0268.819.00       0.0248.350.00       0.0248         c. Carsified Salaries       2.8.055.601.00       3.37%       102.068.359.00       0.0424       102.0282.320.00       0.0448       102.792.07.00         c. Carsified Salaries       2.8.055.601.00       3.37%       102.068.359.00       0.0448       102.792.07.00         b. Step & Columa Adjustment       2.8.055.601.00       1.3769       72.670.718.00       180.000.00       18			South Carles Andreas	A BAR AND A PART			
a. Base Salaries         105,6268,819,00         100,6208,819,00         100,000,00           b. Step & Column Adjustment         00,014 Adjustment         00,000         0,000         0,000           c. Cast-of-Living Adjustment         00,000         3,378         100,268,530,00         0,000         0,000           c. Cast-of-Living Adjustment         00,000         3,378         10,268,530,00         0,004         10,02,792,274,00         0,000         0,				1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -			
b.         Step & Column Adjustment         1.100.000.00 0.00         1.100.000.00 0.00           0.         Other Adjustments         0.00         0.00         0.00           2.         Classified Salaries         28.055.691.00         -2.37%         0.268.850.00         0.04%           0.         Step & Column Adjustment         28.055.691.00         -1.37%         22.055.991.00         18.0000.00           0.         Step & Column Adjustment         100.01999         28.055.691.00         1.37%         72.670.718.00           0.         Total Castified Salaries (Sum lines B2a thru B2d)         2000-2999         28.055.691.00         -1.37%         63.477.02.0         10.08%         69.23.817.00         0.09%         27.670.718.00         0.09%         27.670.718.00         0.09%         27.670.718.00         0.09%         27.670.718.00         0.09%         27.670.718.00         0.09%         27.670.718.00         0.09%         27.670.718.00         0.09%         27.670.718.00         0.09%         27.670.718.00         0.09%         27.670.718.00         0.09%         27.670.718.00         0.09%         27.670.718.00         0.09%         27.670.718.00         0.09%         28.035.65.00         0.00%         0.00%         0.00%         28.035.65         0.00         0.00%         0.00%					106 269 910 00	and the second second	102 699 250 00
c. Cons-GLiving Adjustment         0.00         0.00           d. Other Adjustments         0.00         (1.099,103.00)         (1.099,103.00)           c. Tradl Ectificated Staffs (Sum lines B1a thru B1d)         1000-1999         106.268,819.00         -3.378         (0.2688,350.00)         0.0248           a. Base Staffs (Samines B1				1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1			
d. Obter Adjustments         4.669.469.000         (1.699.103.000)           e. Total Certificated Salaries (Sum lines B1a thru B1d)         1000-1999         100.268.819.00         3.37%         102.268.330.00         0.045         102.729.247.00           b. Step & Column Adjustment         28.055.691.00         3.37%         102.668.330.00         0.045         102.729.247.00           c. Coast-of Living Adjustment         28.055.691.00         1.80.000.00         160.000.00         160.000.00           c. Octar-of Living Adjustment         0.001         160.000.00         160.000.00         160.000.00           c. Octar-of Living Adjustment         0.001         16.000.00         0.000         0.000         0.000           a. Books and Supplies         4000-4999         12.861.600.00         77.60%         2.882.861.00         0.39%         2.87.720.00           5. Services and Other Operating Expenditures         5000-5999         12.861.600.00         77.66%         9.883.450         0.009%         220.000.00         0.00%         1.65%         165.55.338.00         0.03%         2.87.720.00         0.00%         1.098.955.00         1.66%         165.55.338.00         0.00%         0.00%         1.00%         100.00%         220.000.00         0.00%         0.00%         0.00%         1.00%         2				No. of the second s			
e. Total Certificated Stairies (Sum lines B is thru B (d)       1000-1999       106.268.819.00       -3.37%       102.688.350.00       0.04%       102.729.247.00         2. Classified Stairies							
2. Classified Subries       28,055,691,00       22,055,691,00       22,055,691,00       22,055,691,00       180,000,00       190,012,00       180,000,00       190,012,00		1000 1000	106 268 810 00	0.000 1000 0000 0000 000000000000000000		0.040	
a. Base Salaries       28.055.691.00       27.670.718.00       180.000.00         b. Step & Column Adjustment       180.000.00       180.000.00       0.000       0.000         c. Cost-of-Living Adjustment       10.000       180.000.00       0.000       0.000       0.000         3. Employee Benefits       3000-3999       61.868.118.00       2.54%       63.437.022.00       10.08%       69.828.881.00         4. Books and Supplies       4000-4999       12.861.060.00       -77.60%       2.800.56.00       -0.30%       2.871.720.00         5. Services and Other Operating Expenditures       5000-5999       12.141.20.00       -1.55%       988.834.00       0.00%       888.848.00         6. Ober Ourgo - Transfers of Indirect Costs       7100-729,7400-7499       220.000.00       0.00%       0.00%       12.041.620.00       0.00%       0.00%       0.00%       220.000.00       0.00%		1000-1999	100,208,819.00	-3.3/70	102,088,330.00	0.04%	102,729,247.00
b. Step & Column Adjustment         180,000.00         180,000.00         180,000.00         180,000.00         180,000.00         0.00				All of the second second	79.055.601.00		27 670 718 00
c. Corr-of-Living Adjustment         0.00         0.00           d. Other Adjustments         0.00         (564.973.00)         0.00           c. Total Classified Salaries (Sum lines B2a thru B2d)         2000-2999         28.055.691.00         -1.37%         27.677.18.00         0.00%         27.677.018.00           3. Employee Benefits         3000-3999         61.863.118.30         2.54%         63.437.022.00         10.08%         69.828.881.00           5. Services and Other Operating Expenditures         5000-5999         12.861.060.00         -77.60%         2.880.386.00         -0.30%         2.87.17.20.00           7. Other Oatigo (excluding Transfers of Indirect Costs)         7100-7299         12.41.20.00         -1.8.55%         988.884.00         0.00%         920.000.00         0.00%         220.000.00         0.00%         220.000.00         0.00%         220.000.00         0.00%         220.000.00         0.00%         20.000.00         0.00%         20.000.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00         0.00         0.00         0.00         0					······		
d. Other Adjustments         (160,000,00)           e. Total Classified Salaries (Sum lines B2a thru B2d)         2000-2999         28,055,691,00         -1,37%         27,670,718,00         0.00%         22,7670,718,00         0.00%         62,767,718,00         0.00%         62,767,718,00         0.00%         62,767,718,00         0.00%         62,7670,718,00         0.00%         62,767,718,00         0.00%         62,767,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,777,718,00         0.00%         62,00         0.00%         0.			Sector Sector	Contraction of the			
e. Total Classified Salaries (Sum lines B2a thru B2d)       2000-2999       28.055.691.00       -1.37%       27.670.718.00       0.00%       27.570.718.00         3. Employee Benefits       3000-3999       61.866.118.00       2.54%       63.437,022.00       10.08%       69.828,881.00         4. Books and Supplies       4000-4999       12.861.060.00       -77.60%       2.880.356.00       0.00%       22.807.300       10.08%       69.828,881.00         5. Services and Other Operating Expenditures       5000-5999       16.893.645.00       -1.27%       16.679.385.00       0.00%       280.020.00       0.00%       280.020.00       0.00%       988.268.00       0.00%       988.268.00       0.00%       988.268.00       0.00%       988.268.00       0.00%       988.268.00       0.00%       220.000.00       0.00%       220.000.00       0.00%       220.000.00       0.00%			COLORADO CARAGON	The france of the second			
3.         Employee Benefits         3000-3999         61,868,118.00         2.54%         63,437,022.00         10.08%         69,828,881.00           4.         Books and Supplies         4000-4999         12,861,060,00         -77,60%         2.880,386.00         -0.30%         2.877,720.00           5.         Services and Other Operating Expenditures         5000-5999         1.214,120.00         -18.56%         988,834.00         0.00%         988,858.00         1.66%         16.956,338.00         0.00%         220,000.00         0.00%         220,000.00         0.00%         220,000.00         0.00%         220,000.00         0.00%         220,000.00         0.00%         220,000.00         0.00%         220,000.00         0.00%         220,000.00         0.00%         220,000.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00         0.00%         0.00         0.00%         0.00         0.00         0.00%         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00<		0000 0000					and a second sec
4. Booka and Supplies       4000-4999       12,861,060,00       -77.60%       2,880,386,00       -0.30%       2,871,720,00         5. Services and Other Operating Expenditures       5000-5999       16,893,653,00       -1.27%       16,677,895,00       1.66%       16,956,338,00         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       0.00%       220,000,00       0.00%       220,000,00       0.00%       220,000,00       0.00%       220,000,00       0.00%       220,000,00       0.00%       220,000,00       0.00%       0.00%       0.00%       0.00%							
5. Services and Other Operating Expenditures       5000-5999       16,893,645.00       -1.27%       16,679,895.00       1,66%       16,956,338.00         6. Capiral Outlay       6000-6999       1,214,120.00       -18.56%       988,834.00       0.00%       9220,000.00         7. Other Outgo (excluding Transfers of Indirect Costs)       7100-7299, 7400-7499       220,000.00       0.00%       220,000.00       0.00%       988,888.00       0.00%       920,000.00       0.00%       220,000.00       0.00%       920,000.00       0.00%       220,000.00       0.00%						1	
6. Capital Outlay       6000-6999       1,214,120.00       -18.56%       988,834.00       0.00%       988,868.00         7. Other Outgo (excluding Transfers of Indirect Costs)       7100-7299,74400-7498       220,000.00       0.00%       220,000.00       0.00%       220,000.00       0.00%       220,000.00       0.00%       220,000.00       0.00%       220,000.00       0.00%       (1,098,042.00)       0.00%       (1,098,077.00)         8. Other Outgo - Transfers of Indirect Costs       7300-7399       (1,204,682.00)       -8.85%       (1,098,042.00)       0.00%       0.00%       0.00         9. Other Financing Uses       7600-7629       0.00       0.00%       0.00       0.00%       0.00       0.00%       0.00       0.00%       0.00       0.00%       0.00       0.00%       0.00       0.00%       0.00       0.00%       0.00       0.00%       0.00       0.00%       0.00       0.00%       0.00       0.00%       0.00       0.00%       0.00       0.00%       0.00       0.00%       0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
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       0.00%       220,000.00       0.00%       220,000.00       0.00%       220,000.00       0.00%       220,000.00       0.00%       220,000.00       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00%       0.00% <td></td> <td></td> <td>a second s</td> <td></td> <td></td> <td></td> <td></td>			a second s				
8. Other Outgo - Transfers of Indirect Costs       7300-7399       (1,204,682.00)       -8.85%       (1,098,042.00)       0.00%       (1,098,077.00)         9. Other Financing Uses       7600-7629       0.00       0.00%       0.00       0.00%       0.00         a. Transfers Out       7630-7699       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)       226,175.771.00       -5.62%       213.467,163.00       -6.23%       200,167,695.00         C. NET INCREASE (DECREASE) IN FUND BALANCE       (21.048.436.00)       (8.217,008.00)       (3.475,326.00)       (3.476,326.00)         C. NET INCREASE (DECREASE) IN FUND BALANCE       (21.048.436.00)       (8.217,008.00)       (3.476,326.00)							
9. Other Financing Uses       7600-7629       0.00       0.00%       0.00       0.00%       0.00         b. Other Uses       7630-7629       0.00       0.00%       0.00       0.00%       0.00         10. Other Adjustments (Explain in Section F below)       226,176,771.00       5.62%       213,467,163.00       -6.23%       200,167,695.00         C. NET INCREASE (DECREASE) IN FUND BALANCE       (21,048,436.00)       (8,217,008.00)       (3,476,326.00)         D. FUND BALANCE       (21,048,436.00)       (8,217,008.00)       (3,476,326.00)         1. Net Beginning Fund Balance (Form 011, line F1e)       24,695,421.02       16,478,413.02       16,478,413.02         2. Ending Fund Balance (Form 011)       24,695,421.02       16,478,413.02       13,002,087.02         3. Components of Ending Fund Balance (Form 011)       210,012.00       210,012.00       210,012.00         a. Nonspendable       9710-9719       210,012.00       210,012.00       0.00         b. Restricted       9740       0.00       0.000       0.000       0.000         2. Unassigned/Unappropriated       9780       4,345,715.00       4,065,715.00       4,065,715.00       4,065,715.00       4,065,715.00         a. Unassigned/Unappropriated       9790       9,858,593.02       3,112,403.02						i	
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)       11. Total (Sum lines B1 thru B10)       226.175.771.00       5.62%       213.467.163.00       -6.23%       200.167.695.00         C. NET INCREASE (DECREASE) IN FUND BALANCE       (21.048.436.00)       (8.217.008.00)       (3.476.326.00)       (3.476.326.00)         D. FUND BALANCE       (21.048.436.00)       (8.217.008.00)       (3.476.326.00)       (3.476.326.00)         2. Ending Fund Balance (Form 011, line Fie)       45.743.857.02       24.695.421.02       16.478.413.02       13.002.087.02         3. Components of Ending Fund Balance (Form 011)       24.695.421.02       16.478.413.02       13.002.087.02       13.002.087.02         3. Components of Ending Fund Balance (Form 011)       210.012.00       210.012.00       210.012.00       210.012.00       10.000       0.00         b. Restricted       9740       9760       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       <		7300-7399	(1,204,082.00)	-8.85%	(1,098,042.00)	0.00%	(1,098,077.00)
b. Other Uses       7630-7699       0.00       0.00%       0.00       0.00%       0.00         10. Other Adjustments (Explain in Section F below)       226.176.771.00       -5.62%       213.467.163.00       -6.23%       200.167.695.00         11. Total (Sum lines B1 thun B10)       226.176.771.00       -5.62%       213.467.163.00       -6.23%       200.167.695.00         C. NET INCREASE (DECREASE) IN FUND BALANCE       (21.048.436.00)       (8.217.008.00)       (3.476.326.00)         D. FUND BALANCE       (21.048.436.00)       (8.217.008.00)       (3.476.326.00)         D. FUND BALANCE       (21.048.436.00)       (8.217.008.00)       (3.476.326.00)         1. Net Beginning Fund Balance (Form 011, line F1e)       24.695.421.02       16.478.413.02       13.002.087.02         2. Ending Fund Balance (Form 011)       24.695.421.02       16.478.413.02       13.002.087.02         3. Components of Ending Fund Balance (Form 011)       210.012.00       210.012.00       210.012.00       210.012.00         a. Nonspendable       9710-9719       210.012.00       0.00       0.00       0.00       0.00         c. Committed       9760       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00 <td></td> <td>7600-7620</td> <td>0.00</td> <td>0.00%</td> <td>0.00</td> <td>0.00%</td> <td>0.00</td>		7600-7620	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)       2000000000000000000000000000000000000							
11. Total (Sum lines B1 thu B10)       226,176,771.00       -5.62%       213,467,163.00       -6.23%       200,167,695.00         C. NET INCREASE (DECREASE) IN FUND BALANCE       (21,048,436.00)       (8,217,008.00)       (3,476,326.00)         D. FUND BALANCE       (21,048,436.00)       (8,217,008.00)       (3,476,326.00)         D. FUND BALANCE       45,743,857.02       24,695,421.02       16,478,413.02         1. Net Beginning Fund Balance (Form 0II, line F1e)       24,695,421.02       16,478,413.02       13,002,087.02         2. Ending Fund Balance (Sum lines C and D1)       24,695,421.02       16,478,413.02       13,002,087.02         3. Components of Ending Fund Balance (Form 0II)       9710-9719       210,012.00       210,012.00       210,012.00         a. Nonspendable       9740       210,012.00       210,012.00       0.00       0.00       0.00         c. Committed       9760       0.00		7030-7099		0.00%			
C. NET INCREASE (DECREASE) IN FUND BALANCE         (21,048,436.00)         (8,217,008.00)         (3,476,326.00)           D. FUND BALANCE         45,743,857.02         24,695,421.02         16,478,413.02         16,478,413.02         16,478,413.02         16,478,413.02         13,002,087.02         13,002,087.02         13,002,087.02         10,012.00         210,012.00				5.63%			
(Line A6 minus line B1)       (21,048,436.00)       (8,217,008.00)       (3,476,326.00)         D. FUND BALANCE       45,743,857.02       24,695,421.02       16,478,413.02         1. Net Beginning Fund Balance (Form 011, line F1e)       24,695,421.02       16,478,413.02       13,002,087.02         2. Ending Fund Balance (Sum lines C and D1)       24,695,421.02       16,478,413.02       13,002,087.02         3. Components of Ending Fund Balance (Form 011)       9710-9719       210,012.00       210,012.00       210,012.00         b. Restricted       9740       20,0012.00       0.00       0.00       0.00       0.00         c. Committed       9760       0.00       0.00       0.00       0.00       0.00         2. Other Commitments       9760       0.00       0.00       0.00       0.00       0.00         e. Unassigned/Unappropriated       9789       10,281,101.00       9,090,283.00       8,690,168.00       3,112,403.02       3,112,403.02       3,6192.02         f. Total Components of Ending Fund Balance       9790       9,858,593.02       3,112,403.02       3,6192.02       3,6192.02			220,170,771.00	-3.0270	213,407,103.00		200,107,095.00
D. FUND BALANCE       45,743,857.02       24,695,421.02       16,478,413.02         1. Net Beginning Fund Balance (Form 011, line F1e)       24,695,421.02       16,478,413.02       13,002,087.02         2. Ending Fund Balance (Sum lines C and D1)       24,695,421.02       16,478,413.02       13,002,087.02         3. Components of Ending Fund Balance (Form 011)       210,012.00       210,012.00       210,012.00       210,012.00         b. Restricted       9740			(21.048.436.00)	同時間の開始に認め	(8 217 008 00)	Sour and State Set	(3 476 326 00)
1. Net Beginning Fund Balance (Form 011, line F1e)       45,743,857.02       24,695,421.02       16,478,413.02       13,002,087.02         2. Ending Fund Balance (Sum lines C and D1)       24,695,421.02       16,478,413.02       13,002,087.02       10,012.00       10,012.00       10,012.00       10,012.00       10,012.00       10,012.00       10,012.00       10,012.00       10,012.00       10,012.00       10,012.00       10,002,087.02       10,012.00       10,002,087.02       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000       0.000<			(21,040,450.00)		(0,217,000.00)		(5,170,520,00)
2. Ending Fund Balance (Sum lines C and D1)       24,695,421.02       16,478,413.02       13,002,087.02         3. Components of Ending Fund Balance (Form 011)       9710-9719       210,012.00       210,012.00       210,012.00         b. Restricted       9740       210,012.00       0.00       0.00       0.00         c. Committed       9760       0.00       0.00       0.00       0.00         2. Other Commitments       9760       0.00       0.00       0.00       0.00         d. Assigned       9780       4,345,715.00       4,065,715.00       4,065,715.00       4,065,715.00       4,065,715.00         e. Unassigned/Unappropriated       I. Reserve for Economic Uncertainties       9789       10,281,101.00       9,090,283.00       8,690,168.00         2. Unassigned/Unappropriated       9790       9,858,593.02       3,112,403.02       3,112,403.02				1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		TABLE OF MERINAL STREET, SOL	
3. Components of Ending Fund Balance (Form 01I)       9710-9719       210,012.00       210,012.00       210,012.00         b. Restricted       9740       9740       9740       9740       9740       9740         c. Committed       9750       0.00       0.00       0.00       0.00       0.00         2. Other Commitments       9760       0.00       0.00       0.00       0.00         d. Assigned       9780       4,345,715.00       4,065,715.00       4,065,715.00       4,065,715.00         e. Unassigned/Unappropriated       1. Reserve for Economic Uncertainties       9789       10,281,101.00       9,090,283.00       8,690,168.00         2. Unassigned/Unappropriated       9790       9,858,593.02       3,112,403.02       36,192.02         f. Total Components of Ending Fund Balance       9790       9,858,593.02       3,112,403.02       36,192.02			5 ····· ·			Constraints (2)	
a. Nonspendable       9710-9719       210,012.00       210,012.00       210,012.00         b. Restricted       9740	<ol><li>Ending Fund Balance (Sum lines C and D1)</li></ol>		24,695,421.02	COM SANTON	16,478,413.02	146.00.00.00	13,002,087.02
a. Nonspendable       9710-9719       210,012.00       210,012.00       210,012.00         b. Restricted       9740	3. Components of Ending Fund Balance (Form 011)			120-1-16-00-002		2015年1月6月1日	
b. Restricted       9740         c. Committed       0.00         1. Stabilization Arrangements       9750       0.00       0.00         2. Other Commitments       9760       0.00       0.00         2. Other Commitments       9760       0.00       0.00         4.065.715.00       4.065.715.00       4.065.715.00         e. Unassigned/Unappropriated       1. Reserve for Economic Uncertainties       9789       10.281,101.00       9.090,283.00       8.690,168.00         2. Unassigned/Unappropriated       9790       9.858,593.02       3.112,403.02       36,192.02         f. Total Components of Ending Fund Balance       9790       9.858,593.02       3.112,403.02       36,192.02		9710-9719	210,012.00	·治疗患者: 图7%28	210,012.00	- 小学校教育教育	210,012.00
1. Stabilization Arrangements       9750       0.00       0.00       0.00         2. Other Commitments       9760       0.00       0.00       0.00         d. Assigned       9780       4,345,715.00       4,065,715.00       4,065,715.00         e. Unassigned/Unappropriated       9789       10,281,101.00       9,090,283.00       8,690,168.00         2. Unassigned/Unappropriated       9790       9,858,593.02       3,112,403.02       36,192.02	b. Restricted	9740				3月1日、「夏」「夏」(四)	Sta-Machine Control
2. Other Commitments       9760       0.00       0.00         d. Assigned       9780       4,345,715.00       4,065,715.00         e. Unassigned/Unappropriated       1. Reserve for Economic Uncertainties       9789       10,281,101.00       9,090,283.00       8,690,168.00         2. Unassigned/Unappropriated       9790       9,858,593.02       3,112,403.02       36,192.02         f. Total Components of Ending Fund Balance       9       9       9       9       9	c, Committed			的现在分词是		COMPARE OF MAL	
d. Assigned     9780     4,345,715.00     4,065,715.00     4,065,715.00       e. Unassigned/Unappropriated     1. Reserve for Economic Uncertainties     9789     10,281,101.00     9,090,283.00     8,690,168.00       2. Unassigned/Unappropriated     9790     9,858,593.02     3,112,403.02     36,192.02       f. Total Components of Ending Fund Balance     9     9     9     9	1. Stabilization Arrangements	9750	0.00		0.00	12/16/18/12/02/02	0.00
e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 10,281,101.00 9,090,283.00 2. Unassigned/Unappropriated 9790 9,858,593.02 3,112,403.02 36,192.02 f. Total Components of Ending Fund Balance	2. Other Commitments	9760	0.00	140 36 38 6 6 6	0.00		0.00
e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 10,281,101.00 9,090,283.00 2. Unassigned/Unappropriated 9790 9,858,593.02 3,112,403.02 36,192.02 f. Total Components of Ending Fund Balance	d. Assigned	9780		appropriate and a propriate			4,065,715.00
2. Unassigned/Unappropriated     9790     9,858,593.02     3,112,403.02     36,192.02       f. Total Components of Ending Fund Balance     9790     9,858,593.02     3,112,403.02     36,192.02						New Constraints	
2. Unassigned/Unappropriated     9790     9,858,593.02     3,112,403.02     36,192.02       f. Total Components of Ending Fund Balance     9790     9,858,593.02     3,112,403.02     36,192.02		9789	10,281,101.00	Call and the second of	9,090,283.00	547-4-68-8462	8,690,168.00
f. Total Components of Ending Fund Balance		9790				1.00180-02000-080	
	- · · ·			No and the second		1212230000	
			24,695,421.02	2. 19. 20. 20. 20. 20. 20. 20. 20. 20. 20. 20	16,478,413.02		13,002,087.02

#### 2020-21 First InterIm General Fund Multiyear Projections Unrestricted

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
I. General Fund			Sec. She to the			
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,281,101.00		9,090,283.00		8,690,168.00
c. Unassigned/Unappropriated	9790	9,858,593.02	1. S. C. W. W.	3,112,403.02		36,192.02
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<ol><li>Special Reserve Fund - Noncapital Outlay (Fund 17)</li></ol>			- 44 474 6 M 480 537			
a. Stabilization Arrangements	9750	0.00		0.00	Contraction and the	0.00
b. Reserve for Economic Uncertainties	9789	0.00	Contractor and the	0.00	and the providence	0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		20,139,694.02	4月 常选行法法	12,202,686.02	Charles and the second	8,726,360.02

F. ASSUMPTIONS

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 Bid, 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. 2020-21 reflects carry-over, out years do not. B2d reflects projectedsalary savings and BIA/EAIS staff increases. 2021-22 salaries, benes, supplies, services reflect solvency plan reductions that have been reviewed by the Board of Education. 2022-23 reflects a \$20 million solvency placeholder. STRS, PERS, HW reflect increases in all years.

#### 2020-21 First Interim General Fund Multiyear Projections Restricted

			······			
	Object	Projected Year Totals (Form 01I)	% Change (Cols. C-A/A)	2021-22 Projection	% Change (Cols. E-C/C)	2022-23 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	35,106,634.00	-60.69%	13,800,058.00	-0.07%	13,790,716.00
3. Other State Revenues	8300-8599	25,900,522.00	-18.28%	21,165,096.00	-0.15%	21,134,317.00
4. Other Local Revenues	8600-8799	13,486,064.00	-4.89%	12,826,574.00	0.00%	12,826,574.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources c. Contributions	8930-8979	0.00	0.00%	0.00	0.00%	0.00
	8980-8999	116.040.940.00	0.50%	41,753,818.00	0.00%	41,753,818.00 89,505,425.00
6. Total (Sum lines A1 thru A5c)	·	110,040,940.00	-22,83%	89,545,546.00	-0.04%	89,303,425.00
B. EXPENDITURES AND OTHER FINANCING USES		ar sherifadar	2000 (20 Co. 20 Co.		15 and the second of	
1. Certificated Salaries		和这一份的人的。	品生的情趣的		Section and the section of the secti	
a. Base Salaries		建制温 新热药	2-	29,481,465.00		25,976,102.00
<li>b. Step &amp; Column Adjustment</li>		· · · · · · · · · · · · · · · · · · ·		250,000.00	TREASONNE LEST -	250,000.00
c. Cost-of-Living Adjustment		South and the set	S. C. M. B. B. B. S.	0.00	MR BAR AND	0.00
d. Other Adjustments		N2.840.2 A	S OF A CARLE	(3,755,363.00)	Service and the	(263,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,481,465.00	-11.89%	25,976,102.00	-0.05%	25,963,102.00
2. Classified Salaries		1018 S 6 8 8 112	1			
a. Base Salaries		AT CHERNEL COLUMN	Construction of	22,179,936.00	NE MERICE AREA	17,550,222.00
b. Step & Column Adjustment			and the second second	150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,779,714.00)		(157,057.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,179,936.00	-20.87%	17,550,222.00	-0.04%	17,543,165.00
3. Employee Benefits	3000-3999	22,186,499.00	-10.23%	19,916,769.00	-0.05%	19,907,610.00
4. Books and Supplies	4000-4999	17,791,592.00	-74,76%	4,491,333.00	0.00%	4,491,387.00
5. Services and Other Operating Expenditures	5000-5999	19,110,638.00	-14.91%	16,261,388.00	-0.05%	16,252,869.00
6. Capital Outlay	6000-6999	381,997.00	-85.23%	56,405.00	-0.03%	56,389.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		-0.01%	787,895.00	-0.05%	787,517.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	763,682.00	-13.96%	657,042.00	0.01%	657,077.00
9. Other Financing Uses	1000-1000	703,082.00	-13.90 %	057,042.00	0.01/0	051,071.00
a. Transfers Out	7600-7629	3,842,773.00	0.06%	3,845,097.00	0.01%	3,845,447.00
b. Other Uses	7630-7699	0.00	0.00%	0,00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)	1050-1055	0.00	0.00%	0.00	1.00%	0.00
11. Total (Sum lines B1 thru B10)		116,526,582.00	-23.16%	89,542,253.00	-0.04%	89,504,563.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		110,520,502,00	-25.10 N	07,342,233,00	0.0470	09,004,000,000
(Line A6 minus line B11)		(485,642.00)	Server and the	3,293.00	34.24 (34 (34 (34 (34 (34 (34 (34 (34 (34 (3	862.00
		(4051042.00)		0,290.00	and a second second Second second s	002,00
D. FUND BALANCE			國際法 教学的		的现在分词	
<ol> <li>Net Beginning Fund Balance (Form 011, line FIe)</li> </ol>		9,297,918.23	A TRACK SPORT	8,812,276.23	200000	8,815,569.23
2. Ending Fund Balance (Sum lines C and D1)		8,812,276.23		8,815,569.23	Section Section	8,816,431.23
3. Components of Ending Fund Balance (Form 011)			全结论的建成		242,8737,463	
a. Nonspendable	9710-9719	0.00	92799 to 60	0.00	COMPANY READ	0.00
b. Restricted	9740	8,812,276.23	1980/06/39/06/3	8,815,569.23	Constant and	8,816,431.23
c. Committed		W Protock	A Star Star Star	Sector Manager	S. Barling Barl	國意為國家
1. Stabilization Arrangements	9750	Sole Buck Bar	The Property	调整的 建物的	1999-1996 B. 199-6	A ANT WEAR
2. Other Commitments	9760	245557	She Darrahara	Schere School	的编奏生活对	NE WARDER
d. Assigned	9780	1 Section Section	AND WELFARE	184 4 2 3 4	AND AND AND	She Martin Carlow Carl
e. Unassigned/Unappropriated		And white an array		Sales States Service	C. C	ASS JUTS LECTIN
1. Reserve for Economic Uncertainties	9789	S. Parts Land			AC DE SE A A A A A	
2. Unassigned/Unappropriated	9790	0.00	Second Second	0.00		0.00
f. Total Components of Ending Fund Balance					1980 C 2 19 19 1	
(Line D3f must agree with line D2)		8,812,276.23		8,815,569.23		8,816,431.23
(Line D3) must agree with line D2)		8,812,276.23		8,815,569.23	100000000000000000000000000000000000000	8,816,431.2

## 2020-21 First Interim General Fund Multiyear Projections Restricted

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES			En San Bern Harris			1
I. General Fund						70.34 200 20 20 20 20
a. Stabilization Arrangements	9750		and the second second second		C. M. Constant and	
b. Reserve for Economic Uncertainties	9789					102.2
c. Unassigned/Unappropriated Amount	9790	计算机 非常知道 经国际合	(24 Ge) 25 (20 CE) 26 (20			1.6807 A.2 6467
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)		and consecution and consecution		에 해외 전문에 여러 전 전 전 전	te nationale Secondaria	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		신하는 것 같은 아파	<u>生态的</u> 的资源。		(1) that is 1081 to Strend w	12/2012/01/2012/2012
a. Stabilization Arrangements	9750	ある ほうりんり	AN SOMEWAR SHOW	二字 合作 化	いた時間になった。	State State Cont
b. Reserve for Economic Uncertainties	9789	建的建筑和设施	静静感染动豪	使是的管理的		
c. Unassigned/Unappropriated	9790				家教堂的前方	
3. Total Available Reserves (Sum lines E1a thru E2c)		支払告を行わる	多常的 经济均	法的法律	Same Bride Bride	CALL CONTRACT
F. ASSUMPTIONS		8-16-1999) - Anno 1997 Anno 1997 - 1997				
Please provide below or on a separate attachment, the assumptions used to a second subsequent fiscal years. Further, please include an explanation for a			d			

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. 2020-21 reflects ESSR, GEER, GENFND AND CR CARES grant ontime COVID relief funds.

#### 2020-21 First InterIm General Fund Multiyear Projections Unrestricted/Restricted

	P. P. L					
		Projected Year	%		%	
		Totals	Change	2021-22	Change	2022-23
	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols, E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;			E			
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	237,346,968.00	0.15%	237,710,541.00	-3.60%	229,159,320.00
2. Federal Revenues	8100-8299	35,306,634.00	-60.35%	14,000,058.00	-0.07%	13,990,716.00
3. Other State Revenues	8300-8599	30,888,958.00	-15.34%	26,151,737.00	-0.15%	26,113,393.00
<ol><li>Other Local Revenues</li></ol>	8600-8799	17,626,715.00	-3.93%	16,933,365.00	0.00%	16,933,365.00
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%	
6. Total (Sum lines A1 thru A5c)		321,169,275.00	-8.21%	294,795,701.00	-2.92%	286,196,794.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				135,750,284.00		128,664,452.00
<ul> <li>b. Step &amp; Column Adjustment</li> </ul>		All The of the Treatment of the original of the	Selection of the second	1,350,000.00		1,350,000.00
c. Cost-of-Living Adjustment				0.00	202002	0.00
d. Other Adjustments		· 不同的 · · · · · · · · · · · · · · · · · · ·		(8,435,832.00)	Restances and the second	(1,322,103.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	135,750,284.00	-5.22%	128,664,452.00	0.02%	128,692,349.00
2. Classified Salaries						
a. Base Salaries		Station Mental	28 N 24 C 24 E	50,235,627.00		45,220,940.00
<ul> <li>b. Step &amp; Column Adjustment</li> </ul>			94 S 62 63 64 64	330,000.00	·····································	330,000.00
c. Cost-of-Living Adjustment		の意志ではない語	网络德国德国	0.00	Contraction of the	0.00
d. Other Adjustments			3.50000000000	(5,344,687.00)	STATES AND ADD LODIES	(337,057.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,235,627.00	-9.98%	45,220,940.00	-0.02%	45,213,883.00
3. Employee Benefits	3000-3999	84,054,617.00	-0.83%	83,353,791.00	7.66%	89,736,491.00
4. Books and Supplies	4000-4999	30,652,652.00	-75.95%	7,371,719.00	-0.12%	7,363,107.00
5. Services and Other Operating Expenditures	5000-5999	36,004,283.00	-8.51%	32,941,283.00	0.81%	33,209,207.00
6. Capital Outlay	6000-6999	1,596,117.00	-34.51%	1,045,239.00	0.00%	1,045,257.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,008,000.00	-0.01%	1,007,895.00	-0.04%	1,007,517.00
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	/300-/399	(441,000.00)	0.00%	(441,000.00)	0.00%	(441,000,00)
a. Transfers Out	7600-7629	3,842,773.00	0.06%	3,845,097.00	0.01%	3,845,447.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments	1050-1077	C.OC	1.00 <i>0</i>	0.00	0.001	(20,000,000.00)
11. Total (Sum lines B1 thru B10)		342,703,353.00	-11.58%	303,009,416.00	-4.40%	289,672,258.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		342,703,333,00	-11.3070	303,009,410.00	-4.4070	207,072,200.00
(Line A6 minus line B11)		(21,534,078.00)		(8,213,715.00)	でのないない	(3,475,464.00)
D. FUND BALANCE		(21,554,078.00)		(8,213,715,00)		(3,475,404,00)
		65 0 41 675 <b>9</b> 5		20 500 600 05		25.293.982.25
1. Net Beginning Fund Balance (Form 01I, line F1e)		55,041,775.25 33,507,697.25	見んがななななる	33,507,697.25 25,293,982.25		21,818,518.25
<ol> <li>2. Ending Fund Balance (Sum lines C and D1)</li> <li>3. Components of Ending Fund Balance (Form 01I)</li> </ol>		33,307,097.23	法经济研究的	23,293,982.23	体的的现代。	21,010,010,20
	9710-9719	210 012 00	27年代1月1日 第二日 第二日 第二日 第二日	210.012.00	0.0843049323.0	210,012.00
a. Nonspendable		210,012.00	教育和主义的	210,012.00 8,815,569.23	的现在分词	8,816,431.23
b. Restricted	9740	8,812,276.23	CARDER CONSTRUCTION	0,010,009.23		6,610,451.23
c. Committed	0				in a the second	0.00
1. Stabilization Arrangements	9750	0.00	93.48 969 S	0.00	- 我们的你们	0.00
2. Other Commitments	9760	0.00		0.00	國際建設定的	0.00
d. Assigned	9780	4,345,715.00	14492	4,065,715.00	NO THE REAL PROPERTY OF	4,065,715.00
e. Unassigned/Unappropriated			1. 18 19 19 19 19 19 19 19 19 19 19 19 19 19		医颈静脉炎	
1. Reserve for Economic Uncertainties	9789	10,281,101.00	RE-17102-2477	9,090,283.00	1991 Block of the Area of	8,690,168.00
2. Unassigned/Unappropriated	9790	9,858,593.02	NOT A CARE	3,112,403.02	1. 10 13 18 18 18 18 18 18 18 18 18 18 18 18 18	36,192.02
f. Total Components of Ending Fund Balance			法的法 行为 法		AND AND BUILD	
(Line D3f must agree with line D2)		33,507,697.25	Star et Brita E	25,293,982.25	Ca CANELGARD	21,818,518,25

#### 2020-21 First InterIm General Fund Multiyear Projections Unrestricted/Restricted

		····			г <sup></sup> р	
		Projected Year	%		%	
		Totals	Change	2021-22	Change	2022-23
Description	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
E. AVAILABLE RESERVES (Unrestricted except as noted)			Carlor And Mr. 199		体。最新的成为	
1. General Fund	0250	0.00	·教育: 使用的 合于的	0.00	教室の意味	0.00
a. Stabilization Arrangements	9750	0.00	2 18 12 18 KB 1	0.00		00.0
b. Reserve for Economic Uncertainties	9789	10,281,101.00	Stand Carlo Carl	9,090,283.00		8,690,168.00
c. Unassigned/Unappropriated	9790	9,858,593.02	States a strengt of	3,112,403.02		36,192.02
d. Negative Restricted Ending Balances			网络 化的机构	6.04		0.00
(Negative resources 2000-9999)	979Z	·	的动物的行为使	0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					这些。清晰的:	
a. Stabilization Arrangements	9750	0.00	影响的保险	0.00	2012/2017 (201	0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00	Defendent for	0.00
c. Unassigned/Unappropriated	9790	0.00	1.4542.144 97.29	0.00	19.06.752.962.554	0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		20,139,694.02		12,202,686.02	的 的复数使用	8,726,360.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.88%	A Constant State	4.03%	A BEACH AND SHOULD BE	3.01%
F. RECOMMENDED RESERVES		经上口的 经路利股	12 63 96 60 31 92	29.32.62.59.42.03	「日本のない」	经销售额 古德的
1. Special Education Pass-through Exclusions			使性心的变形。			ng de types (fri
For districts that serve as the administrative unit (AU) of a		8.1454-674-68466-684	(4) (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	방송 한 문 것	aring (19) (19) (19) (19) (19) (19) (19) (19)	
special education local plan area (SELPA):			영화 같은 것은 동네가 운영하는 것이 같은 것이 같이 많다.			
a. Do you choose to exclude from the reserve calculation				이 영양을 알았다. 영		
the pass-through funds distributed to SELPA members?	Yes	Provide the second	an an ann an taraiste a' stàiteach an taraiste an taraiste an taraiste an taraiste an taraiste an taraiste an Taraiste an taraiste an tarai			이 집 같은 말 같이 없다.
b. If you are the SELPA AU and are excluding special			Sector science and			e dan serie antre sin the
education pass-through funds;						
I. Enter the name(s) of the SELPA(s):						
Foothill SELPA			an an tao tao tao tao. An 19 milia milia an			
			ne cuis esta de l'en a			
2. Special education pass-through funds			Steel State	analar olah kalan sagar yang s <u>a</u> n dari sayan s	282082	
(Column A: Fund 10, resources 3300-3499 and 6500-6540,			seres and what			
objects 7211-7213 and 7221-7223; enter projections for			网络心动的 水平		Sole 2 History	
subsequent years 1 and 2 in Columns C and E)		5,720,861.00	in conducts that	5,720,861.00	Press and Press	5,720,861.00
2. District ADA		5,120,001,00	电影影响 网络	3,720,001.00	16-21-24-24 (MA-0	5,120,001.00
Used to determine the reserve standard percentage level on line F3d			garana gar		S. 1996, Dealer (	
1 0		31,135,00	建化学 经收益的 经	00 704 00	SHE WAR SHE IN	21 220 00
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter p	orojections)	24,135.00	。 1995年1月1日日 1995年1月1日 1995年1月1日日 1995年1月11日 1995年1月11日 1995年1月11日 1995年1月11日 1995年1月11日 1995年1月11日 1995年	23,776.00	《 法确保部分	23,770.00
3. Calculating the Reserves		1 10 701 161 00	Q & CM 15, 8,	202.000.416.00	1514 CH2 CP	000 (72 259 00
a. Expenditures and Other Financing Uses (Line B11)		342,703,353.00	重要投资 营作	303,009,416.00		289,672,258.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is	No)	0.00		0.00	学的秘密和公司	0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		342,703,353.00	search ann an t- Tha tha tha tha tha tha	303.009,416.00	en di severe con Tengana pantan	289,672,258.00
d. Reserve Standard Percentage Level			建的 带着 化		a construction	
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%	ALANA STATES (STATE)	3%	C & FAGRES	3%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,281,100.59		9,090,282.48		8,690,167.74
f, Reserve Standard - By Amount			NOR BOARD		235.566.46	
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00	Rolling States Science	0.00	的感情感到	0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10.281,100.59		9,090,282.48	3.02.03.1028.9	8,690,167,74
•			的复数身体的		· 美國協同的語言	
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES	STARTE STATE	YES	105 KAUPPENDER NEWS	YES

Glendale Unified Los Angeles County	Revenu	2020-21 First I General Fu Unrestricted (Resource as, Expenditures, and Ci	ind es 0000-1999)	ce		1964	568 000000 Form 011
Description Resc	Object ource Codes Codes		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
1) LCFF Sources	8010-809	9 218,932,735.00	238,081,909.00	43,771,103.17	237,346,968.00	(734,941.00)	-0.3%
2) Federal Revenue	8100-829	9 200,000.00	200,000.00	161,947.20	200,000.00	0.00	0.0%
3) Other State Revenue	8300-859	4,987,876.00	4,988,436.00	(89,411.78)	4,988,436.00	0.00	0.0%
4) Other Local Revenue	8600-879	4,106,791.00	4,140,651.00	680,533.70	4,140,651,00	0.00	0.0%
5) TOTAL, REVENUES		228,227,402.00	247,410,996.00	44,524,172.29	246,676,055.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-199	9 107,472,226.00	108,628,595.00	19,253,457.52	106,268,819.00	2,359,776.00	2.2%
2) Classified Salarles	2000-299	9 28,058,807.00	28,321,952.00	5,680,535.64	28,055,691.00	266,261.00	0.9%
3) Employee Benefits	3000-399	62,407,982.00	62,392,083.00	8,592,761.26	61,868,118.00	523,965.00	0.8%
4) Books and Supplies	4000-499	9 4,381,946.00	12,861,060.00	4,618,117.74	12,861,060.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-599	9 17,916,616.00	19,186,318.00	6,359,404.65	16,893,645.00	2,292,673.00	11.9%
6) Capital Outlay	6000-699	988,969.00	1,214,120.00	18,322.48	1,214,120.00	0.00	<u>0.</u> 0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749		220,000.00	92,232.00	220,000.00	0.00	<u>0.</u> 0%
8) Other Outgo - Transfers of Indirect Costs	7300-739	9 (1,097,355.00)	(1,097,355.00)	0.00	(1,204,682.00)	107,327.00	-9.8%
9) TOTAL, EXPENDITURES		220,349,191.00	231,726,773.00	44,614,831.29	226,176,771.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		7,878,211.00	15,684,223.00	(90,659.00)	20,499,284,00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-892	29 0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-762	.00.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses	8000 201		10.00	0.00	0.00	0.07	100.00
a) Sources	8930-897		(0.05)	0.00	0.00	0.05	-100.0%
b) Uses	7630-769 8980-899		0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-898			732,724.64	(41,547,720.00)	· 使用。他们的问题。他们的问题。	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(28,028,298.91)	(41,562,719,91)	732,724.64	(41,547,720.00)	1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	<u> </u>

Glendale Unified Los Angeles County

#### 2020-21 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) <u>(F)</u>
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(20,150,087.91)	(25,878,496.91)	642,065.64	(21,048,436.00)		<u>1983) (* 18</u>
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,743,857.02	45,743,857.02		45,743,857.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,743,857.02	45,743,857.02		45,743,857.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,743,857.02	45,743,857.02		45,743,857.02	an an Russian Alta an Russian	
2) Ending Balance, June 30 (E + F1e)			25,593,769.11	19,865,360,11		24,695,421.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	140,012.00	140,012.00		140,012.00		i di segundari A di secondi
Prepaid Items		9713	0.00	0.00		0.00		3 4 4 S
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
<ul> <li>c) Committed</li> <li>Stabilization Arrangements</li> </ul>		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		ret 1911 - 1911 - Angela
Other Assignments		9780	15,838,566.00	4,345,715.00		4,345,715.00		
Reserve for LACOE System	0000	9780	280,000.00					
Assigned Regular Carry-Overs	0000	9780	8,890,688.00					
Assigned MAA	0000	9780	3,995,715.00					ur gewig
LCAP Carry-Over (excl. 01000.0)	0000	9780	1,920,312.00					
One Time Discretionary from 17/18	0000	9780	751,851.00					
Reserve for LACOE System	0000	9780		280,000.00				
Assigned Regular Carry- Overs	0000	9780		70,000.00				
Assigned MAA	0000	9780		3,995,715.00				
Reserve for LACOE System	0000	9780				280,000.00		, 같은 것 같은 전문가 없는 것
Assigned Regular Carry-Overs	0000	9780				70,000.00	영양감 사람	
Assigned MAA	0000	9780				3,995,715.00		
e) Unassigned/Unappropriated	0000	8700				0,000,710.00		
		0700	0.000.000.00	0.000.400.00		10 004 405 00		
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789 9790	9,296,660.00	9,929,408.00		10,281,101.00 9,858,593.02		

#### 2020-21 First Interim Special Education Pass-Through Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	4,899,882.00	4,899,882.00	3,675,410.48	4,899,882.00	0.00	0.0%
3) Other State Revenue	8300-8599	820,979.00	820,979.00	0.00	820,979.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	00.0	0.0%
5) TOTAL, REVENUES		5.720,861.00	5,720,861.00	3,675,410.48	5,720,861.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0,00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299, 7400-7499	5,720,861.00	5,720,861.00	3,675,410.48	5,720,861.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		5,720,861.00	5,720,861.00	3,675,410.48	5,720.861.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers in	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL. OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

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#### 2020-21 First Interim Special Education Pass-Through Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00		0.00	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance a) As of July 1 - Unaudited	9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	0.00		<u>0.00</u>		
2) Ending Balance, June 30 (E + Fte)		0.00	0.00		0.00		
Components of Ending Fund Balance a) Nonspendable Revolving Cash	971 1	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0,00	<i>H</i>	n Yuliya
Prepaid Items	9713	0.00	0.00		0.00		n an Star An Star
Ali Others	9719	0.00	0.00		0,00		
b) Restricted c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00		0.00	la en esta da entre en la demanda en la d Esta en la demanda en la dem	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		di shekara

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Glendale Unifled Los Angeles County

#### 2020-21 First Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

Description R	esource Codes Object Codes	Originaf Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B&D (F)
A. REVENUES							
1) LOFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	B69,402.00	869,402.00	0.00	869,402.00	0.00	0.0%
3) Other State Revenue	8300-8599	2,946,904.00	2,946,904.00	889,599.00	2,946,904.00	0.00	0,0%
4) Other Local Revenue	8600-8799	330,045.00	330,045,00	0.00	330,045.00	0.00	0.0%
5) TOTAL, REVENUES		4,146,351.00	4,146,351.00	889,599.00	4.146,351.00	staan ge	말한 것 것
8. EXPENDITURES							ļ l
1) Certificated Salaries	1000-1999	1,924,919.00	1,924,919.00	392,047.20	1,924,919.00	0.00	0.0%
2) Classified Salaries	2000-2999	1,193,604.00	1,193,604.00	139,370.82	1,193,604.00	0.00	0.0%
3) Employee Benefits	3000-3999	1,490,813,00	1,490,813.00	191,591.73	1,490,813.00	0.00	0.0%
4) Books and Supplies	4000-4999	153,305.00	153,305.00	4,979.87	153,305.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	131,483.00	131,483.00	20,754.95	131,483.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	.0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	111,000.00	111,000.00	0.00	111,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES		5.005.124.00	5,005,124.00	748.744.57	5,005,124.00	的方法的保证	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(858,773.00)	(858,773.00)	140,854,43	(858,773.00)	n an	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	858,773.00	858,773.00	0.00	858,773.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0,00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		858,773.00	858,773.00	0.00	858,773.00		

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Glendale Unified Los Angeles County

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#### 2020-21 First Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	140,854.43	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	327,091.63	327,091.63		327,091.63	0.00	0.0%
b) Audit Adjustments		9793	0,00	0.00		. 0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			327,091.63	327,091.63		327,091.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Batance (F1c + F1d)			327,091.63	327,091,63		327,091.63		
2) Ending Balance, June 30 (E + F1e)			327,091.63	327,091,63		327,091.63		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	295.081.81	295,081.81		295,081.81		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	32,009.82	32,009.82		32,009.82		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

#### 2020-21 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Code	Original Budget s (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A, REVENUES			n an				
1) LCFF Sources	8010-8099	0.00	0.00	0,00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	6,850,000.00	6,850,000.00	655,501.02	6,850,000.00	0.00	0.0%
3) Other State Revenue	8300-8599	600,000,00	600,000.00	54,723.98	600,000.00	0.00	0.0%
4) Other Local Revenue	8600-8799	2,169,900.00	2,169,900.00	1,159.10	2,169,900.00	0.00	0.0%
5) TOTAL, REVENUES		9,619.900.00	9,619,900.00	711,384.10	9,619,900.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0,00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	3,471,504.00	3,471,504.00	503,102.22	3,471,504.00	0.00	0.0%
3) Employee Benelits	3000-3999	1,999,604.00	1,999,604.00	222,759.98	1,999,604.00	0.00	0.0%
4) Books and Supplies	4000-4999	3,951,660.00	3,951,660.00	336,331.81	3,951,660,00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	286,650.00	286,650.00	106,722.77	286,650.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	29,210.26	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0,00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES		10.039,418.00	10.039,418.00	1.198,127.04	10,039,418.00	tiça proximation	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A8 - B9)		(419,518.00)	(419,518,00)	(488,742,94)	(419,518.00)	and the second sec	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0,00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

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#### 2020-21 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

19 64568 0000000 Form 13I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (P)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(419,518.00)	(419.518.00)	(486,742.94)	(419,518.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	2,274,368.97	2,274,368.97		2,274,368.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,274,368.97	2,274,368,97		2,274,368.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,274,368.97	2,274,368.97		2,274,368.97		
2) Ending Balance, June 30 (E + Fie)			1,854,850.97	1,854,850.97		1,854,850.97		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711		700.00		700.00		
Stores		9712	128,537.20	128,537.20		128,537.20		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	673,755.82	673,755.82		673,755.82		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	1,051,857.95	1,051,857.95		1,051,857.95	[19] 동양 (19) 주말 [16] 영양 (주요)	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Glendale Unified Los Angeles County

#### 2020-21 First Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A, REVENUES								
1) LOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
5) TOTAL, REVENUES			90.000.00	90,000.00	0.00	90,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	<u>0.00</u>	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	Your		0.00	0.00_	0,00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,000.00	90,000,00	0.00	90,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	<u>0.00</u>	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0,0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Glendale Unified Los Angeles County

#### 2020-21 First Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

Deser/ption	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,000,00	90,000.00	0.00	90,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	5,406,760.86	5,406,760.86		5,406,760.86	0.00	0.0%
b) Audli Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,406,760.86	5,406,760.86		5,406,760.86		
d) Other Restatements		9795	0.00	0.00	All and a second se	0.00	0.00	0.0%
<ul> <li>a) Adjusted Beginning Balance (Fic + Fid)</li> </ul>			5,406,760.86	5,406,760.86		5,406,760,86		
2) Ending Balance, June 30 (E + Fie)			5,496,760.86	5,496,760.86		5,496,760.86		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0,00		0.00		
Prepaid Items		9713	0.00	0.00		0.00	the paper and a second and a second and a second	의 관심가요 산 사망자
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0,00	0.00		0.00		
Other Commitments d) Assigned		9760	5,496,760.86	5,496,760,86		5,496,760.86		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		이 이 있다.

Revenues

Glendale Unifled Los Angeles County

#### 2020-21 First Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B&D (F)
A. REVENUES							
1) LOFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00_	0.00	0.0%
4) Other Local Revenue	8600-8799	900,000.00	900,000.00	9,421.06	900,000.00	0.00	0.0%
5) TOTAL, REVENUES		900,000.00	900,000.00	9,421.06	900,000.00		Y BANKAN BANAKAN
B. EXPENDITURES				an a	r Carleyle (in 1997) 1997 - Carleyle (in 1997) 1997 - Carleyle (in 1997)		
1) Certificated Salarles	1000-1999	0,00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	1,184,582.00	1,184,582,00	289,058.79	1,184,582.00	0.00	0.0%
3) Employee Benefits	3000-3999	589,727.00	589,727.00	116,139.14	589,727.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	4,275.94	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	(32,108.14)	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	23,502,049.00	24,237,049.00	5,332,611.75	24,237,049.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	<u></u>	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	·····	25,276,358.00	26,011,358.00	5,709,977,48	26,011,358.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)	· · · · · · · · · · · · · · · · · · ·	(24,376,358,00)	(25.111,358.00)	(5,700,556,42)	(25,111,358.00)		
D. OTHER FINANCING SOURCES/USES							
<ul><li>i) Interfund Transfers</li><li>a) Transfers In</li></ul>	8900-8929	0.00	735,000.00	735,000.00	735,000.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	216,954.00	216,953.91	216,954.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	37,790,000.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	518,046.00	38,308,046.09	518,046.00		1.00

#### 2020-21 First Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B&D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,376,358.00)	(24,593,312,00)	32,607,489.67	(24.593,312.00)		
F. FUND BALANCE, RESERVES								ļ
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	63,081,189.99	63,081,189.99		63,081,189.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,081,189.99	63,081,189,99		63,081,189.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,081,189.99	63,081,189.99		63,081,189.99		
2) Ending Balance, June 30 (E + F1e)			38,704,831.99	38,487,877.99		38,487,877.99		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	18,105,412.23	17,888,458.23		17,888,458.23		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	20,599,419.76	20,599,419.76		20,599,419.76		
Reserve for Economic Uncertaintles		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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#### 2020-21 First Interim Capital Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description Re	esource Codes Object Code	Original Budget s (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col 8 & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0,00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	1,100,000.00	1,100,000.00	8,278.92	1,100,000.00	0.00	0.0%
5) TOTAL, REVENUES		1,100,000.00	1,100,000.00	8,278.92	1,100,000.00	动态的 生態層	
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salarles	2000-2999	35,830.00	35,830.00	8,657.32	35,830.00	0.00	0.0%
3) Employee Benefits	3000-3999	21,182.00	21,182.00	3,826.96	21,182.00	0.00	0.0%
4) Books and Supplies	4000-4999	500.00	500.00	0.00	500,00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	363,000.00	363,000.00	0.00	363,000.00	0.00	0.0%
6) Capital Outlay	6000-6999	100,000.00	1,428,470.00	425,853.36	1,426,470.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		520,512.00	1,546,982.00	438,337.64	1,846,982.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - 89)		579,488.00	(746,982,00)	(430,058,72)	(746,982.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8829	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0?
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

# 2020-21 First Interim Capital Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		579,488.00	(746.982.00)	(430,058.72)	(746,982.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance a) As of July 1 - Unaudited	9791	10,603,574,97	10,603,574,97		10,603,574.97	0.00_	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		10,603,574.97	10,603,574.97		10,603,574.97		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Ádjusted Beginning Balance (F1c + F1d)		10,603,574.97	10,603,574.97		10,603,574.97		같은 가 있네. 1943 - 201
2) Ending Balance, June 30 (E + F1e)		11,183,062.97	9,856,592.97		9,856,592.97		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Items	9713	0.00	0.00		0.00	entration de la compañía Regional de Compañía	
All Others	9719	0.00	0.00		0,00		
<ul><li>b) Legally Restricted Balance</li><li>c) Committed</li></ul>	9740	1,954,519.39	1,954,519.39		1,954,519.39		
Stabilization Arrangements	9750	0,00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		1942 - 194 1943 - 194 1943 - 194
Other Assignments e) Unassigned/Unappropriated	9780	9,228,543.58	7,902,073.58		7,902,073.58		
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

#### 2020-21 First Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Originai Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0,00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0,00	0.0%
4) Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES		a in the state of the state of the state of the state					
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classilied Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0,00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299, 7400-749 <del>9</del>	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0,00		0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
<ol> <li>interiund Transfers         <ul> <li>a) Transfers In</li> </ul> </li> </ol>	8900-8929	00.0	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8960-8999	0.00	0.00	0.00	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Glendale Unified Los Angeles County

#### 2020-21 First Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes _ Obje	ect Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00	ares de Francis Secondo escrit	
F. FUND BALANCE, RESERVES						•		
1) Beginning Fund Balance a) As of July 1 - Unaudited	1	9791	5,177.21	5,177.21		5,177.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,177.21	5,177.21		5,177,21	うたいといい作用	
d) Other Restatements	!	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,177.21	5,177.21		5,177.21		
2) Ending Balance, June 30 (E + F1e)			5,177,21	<u>5,177.2</u> 1		5,177.21		알 날 같다. 아름이 같아
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	5,177.21	5,177.21		5,177.21		
Reserve for Economic Uncertaintles		9789	0.00	0,00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

#### 2020-21 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Code	Original Budget s(A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-B099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	130,504.81	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	705,612.00	705,612.00	25,496.50	705,612.00	0.00	0.0%
5) TOTAL, REVENUES		705,612.00	705,612.00	156,001.31	705,612.00	Root States Provide	
B. EXPENDITURES	·			neosinii Serii Reedivoosinii Soluojii Serie		internet skolet en er	
1) Certificated Salaries	1000-1999	<u>0.00</u>	0.00	<u></u> 0.00	0.00	344 Faily 794 (340.00	0.0%
2) Classified Salarles	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	(34.92)	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	719,500.00	719,500.00	0.00	719,500.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	429,481.00	429,481.00	(363,509.24)	429,481.00	0.00	0.0%
6) Capital Oullay	6000-6999	6,694,000.00	6,694,000.00	100,617.04	6,694,000.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299, 7400-7499	1,317,113.00	1,317,113.00	662,063.13	1,317,113.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	<u></u>	9,160,094.00	9,160,094.00	399,136.01	9,160,094,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		. (8,454,482,00)	(8,454,482.00)	(243,134.70)	(8,454,482,00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	2,984,000.00	3,200,954.00	216,953.91	3,200,954.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	735,000.00	735,000.00	735,000.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		2,984.000.00	2.465,954.00	(518,046.09)	2,465,954.00		

Glendale Unified Los Angeles County

#### 2020-21 First InterIm Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,470,482.00)	(5,988,528.00)	(761,180.79)	(5,988,528,00)		
F. FUND BALANCE, RESERVES					andre stander in der Michaelsen			
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	20,034,452.08	20,034,452.08		20,034,452.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,034,452.08	20,034,452.08		20,034,452,08		
d) Other Restalements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,034,452.08	20,034,452.08		20,034,452.08		
2) Ending Balance, June 30 (E + F1e)			14,563,970.08	14,045,924.08		14,045,924.08		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		같은 같 같은 같이
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	2,621,121.16	2,838,075.16		2,838,075.16		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	11,942,848.92	11,207,848.92		11,207,848.92		
Reserve for Economic Uncertainties		9789	<b>C.</b> 00	D <b>.</b> 0		0.00		e e ser en
Unassigned/Unappropriated Amount		9790	0.60	0.00		0.00		

#### 2020-21 First Interim Bond Interest and Redemption Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-80 <b>99</b>	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	. 0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	17,062,365.00	17,062,365.00	0.00	17,062,365.00	0.00	0.0%
5) TOTAL, REVENUES		17,062,365.00	17,062,365.00	0.00	17,062,365.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0,00	0.0%
<li>7) Other Outgo (exoluding Transfers of Indirect Costs)</li>	7100-7299, 7400-7499	19,040,456.00	19,040,456.00	0.00	19,040,456.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	·	19,040,456.00	19,040,456.00	0.00	19,040,456.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(1,978,091.00)	(1,978,091.00)	0.00	(1,978.091.00)		
D, OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0,00	0.00	0.00	0.00	0.00	0,0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Glendale Unified Los Angeles County

#### 2020-21 First Interim Bond Interest and Redemption Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes C	)bject Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,978,0 <u>91.00)</u>	(1,978,091.00)	0.00	(1,978.091.00)		
F. FUND BALANCE, RESERVES							ĺ	
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	16,873,771.00	16,873,771.00		16,873,771.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,879,771.00	16,873,771.00		16,873,771.00		an an taile the
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,873,771.00	16,873,771.00		16,873,771.00		
2) Ending Balance, June 30 (E + F1e)			14,895,680.00	14,895,680.00		14,895,680.00	한 이번 가장 이상의 1997년 1997년 1997년 1997년 1997년 199	
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0,00		
Prepald Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Bałance c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0,00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	14,895,680.00	14,895,680,00		14,895,680.00		х. 1
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		1 <sup>97</sup> - 197 - 197

#### 2020-21 First InterIm Debt Service Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Column B & D (F)
A. REVENUES				e de la constante de la constante Constante de la constante de la			
		6.0.0.0.0	New March		da de la calado	$\omega = \psi_{1}^{2} + \psi_{2}^{2} + \psi_{3}^{2} + $	
1) LOFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0,00	0.00	0.0%
4) Other Local Revenue	8600-8799	150,000,00	150,000.00	0.00	150,000.00	0.00	0.0
5) TOTAL, REVENUES		150,000.00	150,000.00	0.00	150,000.00		
B. EXPENDITURES							an an an An 1965 An Sheri Dinah
1) Certificated Salarles	1000-1999	0.00	0.00	0.00	D.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies	4000-4899	0.00	0.00	0.00	0.00	0.00	0.0
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	Q.0
6) Capital Outlay	6000-6899	0.00	0.00	0.00	0.00	0.00	0.0
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Oulgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00	inter para de la	1919) A
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - 89)		150,000.00	150.000.00	0.00	150,000.00		
D. OTHER FINANCING SOURCES/USES	1999 (1999 (1999 (1999 (1999 (1999 (1999 (1999 (1999 (1999 (1999 (1999 (1999 (1999 (1999 (1999 (1999 (1999 (1999	150,000,00	150.000.00	0.00	100,000,000		
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0,00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

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#### 2020-21 First Interim Debt Service Fund Revenues, Expenditures, and Changes in Fund Balance

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,000.00	150.000.00	0.00	150,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	91,982,128.92	91,982,128.92		91,982,128.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,962,126.92	91,982,128.92		91,982,128.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,982,128,92	91,982,128.92		91,982,128.92		
2) Ending Balance, June 30 (E + F1e)			92,132,128.92	92,132,128.92		92,132,128.92		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Storas		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	92,132,128.92	92,132,1 <u>28.92</u>		92,132,128,92		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		nationalia Antonio de Santa
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

#### 2020-21 First Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Position

Descr/ption Re	esquirce Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LOFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0,0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	15,067,272.00	15,647,453.00	2,595,007.73	15,647,453.00	0.00	0.0%
5) TOTAL, REVENUES	and a second	15,067,272,00	15,647,453.00	2,595,007.73	15,647,453.00		的感情。
B. EXPENSES							
1) Certificated Salarles	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	10,000.00	10,000.00	1,089.27	10,000.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999	14,968,272.00	14,968,272.00	4,932,172,61	14,968,272.00	0.00	0.0%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	Ó.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0,00	0.00	0.0%
9) TQTAL, EXPENSES		14.978,272.00	14,978,272.00	4,933,261.88	14,978,272.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		89,000.00	669,181.00	(2.338,254,15)	669,181.00		
D. OTHER FINANCING SOURCES/USES						1	
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0,00		이 2012년 4월 34년 1879년 1871년 1871년 1871년 1871년 1871년 187

#### 2020-21 First Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Position

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column 8 & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)		89,000.00	669,181.00	(2,338,254.15)	669,181.00		
F. NET POSITION				h shinak s			
1) Beginning Net Position a) As of July 1 - Unaudited	9791	11,345,150.63	11,345,150.63		11,345,150.63	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		11,345,150.63	11,345,150.63	en energia energi Senta esterio	11,345,150.63		業業型
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)		11,345,150.63	11,345,150.63		11,345,150.63	let sit let en littlere Grandel og have	
2) Ending Net Position, June 30 (E + F1e)		11,434,150.63	12,014,331,63		12,014,331,63		
Components of Ending Net Position				an a			
a) Net Investment In Capital Assets	9796	0.00	0.00		0.00	이가 다 다 가 가 가 다 다 다 다 다 다 다	
b) Restricted Net Position	9797	.0.00	0.00		0.00		
c) Unrestricted Net Position	9790	11,434,150.63	12,014,331.63	<b>空空级空空空</b>	12,014,331,63		

#### 2020-21 First InterIm Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Position

Description	Resource Codes Object Codes	Ortginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totais (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LOFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	9,600.00	9,600.00	0.00	9,600.00	0.00	0.0%
5) TOTAL, REVENUES		9,600.00	9,600,00	0.00	9,600.00	医杀虫子病病	
B. EXPENSES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00_	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
B) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		9,600,00	9,600.00	0.00	9.600.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0,00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	9,600.00	9,600.00	0.00	9,600.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(9,600.00	(9,600.00)	0.00	(9,600.00)		

#### 2020-21 First Interim Foundation Private-Purpose Trust Fund Revenues, Expenses and Changes in Net Position

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)		0.00	0.00	0.00	0.00		
F. NET POSITION							
<ol> <li>Beginning Net Position         <ol> <li>As of July 1 - Unaudited</li> </ol> </li> </ol>	9791	334,805,71	334,805.71		334,805,71	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		334,805,71	334,805.71		334,805,71		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)		334,805.71	334,805.71	1. LA CER P	334,805,71		
2) Ending Net Position, June 30 (E + F1e)		334,805.71	334,805,71		334,805.71		
Components of Ending Net Position						State of the second	
a) Net Investment in Capital Assets	9796	0.00	0.00		0.00		
b) Restricted Net Position	9797	331,821.24	331,821,24	关系的扩充的 2.2000年1月3日	331,821.24		
c) Unrestricted Net Position	9790	2,984,47	2,984,47		2,984.47	的理想的	

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 interim certification.

#### CRITERIA AND STANDARDS

#### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported In the General Fund, only, for all fiscal years.

#### Estimated Funded ADA

Fiscal Year		Budget Adoption Budget (Form 01CS, Ite <u>m 1A)</u>	First InterIm Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)		04 000 00	94 699 00		
District Regular Charter School		24,692.00	24,692.00		
	Total ADA	24,692.00	24,692.00	0.0%	Met
1st Subsequent Year (2021-22) District Regular Charter School	_	24,471.00	24,692.00		
Charter School	Total ADA	24,471.00	24,692.00	0.9%	Met
2nd Subsequent Year (2022-23) District Regular		24,463.00	23,776.00_		
Charter School	Total ADA	24,463.00	23,776.00	-2.8%	Not Met

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

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

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:

(required if NOT met)

2022-23 "not met" caused by declining enrollment and 2021-22 generous hold harmless rules expiring.

California Dept of Education SACS Financial Reporting Software - 2020.2.0 File: csi (Rev06/24/2020)

#### 2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enroliment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

	Enrollme	nt		
Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status
Current Year (2020-21) District Regular Charter School	25,282	24,934		
Total Enrollment	25,282	24,934	-1.4%	Met
1st Subsequent Year (2021-22) District Regular Charter School	25,273	24,563		
Total Enrollment	25,273	24,563	-2.8%	Not Met
2nd Subsequent Year (2022-23) District Regular	25,223	24,557		
Charter School Total Enrollment	25,223	24,557	-2.6%	Not Met

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

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

1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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:

Standard not met is caused by actual and projected larger than anticipated drop in enrollment.

(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 current fiscal 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 Enroliment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enroltment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines <u>A4 and C4)</u>	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio
Third Prior Year (2017-18) District Regular	25,134	26,071	
Charter School Total ADA/Enroliment	25,134	26,071	96.4%
Second Prior Year (2018-19) District Regular	24,883	25,789	
Charter School Total ADA/Enrollment	24,883	25,789	96.5%
irst Prior Year (2019-20) District Regular	24,691	25,528	
Charter School Total ADA/Enrollment	24,691	25,528	96.7%
		Historical Average Ratio:	96.5%
District's ADA	to Enrollment Standard (histori	cal average ratio plus 0.5%):	97.0%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enroliment	Status
Fiscal Year	(Form AI, Lines A4 and 04)	(Ontenon 2, Neth 2A)	Turio of Abrillo Entonitori	
Current Year (2020-21)		04.004		
District Regular	24,135	24,934		
Charter School	0			
Total ADA/Enrollment	24,135	24,934	96.8%	Met
1st Subsequent Year (2021-22)				
District Regular	23.776	24,563	-	
Charter School				
Total ADA/Enrollment	23,776	24,563	96.8%	Met
2nd Subsequent Year (2022-23)				
District Regular	23,770	24,557		
Charter School				
Total ADA/Enrollment	23,770	24,557	96.8%	Met

#### 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 current year and two subsequent fiscal years.

Explanation: (required if NOT met)

#### 4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

#### 4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Budget Adoption	First Interim		
(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
218,932,735.00	237,346,968.00	8.4%	Not Met
217,132,478.00	237,710,541.00	9.5%	Not Met
217,085,512.00	229,159,320.00	5.6%	Not Met
	(Fund 01, Objects 8011 Budget Adoption (Form 01CS, Item 4B) 218,932,735.00 217,132,478.00	(Form 01CS, Item 4B)         Projected Year Totals           218,932,735.00         237,346,968.00           217,132,478.00         237,710,541.00	(Fund 01, Objects 8011, 8012, 8020-8089)           Budget Adoption         First Interim           (Form 01CS, Item 4B)         Projected Year Totals         Percent Change           218,932,735.00         237,346,968.00         8.4%           217,132,478.00         237,710,541.00         9.5%

#### 4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met) Primarily caused by the "negative cola" in the budget adoption. First InterIm utilizes a zero cola.

#### 5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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 Salarles and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

	Unaudited Actua (Resources		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2017-18)	179,615,876.52	202,598,486.96	88.7%
Second Prior Year (2018-19)	182,921,698,79	204,462,729.52	89.5%
First Prior Year (2019-20)	190,492,254.68	208,010,148.57	91.6%
• • • •		Historical Average Ratio:	89.9%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

	Projected Year To	stals - Unrestricted		
	(Resources	0000-1999)		
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 011, Objects 1000-3999)	(Farm 01), Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year		(Form MYPI, Lines B1-B8, B10)		Status
Current Year (2020-21)	196,192,628.00	226,176,771.00	86.7%	Not Met
1st Subsequent Year (2021-22)	193,796,090.00	213,467,163.00	90.8%	Met
2nd Subsequent Year (2022-23)	200,228,846.00	200,167,695.00	100.0%	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 of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fliscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation: (required if NOT met)

2020-21 includes one-time appropriations for CARES Programs and carry-over. 2022-23 includes\$20 million solvency reduction on line B.10.

#### 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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

#### 6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data Into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

		Budget Adoption Budget	First Interim Projected Year Totals		Change Is Outside
Object Range / Fiscal Year		(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
	I, Objects 810	0-8299) (Form MYPI, Line A2)		150.0%	Yes
Current Year (2020-21)		14,001,740.00	35,306,634.00	152.2%	No
1st Subsequent Year (2021-22)		14,000,058.00	14,000,058.00	0.0%	No No
2nd Subsequent Year (2022-23)		13,990,716.00	13,990,716.00	0.0%	110
Explanation: (required if Yes)	First Interim	2020-21 includes one-time CARES	appropriations and carry-over.		
Other State Revenue (Fun	d 01. Objects	8300-8599) (Form MYPI, Line A3)			
Current Year (2020-21)		26,648,512.00	30,888,958.00	15.9%	Yes
1st Subsequent Year (2021-22)		26,641,731.00	26,151,737.00	-1.8%	No
2nd Subsequent Year (2022-23)		26,603,393.00	26,113,393.00	-1.8%	No
Explanation: (required if Yes)	First Interin	2020-21 includes one-time CARES	appropriations and carry-over.		
	nd 01, Object	s 8600-8799) (Form MYPI, Line A4	)	4.1%	No
Current Year (2020-21)		16,933,365.00	17,626,715.00	4,1%	No
1st Subsequent Year (2021-22)		16,933,365.00	16,933,365.00	0.0%	No
2nd Subsequent Year (2022-23)		16,933,365.00	10,350,000.00	0.073	
Explanation: (required if Yes)	First Interin	2020-21 includes one-time carry-o	vər.		
Books and Supplies (Fun	d 01. Objects	4000-4999) (Form MYPI, Line B4)	1		
Current Year (2020-21)		8,871,389.00	30,652,652.00	245.5%	Yes
1st Subsequent Year (2021-22)		8,871,719.00	7,371,719.00	-16.9%	Yes
2nd Subsequent Year (2022-23)		8,863,107.00	7,363,107.00	-16.9%	Yes
Explanation: (required if Yes)	First Interin	n 2020-21 include one-time CARES	appropriations and carry-over. Firs	t Interim 2021-22 and 2022-23 ir	clude solvency plan reductions.
Services and Other Open	ating Expend	itures (Fund 01, Objects 5000-599	9) (Form MYPI, Line B5)		
Current Year (2020-21)		34,176,674.00	36,004,283.00	5.3%	Yes
tst Subsequent Year (2021-22)		34,441,283.00	32,941,283.00	-4.4%	No
2nd Subsequent Year (2022-23)		34,709,207.00	33,209,207.00	-4,3%	No
Explanation: (required if Yes)	First Interir and 2022-2	n 2020-21 includes one-time CARES 3 include solvency plan reductions.	S appropriations and carry-over, and	l one time projected actuals proje	oted savings. First Interim 2021-2

#### 6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other	Local Revenue (Section 6A)			
Current Year (2020-21)	57,583,617.00	83,822,307.00	45.6%	Not Met
1st Subsequent Year (2021-22)	57,575,154.00	57,085,160.00	-0.9%	Met
2nd Subsequent Year (2022-23)	57,527,474.00	57,037,474.00	-0.9%	Met
Total Books and Supplies, and Servic	es and Other Operating Expenditu	res (Section 6A)		
Current Year (2020-21)	43.048.063.00	66,656,935.00	54.8%	Not Met
1st Subsequent Year (2021-22)	43,313,002.00	40,313,002.00	-6.9%	Not Met
2nd Subsequent Year (2022-23)	43,572,314.00	40,572,314,00	-6.9%	Not Met
	10,07,2101,100			

## 6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A If the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year 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 (Ilnked from 6A if NOT met)

Explanation: Other State Revenue (linked from 6A

If NOT met) Explanation:

Other Local Revenue (linked from 6A If NOT met) First Interin 2020-21 includes one-time CARES appropriations and carry-over.

First Interim 2020-21 includes one-time CARES appropriations and carry-over.

First Interim 2020-21 Includes one-time carry-over.

1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year 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.

First Interim 2020-21 Include one-time CARES appropriations and carry-over. First Interim 2021-22 and 2022-23 include solvency plan reductions.

(linked from 6A If NOT met) Explanation:

Explanation: Books and Supplies

Services and Other Exps (linked from 6A If NOT met) First Interim 2020-21 Includes one-time CARES appropriations and carry-over, and one time projected actuals projected savings. First Interim 2021-22 and 2022-23 include solvency plan reductions.

#### 7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	-	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status	7
1.	OMMA/RMA Contribution	10,282,197.00	10,282,197.00	Met	
2.	Budget Adoption Contribution (Information o (Form 01CS, Criterion 7)	nly)	9,747,196.86		

If status 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)	

#### 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 any of the current fiscal year or two subsequent fiscal years.

1Available 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>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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.9%	4.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	1.3%	1.0%

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; If not, enter data for the two subsequent years into the first and second columns.

	Projected Y	′ear Totals		
	Net Change In Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses	Deticit Spending Level	
		(Form 011, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2020-21)	(21,048,436.00)	226,176,771.00	9.3%	Not Met
1st Subsequent Year (2021-22)	(8,217,008.00)	213,467,163.00	3.8%	Not Met
2nd Subsequent Year (2022-23)	(3,476,326.00)		1.7%	Not Met

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

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation: (required if NOT met) The District's deficit spending pattern is primarily caused by increases in STRS, PERS, Special Education, Health and Welfare increases, zero COLA, increased expenditures caused by COVID-19.

#### 9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

## 9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

	Ending Fund Balance General Fund Projected Year Totals	
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2020-21)	33,507,697.25	Mət
1 st Subsequent Year (2021-22)	25,293,982.25	Met
2nd Subsequent Year (2022-23)	21,818,518.25	Met

## 9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation: (required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

## 9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

	Ending Cash Balance General Fund			
Fiscal Year	(Form CASH, Line F, June Column)	Status		
Current Year (2020-21)	1,277,995.54	Met		
9B-2. Comparison of the District's Ending	Cash Balance to the Standard	· · · · · · · · · · · · · · · · · · ·		

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation: (required if NOT met)

#### 10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal 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: Current Year data are extracted. If Form MYPI 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	D	istrict 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 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.

Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>a</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.

Yes

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	24,135	23,776	23,770
District's Reserve Standard Percentage Level:	3%	3%	3%

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 MYPI 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; Current Year data are extracted.

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
   If you are the SELPA At Land are excluding special education pass-through funds:
- 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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<ul> <li>b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)</li> </ul>	5,720,861.00	5,720,861.00	5,720,861.00

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

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

		Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	342,703,353.00	303,009,416.00	289,672,258.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
З.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	342,703,353.00	303,009,416.00	289,672,258.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	10,281,100.59	9,090,282.48	8,690,167.74
6.	eserve Standard - by Amount 671,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	10,281,100.59	9,090,282.48	8,690,167.74

#### 10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

	e Amounis ricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	General Fund - Stabilization Arrangements			
1.	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
£.	(Fund 01, Object 9789) (Form MYP1, Line E1b)	10,281,101.00	9,090,283.00	8,690,168.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	9,858,593.02	3,112,403.02	36,192.02
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties		0.00	0.00
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount (Lines C1 thru C7)	20,139,694.02	12,202,686.02	8,726,360.02
9.	District's Available Reserve Percentage (Information only)			
ΰ.	(Line 8 divided by Section 10B, Line 3)	5.88%	4.03%	3.01%
	District's Reserve Standard (Section 10B, Line 7):	10,281,100.59	9,090,282.48	8,690,167.74
	······································			
	Status:	Mət	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 - Available reserves have met the standard for the current year 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 Itabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?
- 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 funded with one-time revenues that have changed since budget adoption by more than five percent?

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 ilscal years:

#### S3. Temporary Interfund Borrowings

- Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)
- 1b. If Yes, identify the interfund borrowings:


#### S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal 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 \_\_\_\_\_

No

No

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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard	-5.0% to +5.0% : or -\$20,000 to +\$20,000	
S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that r	nay Impact the General Fund	

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist; enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

	Budget Adoption	First Interim	Percent		-	
Description / Fiscal Year	(Form 01CS, Item S5A)	Projected Year Totals	Change	Amount of Change	Status	
1a. Contributions, Unrestricted Genera	al Fund					
(Fund 01, Resources 0000-1999, OI	bject 8980)					
Current Year (2020-21)	(41,074,698.00)	(41,549,269.00)	1.2%	474,571.00	Met	
1st Subsequent Year (2021-22)	(41,263,818.00)	(41,753,818.00)	1.2%	490,000.00	Met	
2nd Subsequent Year (2022-23)	(41,263,818.00)	(41,753,818.00)	1.2%	490,000.00	Met	
					-	
1b. Transfers in, General Fund *						
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met	
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	- 0.00	Met	
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met	
1c. Transfers Out, General Fund *						
Current Year (2020-21)	3,842,773.00	3,842,773.00	0.0%	0.00	Met	
1st Subsequent Year (2021-22)	3,845,097.00	3,845,097.00	0.0%	0.00	Met	
2nd Subsequent Year (2022-23)	3,845,447.00	3,845,447.00	0.0%	0.00	Met	
	••••••••••••••••••••••••••••••••••••••					
1d. Capital Project Cost Overruns			_			
Have capital project cost overruns oc	curred since budget adoption that may in	moact the				
general fund operational budget?	samer since seager depictrible may in			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

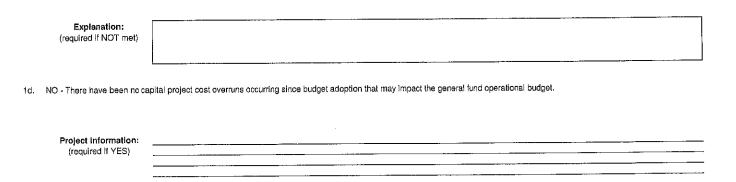
DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

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

Explanation: (required if NOT met)

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

Explanation: (required If NOT met) 1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.



#### S6. Long-term Commitments

Identify all existing and new multiyear commitments! and their annual required payment for the current fiscal 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.

1 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: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

- a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)
  - b. If Yes to Item 1a, have new long-term (multilyear) commitments been incurred since budget adoption?
- 2. If Yes to Item 1a, list (or update) 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.

Yes

No

	# of Years	SACS I	Principal Balance	
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2020
Capital Leases				
Certificates of Participation				
General Obligation Bonds	21	Property Tax	Measure K & Measure S	410,092,990
Supp Early Retirement Program				
State School Bullding Loans				
Compensated Absences				
Other Long-term Commitments (do	no <u>t Include</u> OF	'EB):		
City of Glendale Loan	4	Central RDA Funds	7439	790,980
CREBS	15	Fund 40.1 (RDA Funds)	7439	12,863,875
	1			

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases Certificates of Participation			10,000,001	20,030,29
General Obligation Bonds Supp Early Retirement Program State School Building Loans Compensated Absences	21,728,953	21,133,983	19,636,664	20,030,29

#### Other Long-term Commitments (continued):

TOTAL

Ha	as total annual payment increased over	r prior year (2019-20)?	No	No	No
	Total Annual Payments: as total аппual payment increased over	23,289,516	22,709,096	21,225,485	21,632,979
CREBS		1,323,563	1,317,113	1,309,821	1,301,684
City of Glendale Lo	pan	237,000	258,000	279,000	301,000

423,747,845

.....

#### 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 current and two subsequent fiscal years.

Explanation: (Required If Yes to increase in total							
annual payments)							
						_	
	\				 		
S6C. Identification of Decrease	es to Funding Sou	rces Used to Pay L	.ong-term Com	mitments		····	· · · · · · · · · · · · · · · ·
DATA ENTRY: Click the appropriate	Yes or No button in It	em 1; if Yes, an expla	anation is required	i 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?

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.

Explanation:	
(Required if Yes)	

No

#### S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1.	<ul> <li>Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)</li> </ul>	Yes	
	b. If Yes to item 1a, have there been changes since budget adoption in OPEB liabilities?		
		No	
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	No	
2.	OPEB Liabliities a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 2a minus Line 2b)	Budget Adoption (Form 01CS, Item S7A) 84,836,448.00 84,836,448.00 0.00	First Interim 117,621,020.00 117,621,020.00 0.00
	<ul> <li>d. Is total OPEB liability based on the district's estimate or an actuarial valuation?</li> <li>e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.</li> </ul>	Actuarial Jun 30, 2019	Actuarial Jun 30, 2020

a. OPEB actuarially determined contribution (ADC) if available, per	Budget Adoption	
actuarial valuation or Alternative Measurement Method	(Form 01CS, Item S7A)	First Interim
Current Year (2020-21)	3,682,923.00	3,875,172.00
1st Subsequent Year (2021-22)	3,682,923.00	3,875,172.00
2nd Subsequent Year (2022-23)	3,682,923.00	3,878,172.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-	insurance fund)	
(Funds 01-70, objects 3701-3752)		
Current Year (2020-21)	2,536,342.00	2,568,939.00
1st Subsequent Year (2021-22)	2,536,342.00	2,568,939.00
2nd Subsequent Year (2022-23)	2,536,342.00	2,568,939.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	2,536,342.00	2,264,297.00
1st Subsequent Year (2021-22)	2,536,342.00	2,264,297.00
2nd Subsequent Year (2022-23)	2,536,342.00	2,264,297.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	168	99
1st Subsequent Year (2021-22)	168	99
2nd Subsequent Year (2022-23)	168	99

Comments: 4.

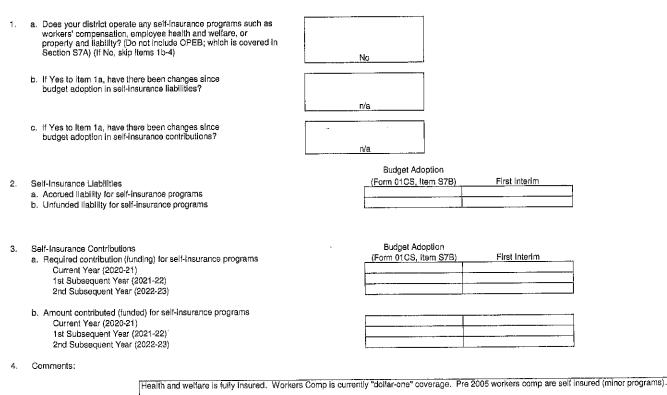
З.

OPEB Contributions

There is a prior Superintendent who receives lifetime benefits past age 65. Refer to GASB 75 study for details.

# S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.



## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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 linalized, 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.

584	Cost Analysis of District's Labor Agreements	<ul> <li>Certificated (Non-management) Employees</li> </ul>

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

		plete number of FTEs, then skip to se	ction S8B.				
	If No, contin	nue with section S8A.					
Certific	ated (Non-management) Salary and Be	nefit Negotiations Prior Year (2nd Interim) (2019-20)	Current Yer (2020-21)		1st Subsequent (2021-22)	Year	2nd Subsequent Year (2022-23)
	r of certificated (non-management) full- uivalent (FTE) positions	1,279.0		1,285.0		1,285.0	1,285.0
1a.	Have any salary and benefit negotiations	been settled since budget adoption?		No			
	If Yes, and	the corresponding public disclosure of	locuments have be	en filed with the	e COE, complete ques	tions 2 and 3.	
		the corresponding public disclosure o lete questions 6 and 7.	documents have no	t been filed witi	n the COE, complete q	uestions 2-5.	
1b.	Are any salary and benefit negotiations s If Yes, com	till unsettled? plete questions 6 and 7.		Yes			
Negotia	tions Settled Since Budget Adoption						
2a.	Per Government Code Section 3547.5(a)	, date of public disclosure board mee	eting:				
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent an If Yes, date	), was the collective bargaining agree d chief business official? e of Superintendent and CBO certifica					
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargai If Yes, date	), was a budget revision adopted ning agreement? e of budget revision board adoption:		n/a			
4.	Period covered by the agreement:	Begin Date:		End	Date:	]	
5.	Salary settlement:	_	Current Ye (2020-21		1st Subsequen (2021-22)		2nd Subsequent Year (2022-23)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear					
		One Year Agreement					
	Total cost	of salary settlement				·	
	% change	in salary schedule from prior year	<u>,</u> .				
		Multiyear Agreement					
	Total cost	of salary settlement					
		in salary schedule from prior year r text, such as "Reopener")					
	Identify the	e source of funding that will be used t	o support multiyea	r salary commit	ments:		

### Negotiations Not Settled Cost of a one percent Increase in salary and statutory benefits 1,411,000 6. Current Year 1st Subsequent Year 2nd Subsequent Year (2022-23) (2020-21) (2021-22) 0 0 0 Amount included for any tentative salary schedule increases 7. Current Year 1st Subsequent Year 2nd Subsequent Year Certificated (Non-management) Health and Welfare (H&W) Benefits (2022-23) (2020-21) (2021-22) Are costs of H&W benefit changes included in the interim and MYPs? 1 Yes Yes Yes 30,510,000 26,160,000 28,250,000 2. Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year Varies Varies VAries 3. 8.0% 8.0% 8.0% 4. Certificated (Non-management) Prior Year Settlements Negotlated Since Budget Adoption Are any new costs negotiated since budget adoption for prior year settlements included in the interim? No If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: 2nd Subsequent Year Current Year 1st Subsequent Year (2022-23) (2020-21) (2021-22) Certificated (Non-management) Step and Column Adjustments Are step & column adjustments included in the interim and MYPs? Yes Yes Yes 1 1,350,000 1,350,000 1,350,000 2, Cost of step & column adjustments 1.0% Percent change in step & column over prior year 1.0% 1.0% З. 2nd Subsequent Year 1st Subsequent Year Current Year (2021-22) (2022-23)Certificated (Non-management) Attrition (layoffs and retirements) (2020-21) Are savings from attrition included in the interim and MYPs? Yes Yes Yes 1.

2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

### Certificated (Non-management) - Other

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

Yes

Yes

Yes

S8B. (	Cost Analysis of District's Labor Agr	eements - Classified (Non-ma	anagement) E	mployees		
DATA I	ENTRY: Click the appropriate Yes or No bu	itton for "Status of Classified Labor	Agreements as	of the Previous Repo	orting Period." There are no extractio	ns in this section.
Status	of Classified Labor Agreements as of th Il classified labor negotiations settled as of If Yes, com	e Previous Reporting Perlod		No		
Classi	ied (Non-management) Salary and Bene	fit Negotiations Prior Year (2nd Interim) (2019-20)		nt Year 0-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Numbe FTE po	r of classified (non-management) sitions	935.0	(202	972.0	976.0	976.0
1a.	If Yes, and	the corresponding public disclosure	e documents ha	No Ne been filed with the ve not been filed with	COE, complete questions 2 and 3. the COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations s If Yes, com	till unsettled? plete questions 6 and 7.		Yes		
<u>Negotia</u> 2a.	<u>ations Settled Since Budget Adoption</u> Per Government Code Section 3547.5(a)					
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent and if Yes, date					
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargai If Yes, date		:	n/a		
4.	Period covered by the agreement:	Begin Date:		End I	Date:	]
5.	Salary settlement:			nt Year 20-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlement included i projections (MYPs)?	in the interim and multiyear				
	Total cost	One Year Agreement of salary settlement				
	% change	in salary schedule from prior year				
	Total cost	or Multiyear Agreement of salary settlement				
		in salary schedule from prior year * text, such as "Reopener">				
	Identify the	e source of funding that will be used	d to support mu	tiyear salary commitr	nents:	
<u>Negoti</u>	ations Not Settled		·			
6.	Cost of a one percent increase in salary	and statutory benefits		572,709		
_		a standa la paga se -		ent Year 20-21) 0	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7.	Amount included for any tentative salary	schedule increases		U		· · · · · · · · · · · · · · · · · · ·

# 2020-21 First Interim General Fund School District Criteria and Standards Review

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
<ol><li>Total cost of H&amp;W benefits</li></ol>	13,080,000	14,130,000	15,260,000
<ol><li>Percent of H&amp;W cost paid by employer</li></ol>	Varies	Varles	Varies
<ol><li>Percent projected change in H&amp;W cost over prior year</li></ol>	8.0%	8.0%	8.0%
Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption Are any new costs negotiated since budget adoption for prior year settlements included in the Interim? If Yes, amount of new costs included in the Interim and MYPs If Yes, explain the nature of the new costs:	No		
Classified (Non-management) Step and Column Adjustments	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

### Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the InterIm and MYPs? 1.
- 2. Cost of step & column adjustments
- 3. Percent change in step & column over prior year

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

- 1. Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? 2.

Yes	Yes	Yes
330,000	330,000	330,000
1.0%	1.0%	1.0%
Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period
Were all managerial/confidential labor negotiations settled as of budget adoption? No If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Manag	ement/Supervisor/Confidential Salary	and Benefit Negotiations			
		Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Numbe confide	er of management, supervisor, and ential FTE positions	198.0	198.0	198.0	198.0
1a.	Have any salary and benefit negotiation (If Yes, co	ns been settled since budget adoption? mplete question 2.	No		
	lf No, cor	nplete questions 3 and 4.			
1b.	Are any salary and benefit negotlations If Yes, co	still unsettled? mplete questions 3 and 4.	Yes		
Neaoti	ations Settled Since Budget Adoption				
2.	Salary settlement:	_	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Is the cost of salary settlement included projections (MYPs)?	d in the interim and multiyear			
		t of salary settlement			
		n salary schedule from prior year er text, such as "Reopener")			
<u>Negoti</u> 3	<u>ations Not Settled</u> Cost of a one percent increase in salar	y and statutory benefits	283,686		
			Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4.	Amount included for any tentative sala	y schedule increases	0	0	0
	gement/Supervisor/Confidential 1 and Welfare (H&W) Benefits		Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are costs of H&W benefit changes incl	uded in the Interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	Ľ	4,360,000	4,710,000	5,090,000
3. 4.	Percent of H&W cost paid by employe Percent projected change in H&W cos		Varies 8.0%	Varies 8.0%	Varles 8.0%
		· · · · · · · · ·			
	gement/Supervisor/Confidential and Column Adjustments	·	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are step & column adjustments include	ad in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		100,000	100,000	100,000
3.	Percent change in step and column ov	er prior year	1.0%	1.0%	1.0%
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)	-	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Are costs of other benefits included in the interim and MYPs? 1.

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	Na	No
0	0	0
0.0%	0.0%	0.0%

# S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

# S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

 If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

# ADDITIONAL FISCAL INDICATORS

The fol may ale	owing fiscal Indicators are desig art the reviewing agency to the n	ned to provide additional data for reviewing agencies. A "Yi eed for additional review.	es" answer to any single indicator does not necessarily suggest a cause for concern, but
DATA I	ENTRY: Olick the appropriate Ye	es or No button for items A2 through A9; item A1 is automat	ically completed based on data from Criterion 9.
A1.	Do cash flow projections show negative cash balance in the g are used to determine Yes or h	that the district will end the current fiscal year with a eneral fund? (Data from Criterion 9B-1, Cash Balance, io)	No
A2,	is the system of personnel pos	ition control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in bo	th the prior and current fiscal years?	Yes
A4.	Are new charter schools opera enrollment, either in the prior o	tting in district boundaries that impact the district's or current fiscal year?	No
A5.	or subsequent fiscal years of t	bargalning agreement where any of the current he agreement would result in salary increases that ojected state funded cost-of-living adjustment?	No
A6.	Does the district provide unca retired employees?	pped (100% employer paid) health benefits for current or	No
A7.	is the district's financial system	n independent of the county office system?	No
A8.	Does the district have any rep Code Section 42127.6(a)? (If	orts that indicate fiscal distress pursuant to Education Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel of official positions within the las	nanges In the superintendent or chief business It 12 months?	No
When	providing comments for addition	nal fiscal indicators, please include the item number applica	ble to each comment.
	Comments: (optional)		

# End of School District First Interim Criteria and Standards Review

Glendale Unified Los Angeles County

### First Interim 2020-21 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Des	cription	Direct Costs Transfers in 5750	s - Interfund Transfers Out 5750	Indirect Cost Transfers in 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interlund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011	GENERAL FUND				(4.44, 000, 00)	·····			
	Expenditure Detail Other Sources/Uses Detail	0.00	(121,174.00)	0.00	(441,000.00)	0.00	3,842,773.00		
	Fund Reconciliation								
	STUDENT ACTIVITY SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00			1943 S. 194	
	Other Sources/Uses Detail					0.00	0.00		
	Fund Reconcillation CHARTER SCHOOLS SPECIAL REVENUE FUND				1			的资料的保持法	
	Expenditure Detail	0.00	0.00	0.00	0.00			and March	
	Other Sources/Uses Detail Fund Reconcillation					0.00	0.00		的复数形式
101	SPECIAL EDUCATION PASS-THROUGH FUND								
ļ	Expenditure Detail Other Sources/Uses Detail	e vije sebuce	an an an an Argai	and the second states					
	Fund Reconcillation								
111	ADULT EDUCATION FUND Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail	0.00	0100			0.00	0.00		
	Fund Reconciliation CHILD DEVELOPMENT FUND								
	Expenditure Detail	58,083.00	0.00	111,000.00	0.00				
	Other Sources/Uses Detail Fund Reconciliation					858,773.00	0.00		
13	CAFETERIA SPECIAL REVENUE FUND								
	Expenditure Detail Other Sources/Uses Detail	63,091.00	0.00	330.000.00	0.00	0.00	0.00		
l	Fund Reconciliation					0.00			
14	DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
ŀ	Other Sources/Uses Detail	0.00	0.00			0.00	0.00	Star Western	
15	Fund Reconciliation PUPIL TRANSPORTATION EQUIPMENT FUND								L. Alexand
15	Expenditure Detail	0.00	0.00					241、最新学校 184、	Source Markets
l	Other Sources/Uses Detail					0.00	0.00	NA GARAN	
171 8	Fund Reconcillation SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY							5 BEARING &	
	Expenditure Detail			の 学術会 日本	33383 20	0.00	0.00		
	Other Sources/Uses Detail Fund Reconcillation					0.00	0.00		
18	SCHOOL BUS EMISSIONS REDUCTION FUND				$\sum_{i=1}^{n}  \mathcal{D}_{i}  \geq  \mathcal{D}_{i}  \leq  D$				<b>林</b> 田 1987年1987年1987年1987年1987年1987年1987年1987年
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00		<u>-1-11,33997-0-30-9</u>	0.00	0.00	A Martin Martin State	1.2
	Fund Reconciliation					$[g_{1}, g_{2}] \in L^{2}(\mathbb{R}^{2} \setminus \mathbb{C}^{2} \setminus \mathbb{S})$			うちめたち
191	FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail				6.00		0.00	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
İ	Fund Reconciliation			17.111-12.12				自國的國際	4 강남가 나라나는
201	BPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail	지 않는 것이 같이 많이							
	Other Sources/Uses Detail				$\left[ Y_{i}(\theta_{i}, \theta_{i}) \right] = \left[ Y_{i}(\theta_{i}, \theta_{i}) \right]$	0.00	0.00		
211	Fund Reconciliation BUILDING FUND								
	Expenditure Detall	0.00	0.00			735,000.00	216,954.00		
	Other Sources/Uses Detail Fund Reconciliation					735,000.00	210,004.00		
251	CAPITAL FACILITIES FUND		6.00						
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconcillation								
301	STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00						
	Other Sources/Uses Detail					0.00	0.00		
351	Fund Reconciliation COUNTY SCHOOL FACILITIES FUND							No. Call	
1	Expenditure Detall	0.00	0.00		1344044			1 All Contraction	
	Other Sources/Uses Detail Fund Reconciliation		ĺ			0.00	0.00		國家國家產品
401	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS				的意思。这			Line state	
1	Expenditure Detail Other Sources/Uses Detail	0.00	0.00		的复数形式	3,200,954.00	735,000.00		
	Fund Reconciliation								: Contraction of the second
491	CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expanditure Detail	0.00	0.00		1. 经收益的公司				
ł	Other Sources/Uses Detail					0.00	0.00	a state of the second second	
511	Fund Reconciliation BOND INTEREST AND REDEMPTION FUND				は教育の学习の				
51	Expenditure Detail			法公司的限制	4.49%的变化。5				「空空に動物」等
1	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
521	DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
1	Expenditure Detail				2.2%在26月2日	0.00	0.00	1 States	
	Other Sources/Uses Detail Fund Reconcliation				1289932	0.00	V.00	1033264	自身的复数
531	TAX OVERRIDE FUND					1			
	Expenditure Detail Other Sources/Uses Detail					0.00	0.00	1. 注意法 法法	
1	Fund Reconciliation	sentrator de Mardes. Estadores							
56	DEBT SERVICE FUND Expenditure Detail								
1	Other Sources/Uses Detail	<u>en ang ting ting ting ting ting ting ting ti</u>	<u>,</u>	a changa ang ang ang ang ang ang ang ang ang		0.00	0.00		
	Fund Reconcillation				1				
57	FOUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail	0.00				STACE MED	0.00		
8	Fund Reconciliation	I		L	I .	I		The second s	an in provident and the second states

Glendale Unifled Los Angeles County

### First Interim 2020-21 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	Direct Costs Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interlund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61J CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconcillation							는 영습 환자의 문	
621 CHARTER SCHOOLS ENTERPRISE FUND								집에 가지 말한 것이
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 631 OTHER ENTERPRISE FUND							1.65 A.413	La Charles As
Expenditure Detali	0.00	0.00	an an tha				그는 바람을 보고요.	영화 가격 것이다.
Other Sources/Uses Detail	0.00	0.00	이 말을 수 있는 것이다.	김 승규는 물건을 다 같다.	0.00	0,00		
Fund Reconciliation					0.00			
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00		그 같은 말을 보니?			1997년 br>1997년 1997년 199 1997년 1997년 199	脱げていたかけい。
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00			
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						다는 방송의 사람들이다.
Other Sources/Uses Detail		1			0.00	0.00		
Fund Reconciliation							1 : 사람은 것은 것이 같이 많이	
711 RETIREE BENEFIT FUND		다 이 집안들이다.				안 잘 있는 것을 때		
Expenditure Detail			1999 100 100				<b>全部的</b> 的现在分	[15-6]:13-65-65
Other Sources/Uses Detail					0.00		777 346	
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND			t the light set in the			[Aspect 44 Aspect	「右の際食い」に行い	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								N 19 1 1 1 1 1 1
761 WARRANT/PASS-THROUGH FUND	이 같은 것을 알려졌다.		요즘 집에 관재하는					14 Section 14
Expenditure Detail			[1] 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2					Market State
Other Sources/Uses Detail						이 같은 사람이 있다.		
Fund Reconciliation							~ 남성 가지??	
951 STUDENT BODY FUND		있는 <u>한 것은 하는 것</u> 이 있다.	All the second					
Expenditure Detail	计微容器 化肥料						[ 상황] 강화 영상	
Other Sources/Uses Detail	영화 같은 나는 것이			이 같은 것은 것을 수 없다.	이 같은 것이 같이 같이 같이 같이 같이 같이 않는 것이 같이 많이 했다.		1. 가장을 통했다	
	그는 말 말 다 있다.	이 이 가 안 가 네			[일종] 아이들이 같아.	나는 것을 가 있었다.	그 물양 영상은	1 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전
Fund Reconciliation TOTALS	121,174.00	(121.174.00)	441.000.00	[441,000,00]	4,794,727.00	4,794,727,00		

# First Interim Special Education Maintenance of Effort 2020-21 Projected Expenditures by Actual Omparison Year 2020-21 Projected Expenditures by LEA (IP-I)

Los Angeles County	County		2020	J-21 Projected Expe	2020-21 Projected Expenditures vs. Actual Juniparison Teat 2020-21 Projected Expenditures by LEA (LP-I)	đ		-	
		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist (Goal 5060)	Special Special Education, Infants (Goral 5740)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adiusiments*	Total
		(000 3001)							2,617
TOTAL PRO	TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	Irces 0000-9999)		THE ADD DO NOT THE TRANSPORT		The second secon			
1000-1999	Certificated Salaries	3,397,945.00	111,984.00	491,572.00	188,123.00	1,016,948.00	15,592,944.00		20,799,516.00
2000-2999	Classified Salaries	923,862.00	92,442.00	0.00	0.00	69,504.00	13,690,514.00		14,776,322.00
3000-3999	Employee Benefits	1,810,416.00	87,895.00	176,917.00	68,474.00	448,882.00	13,733,049.00		16,325,633.00
4000-4999	Books and Supplies	48,306.00	62,000.00	970.00	250.00	28,612.00	1,785,186.00		1,925,324.00
5000-5999	Services and Other Operating Expenditures	4,488,410.00	168,450.00	2,425.00	104,447.00	31,696.00	12,338,030.00		17,133,458.00
6000-6999	Capital Outlav	1,940.00	00.0	0.00	00.00	2,000.00	17,000.00		20,940.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7430	Debt Service	0.00	0.00	0.00	00.0	0.00	0.00		0.00
	Total Direct Costs	10,670,879.00	522,771.00	671,884.00	361,294.00	1,597,642.00	57,156,723.00	0.00	70,981,193.00
0102	Transform of Indirant Crets	00.0	0.00	0.00	7,380.00	2,321.00	24,449.00		34,150.00
7350	Transfers of Indiract Costs - Interfund	00.0	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	000	0.00	0.00	7,380.00	2,321.00	24,449.00	0.00	34,150.00
		10,670,879.00	522,771.00	671,884.00	368,674.00	1,599,963.00	57,181,172.00	0.00	71,015,343.00
STATE AND	1-4	9, & 62; resources 00	00-2999, 3385, & 60	00-9999) 491-572-00	188 123 00	505 951.00	15.538.206.00		20.014.949.00
1000-0000	Certificated Salaries	879 966 00	92 442 00	00.0	0.00	38,436,00	11,174,679.00		12,185,523.00
3000-3999		1.692.615.00	87.895.00	176,917.00	68,474.00	231,178.00	12,169,482.00		14,426,561.00
4000-4999		48.306.00	62,000.00	970.00	250.00	19,137.00	1,752,986.00		1,883,649.00
5000-5999	Services and Other Operating Expenditures	4,484,410.00	168,450.00	2,425.00	104,447.00	27,905.00	11,832,823.00		16,620,460.00
6000-6999		1,940.00	0.00	0.00	0.00	2,000.00	17,000.00		20,940.00
7130		0.00	00.00	0.00	0.00	0.00	0.00		0.00
7430-7439		00.00	0.00	0.00	0.00	0.00	0.00		0.00
		10,286,350.00	522,771.00	671,884.00	361,294.00	824,607.00	52,485,176.00	0.00	65,152,082.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,380.00	0.00	18,056.00		25,436.00
7350	Transfers of Indiract Costs - Interfund	0.00	0.00	0.00	00.0	0,00	0.00		0.00
	Total Indirect Costs	0.0	0.00	00.0	7,380.00	0.00	18,056.00	0.00	25,436,00
	TOTAL BEFORE OBJECT 8980	10,286,350.00	522,7771.00	671,884.00	368,674.00	824,607.00	52,503,232,00	0.00	65,177,518.00
0868	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)	1	erendi Usor Sana Manan Manan Manan Manan Manan Manan Manan Manan Manan			o e o para a 1913 - Carros 1913 - Carros 1913 - Carros 1913 - Carros 1913 - Carros 1913 - Carros			(41,667.00)
	TOTAL COSTS								65,135,851.00

Gtendale Unified Los Angeles County

# First Interim Special Education Maintenance of Effort 2020-21 Projected Expenditures vs. Actual Comparison Year 2020-21 Projected Expenditures vy. LEA (LP-1)

			502	o-∠ i riojecieu ⊏xpe	cuzo-zi riojecieu experiorintes by reA (nr-1)				
		Special Education	Racionalitad	Regionalized Program	Cnerial	Special Education, Preschool	Snec Education	1	
		Unspecified	Services	Specialist	Education, Infants	Students	Ages 5-22	Adimentantat	Total
UDJECT LOGE	UDJect Lode Letter EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	Irces 0000-1999 & 80	(00-6666)				(50.15 1905)	entourentex	10181
1000-1999	Certificated Salaries	0,00	0.00	0.00	0.00	0.00	1,460,155.00		1,460,155.00
6666-0006	0 Classified Salaries	0.00	0.00	00.0	0.00	0.00	4,480,222.00		4,480.222.00
3000-3999		0.00	0.00	0.00	00.00	0.00	2,924,025.00		2,924,025.00
4000-4999		00.0	0.00	0.00	00.0	11,832.00	1,468,656.00		1,480,488.00
5000-5999		0.00	0.00	0.00	80,000.00	1,159.00	4,417,223.00		4,498,382.00
6669-0009		0.00	0070	0.00	0.00	2,000.00	0.00		2,000.00
7130		0.00	00.0	0.00	00.0	0.00	0.00		0.00
7430-7439		00.0	0.00	0.00	0.00	0.00	00.0		0.00
		0.00	0.00	0.00	80,000.00	14,991.00	14,750,281.00	0.00	14,845,272.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,681.00		5,681.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	00.0	0.00		0.00
	Total Indirect Costs	00'0	0.00	0.00	00.0	0.00	5,681.00	0.00	5,681.00
	TOTAL BEFORE OBJECT 8980	00.00	0.00	00.0	80,000,08	14,991.00	14,755,962.00	0.00	14,850,953.00
0868	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)			5 20 20 20 20	5. 				(41 667 00)
0868	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								
	TOTAL COSTS								31,322,711.00 46,131,997.00

Attach an additional sheet with explanations of any amounts in the Adjustments column.

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Glendale Unified Los Angeles County

# First Interim Special Education Maintenance of Effort 2020-21 Projected Expenditures vs. Actual Comparison Year 2019-20 Actual Expenditures by LEA (LA-I)

		-	-		-					
		Special Education,	Regionalized	Regionalized Program	Special	Special Education, Preschool	Spec. Education, Ages 5-22	Spec. Education, Ages 5-22 Nonseverely		
		Unspecified	Services	Specialist	Education, Infants	Students (Goal 5730)	Severely Disabled	Disabled (Goal 5770)	Adiretments*	Total
Ubject Code		(uudi auur)	(dual Judy)		(0001 01 10)			Contraction of the		
	UNDUPLICATED PUPIL COUNT	のないのである。	E CARAGE					高い おいたい ない		2,617
TOTAL ACT	TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	(6666-000)								
1000-1999	Certificated Salaries	3,328,681.91	112,217.31	492,592.15	188,229.81	1,402,980.42	1,682,573.34	12,188,241.66		19,395,516,60
2000-2999	Classified Salaries	1,135,500.74	88,579.12	0.00	0.00	31,966.78	496,920,13	9,824,759.89		11,577,726.66
3000-3999	Emplovee Benefits	2,251,122.36	101,085.45	243,778.09	93,971.66	621,302.62	1,138,923.89	12,353,347.98		16,803,532.05
4000-4999	Books and Sumplies	17,612,15	15.699.72	00'0	0.00	57,120.61	143,601.08	51,286.63		285,320.19
E000-5000	Services and Other Oneration Exnenditures	5 727 189.33	98.329.72	202.84	9,692.48	58.050.07	14,968,806.45	140,736.97		21,003,007.86
2000-0000		000	0.00	00.0	0.00	0.00	42,656.26	0.00		42,656.26
7130	State Special Schools	0.0	0.00	00.0	0.00	00.0	00'0	0.00		0.00
7420-7420	Daht Samira	000	0.00	00.0	0.00	00.0	0.00	0.00		0.00
	Total Direct Costs	12,460,106.49	415,911.32	736,573.08	291,893.95	2,171,420.50	18,473,481.15	34,558,373.13	0.00	69,107,759.62
7310	Traneface of Indirand Costs	000	0.00	0.00	7.380.37	4,664.09	12,803.56	10,984.51		35,832.53
7950	Transfers of Indiract Costs - Interfund	00.0	00.0	0.00	000	0.00	0000	00.0		0.00
PCB4	Program Cost Report Allocations (non-add)	7 403 121 68	CARLON PROVIDENCE						A CONTRACTOR OF THE OWNER	7,403,121,68
	Total Indirect Costs	0.00	00.0	0.00	7,380.37	4,664.09	12,803.56	10,984.51	0.00	35,832.53
	TOTAL COSTS	12 460 106 49	415.911.32	736.573.08	299,274.32	2,176,084.59	18,486,284.71	34,569,357,64	0.00	69,143,592,15
FEDERAL A	FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)	ces 3000-5999, exce								
1000-1999	Certificated Salaries	219,279.68	0.00	0.00	0.00	905,141.63	0.00	48,153.75		1,172,575.06
2000-2999	Classified Salaries	48,191.63	0.00	0.00	0.00	31,966.78	0.00	2,180,681.36		2,200,039.77
3000-3999	Employee Benefits	121,671.29	0.00	0.00	0.00	301,975.50	0.00	1,427,049.49		1,850,696.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	49,874.06	0.00	19.862,05		90,1/3.53
5000-5999		7,475.84	0.00	0.00	0.00	23,465.14	270,258.60	119,421.85		42U,621.43
6669-0009		0.00	0.00	0.00	0.00	000	0.00	0.00		000
7130		0.00	0.00	0.00	0.00	000	000	000		000
7430-7439		0.00	0.00	000	000	1 319 493 11	270 958 60	3 820 605 92	000	5 799 906.07
	Total Direct Costs	230,010,444	0.0	00.0		4 664 00	10 000 EE	310 80		787 47
7310	Transfers of Indirect Costs	000	0.00	000	00.0	0.00	0.00	0.0		0.00
nce/	Fransfers or indirect Costs - Intenuito	000	00.0	00.0	000	4 664.09	12,803,56	319.82	0.00	17,787,47
-		00-0	000	0.00	00.0	1 317 087.20	283.062.16	3.820.925.74	0.00	5,817,693.54
		790,000								
0968	Federal Resources (Resources 3310-3400, except									
	3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
		地理の確認を		40 130 130 130 130 130 130 130			na Usin Abri Abri Abri Abri			00.0
	TOTAL COSTS							そのでも、「「「「「」」ので、		5,817,693.54

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Glendale Unified Los Angeles County

# First Interim Special Education Maintenance of Effort 2020-21 Projected Expenditures vs. Actual Comparison Year 2019-20 Actual Expenditures by LEA (LA-I)

		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		
Object Code	Description	(Goal 5001)		(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
STATE AND	STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 1000 1000 - Continuend Calarias	t; resources 0000-29 ⊴ 1∩0 ⊿∩2 23	199, 3385, & 6000-9999) 112 217 21	99) 402 502 15	188 229 81	497 838 79	1 689 573 34	12 140 087 91		18 222 941 54
6662-0002	Classified Salaries	1.087.309.11	88.579.12	0.00	0.00	0.00	496.920.13	7.639.078.53		9.311.886.89
3000-3999	Employee Benefits	2,129,451.07	101.085.45	243,778.09	93,971.66	319,327.12	1,138,923.89	10.926,298.49		14,952,835.77
4000-4999	Books and Supplies	17,612.15	15,699.72	0.00	0.00	7,246.55	143,601.08	10,987.16		195,146.66
5000-5999	Services and Other Operating Expenditures	5,719,713.49	98,329.72	202.84	9,692.48	34,584.93	14,698,547.85	21,315.12		20,582,386.43
6669-0009	Capital Outlay	0.00	0.00	00.0	0.00	0.00	42,656.26	0.00		42,656.26
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,063,488.05	415,911.32	736,573.08	291,893.95	858,997.39	18,203,222.55	30,737,767.21	0.00	63,307,853.55
7310	Transfets of Indirect Costs	0.0	0.00	0.00	7,380.37	0.00	0.00	10,664.69		18,045.06
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	00.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	7.403.121.68								7,403,121.68
	Tatal Indirect Costs	0.00	0.00	0.00	7,380.37	0.00	00.0	10,664.69	0.00	18,045.06
	TOTAL REFORE OBJECT 8980	12.063.488.05	415.911.32	736.573.08	299.274.32	858,997,39	18,203,222.55	30,748,431.90	0.00	63,325,898.61
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
LOCAL ACT		0000 3 6661-0000			000000					19 COD C9
6661-0001	Certificated Salaries	00.0	0.00	0.00	10.365,30	000	000	2.044.037.84		2.044.037.84
3000-3999	Classifier Salaries Employee Benefits	0.00	0.00	0.00	18,172.94	00.0	0.00	1,203,692.92		1,221,865.86
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5,304.68	0.00	3,429.16		8,733.84
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	4,810.00	0.00	3,678,111.46	304.51		3,683,225.97
6000-6666	Capital Outlav	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	00.0	0.00	0.00	00.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	00.00	0.00		0.00
	Total Direct Costs	00.00	0.00	0.00	105,975.75	5,304.68	3,678,111.46	3,251,464.43	0.00	7,040,856.32
7310	Transfare of Indirant Costs	00.0	0.00	0.00	0.00	00.0	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.0	0.00	0.00	0,00	0.00	0.00		0.00
202	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	00.00	0.00	00.0	0.00
		0.00	0.00	0.00	105,975.75	5,304.68	3,678,111,46	3,251,464.43	0.00	7,040,856.32
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) TOTAL COSTS									36,013,356.08 43,054,212.40
		a data and a second second second								

• Attach an additional sheet with explanations of any amounts in the Adjustments column.

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SELPA: Foothill (DJ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

## SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

- 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
High Cost Students Exited from NPS	407,371.84	274,120.51
Cost Savings from Retiree/Resignations	317,329.00	213,530.68
	·····	
Total exempt reductions	724,700.84	487,651.19

		Effort Galculation (LMG-I)		
ELPA:	Foothill (DJ)			
ECTION 2	Reduction to MOE Requirement Under IDEA, Section IMPORTANT NOTE: Only LEAs that have a "meets requisignificantly disproportionate for the current year are elig	uirement" compliance det	ermination and that are no	
	Up to 50% of the increase in IDEA Part B Section 611 fu to reduce the required level of state and local expenditur the freed up funds for activities authorized under the Ele amount of Part B funds used for early intervening servic by which the LEA may reduce its MOE requirement under	res. This option is availabl mentary and Secondary E es (34 CFR 300.226(a)) w	le only if the LEA used or v Education Act (ESEA) of 19 vill count toward the maxim	vill use 965. Also, the
	Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310		State and Local	Local Only
	Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
	Increase in funding (if difference is positive)	0.00		
	Maximum available for MOE reduction (50% of increase in funding)	0.00(a)		
	Current year funding (IDEA Section 619 - Resource 3315)			
	Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)		
		an a		
	If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
	Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
	Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
		· · · · · · · · · · · · · · · · · · ·		
	If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns			
	cannot exceed (e), Portion used to reduce MOE requirement).		- 	
	Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (f)		
	Note: If your LEA exercises the authority under 34 CFR the activities (which are authorized under the ESEA) pa			A must list
			- -	
			···· ····	

First Interim Special Education Maintenance of Effort 2020-21 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-I)

Projected Exps. (LP-I Worksheet)       Actual Expenditures Comparison Year       Difference (A - B)         A. COMBINED STATE AND LOCAL EXPENDITURES METHOD       1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.       2019-20       Difference (A - B)         a. Total special education expenditures       71,015,343.00	SELPA: SECTION 3	Foothill (DJ)	Column A	Column B	Column C
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD         1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs actual method based on state and local expenditures.         a. Total special education expenditures         b. Less: Expenditures paid from federal sources         c. Expenditures paid from state and local sources         Add/Less: Adjustments and/or PCRA required for MOE calculation         Comparison year's expenditures, adjusted for MOE calculation         Less: Exempt reduction(s) from SECTION 1         Less: 50% reduction from SECTION 2			(LP-I Worksheet)	Comparison Year	
In which MOE compliance was met using the actual vs. actual method based on state and local expenditures. a. Total special education expenditures <u>71,015,343.00</u> b. Less: Expenditures paid from federal sources <u>5,879,492.00</u> c. Expenditures paid from state and local sources <u>65,135,851.00</u> <u>63,307,853,55</u> Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 <u>724,700,84</u> <u>0,00</u>	A. COMBINE	D STATE AND LOCAL EXPENDITURES METHOD			
actual method based on state and local expenditures.         a. Total special education expenditures       71,015,343.00         b. Less: Expenditures paid from federal sources       5,879,492.00         c. Expenditures paid from state and local sources       65,135,851.00         Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation       63,307,853.55         Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2       724,700,84 0.00	1.	Under "Comparison Year," enter the most recent year			
a. Total special education expenditures       71,015,343.00         b. Less: Expenditures paid from federal sources       5,879,492.00         c. Expenditures paid from state and local sources       65,135,851.00       63,307,853.55         Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation       63,307,853.55         Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2       724,700,84 0.00		in which MOE compliance was met using the actual vs	如此是 化中心偏分的	的。 1997年,第1月1日年代的1月1日日	减化的现在分词 化
b. Less: Expenditures paid from federal sources 5,879,492.00 c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		actual method based on state and local expenditures.	n an ha an Ar aban Brian Di Shakar Ar ana an Ar		a ser de Construction de la Construction de la construction de
c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Comparison year's expenditures, adjusted for MOE calculation Less: 50% reduction from SECTION 2 Comparison year's expenditures, adjusted for MOE calculation Comparison year's expenditures, adjusted for MOE Comparison year's expenditures, adjusted for		a. Total special education expenditures	71,015,343.00	he selfen verhensense	化现金运行 化化合金运行
c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Comparison year's expenditures, adjusted for MOE calculation Less: 50% reduction from SECTION 2 Comparison year's expenditures, adjusted for MOE calculation Comparison year's expenditures, adjusted for MOE Comparison year's expenditures, adjusted for					n o legter oar da style oor de st Anderske steren de stere
Add/Less: Adjustments and/or PCRA required for         MOE calculation         Comparison year's expenditures, adjusted for MOE         calculation         Less: Exempt reduction(s) from SECTION 1         Less: 50% reduction from SECTION 2		<ul> <li>Less: Expenditures paid from federal sources</li> </ul>	5,879,492.00		n an tha sea ann an tha an
Add/Less: Adjustments and/or PCRA required for         MOE calculation         Comparison year's expenditures, adjusted for MOE         calculation         Less: Exempt reduction(s) from SECTION 1         Less: 50% reduction from SECTION 2		e. Expanditures paid from state and least sources	65 195 051 00	63 207 053 55	Records and the s
MOE calculation		, ,	00,100,001.00	63,307,633.35	1779 - 2013 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - El 1979 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 201 Internet - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 2016 - 20
calculation         63,307,853.55           Less: Exempt reduction(s) from SECTION 1         724,700.84           Less: 50% reduction from SECTION 2         0.00		,			
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 0.00		Comparison year's expenditures, adjusted for MOE	CLUDER DRAMA (POP)		
Less: 50% reduction from SECTION 2		calculation	的现在分词将是中国	63,307,853.55	动动动动动动
Less: 50% reduction from SECTION 2			· · · · · · · · · · · · · · · · · · ·		
		• • • •			
Net expenditures paid from state and local sources65,135,851.0062,583,152.712,552,698.2					的影响的复数形式使用
		Net expenditures paid from state and local sources	<u>65,135,851.00</u>	62,583,152,71	2,552,698.29

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

		Projected Exps. FY 2020-21	Comparison Year 2019-20	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
	a. Total special education expenditures	71,015,343.00		oficiality of the state of the
	b. Less: Expenditures paid from federal sources	5,879,492.00		
	<ul> <li>c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE</li> </ul>	65,135,851.00	63,307,853.55	
	calculation		63,307,853.55	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	n San San San San San San San San San Sa	724,700.84	
	Net expenditures paid from state and local sources	65,135,851.00	62,583,152.71	
	d. Special education unduplicated pupil count	2,617.00	2,617.00	
	e. Per capita state and local expenditures (A2c/A2d)	24,889.51	23,914.08	975.43

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

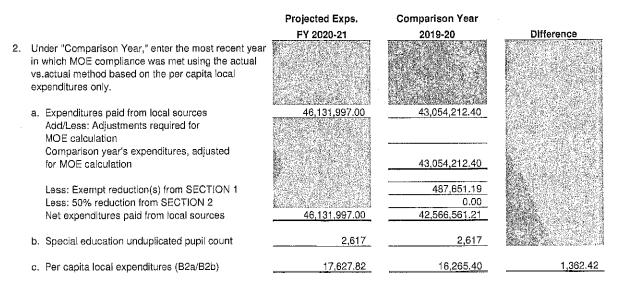
### SELPA:

# **B. LOCAL EXPENDITURES ONLY METHOD**

Foothill (DJ)

		Projected Exps.	Comparison Year	
		FY 2020-21	2019-20	Difference
1.	Under "Comparison Year," enter the most recent year which MOE compliance was met using the actual vs. actual method based on local expenditures only.	in	en ante altre de la composition de la composition de la composition de la composition de la composition de la composition de la composition de br>la composition de la c	
	<ol> <li>Expenditures paid from local sources</li> </ol>	46,131,997.00	43,054,212.40	
	Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted			
	for MOE calculation		43,054,212.40	
	Less: Exempt reduction(s) from SECTION 1		487,651.19	
	Less: 50% reduction from SECTION 2		0.00	観察会会の教育の言語
	Net expenditures paid from local sources	46,131,997.00	42,566,561,21	3, <u>565,435.79</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.



If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Craig Larimer Contact Name

Financial Analyst

(818)241-3111 ext. 1349 Telephone Number

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# First Interim Special Education Maintenance of Effort 2020-21 Projected Expenditures vs. Actual Comparison Year 2020-21 Projected Expenditures by SELPA (SP-I)

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
TOTAL PRO	<b>IECTED EXPENDITURES</b>					
1000-1999	Certificated Salaries	20,799,516.00	11,374,597.00	2,709,468.00		34,883,581.00
2000-2999	Classified Salaries	14,776,322.00	8,494,776.00	2,563,771.00		25,834,869.00
3000-3999	Employee Benefits	16,325,633.00	7,583,253.00	1,550,120.00		25,459,006.00
4000-4999	Books and Supplies	1,925,324.00	1,665,349.00	90,443.00		3,681,116.00
5000-5999	Services and Other Operating Expenditures	17,133,458.00	10,023,348.00	1,744,727.00		28,901,533.00
6000-6999	Capital Outlay	20,940.00	0.00	00.00		20,940.00
7130	State Special Schools	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	70,981,193.00	39,141,323.00	8,658,529.00	0.00	118,781,045.00
7310	Transfers of Indirect Costs	34.150.00	0.00	819.560.00		853,710.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
222	Total Indirect Costs	34,150.00	0.00	819,560.00	0.00	853,710.00
	TOTAL COSTS	71,015,343.00	39,141,323.00	9,478,089.00	0.00	119,634,755.00
PROJECTEL	PROJECTED EXPENDITURES - State and Local Sources					
1000-1999	Certificated Salaries	20,014,949.00	10,665,009.00	2,670,498.00		33,350,456.00
2000-2999	Classified Salaries	12,185,523.00	6,418,414.00	2,027,003.00		20,630,940.00
3000-3999	Employee Benefits	14,426,561.00	6,393,592.00	1,399,590.00		22,219,743.00
4000-4999	Books and Supplies	1,883,649.00	182,754.00	89,443.00		2,155,846.00
5000-5999	Services and Other Operating Expenditures	16,620,460.00	8,837,401.00	1,676,313.00		27,134,174.00
6669-0009	Capital Outlay	20,940.00	0.00	0.00		20,940.00
7130	State Special Schools	0.00	0.00	00.00		00.0
7430-7439	Debt Service	0.00	0.00	0.00		0.00
	Total Direct Costs	65,152,082.00	32,497,170.00	7,862,847.00	0.00	105,512,099.00
7310	Transfers of Indirect Costs	25,436.00	0.00	746,706.00		772,142.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	25,436.00	0.00	746,706.00	0.00	772,142.00
	TOTAL BEFORE OBJECT 8980	65,177,518.00	32,497,170.00	8,609,553.00	0.00	106,284,241.00
8980	Contributions from Unrestricted Revenues to Federal Resources	(41,667.00)	0.00	542.00		(41,125.00)
}	TOTAL COSTS	65,135,851.00	32,497,170.00	8,610,095.00	0.00	106,243,116.00

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Foothill (DJ) SELPA:

Obiect Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified ( <u>DJ0</u> 2)	Adjustments*	fotal
PROJECTEL	EXPENDITURES - Local		04 00	ç		1 407 409 00
1 1000-1999	Certificated Salaries	4 480 222.00	4.872.00	0.00		4,485,094,00
3000-3999		2,924,025.00	8,958.00	0.00		2,932,983.00
4000-4999		1,480,488.00	120,079.00	0.00		1,600,567.00
5000-5999		4,498,382.00	1,607,910.00	150,000.00		6,256,292.00
6669-0009		2,000.00	0.00	0.00		2,000.00
7130		0.00	0.00	0.00		0.00
7430-7439		0.00	0.00	0.00		0.00
		14,845,272.00	1,779,073.00	150,000.00	00.00	16,774,345.00
7310	Transfers of Indirect Costs	5,681.00	0.00	00.0		5,681.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,681.00	0.00	0.00	0.00	5,681.00
	TOTAL BEFORE OBJECT 8980	14,850,953.00	1,779,073.00	150,000.00	0.00	16,780,026.00
0868	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local					
	Sources section)	(41,667.00)	0.00	542.00		(41,125.00)
8980	Contributions from Unrestricted Revenues to State Resources	31,322,711.00	20,241,279.00	5,605,446.00		57,169,436.00
	TOTAL COSTS	46,131,997.00	22,020,352.00	5,755,988.00	00.0	73,908,337.00
UNDUPLICA	UNDUPLICATED PUPIL COUNT	2,617	1,991	392		5,000

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\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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