

SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

2019-20 UNAUDITED ACTUALS

Melody Canady Assistant Superintendent Business & Fiscal Services

September 3, 2020 Board Meeting Agenda Item II.J.1

What are Unaudited Actuals?

- District prepared year-end financial statements as of June 30th using State format known as SACS (State Account Code Structure) for all District funds (SACS Report Attachment)
- Report of activities in all District funds, identifying reserves that are carried forward into future years or unspent funds (Attachments 1 & 2)
- Used by external auditors to prepare the official Audit Report
- In June, staff presented 2019-20 Estimated Actuals during the 2020-21 Budget Adoption process



What has changed since June?

- Year-end closing entries are prepared and posted
- The financial books of the District have been closed
- Unspent allocations have been identified and reserved or assigned to the Fund Balance as appropriate (Attachments 3 & 4)
- Unaudited Actuals are compared to Estimated Actuals as presented with the 2020-21 Adopted Budget

Why are Projections Different than Expected?

- In general terms, School districts use conservatively estimated revenue and allocated expenditures during the budget and interim reporting processes
- The risk of miscalculating or under estimating is too great – running out of cash is never a good thing
- COVID-19

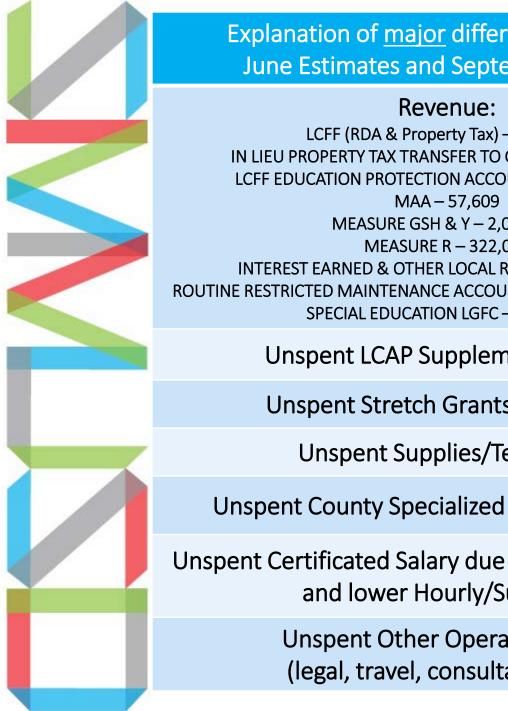
What are Common Reasons for Differences?

5

 Additional or less revenue is received that was not anticipated

Expenditure allocations or budgets were not completely used

Rollover Purchase Orders (PO) are carried into the new year



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Explanation of <u>major</u> differences between June Estimates and September Actuals	\$7,537,933
Revenue: LCFF (RDA & Property Tax) – (939,889) IN LIEU PROPERTY TAX TRANSFER TO CHARTER – (266,997) LCFF EDUCATION PROTECTION ACCOUNT (EPA) – 506,694 MAA – 57,609 MEASURE GSH & Y – 2,095,622 MEASURE GSH & Y – 2,095,622 INTEREST EARNED & OTHER LOCAL REVENUES – 290,221 DUTINE RESTRICTED MAINTENANCE ACCOUNT (RRMA) LGFC – 1,044,887 SPECIAL EDUCATION LGFC – (589,891)	1,488,977
Unspent LCAP Supplemental Grant	922,415
Unspent Stretch Grants & Formula	174,978
Unspent Supplies/Textbooks	1,615,214
Unspent County Specialized Schools Transfer	58,552
nspent Certificated Salary due to Unfilled Positions and lower Hourly/Sub costs	698,159
Unspent Other Operating Costs (legal, travel, consultants, etc.)	2,519,274

SANTA MONICA- MALIBU USD - PROPERTY TAXES COMPARISON

	P	2 REPORT		AN	NUAL REP	ORT			
FISCAL	PROPERTY	RDA		PROPERTY	RDA				FY vs. F
YEAR	TAXES	FUNDS	TOTAL	TAXES	FUNDS	TOTAL	VARIANCE	%	VARIANC
2004-05	35,768,686		35,768,686	35,155,555		35,155,555	(613,131)	-1.71%	
2005-06	37,340,704		37,340,704	35,225,078		35,225,078	(2,115,626)	-5.67%	0.20
2006-07	39,816,823		39,816,823	37,564,644		37,564,644	(2,252,179)	-5.66%	6.64
2007-08	41,690,234	880,161	42,570,395	38,462,707	880,161	39,342,868	(3,227,527)	-7.58%	4.73
2008-09	45,906,557	1,174,757	47,081,314	45,143,652	1,174,754	46,318,406	(762,908)	-1.62%	17.73
2009-10	48,907,003	1,323,795	50,230,798	49,174,813	1,323,795	50,498,608	267,810	0.53%	9.02
2010-11	47,654,739	1,383,695	49,038,434	43,775,461	5,683,215	49,458,676	420,242	0.86%	-2.0
2011-12	49,510,393	1,373,286	50,883,679	48,132,913	3,571,288	51,704,201	820,522	1.61%	4.5
2012-13	49,542,296	8,783,796	58,326,092	53,499,704	10,956,778	64,456,482	6,130,390	10.51%	24.6
2013-14	51,700,678	6,958,920	58,659,598	52,656,493	13,157,653	65,814,146	7,154,548	12.20%	2.1
2014-15	55,736,580	10,582,632	66,319,212	57,371,774	15,200,596	72,572,370	6,253,158	9.43%	10.2
2015-16	60,240,363	10,225,493	70,465,856	62,583,086	11,082,687	73,665,773	3,199,917	4.54%	1.5
2016-17	65,588,613	6,517,394	72,106,007	66,181,738	14,731,464	80,913,202	8,807,195	12.21%	9.8
2017-18	72,407,623	7,073,023	79,480,646	64,963,302	18,279,332	83,242,634	3,761,988	4.73%	2.8
2018-19	71,277,791	8,151,060	79,378,851	70,579,431	14,889,013	85,468,444	6,089,593	7.67%	2.6
2019-20	73,835,932	17,273,237	91,109,169	74,659,786	16,524,221	91,184,007	74,838	0.10%	6.6
2020-21				80,743,207	15,000,000	95,743,207			5.0

7

Unrestricted General Fund Balance Historical Differences

June Estimated vs. August Actuals & Deficit Spending

Fiscal Year	Estimated vs. Unaudited Actuals	(Deficit Spending)
2007-08	2,878,677	4,337,478
2008-09	2,755,068	1,436,131
2009-10	2,127,851	(3,647,602)
2010-11	4,189,571	3,062,920
2011-12	1,575,461	(2,280,283)
2012-13	9,756,047	7,184,608
2013-14	2,671,242	(2,975,908)
2014-15	8,414,916	9,759,555
2015-16	4,019,832	1,074,929
2016-17	3,092,853	(5,691,926)
2017-18	5,701,386	7,968,107
2018-19	2,935,860	(3,585,531)
2019-20	7,537,933	(222,497) _s



Observations To Keep In Mind

- Moderate declining enrollment
- Property taxes are an extremely high percentage of LCFF funding
- Community Redevelopment Funds a significant percentage of LCFF funding
- Parcel taxes, special sales tax measures and donations are a significant percentage of total revenue
- Given the potential for revenue volatility, expenditures need to be managed strategically
- Continue to monitor Covid-19 Expenditures

MULTI-YEAR PROJECTION 2019-20 to 2020-21 (Attachment 5)

	MULTI-YEAR PROJECTIONS / UNRESTRICTED GENERA	l fund						Attach	ment 5
	A	В	C	D	E	F	G	Н	
		2019-20	2019-20	2019-20	2019-20	2019-20	2019-20		2020-21
	Description	ADOPTED BUDGET	FIRST INTERIM	SECOND INTERIM	THIRD REVISION	ESTIMATED ACTUALS	UNAUDITED ACTUALS	ESTIMATED vs. ACTUALS CHANGE	45-DAY REVISION
	Revenue:								
1	Property Tax	89,789,181	89,789,181	90,664,260	92,691,220	92,123,896	91,184,007	(939,889)	94,216,821
2	Education Protection Account (EPA)	2,000,000	2,000,000	2,000,000	2,000,000	1,511,848	2,018,542	506,694	2,000,000
3	LCFF Transfer to Fund 14								
4	LCFF In Lieu Property Tax Transfer to Charter School	(20,000)	(20,000)	(20,000)	<mark>(</mark> 20,000)	(20,000)	(286,997)	(266,997)	<mark>(</mark> 287,000)
5	Prior Year LCFF Adjustment								
6	Minimum State Aid	8,585,843	8,585,843	8,585,843	8,585,843	8,585,843	8,585,843		8,585,843
7	Subtotal LCFF Funding	100,355,024	100,355,024	101,230,103	103,257,063	102,201,587	101,501,395	(700,192)	104,515,664



MULTI-YEAR PROJECTIONS / UNRESTRICTED GENERA	L FUND						Attach	ment 5
Α	В	С	D	E	F	G	Н	
	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20		2020-21
Description	ADOPTED BUDGET	FIRST INTERIM	SECOND INTERIM	THIRD REVISION	ESTIMATED ACTUALS	UNAUDITED ACTUALS	ESTIMATED vs. ACTUALS CHANGE	45-DAY REVISION
8 Other Federal	13,000	200,000	200,000	264,377	264,377	321,986	57,609	100,000
9 Lottery	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,595,731	(4,269)	1,452,482
0 Mandated Reimbursement Block Grant	417,495	417,495	422,665	422,665	422,665	422,665		410,000
1 One-time Discretionary Funds	-	-	-	-	-	-	-	-
2 Other State Revenue	5,000	5,000	735,333	215,610	215,610	215,610	-	5,000
3 Measure 'R' - Parcel Tax	12,449,227	12,449,227	12,449,227	12,449,227	12,449,227	12,771,266	322,039	12,568,316
4 Measure 'Y' & 'GSH' - City of Santa Monica	15,553,168	15,553,168	15,553,168	13,553, <mark>1</mark> 68	13,553,168	15,648,790	2,095,622	12,537,500
5 Joint Use Agreement - City of Santa Monica	9,554,280	9,554,280	9,554,280	9,554,280	9,554,280	9,607,030	52,750	9,799,171
6 Joint Use Agreement - City of Malibu	-	-	-	-	250,000	92,700	(157,300)	246,827
7 Santa Monica-Malibu Ed Foundation Donation	-	-	-	-	-	-	-	-
8 Santa Monica Ed Foundation Donation	2,000,000	2,000,000	2,000,000	2, <mark>1</mark> 04,564	2,104,564	2,104,564	-	2,068,000
9 Malibu Fundraising Entity Donation	500,000	500,000	-	-	-	-	-	165,000
0 Lease & Rental	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,349,921	(100,079)	2,450,000
1 Interest Earned	200,000	200,000	709,038	<mark>1</mark> 90,451	190,451	480,672	290,221	200,000
2 Revenue Associated with TRANs Issuance	-	-	721,262	721,262	721,262	-	(721,262)	300,000
3 ORIGINAL ISSUE PREMIUM	-	-	353,750	353,750	353,750	•	(353,750)	150,000
4 PROJECTED INTEREST EARNED	-	-	367,512	367,512	367,512	-	(367,512)	150,000
5 All Other Local Income	984,430	1,138,185	1,921,404	1,976,463	1,726,463	1,625,306	(101,157)	945,000
6 Local General Fund Contribution	(30,602,201)	(30,340,654)	(29,591,828)	(30,511,558)	(30,011,558)	(29,556,562)	454,996	(31,783,596)
7 TOTAL REVENUE	115,279,422	115,881,724	119,954,652	118,247,572	117,692,096	119,181,073	1,488,977	115,979,364

	MULTI-YEAR PROJECTIONS / UNRESTRICTED GENERA A	B	с	D	Е	F	G	Attack H	iment
		2019-20	2019-20	2019-20	2019-20	2019-20	2019-20		:
								ESTIMATED	
		ADOPTED	FIRST	SECOND	THIRD	ESTIMATED	UNAUDITED	vs. ACTUALS	
	Description	BUDGET	INTERIM	INTERIM	REVISION	ACTUALS	ACTUALS	CHANGE	R
	Expenditure:								
	Certificated Salary	53,921,221	53,942,958	54,682,408	53,908,237	53,908,237	53,210,078	(698,159)	
	Classified	18,725,883	18,589,749	19,157,919	18,620,897	18,620,897	18,715,371	94,474	
	Benefits	30,672,971	30,597,610	30,532,832	30,036,276	30,036,276	30,116,395	80,119	
32	STRS	8,542,347	8,733,336	8,881,622	8,764,586	8,764,586	8,846,512	81,926	
33	PERS	3,610,798	3,421,727	3,526,991	3,414,515	3,414,515	3,330,776	(83,739)	
34	SOCIAL SECURITY & MEDICARE	2,251,261	2,240,019	2,299,149	2,246,401	2,246,401	2,237,337	(9,064)	
35	HEALTH AND WELFARE	12,412,367	12,334,045	11,873,976	11,721,957	11,721,957	11,622,983	(98,974)	
36	SUI	39,128	39,035	39,754	39,210	39,210	35,684	(3,526)	
37	WORKERS COMP	2,834,082	2,841,358	2,906,263	2,861,631	2,861,631	3,046,655	185,024	
38	OPEB	894,692	892,989	912,730	898,967	898,967	901,105	2,138	
39	CASH IN -LIEU	88,296	95,101	92,347	89,009	89,009	95,344	6,335	
		3,719,326	3,796,567	3,787,385	3,945,194	3,945,194	2,329,980	(1,615,214)	
41 42	Other Operational Costs	12,348,571	13,877,306	15,400,498	15,309,748	15,509,582	12,990,308	(2,519,274)	
42	504 PLAN ACCOMODATION (STUDENT SERVICES)	-	-	-	-	-	-	-	
43	TRAVEL & CONFERENCE	205,633	258,464	261,438	231,484	231,484	169,066	(62,418)	
44	DUES & MEMBERSHIPS	55,160	58,853	59,923	60,073	60,073	38,625	(21,448)	
45	INSURANCE	1,307,468	1,307,468	1,307,468	1,307,468	1,307,468	1,306,548	(920)	
46	UTILITIES	2,957,150	2,957,150	3,182,150	3,182,150	3,182,150	2,182,258	(999,892)	
47	RENTALS, LEASES, REPAIRS	2,209,563	2,249,140	2,248,594	2,338,798	2,338,798	1,973,665	(365,133)	
48	INTRA-FUND TRANSFERS FOR SERVICES	(30,092)	(80,507)	(91,772)	(56,886)	(95,420)	(60,797)	34,623	
49	INTER-FUND TRANSFERS FOR SERVICES	(134,441)	(165,969)	(165,969)	(155,139)	83,229	4,623	(78,606)	
50	CONSULTANTS & OTHER OPERATING	5,487,915	5,987,524	7,291,864	7,094,873	7,094,873	6,127,465	(967,408)	
51	Other Operational Costs	1,987,680	2,123,552	3,117,513	2,588,049	2,588,049	2,635,521	47,472	
52	Consultants	2,730,235	3,105,235	3,330,614	3,380,087	3,380,087	2,518,922	(861,165)	
53	Legal	770,000	758,737	843,737	1,126,737	1,126,737	973,022	(153,715)	
54	Pupil Fees Lawsuit	-	-	750,000	-	-	-	-	
55	Cost of Early Retirement Incentive (SERP)		1,014,968	1,014,968	1,014,968	1,014,968	1,014,968	-	
56	COMMUNICATIONS (LAND & MOBILE)	290,215	290,215	291,834	291,959	291,959	233,888	(58,071)	
57	Capital Outlay	130,000	215,600	408,221	408,221	408,221	227,893	(180,328)	
58	Costs Associated with TRANs Issuance	-	960,241	606,489	606,489	606,489	-	(606,489)	
59 60	UNDERWRITER'S DISCOUNT	•	•	30,557	30,557	30,557	•	(30,557)	
60 61	COST OF ISSUANCE	•	•	41,194	41,194	41,194	•	(41,194)	
61	INTEREST DUE	•	•	534,739	534,739	534,739	•	(534,739)	
62	Transfer to County Specialized Schools	75,000	75,000	75,000	75,000	75,000	16,448	(58,552)	
		(1,162,959)	(1,191,961)	(1,257,689)	(1,250,191)	(1,207,372)	(1,052,904)	154,468	
64	· · · · · · · · · · · · · · · · · · ·	-	-	-	-	-		-	
65 65	Malibu Fundraising Entity General Fund Off-Set	-	-	-	-	-	-	-	
	Additional Covid-19 Expenditures (not CARES related)	-	-	-	-	-	-	-	
	Extension of Certificated School Year	-	-	-	-	-	-	-	
	Extension of Classified School Year	-	-	-	-	-		-	
_	GSH Technology Plan/Replacement	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	(1,000,000)	
	Interfund Transfer Out to Fund 12 Child Development	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	
	LCAP Transfer Out to Fund 12 Child Development	200,000	200,000	200,000	200,000	200,000	200,000	-	
111	Interfund Transfer Out to Fund 13 Food Services	900,000	900,000	900,000	900,000	600,000	900,000	300,000	
	Interfund Transfer Out to Fund 14 Deferred Maint.	750,000	750,000	750,000	750,000	750,000	750,000		

	MULTI-YEAR PROJECTIONS / UNRESTRICTED GENERA	L FUND						Attach	ment 5
	А	В	C	D	E	F	G	Н	
		2019-20	2019-20	2019-20	2019-20	2019-20	2019-20		2020-21
	Description	ADOPTED BUDGET	FIRST INTERIM	SECOND INTERIM	THIRD REVISION	ESTIMATED ACTUALS	UNAUDITED ACTUALS	ESTIMATED vs. ACTUALS CHANGE	45-DAY REVISION
75	Increase (Decrease) Fund Balance	(7,000,591)	(8,831,346)	(7,288,412)	(7,262,300)	(7,760,430)	(222,497)	7,537,933	(7,902,963)
76	Beginning Fund Balance	22,439,368	22,439,368	22,439,368	22,439,368	22,439,368	22,439,368	-	14,678,938
77	Ending Fund Balance (net of lines 75-76)	15,253,883	13,608,022	15,150,955	15,177,067	14,678,938	22,216,871	7,537,933	6,775,975
78	Reserve - Revolving Cash, Prep-paids	251,984	251,984	251,984	251,984	251,984	162,767	(89,217)	251,984
79	Reserve - SERP Retirement Incentive Pymnt	1,014,968	-	-	-	-	-	-	-
80	Reserve - Deficit Spending in 20-21	3,521,607	4,801,402	2,757,534	6,541,619	7, <mark>184,80</mark> 2	7,902,963	718,160	-
81	Reserve - Deficit Spending in 21-22	1,623,304	3,031,768	-	-	-	-	-	-
82	Reserve - Deficit Spending in 22-23	619,699	-	-	-	-	-	-	-
83	3% Contingency Reserve	5,047,523	5,126,775	5,294,739	5,294,739	5,294,739	4,889,708	(405,031)	5,209,517
84	Reserve Up to 2-months of Expenses	3,174,799	396,093	6,846,698	3,088,725	1,947,413	9,261,434	7,314,022	1,314,474
85	Unappropriated Balance	0	0	0	0	0	0	0	0

2020-21 LOCAL CONT	ROL FUNDING F	ORMULA (LCFI) CALCULATIO	N	8/13/2020			
BASE GRANT								
	ТК-3	4-6	7-8	9-12	TOTAL			
	2,840.26	2,093.07	1,657.22	3,092.66	9,683.21			
2020-21 BASE	7,702	7,818	8,050	9,329				
2020-21 + 0% COLA	7,702	7,818	8,050	9,329				
	21,875,683	16,363,621	13,340,621	28,851,425	80,431,350			
AUGMENTATION GRA	NTS:							
CSR AUGMENTATION: B	ASE GRANT X 10.	4%			2,275,071			
CTE AUGMENTATION 9-	12 BASE GRANT	X 2.6%			750,137			
SUPPLEMENTAL AND	CONCENTRATIO	ON GRANTS:						
TOTAL ENROLLMENT (3	-YEAR AVERAGE)				10,599			
TOTAL UNDUPLICATED	PUPIL COUNT (3-'	YEAR AVERAGE)			3,084			
					29.09%			
SUPPLEMENT ADD-ON	1 20% OF BASE	GRANT X % OF	ELIGIBLE ENR	OLLMENT	4,856,007			
TRANSPORTATION AN	ID TARGETED IN	NSTRUCTIONAL		NT GRANT				
2012-13 TRANSPORTAT	ION				820,273			
2012-13 TARGETED INS	TRUCTIONAL IMP	ROVEMENT BLO	CK GRANT		429,757			
TOTAL 2020-21 LCFF	ENTITLEMENT				89,562,595			
MINIMUM STATE AID /	2012-13 CATEG	ORICAL PROG	RAMS		8,585,843			
TOTAL FUNDING LESS	6: 2012-13 MININ	IUM/CATEGOR	CAL		80,976,752			
LOCAL REVENUE / PR	OPERTY TAXES				94,216,821			
Amount of Property Tax Over LCFF Funding (Basic Aid when negative)								

Note Outside of Calculation:

EDUCATION PROTECTION ACCOUNT2,000,000TRANSFER TO CHARTER SCHOOL FOR IN-LIEU OF CHARTER TAX-287,000



What's Next for 2019-20?

- New Audit Firm of Eide Bailly, LLP will Audit the 2019-20 Unaudited Actuals in September 2020.
- Draft Audit Report will be reviewed by the FOC November/December 2020
- Final Audit Report Recommendation from FOC for Approval by BOE in December 2020/January 2021

Santa Monica-Malibu Unified School District

Format A in SM 09/03/2020 05:30 PM via Zoom

Printed : 9/15/2020 4:59 PM PST

ITEM : II.J.1. TIME STAMP: 7 p.m. - 2019-20 Unaudited Actual Financial Report (60 min) 🥜

Recommended Motion

It is recommended the Board of Education approve the 2019-20 Unaudited Actual Financial Report and staff recommendations for fund balances reservations.

Rationale

California Education Co de §42100 requires the governing board of each school district to provide the county office of education a report of all revenues and expenditures for the preceding fiscal year. This report must also include any resulting corrections to the current year (2020-21) adopted budget. Although the prior fiscal year formally ended on June 30, final accounting tabulations are not generally completed by the District and the LACOE until the end of August. It is noted that all data contained in the attached report will be subject to final audit by the District's independent auditing firm of Eide Bailly LLP.

The purpose of this agenda item is to present the final results of operation for the 2019-20 fiscal year. The information is presented in the format required by the state.

Financial Impact Highlights from the 2019-20 Unaudited Actuals

General Fund Ending Balance 2019-20

Unrestricted Funds- The Unrestricted General Fund ending balance (inclusive of a Board-approved 3% Reserve for Economic Uncertainties, revolving cash, pre-paid expenditures, reserves for future deficit spending, reserve for up to 2 months of general fund expenditures, etc.) is currently reported to be \$22,216,871 as summarized in *Attachment 1*.

The components of that \$22,216,871 Ending Balance include the following:

- Revolving Cash/Prepaid: \$162,767
- Reserve for 3% Economic Uncertainties: \$4,889,708

Assignments of \$17,164,396 Fund Balance which is less Revolving/Prepaid & 3%:

- Reserve for Deficit Spending in 2020-21 of \$7,902,963
- Reserve for Up to 2 (two) Months of Operating Expenses of \$9,261,434
 - A full two-month reserve would be equal to \$26,800,000.

The Local General Fund Contributions (LGFC) and Interfund Transfers are summarized in Attachment 2.

Budget Revisions after 2019-20 Budget Adoption:

- 0.40 FTE Increase to Teaching position at Lincoln Middle for 8th Grade Social Studies: \$48,221
- 0.10 FTE Decrease to Instructional Coach position at Webster: (\$12,056)
- 0.10 FTE Decrease to Instructional Coach position at SMASH: (\$12,056)
- 0.20 FTE Increase to Instructional Coach position at Muir: \$24,112

Total Net Increase of Budget Revisions after June 25, 2020 Budget Adoption: \$48,221

Reserve up to 2 months Expenses: \$9,213,213

https://simbli.eboardsolutions.com/Meetings/PrintItem.aspx?S=36030435&MID=3737&IID=133177&AB=true&RC=true&Con=true&t=i

Total Unappropriated: \$0

Total Designations: \$17,116,175

The *Unrestricted General Fund* balance is \$7,537,933 higher than expected from the Estimated Actuals that were prepared with the 2020-21 Budget Adoption in June 2020. This fund balance increase can largely be explained by the following due to Covid-19:

This fund balance increase can largely be explained by the following due to Covid-19:

- Less LCFF Funds (RDA & Property Taxes): (\$939,889)
- Higher In-Lieu Property Tax Transfer to Charters: (\$266,997)
- Higher Education Protection Account (EPA): \$506,694
- Higher Reimbursement Medicare Administrative Activities-MAA: \$57,609
- Higher Measure GSH & Y: \$2,095,622
- Higher Measure R: \$322,039
- Higher Interest Earned: \$290,221
- Lower Local General Fund Contribution to RRMA: \$1,044,887
- Unspent LCAP Supplemental Grant: \$922,415
- Unspent Site SMEF Stretch Grant/Site Formula Funds: \$174,978
- Unspent Certificated Salary/Unfilled Positions, Hourly/Sub: \$698,159
- Unspent Other Operating Costs: \$2,519,274
- Unspent Supplies/Textbooks: \$1,615,214
- Unspent Land Line & Mobil Communications: \$58,071
- Unspent Capital Outlay: \$180,328
- Unspent Transfer to County Specialized Schools: \$58,552

Details of unspent funds per location outlined in Attachment 3.

Restricted Funds –The Restricted General Fund accounts for the remaining categorical funds and local resources. The ending balance for that portion of the General Fund was approximately \$1 million higher than projected in June. This is a result of unspent categorical and local carryovers as well as the majority of unspent funds due to Covid-19.

Details of restricted categorical per location outlined in Attachment 4.

Comments

Staff anticipates that this will require a total of 60 minutes, with 30 minutes for the staff report and 30 minutes for board member questions/comments.

Supporting Documents

<u>090320 Unaudited Actual Report attach 4.pdf</u> <u>Unaudited Actuals - SACS Report.pdf</u> <u>Unaudited Actuals - Attachment 6.pdf</u> <u>Unaudited Actuals - Attachment 5.pdf</u> <u>Unaudited Actuals - Attachment 3.pdf</u> <u>Unaudited Actuals - Attachment 2.pdf</u> <u>Unaudited Actuals - Attachment 1.pdf</u> <u>Unaudited Actuals - Presentation.pdf</u>

SANTA MONICA-MALIBU USD 2019-20 SUMMARY REPORT FOR ALL FUNDS UNAUDITED ACTUALS

			ESTIMATED		UNAUDITED		
FUND	DESCRIPTION		ACTUALS		ACTUALS		DIFFERENCE
01	GENERAL FUND UNRESTRICTED						
	REVENUE	\$	147,703,654.00	\$	148,737,635.04	\$	1,033,981.04
	EXPENDITURES	\$	122,902,526.00	\$	116,553,569.58	\$	(6,348,956.42)
	EXCESS OR (DEFICIENCY)	\$	24,801,128.00	\$	32,184,065.46	\$	7,382,937.46
	BEGINNING BALANCE	\$	22,439,367.89	\$	22,439,367.89	\$	-
	CONTRIBUTION IN/(OUT)	\$	(30,011,558.00)		(29,556,561.87)	\$	454,996.13
	INTERFUND TRANSFER IN/(OUT)	\$	(2,550,000.00)		(2,850,000.00)	\$	(300,000.00)
	ENDING BALANCE	\$	14,678,937.89	\$	22,216,871.48	\$	7,537,933.59
		Ψ	1,010,001.00	Ŷ	22,210,01110	Ψ	1,001,000.00
	GENERAL FUND RESTRICTED						
	REVENUE	\$	16,006,828.00	\$	14,599,982.49	\$	(1,406,845.51)
	EXPENDITURES		46,340,091.00		43,586,680.73		(2,753,410.27)
		\$		\$		\$	
	EXCESS OR (DEFICIENCY)	\$	(30,333,263.00)	\$	(28,986,698.24)	\$	1,346,564.76
	BEGINNING BALANCE	\$	5,062,089.90	\$	5,062,089.90	\$	-
	CONTRIBUTION IN/(OUT)	\$	30,011,558.00	\$	29,556,561.87	\$	(454,996.13)
	ENDING BALANCE	\$	4,740,384.90	\$	5,631,953.53	\$	891,568.63
11	ADULT EDUCATION						
	REVENUE	\$	776,998.00	\$	786,639.07	\$	9,641.07
	EXPENDITURES	\$	867,022.00	\$	669,368.76	\$	(197,653.24)
	EXCESS OR (DEFICIENCY)	\$	(90,024.00)	\$	117,270.31	\$	207,294.31
	BEGINNING BALANCE	\$	733,853.92	\$	733,853.92	\$	-
	ENDING BALANCE	\$	643,829.92	\$	851,124.23	\$	207,294.31
			·				
12	CHILD DEVELOPMENT						
	REVENUE	\$	6,979,498.00	\$	6,519,872.98	\$	(459,625.02)
	EXPENDITURES	\$	8,821,486.00	\$	8,209,867.05	\$	(611,618.95)
	EXCESS OR (DEFICIENCY)	\$	(1,841,988.00)		(1,689,994.07)	\$	151,993.93
	BEGINNING BALANCE	\$	1,303,842.22	\$	1,303,842.22	\$	-
	INTER FUND TRANSFER IN/(OUT)	\$	1,200,000.00	\$	1,200,000.00	\$	-
	ENDING BALANCE	\$	661,854.22	\$	813,848.15	\$	151,993.93
		Ψ	001,001.22	Ŷ	010,010.10	Ψ	101,000.00
13	CAFETERIA						
10	REVENUE	\$	1,977,843.00	\$	2,168,518.72	\$	190,675.72
	EXPENDITURES		2,934,118.00	\$	3,047,031.28	\$	112,913.28
	EXCESS OR (DEFICIENCY)						77,762.44
	/		(956,275.00)		(878,512.56)		11,102.44
			380,819.40	\$	380,819.40	\$	-
	INTER FUND TRANSFER IN/(OUT)		600,000.00	\$	900,000.00	\$	300,000.00
	ENDING BALANCE	\$	24,544.40	\$	402,306.84	\$	377,762.44
14	DEFERRED MAINTENANCE	¢	40,400,00	¢	45 000 00	¢	0 400 00
	REVENUE	\$	13,486.00	\$	15,982.32	\$	2,496.32
	EXPENDITURES		585,766.00	\$	728,094.08	\$	142,328.08
	EXCESS OR (DEFICIENCY)		(572,280.00)		(712,111.76)	\$	(139,831.76)
	BEGINNING BALANCE		760,018.45	\$	760,018.45	\$	-
	INTER FUND TRANSFER IN/(OUT)		750,000.00	\$	750,000.00	\$	-
	ENDING BALANCE	\$	937,738.45	\$	797,906.69	\$	(139,831.76)
21	BUILDING						
	REVENUE	\$	1,200,000.00	\$	3,663,815.51	\$	2,463,815.51
	EXPENDITURES	\$	184,746,364.00	\$	149,641,223.48	\$	(35,105,140.52)
	EXCESS OR (DEFICIENCY)	\$	(183,546,364.00)		(145,977,407.97)	\$	37,568,956.03
	BEGINNING BALANCE	\$	93,990,808.25	\$	93,990,808.25	\$	-
	INTER FUND TRANSFER IN/(OUT)		259,520,000.00	\$	260,000,000.00	\$	480,000.00
	ENDING BALANCE	\$	169,964,444.25	\$	208,013,400.28	\$	38,048,956.03
		*		Ť		*	20,0 .0,000.00
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SANTA MONICA-MALIBU USD 2019-20 SUMMARY REPORT FOR ALL FUNDS UNAUDITED ACTUALS

			ESTIMATED		UNAUDITED		
FUND	DESCRIPTION		ACTUALS		ACTUALS		DIFFERENCE
25	CAPITAL FACILITIES						
	REVENUE	\$	2,835,623.00	\$	2,015,874.45	\$	(819,748.55)
	EXPENDITURES	\$	676,660.00	\$	674,564.08	\$	(2,095.92)
	EXCESS OR (DEFICIENCY)	\$	2,158,963.00	\$	1,341,310.37	\$	(817,652.63)
	BEGINNING BALANCE	\$	3,282,409.26	\$	3,282,409.26	\$	-
	ENDING BALANCE	\$	5,441,372.26	\$	4,623,719.63	\$	(817,652.63)
	SPECIAL RESERVE FUND FOR						
40	CAPITAL OUTLAY PROJECTS	*	4 070 450 00	^		^	0.050.05
	REVENUE	\$	4,976,459.00	\$	4,983,312.25	\$	6,853.25
	EXPENDITURES	- C.	2,137,127.00	\$	2,201,450.86	\$	64,323.86
	EXCESS OR (DEFICIENCY)	\$	2,839,332.00	\$	2,781,861.39	\$	(57,470.61)
	BEGINNING BALANCE	\$	13,207,054.81	\$	13,207,054.81	\$	-
	ENDING BALANCE	\$	16,046,386.81	\$	15,988,916.20	\$	(57,470.61)
	BOND INTEREST AND						
51	REDEMPTION FUND						
	REVENUE	\$	49,994,459.00	\$	76,239,755.00	\$	26,245,296.00
	EXPENDITURES	\$	48,116,620.00	\$	46,342,142.00	\$	(1,774,478.00)
	EXCESS OR (DEFICIENCY)	\$	1,877,839.00	\$	29,897,613.00	\$	28,019,774.00
	BEGINNING BALANCE	\$	45,193,024.00	\$	45,193,024.00	\$	-
	ENDING BALANCE	\$	47,070,863.00	\$	75,090,637.00	\$	28,019,774.00
71	RETIREE BENEFIT FUND			-			
	REVENUE	\$	1,320,000.00	\$	1,538,449.55	\$	218,449.55
	EXPENDITURES	-	1,355,000.00	\$	1,572,172.32	\$	217,172.32
	EXCESS OR (DEFICIENCY)	\$	(35,000.00)		(33,722.77)	\$	1,277.23
	BEGINNING BALANCE	\$	8,332,070.10	\$	8,332,070.10	\$	- , · · _
	ENDING BALANCE		8,297,070.10	\$	8,298,347.33	\$	1,277.23
	TOTAL:	\$	268,507,426.20	\$	342,729,031.36	\$	74,221,605.16

UNAUDITED ACTUALS - SUMMARY OF ALL FUNDS

		BE	GINNING FUND					
FUND	DESCRIPTION		BALANCE	REVENUES	E	XPENDITURES	F	UND BALANCE
01	GENERAL FUND							
	UNRESTRICTED	\$	22,439,367.89	\$ 119,181,073.17	\$	119,403,569.58	\$	22,216,871.48
	RESTRICTED	\$	5,062,089.90	\$ 44,156,544.36	\$	43,586,680.73	\$	5,631,953.53
11	ADULT EDUCATION	\$	733,853.92	\$ 786,639.07	\$	669,368.76	\$	851,124.23
12	CHILD DEVELOPMENT	\$	1,303,842.22	\$ 7,719,872.98	\$	8,209,867.05	\$	813,848.15
13	CAFETERIA	\$	380,819.40	\$ 3,068,518.72	\$	3,047,031.28	\$	402,306.84
14	DEFERRED MAINTENANCE	\$	760,018.45	\$ 765,982.32	\$	728,094.08	\$	797,906.69
21	BUILDING	\$	93,990,808.25	\$ 263,663,815.51	\$	149,641,223.48	\$	208,013,400.28
25	CAPITAL FACILITIES	\$	3,282,409.26	\$ 2,015,874.45	\$	674,564.08	\$	4,623,719.63
40	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	\$	13,207,054.81	\$ 4,983,312.25	\$	2,201,450.86	\$	15,988,916.20
	BOND INTEREST AND							
51	REDEMPTION FUND	\$	45,193,024.00	\$ 76,239,755.00	\$	46,342,142.00	\$	75,090,637.00
71	RETIREE BENEFIT FUND	\$	8,332,070.10	\$ 1,538,449.55	\$	1,572,172.32	\$	8,298,347.33
	TOTAL:	\$	194,685,358.20	\$ 524,119,837.38	\$	376,076,164.22		342,729,031.36

Attachment 2

SANTA MONICA-MALIBU USD

2019-20 LOCAL GENERAL FUND CONTRIBUTION (LGFC)

	2019-20	2019-20	
	ESTIMATED	UNAUDITED	
	ACTUALS	ACTUALS	CHANGES
SPECIAL EDUCATION	24,423,935	25,013,826	589,891
ON GOING MAINTENANCE PROGRAM	5,587,623	4,542,736	(1,044,887)
TOTAL CONTRIBUTION:	30,011,558	29,556,561	(454,997)

2019-20 GENERAL FUND CONTRIBUTION TO OTHER FUNDS (INTERFUND TRANSFER)

	2019-20	2019-20	
	ESTIMATED	UNAUDITED	
	ACTUALS	ACTUALS	CHANGES
CHILD DEVELOPMENT FUND (FUND 12)	1,200,000	1,200,000	-
CAFETERIA FUND (FUND 13)	600,000	900,000	300,000
DEFERRED MAINTENANCE FUND (FUND 14)	750,000	750,000	-
TOTAL CONTRIBUTION:	2,550,000	2,850,000	300,000

2019-20 ACTUALS VS ALLOCATION

Attachment 3

RES.00010	FORMULA			
	2019-20	OTHER		
	ALLOCATION	ALLOCATION	EXPENDITURES	BALANCE
EDISON	34,132.00		29,452.34	4,680
FRANKLIN	57,846.00		36,847.35	20,999
GRANT	44,551.00		27,579.18	16,972
MCKINLEY	36,931.00		36,561.97	369
MUIR	21,459.00		10,583.53	10,875
ROGERS	39,653.00		36,210.06	3,443
ROOSEVELT	59,323.00		49,191.03	10,132
WEBSTER	20,915.00		17,307.01	3,608
SMASH	17,728.00		17,728.94	(1)
MALIBU HIGH	36,317.00	40,000.00	92,327.27	(16,010)
ADAMS	82,435.00	80,000.00	160,478.30	1,957
LINCOLN	88,887.00		70,399.45	18,488
MALIBU MIDDLE	27,424.00		27,424.00	-
OLYMPIC	2,617.00	3,000.00	1,745.43	3,872
SAMOHI	169,994.00	96,315.00	322,948.56	(56,640)
PBL	5,413.00		5,976.02	(563)
MALIBU ELEM	24,180.00		17,970.54	6,209
	769,805.00	219,315.00	960,730.98	28,389

RES.00021	STRETCH GRANT			
	2019-20	OTHER		
	ALLOCATION	ALLOCATION	EXPENDITURES	BALANCE
EDISON	49,054.00		47,678.91	1,375
FRANKLIN	83,135.00		57,646.68	25,488
GRANT	64,027.00		30,636.93	33,390
MCKINLEY	53,077.00		53,609.20	(532)
MUIR	30,840.00		28,710.22	2,130
ROGERS	57,737.00		53,323.90	4,413
ROOSEVELT	85,258.00		78,103.94	7,154
WEBSTER	30,166.00		30,315.42	(149)
SMASH	20,616.00		17,467.54	3,148
MALIBU HIGH	16,985.00		16,985.00	-
ADAMS	57,674.00		46,218.02	11,456
LINCOLN	61,569.00		52,691.45	8,878
MALIBU MIDDLE	18,996.00		8,325.21	10,671
OLYMPIC	1,229.00		1,123.82	105
SAMOHI	79,838.00		55,574.34	24,264
PBL	2,469.00		2,016.12	453
MALIBU ELEM	33,746.00		19,400.71	14,345
	746,416.00	-	599,827.41	146,589

2019-20 ACTUALS VS ALLOCATION

Attachment 3

RES. 00030	LCAP		
EDISON	157,777.00	153,080.48	4,696.52
MCKINLEY	124,463.00	124,387.73	75.27
MUIR	-	-	-
ADAMS	6,000.00	5,999.56	0.44
LINCOLN	4,000.00	4,000.55	(0.55)
SAMOHI	8,000.00	8,857.55	(857.55)
STUDENT SVCS	129,413.00	129,233.73	179.27
ED SERVICES	4,288,255.00	3,369,934.03	918,320.97
	4,717,908.00	- 3,795,493.63	922,414.37

RES. 63000	RESTRICTED LOTTI	ERY		
	2019-20	2018-19		
	ALLOCATION	CARRYOVER	EXPENDITURES	BALANCE
EDISON	5,268.00	8,738.00	1,144.42	12,862
FRANKLIN	8,928.00	328.00	8,934.17	322
GRANT	6,876.00	5,708.00	6,636.99	5,947
MCKINLEY	5,700.00	12,105.00	226.48	17,579
MUIR	3,684.00	5,390.00	1,021.28	8,053
ROGERS	6,120.00	9,687.00	4,239.72	11,567
ROOSEVELT	9,156.00	2,618.00	6,813.35	4,961
WEBSTER	3,228.00	2,639.00	3,142.69	2,724
SMASH	2,862.00	9,244.00	689.49	11,417
MALIBU HIGH	8,512.00	5,141.00	2,083.66	11,569
ADAMS	14,308.00	4,658.00	8,514.02	10,452
LINCOLN	15,428.00	19,167.00	7,722.83	26,872
MALIBU MIDDLE	4,760.00	-	484.61	4,275
OLYMPIC	616.00	757.00	-	1,373
SAMOHI	40,012.00	62,049.00	41,362.42	60,699
MALIBU ELEM	3,732.00	10,037.00	-	13,769
ED SERVICES	39,927.00	32,262.00	1,798.25	70,391
	179,117.00	190,528.00	94,814.38	274,831
TOTAL ENDING L	OTTERY BALANCE			2,180,425

2019-20 CATEGORICAL CARRYOVER

		INTOVEIN				TITLE III	TITLE IV	K-12 STRONG	CAREER	CLASS EMP	LOW PERF	SB 117	ADULT ED
PROGRAM		LOTTERY	TITLE I	ESSA	TITLE II	LEP		WORKFORCE		PROF DEV	STUDENTS	COVID 19	ABOLI ED
RESOURCE		"63000"	30100	31820	40350	42030	41270	63880	63870	73110	75100	73880	11-63910
RECOORCE		05000	50100	51020	+0330	42030	41270	03000	03070	75110	75100	73000	11 05510
EDISON	001	12,862	40,864										
FRANKLIN	002	322	,										
GRANT	003	5,947											
MCKINLEY	004	17,579	53,054										
MUIR	005	8,053	112,955										
ROGERS	006	11,567	23,499										
ROOSEVELT	007	4,961											
WEBSTER	800	2,724											
SMASH	009	11,417											
MALIBU ES	018	13,769											
ADAMS	011	10,452											
LINCOLN	012	26,872											
MALIBU	010	15,845											
SAMOHI	015	60,699											
OLYMPIC	014	1,373											
ED SERVICES	035	70,391	59,113	171,393	127,367	34,405	104,886	21,588	508,735		430,823	175,346	
STUDENT SERVICES	040									107,333			
HEALTH SERVICES	041												
ADULT ED													482,501
PRIVATE SCHOOLS													
PACIFIC CHRISTIAN	031				-								
OUR LADY OF MALIBU	033												
PLURALISTIC	034												
ST ANNE	036		12,223										
ST MONICA ELEM	037												
ST MONICA HIGH	038												
CALTHORP	351												
PACIFIC POINT	352												
TOTAL		274,831	301,708	171,393	127,367	34,405	104,886	21,588	508,735	107,333	430,823	175,346	482,501

Α	L FUND B	с	D	Е	F	G	Attach H	ment 5
^ 	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20		2020-21
							ESTIMATED	
Description	ADOPTED BUDGET	FIRST INTERIM	SECOND INTERIM	THIRD REVISION	ESTIMATED ACTUALS	UNAUDITED ACTUALS	vs. ACTUALS CHANGE	45-DAY REVISION
Revenue:								
Property Tax	89,789,181	89,789,181	90,664,260	92,691,220	92,123,896	91,184,007	(939,889)	94,216,82
Education Protection Account (EPA) LCFF Transfer to Fund 14	2,000,000	2,000,000	2,000,000	2,000,000	1,511,848	2,018,542	506,694	2,000,00
LCFF In Lieu Property Tax Transfer to Charter School	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(286,997)	(266,997)	(287,00
Prior Year LCFF Adjustment	-	-	-	-	-		-	-
Minimum State Aid	8,585,843	8,585,843	8,585,843	8,585,843	8,585,843	8,585,843	-	8,585,84
Subtotal LCFF Funding Other Federal	100,355,024 13,000	100,355,024 200,000	101,230,103 200,000	103,257,063 264,377	102,201,587 264,377	101,501,395 321,986	(700,192) 57,609	104,515,66 100,00
Lottery	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,595,731	(4,269)	1,452,48
Mandated Reimbursement Block Grant	417,495	417,495	422,665	422,665	422,665	422,665	-	410,00
One-time Discretionary Funds	-	-	-	-	-	-	-	
Other State Revenue	5,000	5,000	735,333	215,610	215,610	215,610	-	5,00
Measure 'R' - Parcel Tax Measure 'Y' & 'GSH' - City of Santa Monica	12,449,227 15,553,168	12,449,227 15,553,168	12,449,227 15,553,168	12,449,227 13,553,168	12,449,227 13,553,168	12,771,266 15,648,790	322,039 2,095,622	12,568,31
Joint Use Agreement - City of Santa Monica	9,554,280	9,554,280	9,554,280	9,554,280	9,554,280	9,607,030	52,750	9,799,17
Joint Use Agreement - City of Malibu	-	-	-		250,000	92,700	(157,300)	246,82
Santa Monica-Malibu Ed Foundation Donation				-	-	-	-	-
Santa Monica Ed Foundation Donation	2,000,000	2,000,000	2,000,000	2,104,564	2,104,564	2,104,564	-	2,068,00
Malibu Fundraising Entity Donation Lease & Rental	500,000 2,450,000	500,000 2,450,000	- 2.450.000	- 2,450,000	2,450,000	2.349.921	- (100,079)	165,00 2,450,00
Interest Earned	200,000	2,450,000	709,038	190,451	190,451	480,672	290,221	200,00
Revenue Associated with TRANs Issuance	-		721,262	721,262	721,262	-	(721,262)	300,00
ORIGINAL ISSUE PREMIUM	-	-	353,750	353,750	353,750	-	(353,750)	150,00
PROJECTED INTEREST EARNED All Other Local Income	- 984,430	- 1,138,185	367,512 1,921,404	367,512 1.976,463	367,512 1,726,463	- 1,625,306	(367,512) (101,157)	150,00 945,00
Local General Fund Contribution	(30,602,201)	(30,340,654)	(29,591,828)	(30,511,558)	(30,011,558)	(29,556,562)	454,996	(31,783,59
TOTAL REVENUE	115,279,422	115,881,724	119,954,652	118,247,572	117,692,096	119,181,073	1,488,977	115,979,36
Expenditure:								
Certificated Salary	53,921,221	53,942,958	54,682,408	53,908,237	53,908,237	53,210,078	(698,159)	52,856,73
Classified Benefits	18,725,883 30,672,971	18,589,749 30,597,610	19,157,919 30,532,832	18,620,897 30,036,276	18,620,897 30,036,276	18,715,371 30,116,395	94,474 80,119	19,879,25 31,326,64
STRS	8,542,347	8,733,336	8,881,622	8,764,586	8,764,586	8,846,512	81,926	8,363,81
PERS	3,610,798	3,421,727	3,526,991	3,414,515	3,414,515	3,330,776	(83,739)	4,270,29
SOCIAL SECURITY & MEDICARE	2,251,261	2,240,019	2,299,149	2,246,401	2,246,401	2,237,337	(9,064)	2,276,23
HEALTH AND WELFARE SUI	12,412,367 39,128	12,334,045 39,035	11,873,976 39,754	11,721,957 39,210	11,721,957 39,210	11,622,983 35,684	(98,974) (3,526)	12,211,62 36,32
WORKERS COMP	2,834,082	2,841,358	2,906,263	2,861,631	2,861,631	3,046,655	185,024	3,055,32
OPEB	894,692	892,989	912,730	898,967	898,967	901,105	2,138	1,057,80
CASH IN -LIEU	88,296	95,101	92,347	89,009	89,009	95,344	6,335	55,23
Supplies/Books/Textbooks Other Operational Costs	3,719,326 12,348,571	3,796,567 13,877,306	3,787,385 15,400,498	3,945,194 15,309,748	3,945,194 15,509,582	2,329,980 12,990,308	(1,615,214) (2,519,274)	1,719,70 14,876,83
504 PLAN ACCOMODATION (STUDENT SERVICES)		-	-			2,000,000	-	30,75
TRAVEL & CONFERENCE	205,633	258,464	261,438	231,484	231,484	169,066	(62,418)	150,94
DUES & MEMBERSHIPS	55,160	58,853	59,923	60,073	60,073	38,625	(21,448)	53,79
INSURANCE	1,307,468	1,307,468	1,307,468	1,307,468	1,307,468	1,306,548 2.182.258	(920)	1,371,87
UTILITIES	2,957,150	2,957,150	3,182,150	3.182.150	3,182,150	Z. 10Z.Z.3h	(999,892)	3,178.50
UTILITIES RENTALS, LEASES, REPAIRS	2,957,150 2,209,563		3,182,150 2,248,594	3,182,150 2,338,798	3,182,150 2,338,798	1,973,665	(999,892) (365,133)	
	2,209,563 (30,092)	2,957,150 2,249,140 (80,507)	2,248,594 (91,772)	2,338,798 (56,886)	2,338,798 (95,420)	1,973,665 (60,797)	(365,133) 34,623	2,853,84 (39,00
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES	2,209,563 (30,092) (134,441)	2,957,150 2,249,140 (80,507) (165,969)	2,248,594 (91,772) (165,969)	2,338,798 (56,886) (155,139)	2,338,798 (95,420) 83,229	1,973,665 (60,797) 4,623	(365,133) 34,623 (78,606)	2,853,84 (39,00 (124,08
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING	2,209,563 (30,092) (134,441) 5,487,915	2,957,150 2,249,140 (80,507) (165,969) 5,987,524	2,248,594 (91,772) (165,969) 7,291,864	2,338,798 (56,886) (155,139) 7,094,873	2,338,798 (95,420) 83,229 7,094,873	1,973,665 (60,797) 4,623 6,127,465	(365,133) 34,623 (78,606) (967,408)	3,178,50 2,853,84 (39,00 (124,08 7,126,40 2,185,23
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES	2,209,563 (30,092) (134,441)	2,957,150 2,249,140 (80,507) (165,969)	2,248,594 (91,772) (165,969)	2,338,798 (56,886) (155,139)	2,338,798 (95,420) 83,229	1,973,665 (60,797) 4,623	(365,133) 34,623 (78,606)	2,853,84 (39,00 (124,08 7,126,40 2,185,2:
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs	2,209,563 (30,092) (134,441) 5,487,915 1,987,680	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552	2,248,594 (91,772) (165,969) 7,291,864 3,117,513	2,338,798 (56,886) (155,139) 7,094,873 2,588,049	2,338,798 (95,420) 83,229 7,094,873 2,588,049	1,973,665 (60,797) 4,623 6,127,465 2,635,521	(365,133) 34,623 (78,606) (967,408) 47,472	2,853,84 (39,00 (124,08 7,126,40 2,185,2: 2,176,20
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit	2,209,563 (30,092) (134,441) 5,487,915 1,987,680 2,730,235 770,000	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715)	2,853,84 (39,00 (124,08 7,126,40 2,185,2: 2,176,20 1,000,00 750,00
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP)	2,209,563 (30,092) (134,441) 5,487,915 1,987,680 2,730,235 770,000	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - 1,014,968	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 1,014,968	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 1,014,968	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) -	2,853,84 (39,00 (124,08 7,126,40 2,185,2; 2,176,20 1,000,00 750,00 1,014,90
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE)	2,209,563 (30,092) (134,441) 5,487,915 1,987,680 2,730,235 770,000 - - 290,215	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - 1,014,968 290,215	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - 1,014,968 233,888	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - (58,071)	2,853,84 (39,00 (124,08 7,126,40 2,185,2: 2,176,20 1,000,00 750,00 1,014,90 273,81
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP)	2,209,563 (30,092) (134,441) 5,487,915 1,987,680 2,730,235 770,000	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - 1,014,968	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 1,014,968	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 1,014,968	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) -	2,853,84 (39,00 (124,08 7,126,44 2,185,2 2,176,2 1,000,0 7550,0 7550,0 1,014,9 273,81 225,00
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANs Issuance UNDERWRITER'S DISCOUNT	2,209,563 (30,092) (134,441) 5,487,915 1,987,680 2,730,235 770,000 - - 290,215	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - - - - - - - - - - - - - - - - -	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,87 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,557	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - 1,014,968 233,888 227,893	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - - (58,071) (180,328) (606,489) (30,557)	2,853,84 (39,00 (124,00 7,126,40 2,185,2 2,176,2 1,000,0 750,0 1,014,9 273,81 225,00 150,00 7,81
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANS Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE	2,209,563 (30,092) (134,441) 5,487,915 1,987,860 2,730,235 770,000 - - - 290,215 130,000 - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - 1,014,968 290,215 215,600 960,241 - -	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,657 41,194	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 1,014,968 291,959 408,221 606,489 30,557 41,194	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - - - - -	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - (56,071) (180,328) (606,489) (30,557) (41,194)	2,853,84 (39,00 (124,06 7,126,40 2,185,2: 2,176,20 1,000,00 750,00 1,014,90 273,81 225,000 150,000 7,81 10,18
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANS Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE	2,209,563 (30,092) (134,441) 5,487,915 1,987,860 2,730,235 770,000 - - - 290,215 130,000 - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - 1,014,968 290,215 215,600 960,241 - -	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - 1,014,968 233,888 227,893 - -	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - - (58,071) (180,328) (606,489) (30,557) (41,194) (534,739)	2,853,84 (39,00 (124,06 7,126,00 2,185,2: 2,176,20 1,000,00 750,00 1,014,90 273,87 225,000 150,000 7,87 10,18 132,00
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANS Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE	2,209,563 (30,092) (134,441) 5,487,915 1,987,580 2,730,235 770,000 - - - 290,215 130,000 - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - 1,014,968 290,215 215,600 960,241 - -	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,657 41,194	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 1,014,968 291,959 408,221 606,489 30,557 41,194	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - - - - -	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - (56,071) (180,328) (606,489) (30,557) (41,194)	2,853,84 (39,00 (124,06 7,126,40 2,185,22 2,176,20 1,000,00 750,00 1,014,90 273,87 225,00 150,00 1,014,90 1,014
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANS Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools	2,209,563 (30,092) (134,441) 5,487,915 1,987,860 2,730,235 770,000 - - - 290,215 130,000 - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - 1,014,968 290,215 215,600 960,241 - - - -	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - - 1,014,968 291,959 408,221 606,489 3,0,557 41,194 534,739 75,000	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - 1,014,968 233,888 227,893 - - - 16,448	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - - (58,071) (180,328) (606,489) (30,557) (41,194) (534,739) (58,552)	2,853,84 (39,00 (124,05 7,126,40 2,185,2: 2,176,21 1,000,00 750,00 750,00 150,00 150,00 7,781 10,18 132,00 755,00
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANs Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set	2,209,563 (30,092) (134,441) 5,487,915 1,987,860 2,730,235 7770,000 - - 290,215 130,000 - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - - - - - - - - - - - - - - - - -	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689)	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,87 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,250,191)	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,887 1,126,737 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372)	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - 1,014,968 223,888 227,893 - - - - - - - - - - - - - - - - - - -	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) (153,715) (180,328) (606,489) (30,557) (41,194) (534,739) (58,552) 154,468	2,853,84 (39,00 (124,06 7,126,40 2,185,22 2,176,20 1,000,00 7550,00 1,014,91 2273,81 10,11 10,11 10,11 132,00 7,50,00 (1,388,55 (250,00)
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANS Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related)	2,209,563 (30,092) (134,441) 5,487,915 1,987,580 2,730,235 770,000 - - - 290,215 130,000 - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - 1,014,968 290,215 215,600 960,241 - - - -	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689)	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - - 1,014,968 291,959 408,221 606,489 3,0,557 41,194 534,739 75,000	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - - - - - - - - - - - - - - - - - -	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - 1,014,968 233,888 227,893 - - - 16,448	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - - (58,071) (180,328) (606,489) (30,557) (41,194) (534,739) (58,552) 154,468	2,853,84 (39,00 (124,06 7,126,40 2,185,21 2,176,20 1,000,00 750,00 1,014,90 2273,81 10,18 132,00 755,00 (1,388,50 (1,388,50) (1,388,50) (2,50,00 500,000
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANS Issuance UNDERWRITERS DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related) Extension of Certificated School Year	2,209,563 (30,092) (134,441) 5,487,915 1,987,860 2,730,235 7770,000 - - 290,215 130,000 - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - - - - - - - - - - - - - - - - -	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689)	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,87 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,250,191)	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,887 1,126,737 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372)	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - 1,014,968 223,888 227,893 - - - - - - - - - - - - - - - - - - -	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) (153,715) (180,328) (606,489) (30,557) (41,194) (534,739) (58,552) 154,468	2,853,84 (39,00 (124,00 7,126,40 2,185,2 2,176,2 1,000,0 750,00 1,014,9 273,81 225,00 150,00 7,88 10,11 132,00 75,00 (1,388,56 (250,00 (250,00) (500,00)
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANs Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set	2,209,563 (30,092) (134,441) 5,487,915 1,987,580 2,730,235 770,000 - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689) -	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,250,191)	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 41,194 534,739 75,000 (1,207,372) -	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - 1,014,968 223,888 227,893 - - - - - - - - - - - - - - - - - - -	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - - (58,071) (180,328) (606,489) (30,557) (41,194) (53,4739) (58,552) 154,468 - -	2,853,84 (39,00 (124,06 7,126,40 2,185,21 2,176,21 1,000,00 750,00 150,00 150,00 7,81 10,118 132,00 75,00 (1,388,55 (1,388,55) (250,00 500,00 657,52
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANs Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related) Extension of Cartificated School Year GSH Technology Plan/Replacement Interfund Transfer Out to Fund 12 Child Development	2,209,563 (30,092) (134,441) 5,487,915 1,987,680 2,730,235 7770,000 - - - 290,215 130,000 1,162,959) - - - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - - - - - - - - - - - - - - - - -	2,248,594 (91,772) (165,969) 7,291,864 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689) - - - - - - - - - - - - - - - - -	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,250,191) - - - - - - - 1,000,000 1,000,000	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,87 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372) - - - - - - - - - - - - - - -	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - 1,014,968 223,888 227,893 - - - - - - - - - - - - - - - - - - -	(365,133) 34,623 (78,606) (967,408) (153,715) (153,715) (153,715) (153,715) (866,489) (30,557) (41,194) (534,739) (534,739) (584,552) 154,468	2,853,84 (39,00 (124,00 7,126,40 2,185,2 2,176,2 1,000,0 7550,0 1,014,9 2273,81 225,00 150,00 75,00 (1,388,55 (250,00 (500,00 (1,388,55 (250,00 (505,55 (250,00 (1,54,12) 1,000,00 (1,000,00 (1,000,00)
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANS Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related) Extension of Certificated School Year Extension of Classified School Year GSH Technology Plan/Replacement Interfund Transfer Out to Fund 12 Child Development LCAP Transfer Out to Fund 12 Child Development	2,209,563 (30,092) (134,441) 5,487,915 1,987,580 2,730,235 770,000 - - - 290,215 130,000 - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - - 1,014,968 290,215 215,600 960,241 - - - - - - - - - - - - - - - - - - -	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689) - - - - - - - - - - - - - - - -	2,338,798 (56,886) (155,139) 7,094,873 2,588,649 3,380,087 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,250,191) - - - - - - - - - - - - - - - - -	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372) - - - - - 1,000,000 1,000,000 200,000	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - - - - - - - - - - - - - - - - -	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - - (58,071) (180,328) (606,489) (30,557) (41,194) (534,739) (58,552) 154,468 - - - - - - - - - - - - - - - - - - -	2,853,84 (39,00 (124,00 7,126,40 2,185,2 2,176,2 1,000,0 7,000,0 1,014,9 273,81 225,00 150,00 150,00 (1,388,50
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANS Issuance UNDERWRITERS DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related) Extension of Certificated School Year Extension of Classified School Year BMI Development LCAP Transfer Out to Fund 12 Child Development Interfund Transfer Out to Fund 13 Food Services	2,209,563 (30,092) (134,441) 5,487,915 1,987,580 2,730,238 770,000 - - - 290,215 130,000 - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689) - - - - - - - - - - - - - - - - - - -	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,657 41,194 534,739 75,000 (1,250,191) - - - - 1,000,000 1,000,000 200,000 900,000	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372) - - - 1,000,000 1,000,000 600,000	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - 1,014,968 233,888 227,893 - - - 16,448 (1,052,904) - - - 1,000,000 200,000 900,000	(365,133) 34,623 (78,606) (967,408) (153,715) (153,715) (153,715) (153,715) (153,715) (180,328) (606,489) (30,557) (41,194) (534,739) (58,552) 154,468 - - - - - - - - - - - - - - - - - - -	2,853,84 (39,00 (124,00 7,126,40 2,185,2 2,176,2 1,000,00 7,00,00 1,014,9 273,83 225,00 150,00 150,00 150,00 (1,388,56 (250,00 (250,00 (250,00 (250,00 (557,52 154,12 154,12 - - 154,12 - 154,15
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANs Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related) Extension of Certificated School Year Extension of Classified School Year Extension of Cransfer Out to Fund 12 Child Development LCAP Transfer Out to Fund 12 Child Development Interfund Transfer Out to Fund 12 Child Development	2,209,563 (30,092) (134,441) 5,487,915 1,987,680 2,730,235 770,000 - - - - 290,215 130,000 - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - 1,014,968 290,215 215,600 960,241 - - - 75,000 (1,191,961) - - - 1,000,000 1,000,000 200,000 750,000	2,248,594 (91,772) (165,969) 7,291,864 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689) - - - 1,000,000 1,000,000 200,000 200,000	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,250,191) - - - 1,000,000 1,000,000 200,000 750,000	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372) - - - 1,000,000 1,000,000 200,000 600,000 750,000	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - 1,014,968 233,888 227,893 - - - - 16,448 (1,052,904) - - - 1,000,000 200,000 750,000	(365,133) 34,623 (78,606) (967,408) (153,715) (153,715) (153,715) (866,489) (30,557) (41,194) (534,739) (535,739) (5	2,853,8- (39,00 (124,00 7,126,44 2,185,2 2,176,2 1,000,0 756,0 1,014,9 273,8 225,00 150,00 758,0 10,11 132,00 (1,388,50 (250,00 (1,388,50 (250,00 (507,52 154,12 - 1,000,00 (200,00 9,00,00 1,000,00
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANS Issuance UNDERWRITERS DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related) Extension of Certificated School Year Extension of Classified School Year BMI Development LCAP Transfer Out to Fund 12 Child Development Interfund Transfer Out to Fund 13 Food Services	2,209,563 (30,092) (134,441) 5,487,915 1,987,580 2,730,238 770,000 - - - 290,215 130,000 - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689) - - - - - - - - - - - - - - - - - - -	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,657 41,194 534,739 75,000 (1,250,191) - - - - 1,000,000 1,000,000 200,000 900,000	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372) - - - 1,000,000 1,000,000 600,000	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - 1,014,968 233,888 227,893 - - - 16,448 (1,052,904) - - - 1,000,000 200,000 900,000	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - - (58,071) (180,328) (606,489) (30,557) (41,194) (534,739) (58,552) 154,468 - - - - - - - - - - - - - - - - - - -	2,853,8- (39,04 (124,04 7,126,44 7,126,44 7,162,44 7,162,44 7,162,44 7,162,44 7,162,45 7,162,45 1,004,07 7,50,0 7,50,0 7,50,000 7,50,0000 7,50,0000 7,50,0000 7,50,0000000000
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANS Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related) Extension of Certificated School Year CSH Technology Plan/Replacement Interfund Transfer Out to Fund 12 Child Development LCAP Transfer Out to Fund 13 Food Services Interfund Transfer Out to Fund 13 Food Services Beginning Fund Balance	2,209,563 (30,092) (134,441) 5,487,915 1,987,580 2,730,235 770,000 - - - 290,215 130,000 - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - - 1,014,968 290,215 215,600 960,241 - - - 75,000 (1,191,961) - - - - - - - - - - - - - - - - - - -	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689) - - - - - - - - - - - - - - - - - - -	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,250,191) - - - - 1,000,000 1,000,000 200,000 900,000 750,000 125,509,871 (7,262,300) 22,439,368	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372) - - - 1,000,000 1,000,000 750,000 125,452,524 (7,760,430) 22,439,368	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - 1,014,968 233,888 227,893 - - - - 16,448 (1,052,904) - - - 1,000,000 200,000 200,000 750,000	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - - (58,071) (180,328) (606,489) (30,557) (41,194) (58,552) 154,468 - - - - - - - (1,000,000) - - - - - - - - - - - - - - - - - -	2,853,8- (39,00 (124,00 7,126,44 2,185,2 2,176,2 1,000,0 750,0 10,014,9 273,8 225,00 150,00 150,00 (1,388,50 10,11 132,00 (1,388,50 (1,388,50) (250,00 (657,52 154,12 - - 1,000,00 (200,00 900,00 123,882,33 (7,902,94 14,678,93
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANS Issuance UNDERWRITERS DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related) Extension of Certificated School Year Extension of Classified School Year Interfund Transfer Out to Fund 12 Child Development LICAP Transfer Out to Fund 12 Child Development Interfund Transfer Out to Fund 13 Food Services Interfund Transfer Out to Fund 13 Food Services Interfund Transfer Out to Fund 13 Food Services Interfund Transfer Out to Fund 14 Deferred Maint. TOTAL EXPENDITURE Increase (Decrease) Fund Balance Beginning Fund Balance Ending Fund Balance (net of lines 75-76)	2,209,563 (30,092) (134,441) 5,487,915 1,987,680 2,730,238 770,000 - - - 290,215 130,000 - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 	2,248,594 (91,772) (165,969) 7,291,864 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689) - - - - - - - - - - - - - - - - - - -	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,657 41,194 534,739 75,000 (1,250,191) - - - 1,000,000 1,000,000 750,000 10,000,000 750,000 125,509,871 (7,262,300) 22,439,368 15,177,067	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372) - - - - - - - - - - - - - - - - - - -	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - 1,014,968 233,888 227,893 - - - 16,448 (1,052,904) - - - 1,000,000 200,000 900,000 750,000 119,403,570 (222,497) (22,439,368 22,216,871	(365,133) 34,623 (78,606) (967,408) (153,715) (153,715) (153,715) (180,328) (606,489) (30,557) (41,194) (534,739) (58,552) 154,468 - - (1,000,000) - - (1,000,000) - - (6,048,955) 7,537,933	2,853,8- (39,00 (124,00 7,126,44 2,185,2 2,176,2 1,000,0 755,0,0 1,014,9 273,8 225,00 150,00 150,00 (1,388,50 (1,388,50 (250,00 (250,00 (250,00 (250,00 (250,00 (250,00 (250,00) (1,388,50) (250,00 (250,00) (250,
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANs Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related) Extension of Cassified School Year Extension of Classified Scho	2,209,563 (30,092) (134,441) 5,487,915 1,987,680 2,730,235 770,000 - - - 290,215 130,000 - - - - - - - - 1,000,000 1,162,959) - - - 1,000,000 1,000,000 200,000 750,000 122,280,013 (7,000,591) 22,439,368 15,253,883 251,984	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - - 1,014,968 290,215 215,600 960,241 - - - 75,000 (1,191,961) - - - - - - - - - - - - - - - - - - -	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689) - - - - - - - - - - - - - - - - - - -	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,250,191) - - - - 1,000,000 1,000,000 200,000 900,000 750,000 125,509,871 (7,262,300) 22,439,368	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372) - - - 1,000,000 1,000,000 750,000 125,452,524 (7,760,430) 22,439,368	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - 1,014,968 223,888 227,893 - - - - - - - - - - - - - - - - - - -	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - - (58,071) (180,328) (606,489) (30,557) (41,194) (58,552) 154,468 - - - - - - - (1,000,000) - - - - - - - - - - - - - - - - - -	2,853,84 (39,00 (124,00 7,126,40 2,185,2 2,176,2 1,000,00 750,00 1,014,9 273,83 225,00 150,00 7,7,83 225,00 150,00 (1,388,50 (250,00 (250,00 (250,00 (250,00 (250,00 (250,00 (250,00 (250,00 (250,00) (250,00 (250,00) (250
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATINO Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANs Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related) Extension of Catsified School Year Extension of Classified School Year Extension of Catsified School Year Extension of Count 12 Child Development Interfund Transfer Out to Fund 13 Child Bevelopment Interfund Transfer Out to Fund 12 Child Development Interfund Transfer Out to Fund 12 Child Development Interfund Transfer Out to Fund 13 Child Bevelopment Interfund Transfer Out	2,209,563 (30,092) (134,441) 5,487,915 1,987,680 2,730,235 770,000 - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - 1,014,968 290,215 215,600 960,241 - - - 75,000 (1,191,961) - - - 1,000,000 1,000,000 200,000 750,000 124,713,070 (8,831,346) 22,439,368 13,608,022 2,51,984	2,248,594 (91,772) (165,969) 7,291,664 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689) - - - - - - - - - - - - - - - - - - -	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,250,191) - - - - - 1,000,000 1,000,000 200,000 900,000 750,000 125,509,871 (7.262,300) 22,439,368 15,177,067 251,984	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372) - - - - - 1,000,000 1,000,000 200,000 0,000 750,000 125,452,524 (7,760,430) 22,439,368 14,678,938 2,51,984	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - 1,014,968 223,888 227,893 - - - - 16,448 (1,052,904) - - - 1,000,000 200,000 200,000 200,000 119,403,570 (222,497) 22,439,368 22,216,871 162,767	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - - (58,071) (180,328) (606,489) (30,557) (41,194) (534,739) (58,552) 154,468 - - - - - - - - - - - - - - - - - - -	2,853,84 (39,00 (124,06 7,126,40 2,185,22 2,176,21 1,000,00 755,00 150,00 7,81 10,114 132,00 755,00 (1,388,56 (250,00 (250,00) (200,00) (2
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANs Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related) Extension of Cassified School Year Extension of Classified Scho	2,209,563 (30,092) (134,441) 5,487,915 1,987,680 2,730,235 770,000 - - - 290,215 130,000 - - - - - - - - 1,000,000 1,162,959) - - - 1,000,000 1,000,000 200,000 750,000 122,280,013 (7,000,591) 22,439,368 15,253,883 251,984	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 	2,248,594 (91,772) (165,969) 7,291,864 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689) - - - - - - - - - - - - - - - - - - -	2,338,798 (56,886) (155,139) 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,657 41,194 534,739 75,000 (1,250,191) - - - 1,000,000 1,000,000 750,000 10,000,000 750,000 125,509,871 (7,262,300) 22,439,368 15,177,067	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372) - - - - - - - - - - - - - - - - - - -	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - 1,014,968 233,888 227,893 - - - 1,014,968 233,888 227,893 - - - - 1,014,968 233,888 227,893 - - - - - - - - - - - - - - - - - - -	(365,133) 34,623 (78,606) (967,408) (153,715) (153,715) (153,715) (180,328) (606,489) (30,557) (41,194) (534,739) (58,552) 154,468 - - (1,000,000) - - (1,000,000) - - (6,048,955) 7,537,933	2,853,84 (39,00 (124,05 7,126,40 2,185,22 2,176,22 1,000,00 750,00 1,014,99 273,84 225,00 150,00 7,84 132,00 75,00 (1,388,50 (250,00 (1,388,50 (250,00) (1,388,50 (250,00) (1,388,50) (1,38
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANs Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related) Extension of Classified School Year GSH Technology Plan/Replacement Interfund Transfer Out to Fund 12 Child Development LCAP Transfer Out to Fund 12 Child Development Interfund Transfer Out to Fund 13 Food Services Interfund Transfer Out to Fund 13 Child Development Interfund Transfer Out to Fund 14 Deferred Maint. TOTAL EXPENDITURE Increase (Decrease) Fund Balance Beginning Fund Balance Ending Fund Balance (net of lines 75-76) Reserve - Revolving Cash, Prep-paids Reserve - SERP Retirement Incentive Pymnt Reserve - Deficit Spending in 20-21	2,209,563 (30,092) (134,441) 5,487,915 1,987,680 2,730,235 7770,000 - - - - - 770,000 (1,162,959) - - - 1,000,000 1,000,000 1,000,000 200,000 900,000 200,000 900,000 900,000 122,280,013 (7,000,591) 22,439,368 15,253,883 2,51,984 1,014,968 3,521,607	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - - 1,014,968 290,215 215,600 960,241 - - - - - - - - - - - - - - - - - - -	2,248,594 (91,772) (165,969) 7,291,864 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689) - - - - - - - - - - - - - - - - - - -	2,338,798 (56,886) (155,139) 7,094,873 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,250,191) - - - - 1,000,000 1,000,000 200,000 900,000 900,000 125,509,871 (7,262,300) 22,439,368 15,177,067 2,51,984 - -	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,87 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372) - - - - 1,000,000 1,000,000 200,000 600,000 600,000 200,000 1,000,000 200,000 1,000,000 1,000,000 200,000 1,000,000 1,000,000 2,439,368 14,678,938 14,678,938	1,973,665 (60,797) 4,623 6,127,465 2,635,521 2,518,922 973,022 - - 1,014,968 223,888 227,893 - - - - 16,448 (1,052,904) - - - 1,000,000 200,000 200,000 200,000 119,403,570 (222,497) 22,439,368 22,216,871 162,767	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - - - (86,165) (153,715) (180,328) (606,489) (30,557) (41,194) (534,739) (68,552) 154,468 - - - - - - - - - - - - - - - - - - -	2,853,84 (39,00 (124,00 7,126,40 7,126,40 7,126,40 7,162,40 7,80 1,014,91 2,273,81 2,25,00 150,00 7,81 10,16 132,00 (1,388,50 (250,00 500,00 (1,388,50 (250,00 500,00 (1,388,50 (250,00 500,00 (1,388,50 (250,00 500,00 (1,388,50 (1,388,50) (1,38
RENTALS, LEASES, REPAIRS INTRA-FUND TRANSFERS FOR SERVICES INTER-FUND TRANSFERS FOR SERVICES CONSULTANTS & OTHER OPERATING Other Operational Costs Consultants Legal Pupil Fees Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Costs Associated with TRANS Issuance UNDERWRITER'S DISCOUNT COST OF ISSUANCE INTEREST DUE Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) Malibu Fundraising Entity General Fund Off-Set Additional Covid-19 Expenditures (not CARES related) Extension of Certificated School Year CSH Technology Plan/Replacement Interfund Transfer Out to Fund 12 Child Development Interfund Transfer Out to Fund 12 Child Development Interfund Transfer Out to Fund 13 Food Services Interfund Transfer Out to Fund 13 Child Development Interfund Transfer Out to Fund 13 Child Development Interfund Transfer Out to Fund 13 Food Services Interfund Fund Balance Beginning Fund Balance Ending Fund Balance (net of lines 75-76) Reserve - SERP Retirement Incentive Pymnt Reserve - Deficit Spending in 20-21 Reserve - Deficit Spending in 20-21	2,209,563 (30,092) (134,441) 5,487,915 1,987,580 2,730,235 770,000 - - - 290,215 130,000 - - - - - - - - - - - - - - - - -	2,957,150 2,249,140 (80,507) (165,969) 5,987,524 2,123,552 3,105,235 758,737 - - - 1,014,968 290,215 215,600 960,241 - - - - - - - - - - - - - - - - - - -	2,248,594 (91,772) (165,969) 7,291,864 3,117,513 3,330,614 843,737 750,000 1,014,968 291,834 408,221 606,489 30,557 41,194 534,739 75,000 (1,257,689) - - - - - - - - - - - - - - - - - - -	2,338,798 (56,886) (155,139) 7,094,873 2,588,649 3,380,087 1,126,737 - - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,250,191) - - - - - - - - - - - - - - - - - - -	2,338,798 (95,420) 83,229 7,094,873 2,588,049 3,380,087 1,126,737 - 1,014,968 291,959 408,221 606,489 30,557 41,194 534,739 75,000 (1,207,372)	1,973,665 (60,797) 4,623 6,127,465 (3,127,465 2,35,521 2,518,922 973,022 - - 1,014,968 233,888 227,893 - - - - 1,014,968 233,888 227,893 - - - - - - - - - - - - - - - - - - -	(365,133) 34,623 (78,606) (967,408) 47,472 (861,165) (153,715) - - (58,071) (180,328) (606,489) (30,557) (41,194) (58,552) 154,468 - - - - - - - - - - - - - - - - - - -	2,853,84 (39,00 (124,08 7,126,40 2,185,22 2,176,22 1,000,00 750,00 150,00 150,00 (1,388,50

2019-20	13.53% Unaudited Actuals Final
2019-20	8.40% Estimated Actuals
2019-20	8.66% Third Budget Revision
2019-20	8.58% Second Interim Budget
2019-20	7.82% First Interim Budget
2019-20	7.43% Adopted Budget
2018-19	13.59%
2017-18	21.44%
2016-17	16.92%
2015-16	22.39%
2014-15	23.66%
2013-14	17.56%
2012-13	20.95%
2011-12	14.47%
2010-11	17.33%
2009-10	14.50%
2008-09	19.13%