



Miller Creek

Elementary School District

2020/2021 Unaudited Actuals

September 20, 2021



Lucas Valley Elementary Lions



Mary E. Silveira Elementary Stars



Vallecito Elementary Eagles

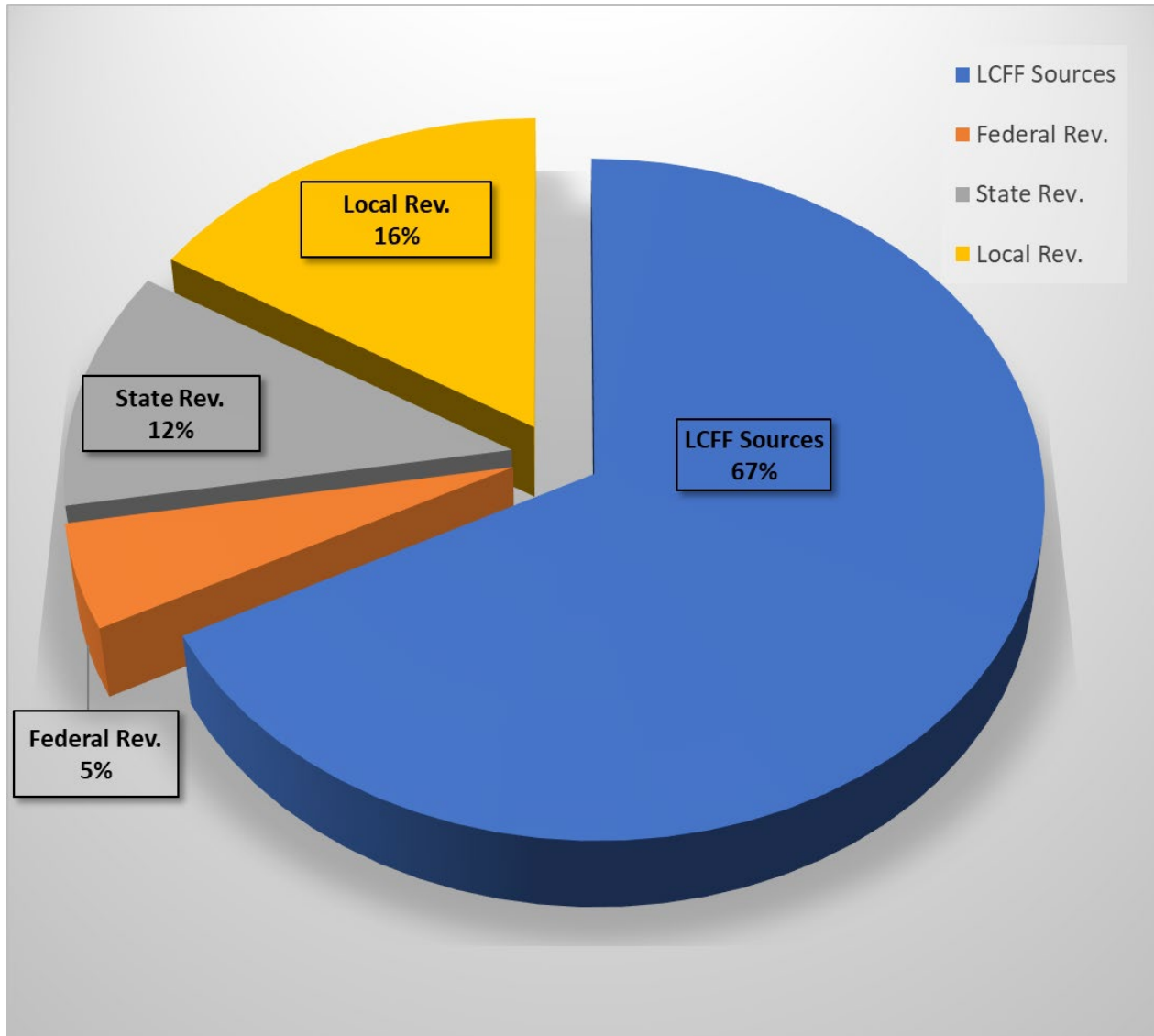


Miller Creek M.S. Panthers

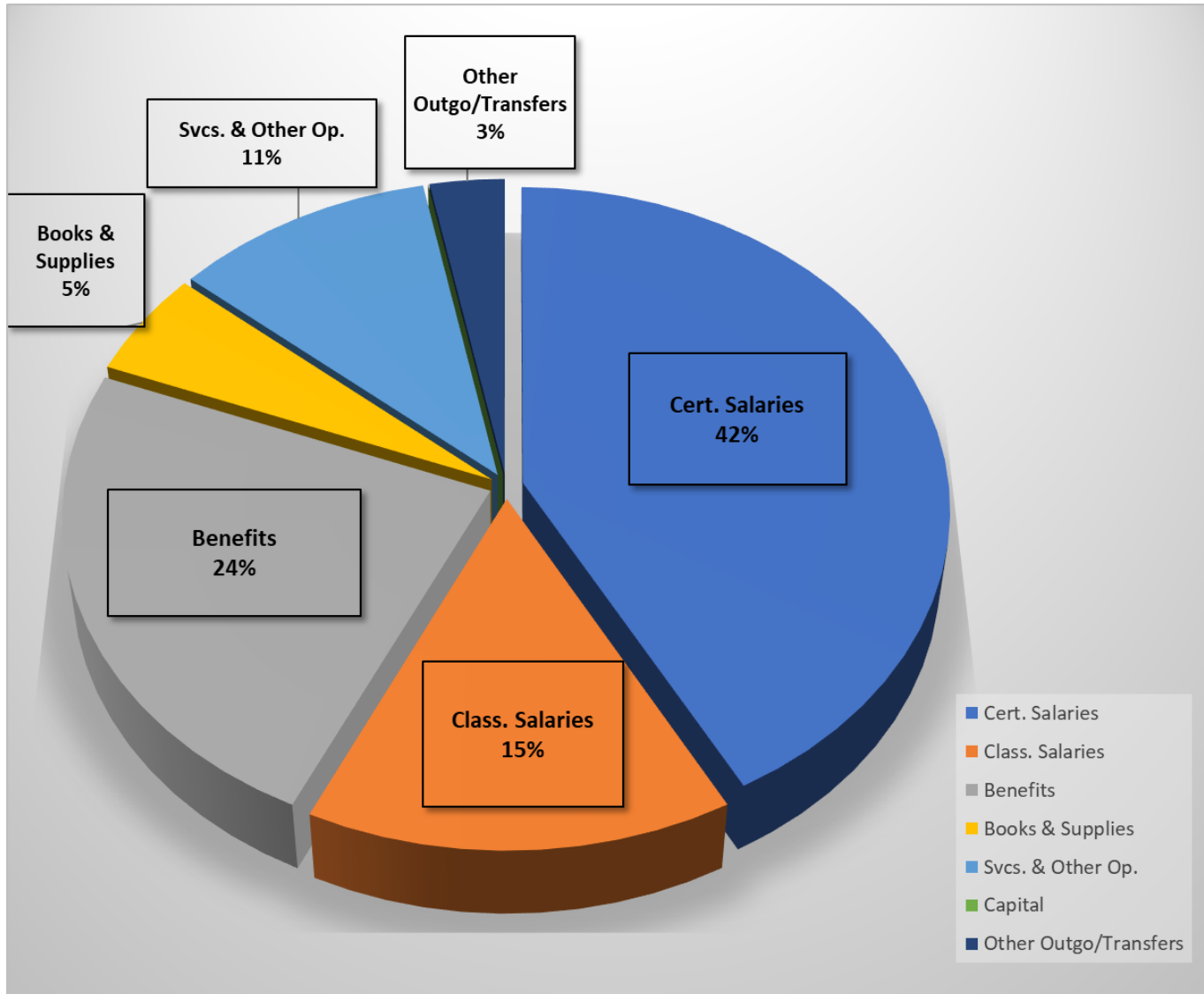
Unaudited Actuals 2020-21

- “Unaudited Actuals” are the “closing of the books” for fiscal year 2020-21
- 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 software reports that are submitted with Unaudited Actuals include the following:
 - All Funds: Revenues, expenditures and balances for 2020-21 Actuals and 2021-22 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 GANN: Appropriations Limit Calculation
 - Form ICR: Indirect Cost Report
 - Form L: Lottery
 - Form PCR: Program Cost Report
 - Form PCRAF: Allocation Factors for Support Costs
 - Form SIAA: Summary of Interfund Activities
 - Software Technical Reviews

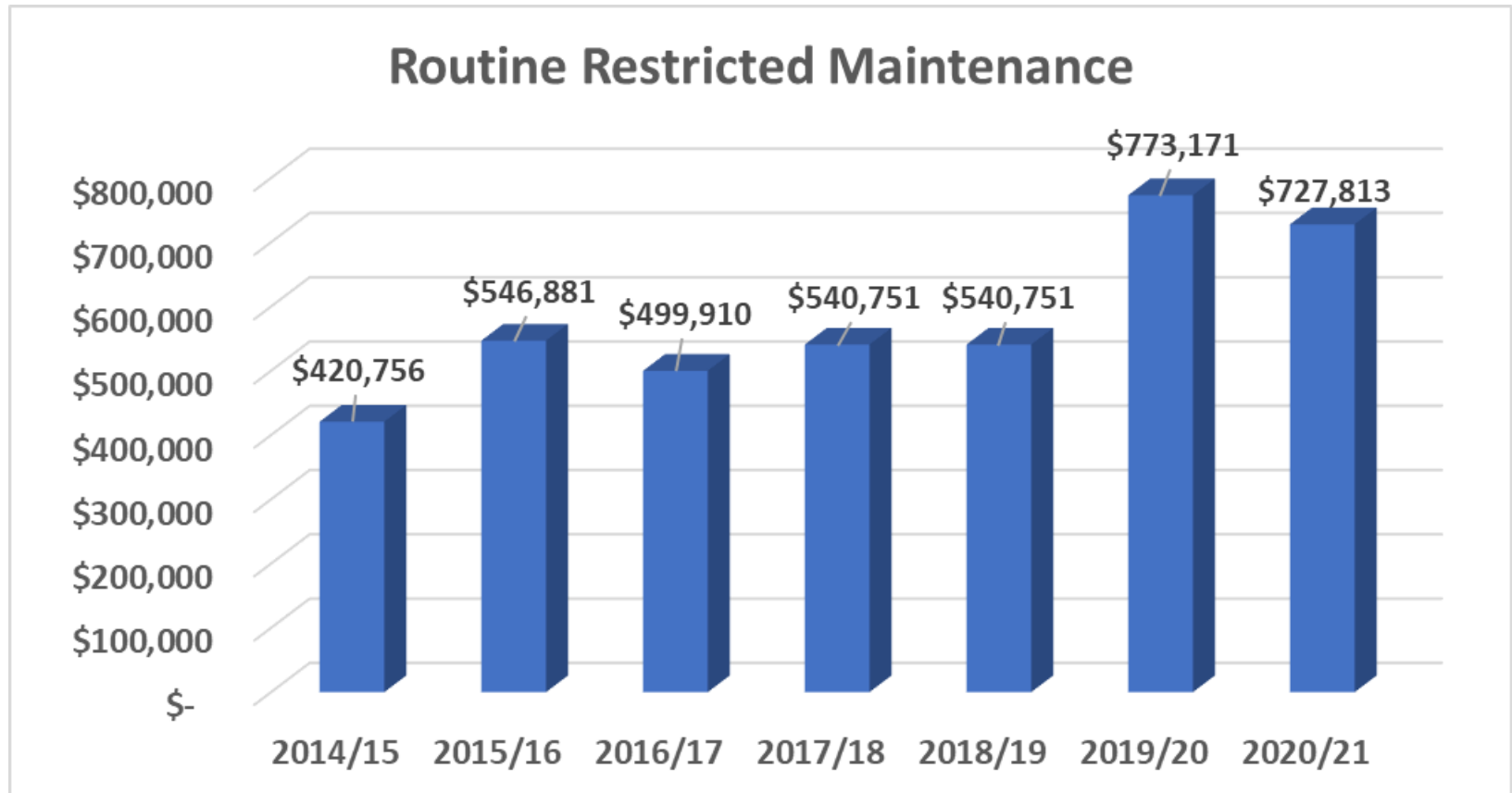
2020-21 Combined General Fund Revenues



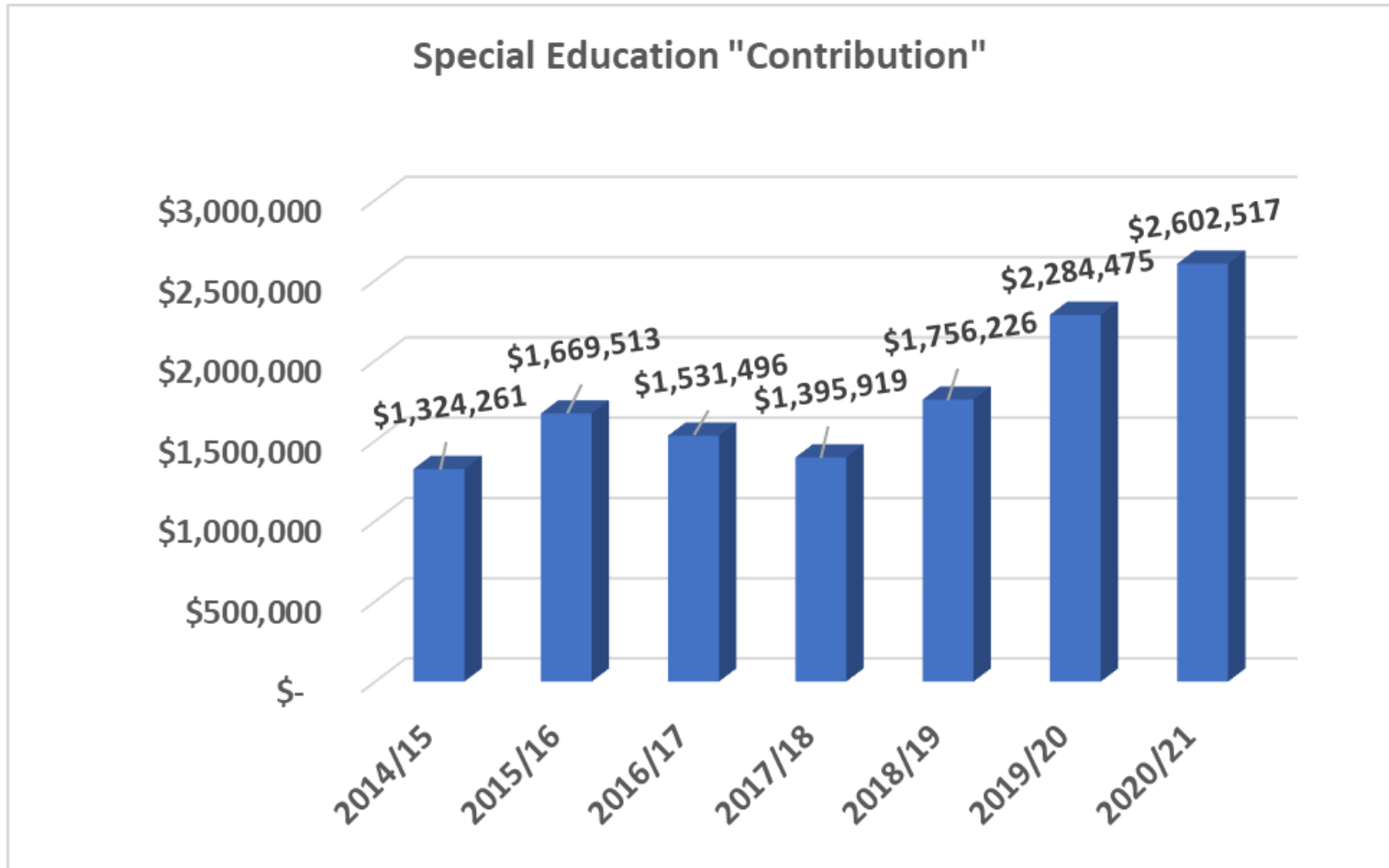
2020-21 Combined General Fund Expenditures



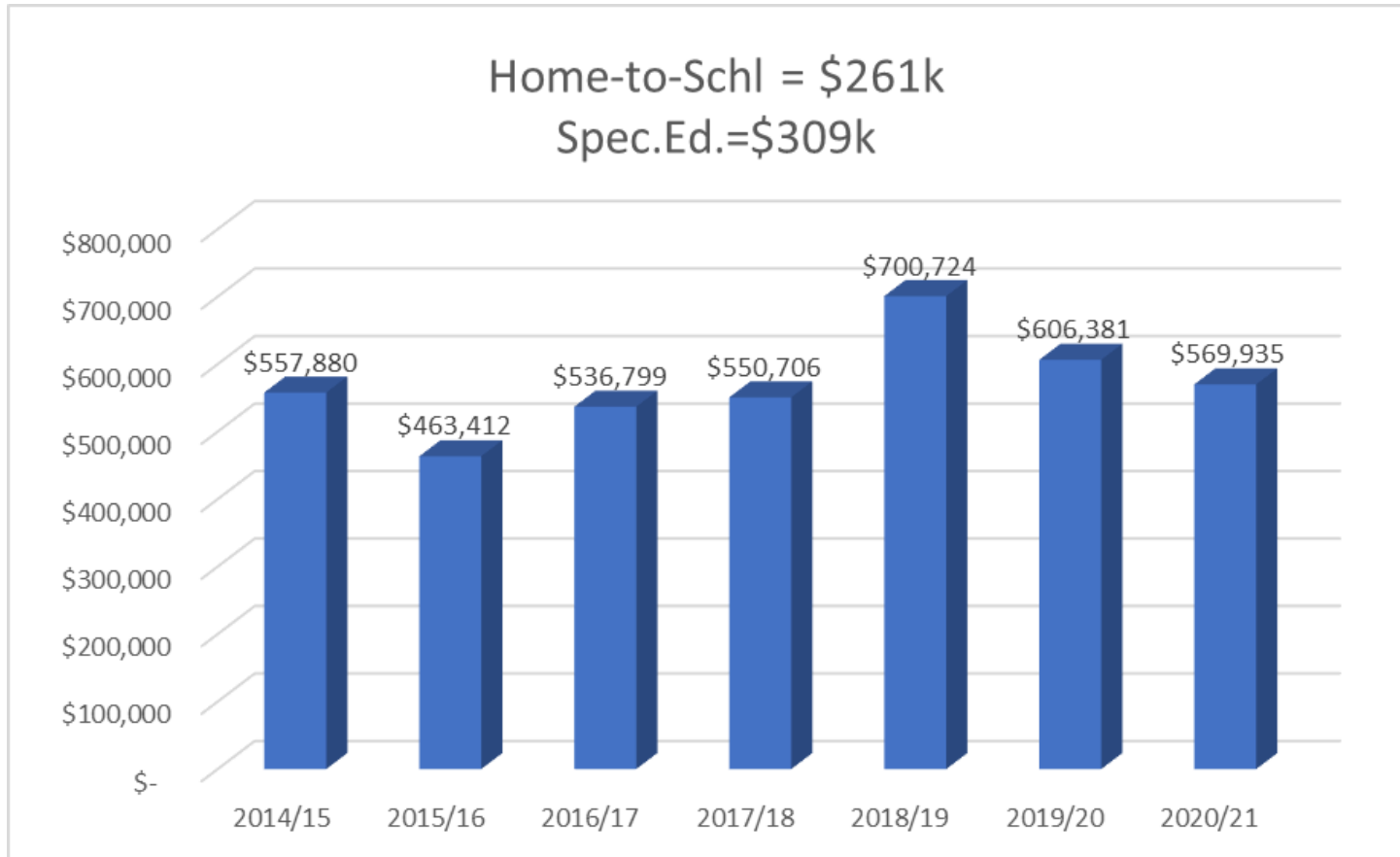
Contribution to RRM = 3% Total General Fund Expenses



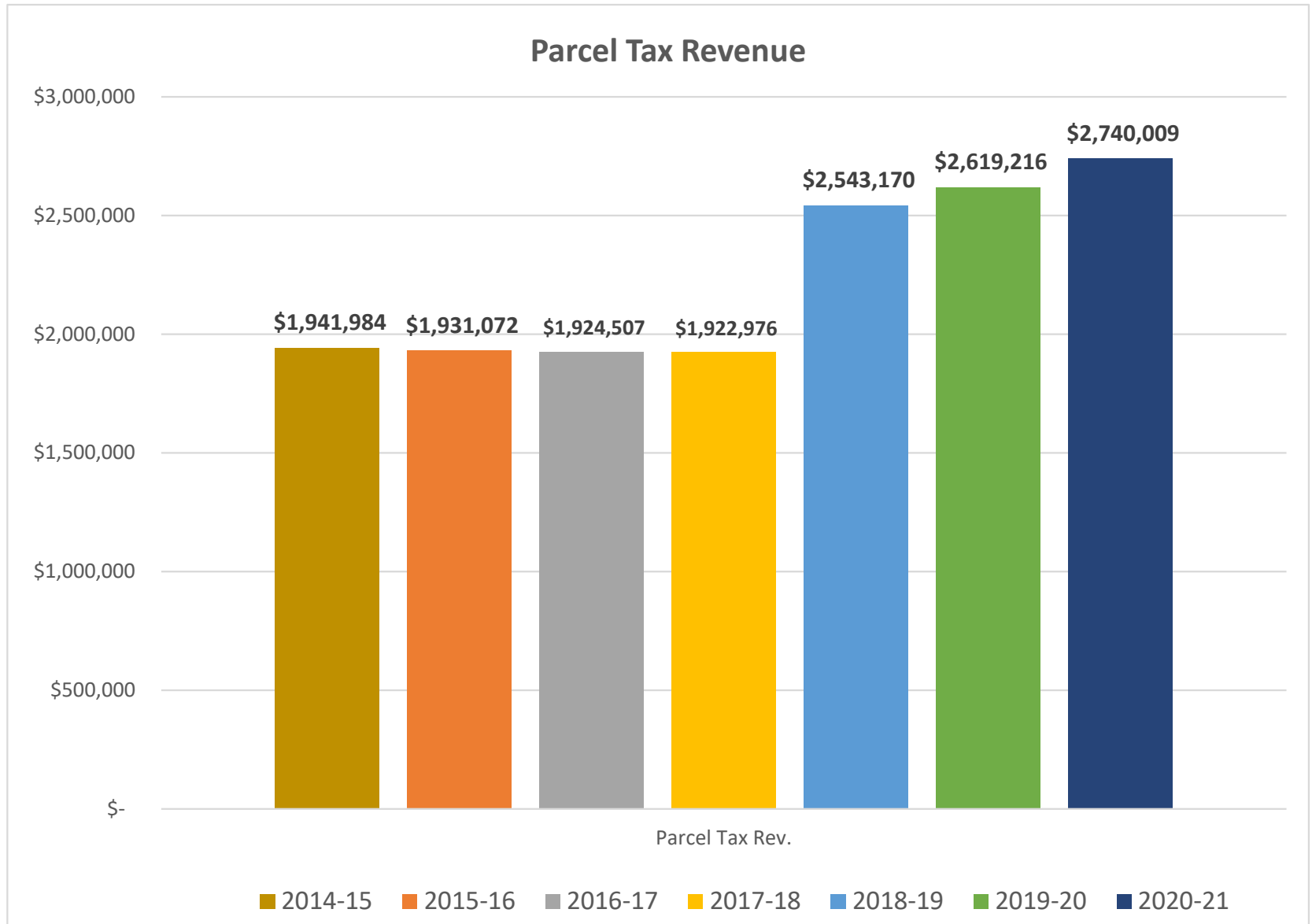
Contribution to Special Education



Contribution to Transportation



Parcel Tax Revenue



2020-21 Parcel Tax Activity

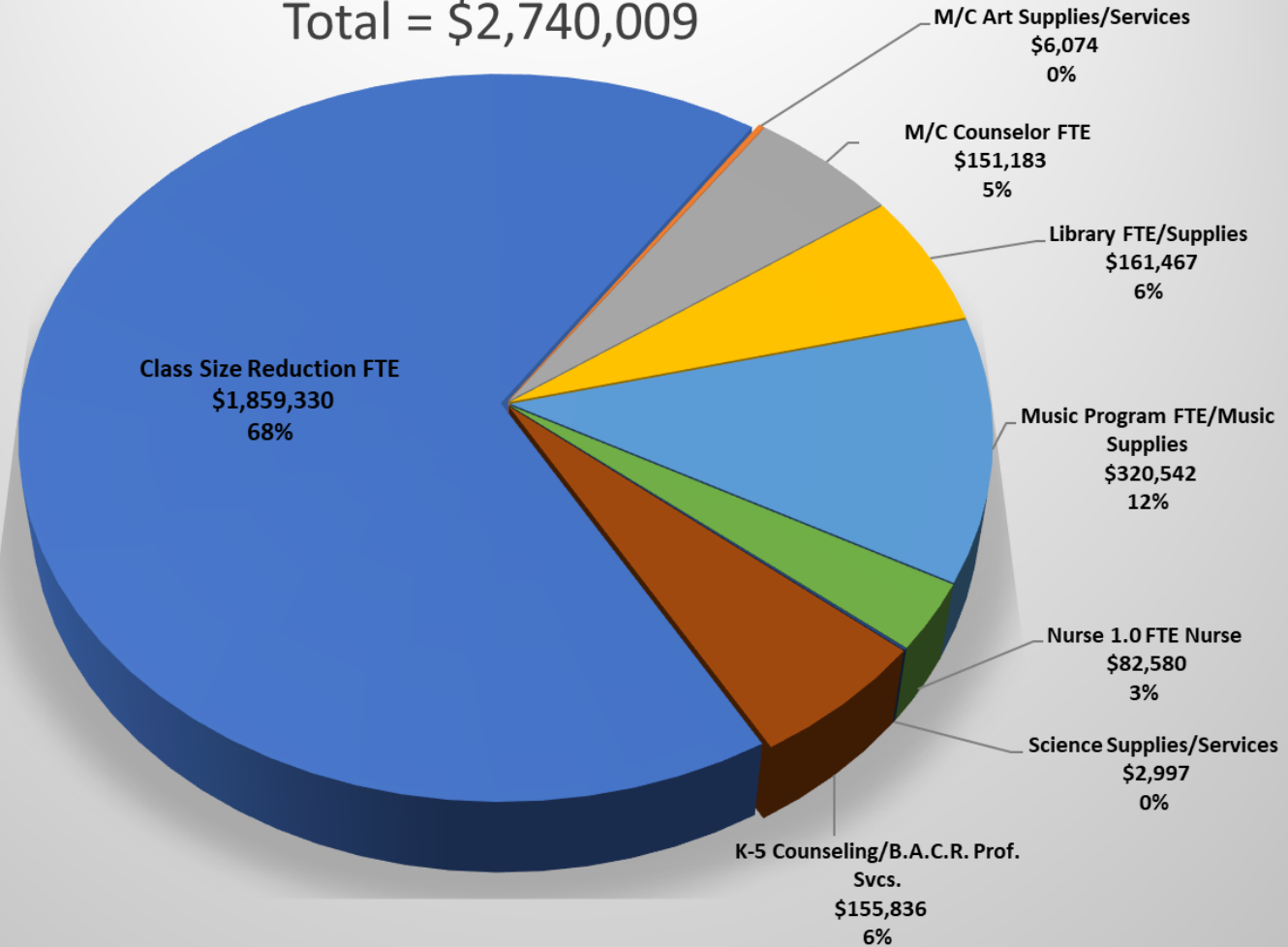
Revenue Budget	Final Revenues
Beginning Balance	\$ 49,026
Parcel Taxes	\$ 2,693,381
Total Available	\$ 2,742,407
Total Expenditures	\$ 2,740,009
Ending Balance	\$ 2,398

Parcel Tax Expenditures	FY 2020-21	
Category	Description	Final Expenditures
Class Size Reduction	FTE	\$ 1,859,330
M/C Art	Supplies/Services	\$ 6,074
M/C Counselor	FTE	\$ 151,183
Library	FTE/Supplies	\$ 161,467
Music Program	FTE/Music Supplies	\$ 320,542
Nurse	1.0 FTE Nurse	\$ 82,580
Science	Supplies/Services	\$ 2,997
Parcel Tax Collect.Fee		\$ -
K-5 Counseling/B.A.C.R.	Prof. Svcs.	\$ 155,836
Total Expenditures		\$ 2,740,009

2020-21 Parcel Tax

2020-21 Parcel Tax Expenditures

Total = \$2,740,009

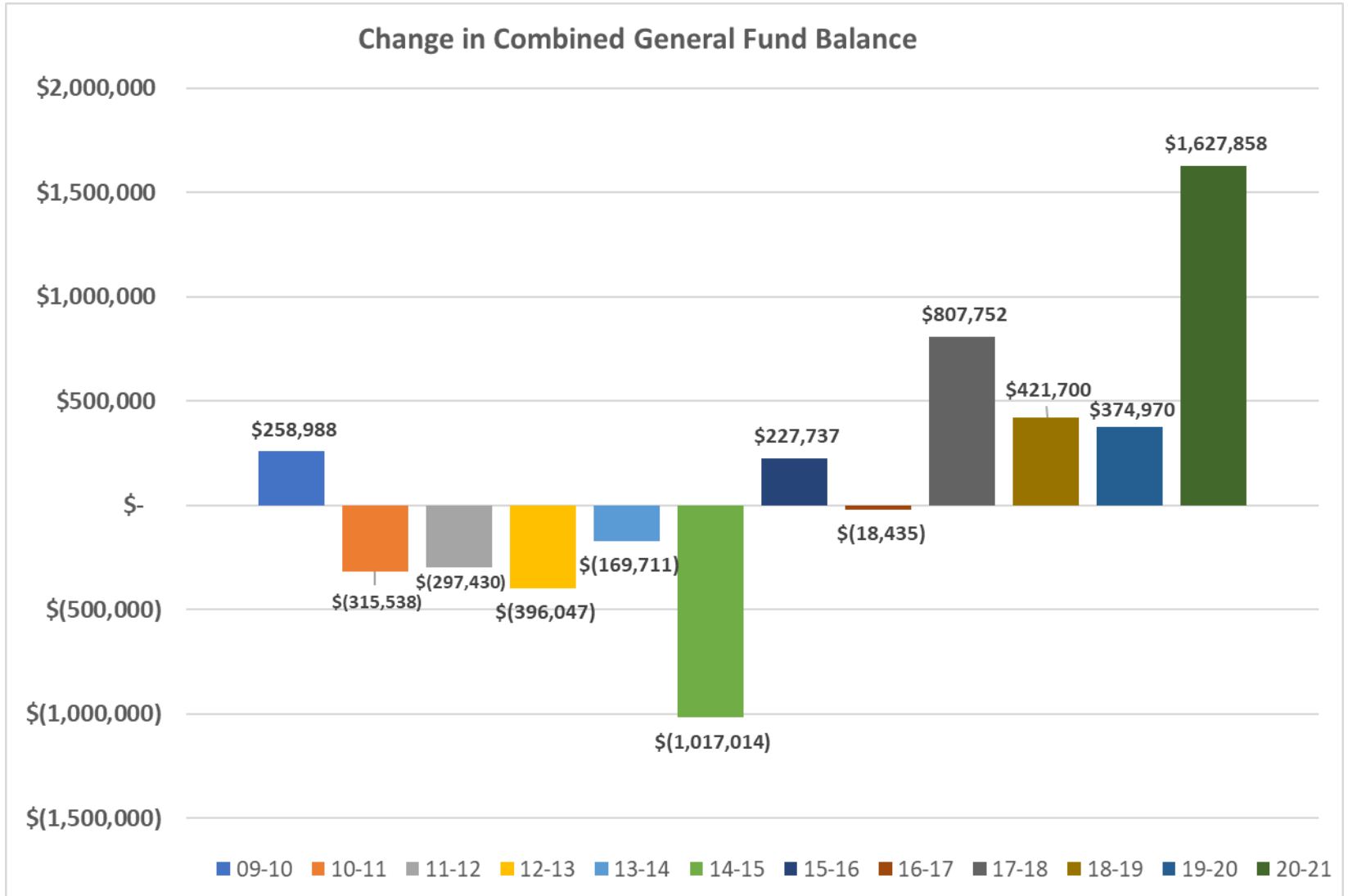


General Fund Summary and Components of Fund Balance

Description	Unrestricted	Restricted	Total
Revenues & Expenditures			
Total Actual Revenues	\$ 18,805,019	\$ 8,166,946	\$ 26,971,965
Total Actual Expenditures	\$ 15,575,238	\$ 10,827,369	\$ 26,402,607
Excess (Deficiency)	\$ 3,229,781	\$ (2,660,423)	\$ 569,358
Total - Other Sources/Uses	\$ (2,285,721)	\$ 3,344,221	\$ 1,058,500
Net Increase (Decrease)	\$ 944,060	\$ 683,798	\$ 1,627,858
Add: Beginning Fund Balance	\$ 2,752,760	\$ 934,257	\$ 3,687,017
Ending Fund Balance	\$ 3,696,820	\$ 1,618,055	\$ 5,314,875
Components of Fund Balance			
Revolving Cash	\$ 3,000	\$ -	\$ 3,000
Restricted Programs	\$ -	\$ 1,618,055	\$ 1,618,055
Reserve for Economic Uncertainty	\$ 793,954	\$ -	\$ 793,954
Unappropriated Fund Balance	\$ 2,899,866	\$ -	\$ 2,899,866

Total Unrestricted Reserve = 14%

Change in General Fund Balance



COVID19 Obligated Stimulus Spending at June 30 2021

Miller Creek Elementary	Learning Loss Mitigation			SB117	ESSER I	ESSER II	ESSER III	ESSER III LLM	ESSER II	GEER II	ESSER III	ESSER III State Reserve	In Person Instruction	Expanded Learning Opportunities	ELO Para-prof.	TOTAL
Spending Deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Sep-24	Sep-23	Sep-23	Sep-23	Sep-23	Aug-22	Aug-22	Aug-22	
Resource	3215	3220	7420	7388	3210	3212	3213	3214	3216	3217	3218	3219	7422	7425	7426	All Stimulus
Carryover from prior year	103,503	632,561	141,754	22,092	98,856											
Award Amount						216,709	394,086	98,521	176,757	40,560	115,140	198,485	547,728	552,799	116,860	
Total Award + Carryover	103,503	632,561	141,754	22,092	98,856	216,709	394,086	98,521	176,757	40,560	115,140	198,485	547,728	552,799	116,860	3,456,411
Expenditures	97,536	632,561	141,754	4,048	45,442	212,332	-	-	-	-	-	-	547,728	-	9,134	1,690,535
Unspent	5,967	-	-	18,044	53,414	4,377	394,086	98,521	176,757	40,560	115,140	198,485	-	552,799	107,727	1,765,876

Awarded: \$3,456,411

Spent: \$1,690,535

Unspent: \$1,765,876

