



Miller Creek

Elementary School District

2019/2020 Unaudited Actuals

Tuesday, September 15, 2020



Lucas Valley Elementary Lions



Mary E. Silveira Elementary Stars



Vallecito Elementary Eagles

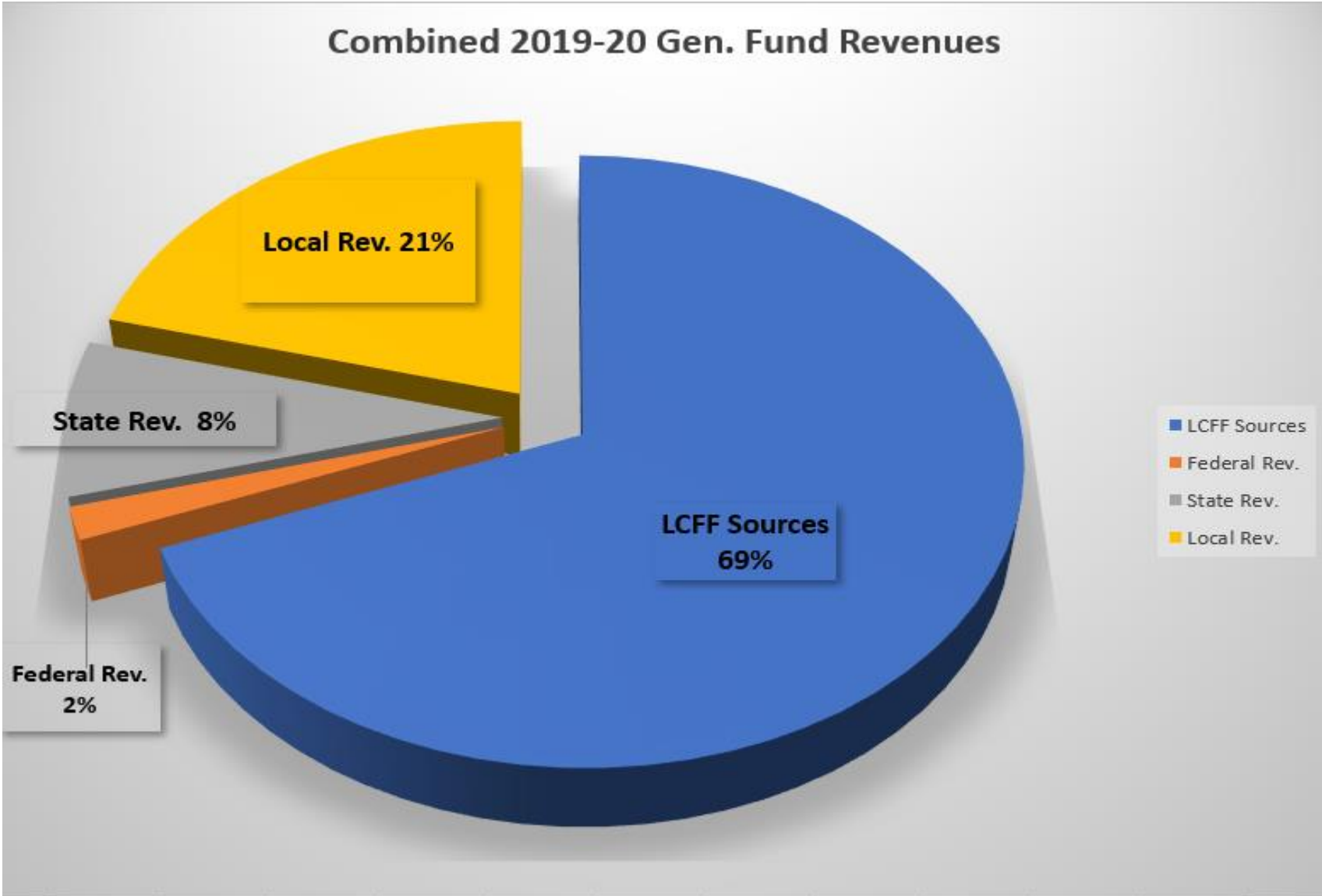


Miller Creek M.S. Panthers

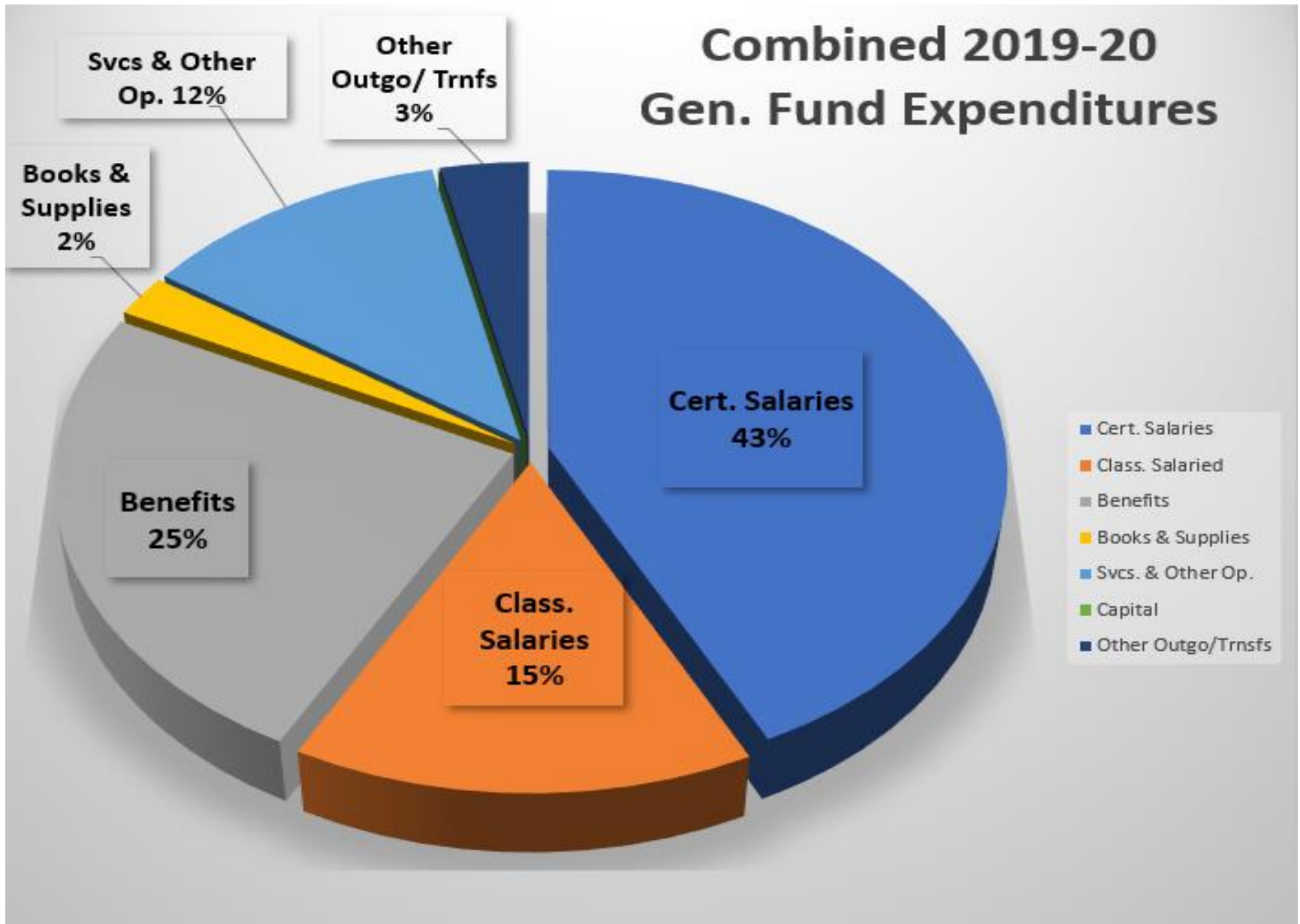
Unaudited Actuals 2019-20

- “Unaudited Actuals” are the “closing of the books” for fiscal year 2019-20
- The Independent Auditors review the Unaudited Actuals and at the completion of their audit, the Unaudited Actuals become the “Audited Financial Report” for the year.
- The SACS reports that are submitted for Unaudited Actuals include the following report:
 - All Funds: Revenues, expenditures and balances for 2019-20 and 2020-21 Adopted Budget
 - Form A: Average Daily Attendance Report
 - Form Asset: Schedule of Capital Assets
 - Form CEA: Classroom Expense – District is @ 66.01% - minimum required is 60%
 - Form Debt: Schedule of Long Term Liabilities
 - Form ESMOE: Every Student Succeeds Act Maintenance of Effort
 - Form ICR: Indirect Cost Report
 - Form L: Lottery
 - Form PCR: Program Cost Report
 - Form PCRAF: Allocation Factors for Support Costs
 - Form SEA(S): Special Education Revenue Allocations
 - Form SIAA: Summary of Interfund Activities
 - Form SEMA/SEMB: Special Education Maintenance of Effort

2019-20 Combined General Fund Revenues



2019-20 Combined General Fund Expenditures

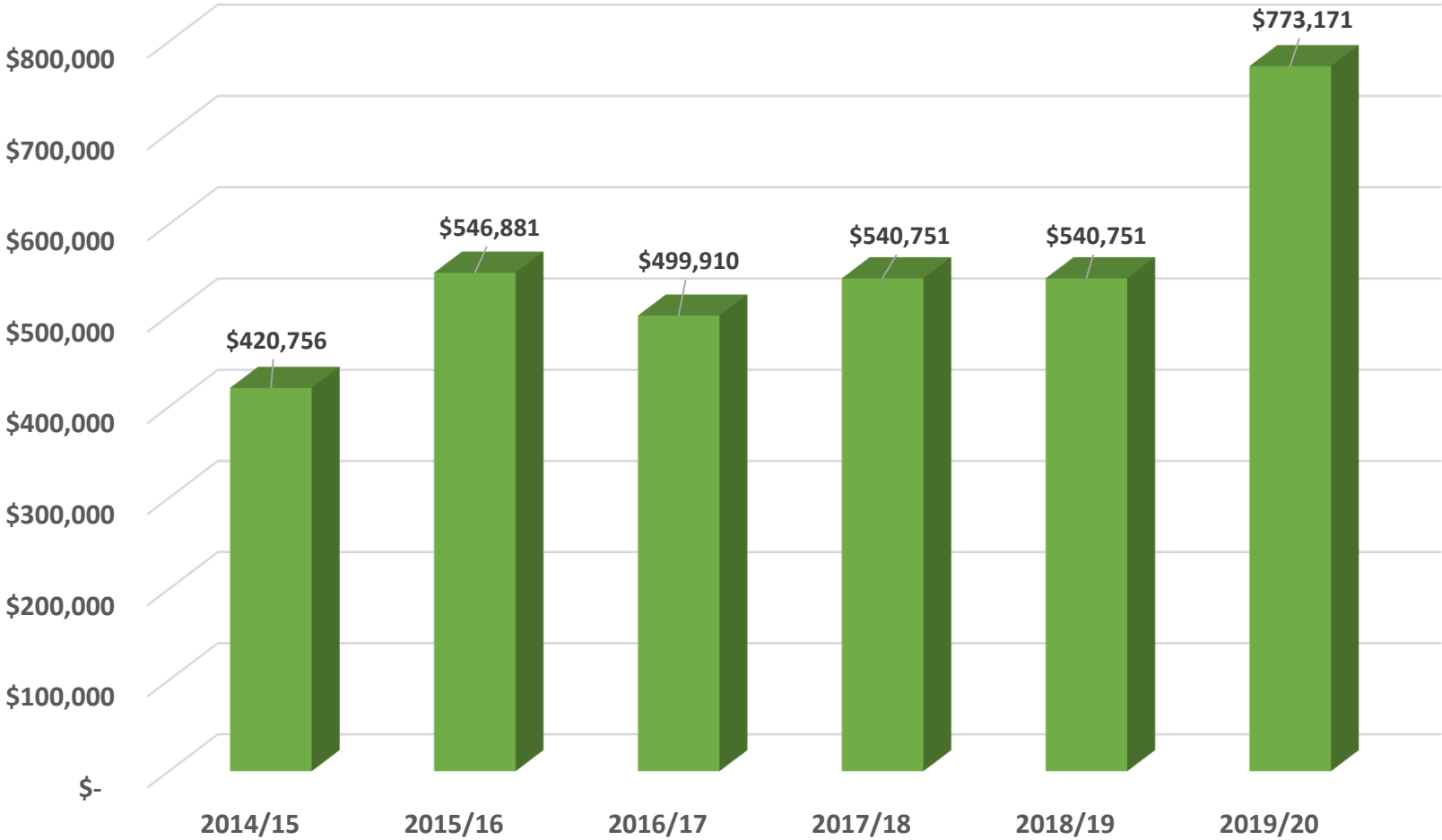


**Miller Creek School District
2019-20 Unaudited Actuals
General Fund**

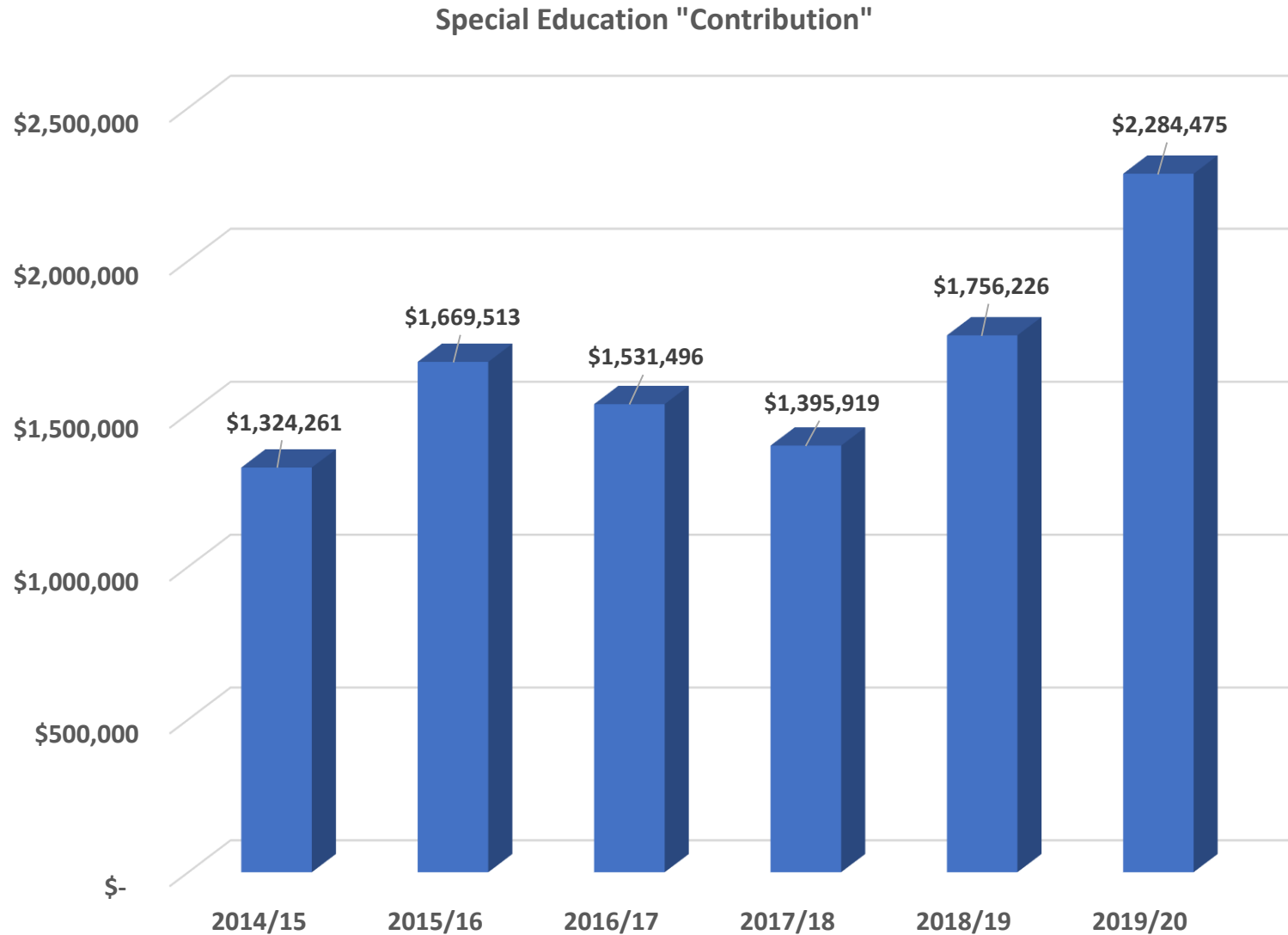
Description	Unaudited Actuals GF			Estimated Actuals GF			Differences		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
General Purpose (LCFF) Revenues:									
State Aid & EPA	1,054,053	-	1,054,053	3,957,729	-	3,957,729	(2,903,676)		(2,903,676)
Property Taxes & Misc. Local	16,292,304	-	16,292,304	12,918,236	-	12,918,236	3,374,068		3,374,068
Total General Purpose	17,346,357	-	17,346,357	16,875,965	-	16,875,965			
Federal Revenues	-	437,801	437,801	-	562,059	562,059		(124,258)	(124,258)
Other State Revenues	572,365	1,507,036	2,079,401	569,581	1,170,467	1,740,048	2,784	336,569	339,353
Other Local Revenues	620,753	4,618,145	5,238,898	863,513	4,673,120	5,536,633	(242,760)	(54,975)	(297,735)
TOTAL - REVENUES	18,539,476	6,562,982	25,102,457	18,309,059	6,405,646	24,714,705			387,752
EXPENDITURES									
Certificated Salaries	7,346,430	3,490,077	10,836,507	7,413,184	3,394,147	10,807,331	(66,754)	95,930	29,176
Classified Salaries	2,605,366	1,213,402	3,818,768	2,537,666	1,212,917	3,750,583	67,700	485	68,185
Employee Benefits (All)	3,759,347	2,513,256	6,272,602	3,633,230	2,268,153	5,901,383	126,117	245,103	371,219
Books & Supplies	305,861	253,608	559,469	415,873	595,632	1,011,505	(110,012)	(342,024)	(452,036)
Other Operating Expenses (Services)	2,014,264	999,000	3,013,264	2,103,730	1,488,221	3,591,951	(89,466)	(489,221)	(578,687)
Capital Outlay	-	-	-	-	-	-			
Other Outgo	758	860,973	861,731	163,155	595,326	758,481	(162,397)	265,647	103,250
Direct Support/Indirect Costs	(184,906)	184,906	-	(58,836)	58,836	-	(126,070)	126,070	-
TOTAL - EXPENDITURES	15,847,120	9,515,222	25,362,342	16,208,002	9,613,232	25,821,234			(458,892)
EXCESS (DEFICIENCY)	2,692,356	(2,952,240)	(259,884)	2,101,057	(3,207,586)	(1,106,529)			
OTHER SOURCES/USES									
Transfers In	-	-	-	-	-	-			
Transfers (Out)	-	410,000	410,000	620	726,000	726,620			316,620
Net Other Sources (Uses)	1,044,854	-	1,044,854	1,044,854	-	1,044,854			-
Contributions (to Restricted Programs)	(3,790,967)	3,790,967	-	(3,541,374)	3,541,374	-			-
TOTAL - OTHER SOURCES/USES	(2,746,113)	3,380,967	634,854	(2,497,140)	2,815,374	318,234			316,620
FUND BALANCE INCREASE (DECREASE)	(53,757)	428,727	374,970	(396,083)	(392,212)	(788,295)			
FUND BALANCE									
Beginning Fund Balance	2,825,105	505,530	3,330,635	2,825,105	505,530	3,330,635			
Ending Balance, June 30	2,771,348	934,257	3,705,605	2,429,022	113,318	2,542,340	342,326	820,939	1,163,265

Contribution to RRM = 3% Total GF Cost

Routine Restricted Maintenance

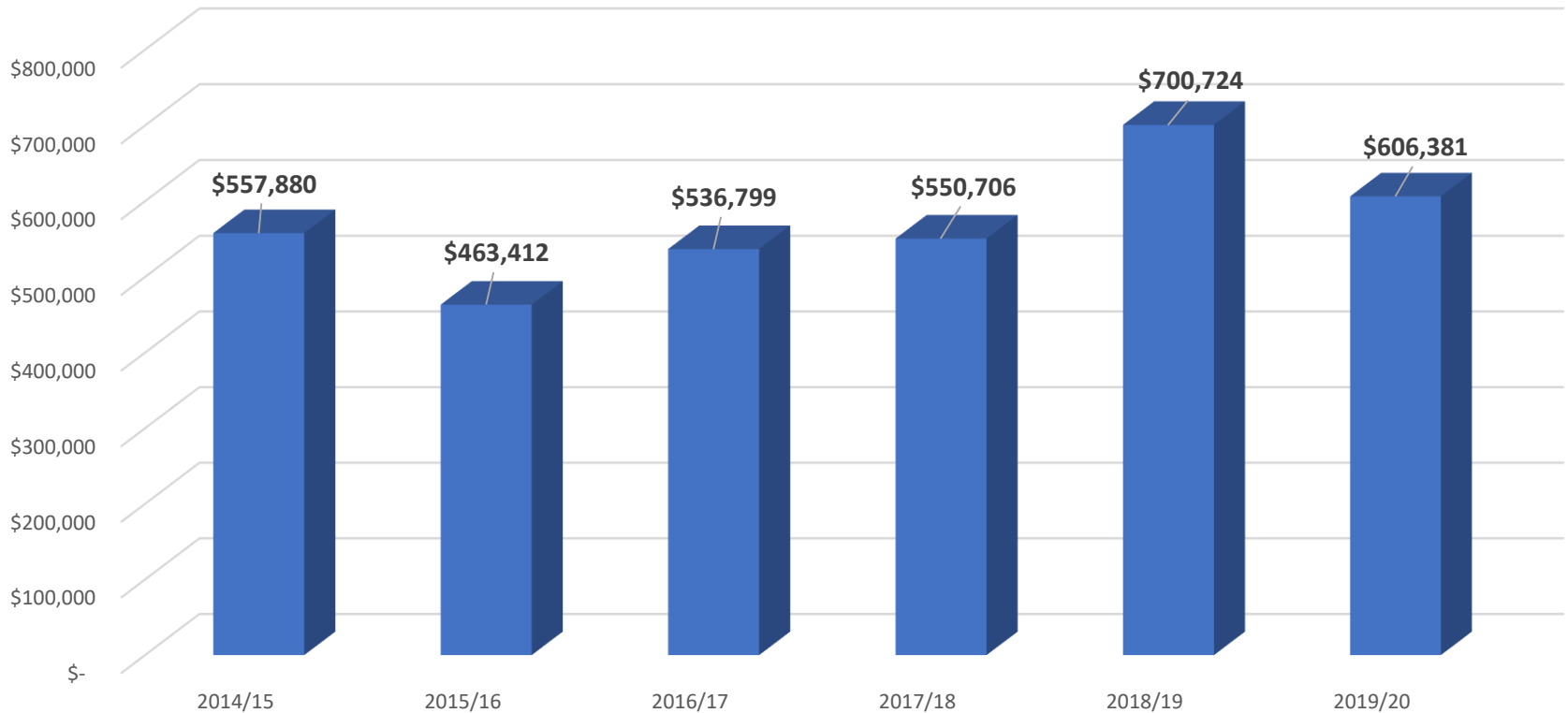


“Contribution” – Special Education



Encroachment – Transportation

Transportation Encroachment
Home-to-Schl = \$163k, Spec.Ed.= \$443k

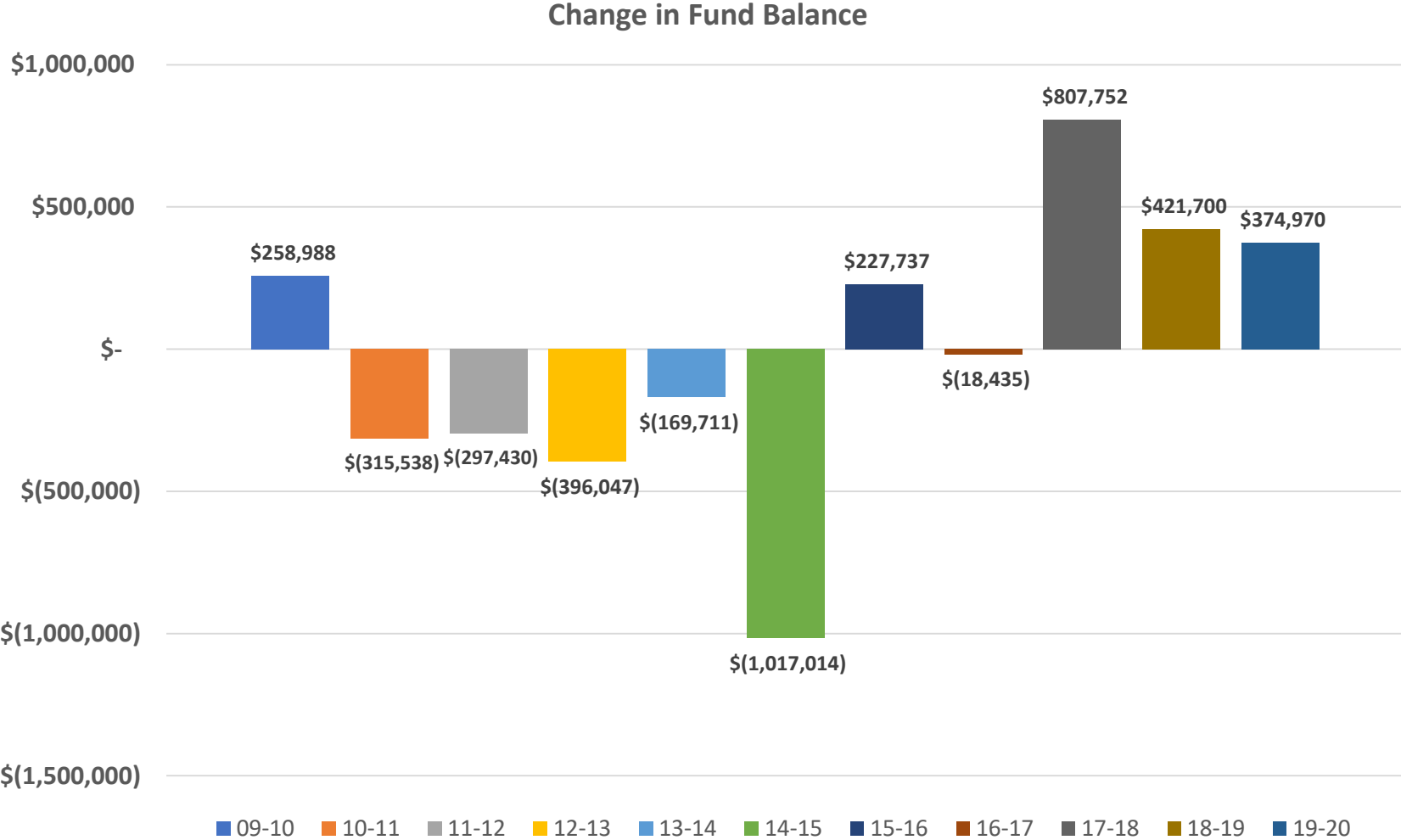


Encroachment – Cafeteria Fund 13

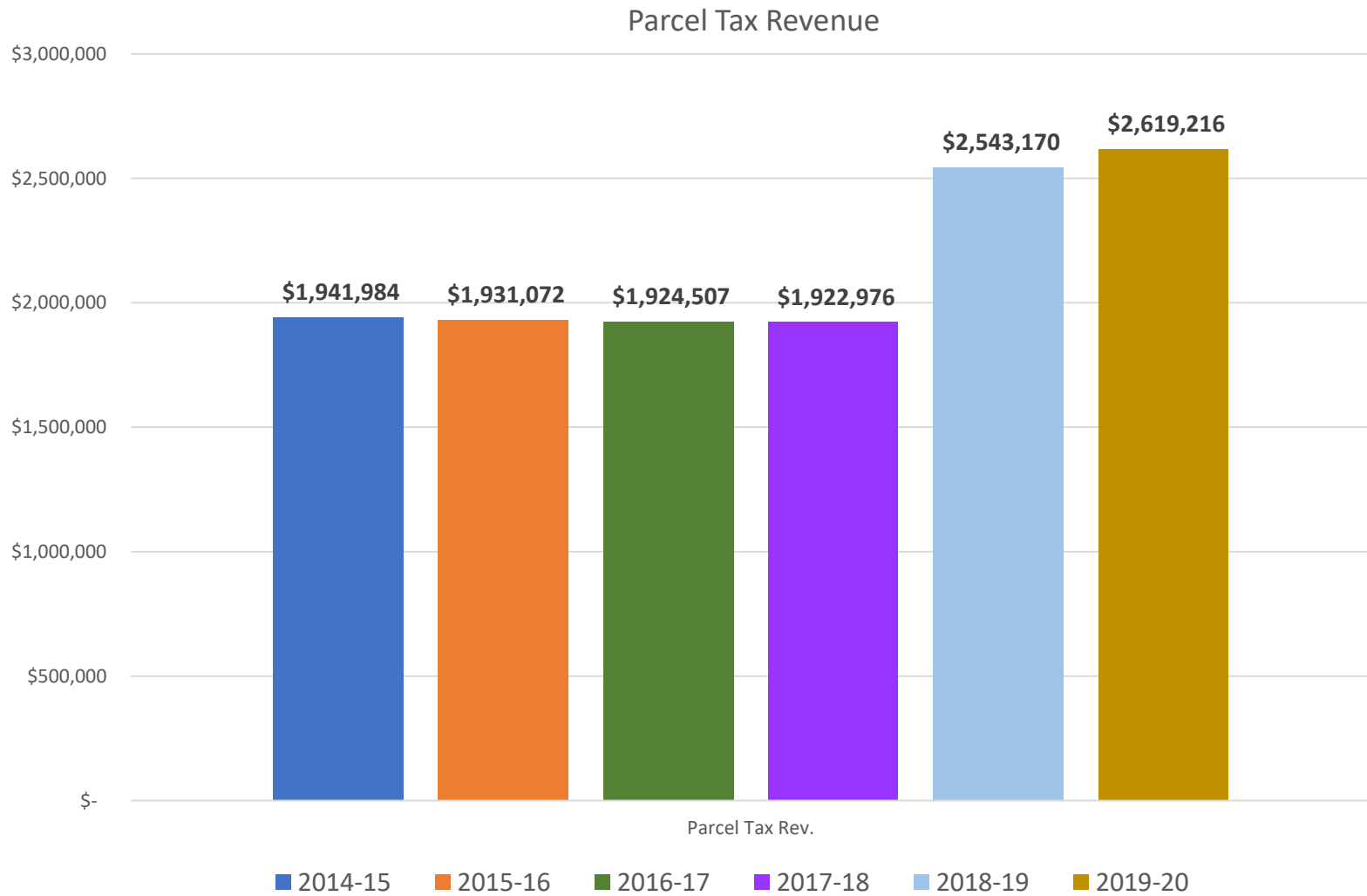
Cafeteria Fund 13 - Encroachment



Change in General Fund Balance



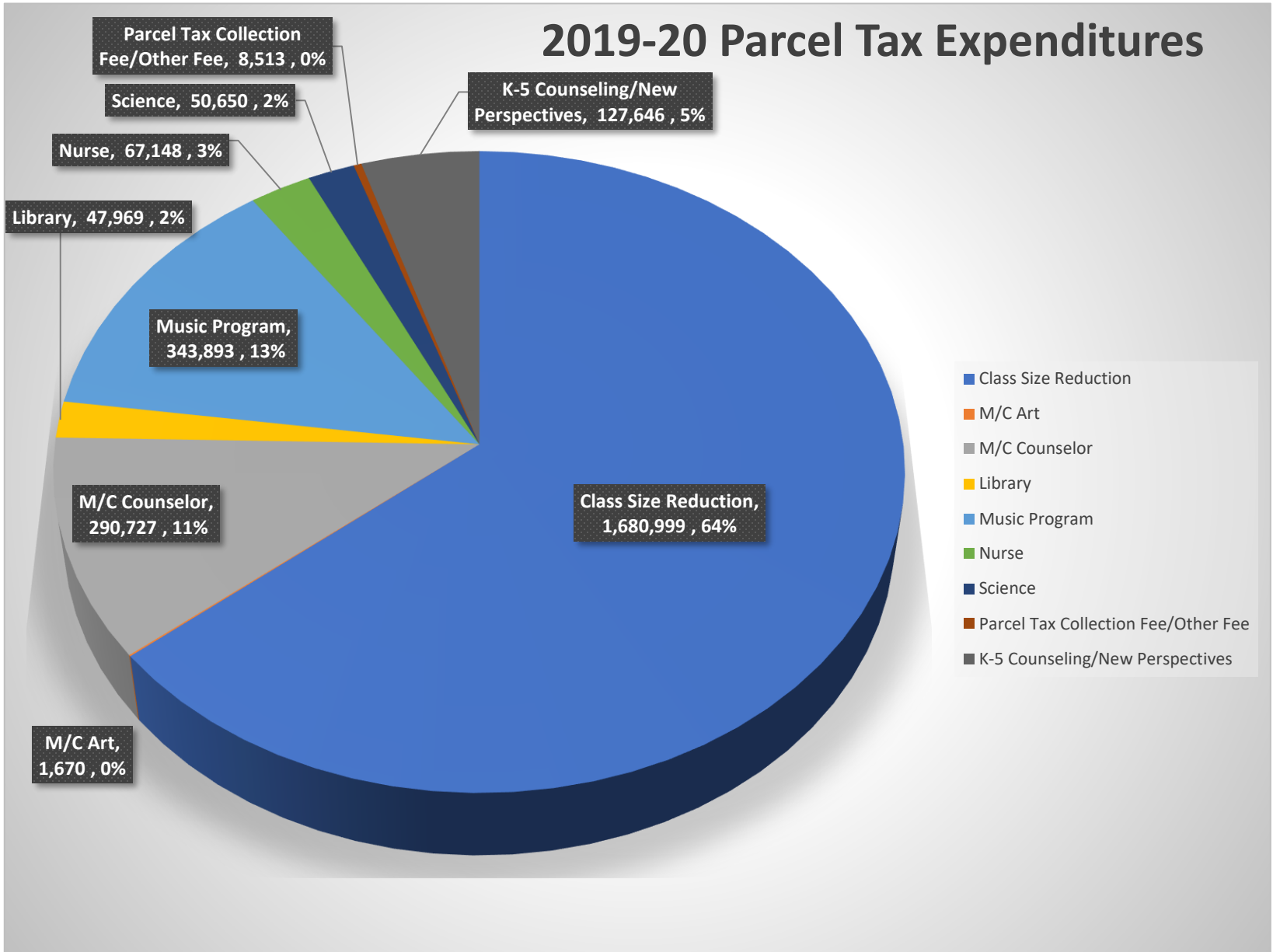
Parcel Tax Revenue



2019-20 Parcel Tax Expenditures

	Expenditure Budget	FTE	Final Expenditures		Revnuue Budget	Final Revenues
	Class Size Reduction		1,680,999		Bginning Balance	\$ 46,054
	M/C Art	Suplies/Services	1,670		Parcel Taxes	\$ 2,619,216
	M/C Counselor	FTE	290,727		Other Revenues	\$ 2,973
	Library	FTE/Supplies	47,969		Total Revenue	\$ 2,619,216
	Music Program	FTE/Music supplies	343,893		Total Expenditures	\$ 2,619,216
	Nurse	1.0 FTE Nurse	67,148		Ending Balance	\$ 49,027
	Science	Supplies	50,650			
	Parcel Tax Collection Fee/Other Fee		8,513			
	K-5 Counseling/New Perspectives		127,646			
	Total Expenditures		2,619,216			
	Notes					
	a)					
	b)					
	c)					

2019-20 Parcel Tax Expenditures



COVID19 Stimulus Funding

- Coronavirus Relief-"CR" (Res.# 3220; based on SPED): \$333k Dec 30, 2020
 - Coronavirus Relief-"CR" (Res.# 3220; based on Sup./Conc.): \$183k Dec 30, 2020
 - Coronavirus Relief-"CR" (Res.# 3220; based on LCFF): \$115k Dec 30, 2020
-
- \$631k**

- State LCFF Gen. Fund stimulus (Res.#7420): **\$142k** Jun 30, 2021
 - CARES ESSER (Coronavirus Aid, Relief and Economic Security Act -
Elementary and Secondary School Emergency Relief Funds): \$ 98k Sep 30, 2022
 - Governor's Emerg. Ed. Relief (GEER; Res.# 3215) \$103k Sep 30, 2022
-
- \$201k**

- Calif. Leg. SB117 – COVID19 Response Funds **\$ 33k** No Deadline

\$1,007K

COVID19 Obligated Stimulus Spending @ June 30, 2020

