

# Miller Creek School District

Board Meeting – November 11, 2020

**CASH RECONCILIATION ADJUSTMENT TO  
FY 19-20 UNAUDITED ACTUALS**

U.A. = 620,753.17  
New = 627,379.18  
6,626.01

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>								
1) LCFF Sources	8010-8099	17,340,530.35	0.00	17,340,530.35	17,756,043.00	0.00	17,756,043.00	2.4%
2) Federal Revenue	8100-8299	0.00	437,800.82	437,800.82	0.00	506,564.00	506,564.00	15.7%
3) Other State Revenue	8300-8599	572,365.31	1,507,036.00	2,079,401.31	295,366.00	1,107,125.00	1,402,491.00	-32.6%
4) Other Local Revenue	8600-8799	627,379.18	4,618,144.73	5,245,523.91	203,800.00	4,296,330.00	4,500,130.00	-14.2%
5) TOTAL REVENUES		18,540,274.84	6,562,981.55	25,103,256.39	18,255,209.00	5,910,019.00	24,165,228.00	-3.7%
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999	7,345,612.56	3,490,077.05	10,835,689.61	7,194,592.00	3,399,424.00	10,594,016.00	-2.2%
2) Classified Salaries	2000-2999	2,605,366.06	1,213,402.34	3,818,768.40	2,401,651.00	1,593,835.00	3,995,486.00	4.6%
3) Employee Benefits	3000-3999	3,758,772.72	2,513,255.77	6,272,028.49	3,246,689.00	2,540,424.00	5,787,113.00	-7.7%
4) Books and Supplies	4000-4999	305,861.06	253,607.86	559,468.92	414,600.00	279,324.00	693,924.00	24.0%
5) Services and Other	5000-5999	2,014,263.79	999,000.03	3,013,263.82	2,095,520.00	986,850.00	3,082,370.00	2.3%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	21,536.00	860,973.00	882,509.00	165,280.00	772,309.00	937,589.00	6.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(170,384.64)	170,384.64	0.00	(74,882.00)	74,882.00	0.00	0.0%
9) TOTAL EXPENDITURES		15,881,027.55	9,500,700.69	25,381,728.24	15,443,450.00	9,647,048.00	25,090,498.00	-1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		2,659,247.29	(2,937,719.14)	(278,471.85)	2,811,759.00	(3,737,029.00)	(925,270.00)	232.3%
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In	8900-8929	1,044,854.00	0.00	1,044,854.00	1,121,000.00	0.00	1,121,000.00	7.3%
b) Transfers Out	7600-7629	0.00	410,000.00	410,000.00	0.00	191,000.00	191,000.00	-53.4%
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	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	0.00	0.0%
3) Contributions	8980-8999	(3,776,446.13)	3,776,446.13	0.00	(3,928,029.00)	3,928,029.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES		(2,731,592.13)	3,366,446.13	634,854.00	(2,807,029.00)	3,737,029.00	930,000.00	46.5%

NSF Check -35.00  
NSF Check -136.66  
NSF Check -4.00  
Deposit 6,791.07  
6,626.01

U.A. = 7,346,429.99  
New = 7,345,612.50  
-817.43  
Cert.Ovrpay -544.96  
Cert.Ovrpay -272.47  
-817.43

U.A. = 758.00  
New = 21,536.00  
20,778.00  
Cnty DPC Adjst 10,389.00  
Cnty DPC Adjst 10,389.00  
20,778.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(72,344.84)	428,726.99	356,382.15	4,730.00	0.00	4,730.00	-98.7%
<b>F. FUND BALANCE, RESERVES</b>									
U.A. = -53,757.23 New = -72,344.84 -18,587.61 Decrease -18,587.61									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)									
d) Other Restatements		9795							
e) Adjusted Beginning Balance (F1c + F1d)									
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711							
Stores		9712							
Prepaid Items		9713							
All Others		9719							
b) Restricted		9740							
c) Committed									
Stabilization Arrangements		9750							
Other Commitments		9760							
d) Assigned									
Other Assignments		9780							
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789							
Unassigned/Unappropriated Amount		9790							

U.A. = -426,117.22  
 New = 7,130,777.05  
 7,556,894.27

Unaudited Actuals  
 General Fund  
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 Expenditures by Object

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<b>G. ASSETS</b>								
1) Cash								
a) in County Treasury	9110	7,130,777.05	1,211,375.86	8,342,152.91				
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00				
b) in Banks	9120	1,000.00	0.00	1,000.00				
c) in Revolving Cash Account	9130	3,000.00	0.00	3,000.00				
d) with Fiscal Agent/Trustee	9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140	0.00	0.00	0.00				
2) Investments	9150	0.00	0.00	0.00				
3) Accounts Receivable	9200	3,461,100.02	362,092.97	3,823,192.99				
4) Due from Grantors	9290	0.00	0.00	0.00				
5) Due from Other Funds	9310	0.00	0.00	0.00				
6) Stores	9320	0.00	0.00	0.00				
7) Prepaid Expenses	9330	0.00	0.00	0.00				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) TOTAL, ASSETS		10,595,877.07	1,573,468.83	12,169,345.90				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>								
1) Deferred Outflows of Resources	9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00				
<b>I. LIABILITIES</b>								
1) Accounts Payable	9500	3,843,116.65	596,664.05	4,439,780.70				
2) Due to Grantor Governments	9590	0.00	0.00	0.00				
3) Due to Other Funds	9610	0.00	0.00	0.00				
4) Current Loans	9640	4,000,000.00	0.00	4,000,000.00				
5) Unearned Revenue	9650	0.00	42,547.60	42,547.60				
6) TOTAL, LIABILITIES		7,843,116.65	639,211.65	8,482,328.30				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>								
1) Deferred Inflows of Resources	9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS		0.00	0.00	0.00				
<b>K. FUND EQUITY</b>								
Ending Fund Balance, June 30								

TAN Note 4,000,000.00  
 ERAF Tax 3,574,703.91  
 Misc.Enty 17,809.64  
 7,556,894.00

U.A. = 7,035,803.93  
 New = 3,461,100.02  
 3,574,703.93  
 ERAF Taxes 3,574,703.93  
 Ed.Rev.Augmntn.Fund  
 Booked by County after  
 SACS upload

U.A. = 729,215.86  
 New = 1,211,375.86  
 482,160.00  
 Excess Cost  
 Entry duplct 482,160.00