

2020-21 Unaudited Actuals

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September 2, 2021 Board Meeting Agenda Item II.J.2



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 2020-21 Estimated Actuals during the 2021-22 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 2021-22 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 funds were used for Covid allowable expenses which relieved portions of the Unrestricted General Fund



What are Common Reasons for Differences? (not a typical year)

Additional revenue was received that was not anticipated given the volatility and uncertainty of Santa Monica sales tax and property taxes.

 Expenditure allocations or budgets were not completely used due to physical closure most of the year.

Rollover Purchase Orders (PO) were carried into the new year, if applicable

 Other Restricted General Fund sources were used in lieu of Unrestricted General Fund

	Explanation of <u>major</u> differences between June Estimates and September Actuals	\$9,361,029
	Revenue: LCFF (RDA & Property Tax) – 1,758,302 IN LIEU PROPERTY TAX TRANSFER TO CHARTER – 25,403 LCFF EDUCATION PROTECTION ACCOUNT (EPA) – (31,494) MAA – 54,352 LOTTERY (UNRESTRICTED) – 216,352 MEASURE GSH & Y – 1,787,454 MEASURE R – 435,689 MALIBU JOINT USE – (65,676) MALIBU FUNDRIASING ENTITY – (337,543) INTEREST EARNED & OTHER LOCAL REVENUES – 402,070 ROUTINE RESTRICTED MAINTENANCE ACCOUNT (RRMA) LGFC – 246,130 SPECIAL EDUCATION LGFC – 295,231 CASH IN COUNTY TREASURY FAIR MARKET VALUE ADJUSTMENT – (253,062)	4,494,139
	Unspent LCAP Supplemental Grant	667,936
	Unspent Stretch Grants & Formula	392,527
	Unspent Supplies/Textbooks	314,684
	Unspent County Specialized Schools Transfer	57,636
	Unspent Certificated Salaries/Benefits due to Restricted General Fund Covid Funds Used	2,125,370
	Unspent Health/Welfare due to Restricted General Fund Covid Funds Used	314,684
	Unspent Other Operating Costs (legal, travel, consultants, utilities, repairs, etc.)	1,167,143
6	Unspent Fund 12 Child Development – Interfund Transfer	600,000

SANTA MONICA- MALIBU USD - PROPERTY TAXES COMPARISON

	P2 REPORT			ANNUAL REPORT					
FISCAL YEAR	PROPERTY TAXES	RDA FUNDS	TOTAL	PROPERTY TAXES	RDA FUNDS	TOTAL	VARIANCE	%	FY vs. FY VARIANCE
2011-12	49,510,393	1,373,286	50,883,679	48,132,913	3,571,288	51,704,201	820,522	1.61%	4.54%
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%	24.66%
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%	2.11%
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%	10.27%
2015-16	60,240,363	10 225 493	70,465,856		11,082,687	73,665,773	3,199,917	4.54%	1.51%
	, ,	, ,	,			,	,		
2016-17	65,588,613	0,517,394	72,106,007	00,101,730	14,731,464	80,913,202	8,807,195	12.2170	9.84%
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%	2.88%
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%	2.67%
2019-20	73,835,932	17,273,237	91,109,169	74,659,786	16,524,221	91,184,007	74,838	0.10%	6.69%
2020-21	80,743,207	15,000,000	95,743,207	78,971,008	21,912,180	100,883,188		5.10%	9.62%
2021-22	, 2, 2	, 11,100	, -, -,	, ,	15,000,000	97,919,559		5.00%	-2.94%

Unrestricted General Fund Balance Historical Differences

June Estimated vs. August Actuals & Net Increase(Decrease)

Fiscal Year	Estimated vs. Unaudited Actuals	Net Increase(Decrease)
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)
2020-21	10,371,248	9,361,029



Observations To Keep In Mind

- Declining enrollment (state-wide theme)
- 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 use and monitor Covid-19
 Expenditures from Restricted General Fund

REPORTING PERIODS 2020-21

(Attachment 5)

MULTI-YEAR PROJECTIONS

UNRESTRICTED GENERAL FUND

A	В	С	D	E	F	G	Н	I
	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21		2021-22
Description	ADOPTED BUDGET	FIRST INTERIM BUDGET	SECOND INTERIM BUDGET	THIRD BUDGET REVISION	ESTIMATED ACTUALS	UNAUDITED ACTUALS	ESTIMATED vs. ACTUALS CHANGE	45-DAY REVISION
Revenue:								
1 Property Tax	94,216,821	94,216,821	94,216,821	97,493,995	99,124,325	100,883,127	1,758,802	98,177,662
2 Education Protection Account (EPA)	1,818,182	2,000,000	2,000,000	2,000,000	2,000,000	1,968,506	(31,494)	2,000,000
3 LCFF Transfer to Fund 14	•	•	•	•				
4 LCFF In Lieu Property Tax Transfer to Charter School	(38,000)	(287,000)	(287,000)	(287,000)	(287,000)	(261,597)	25,403	(287,000)
5 Prior Year LCFF Adjustment	•	•						-
6 Minimum State Aid	7,805,312	8,585,843	8,585,843	8,585,843	8,585,843	8,585,843		8,585,843
7 Subtotal LCFF Funding	103,802,315	104,515,664	104,515,664	107,792,838	109,423,168	111,175,879	1,752,711	108,476,505



MULTI-YEAR PROJECTIONS UNRESTRICTED GENERAL FUND

A	В	С	D	E	F	G	Н	1
	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21		2021-22
Description	ADOPTED BUDGET	FIRST INTERIM BUDGET	SECOND INTERIM BUDGET	THIRD BUDGET REVISION	ESTIMATED ACTUALS	UNAUDITED ACTUALS	ESTIMATED vs. ACTUALS CHANGE	45-DAY REVISION
8 Other Federal (MAA - Medi-Cal Administrative Activities)	100,000	300,000	300,000	300,000	300,000	354,352	54,352	200,000
9 Lottery - Unrestricted	1,454,545	1,452,482	1,452,482	1,452,482	1,452,482	1,668,865	216,383	1,452,482
10 Mandated Reimbursement Block Grant	372,727	410,000	411,655	411,655	411,655	411,655		410,000
11 Other State Revenue	5,000	5,000	-	34,703	34,703	34,703		5,000
12 Measure 'R' - Parcel Tax	12,698,211	12,568,316	12,568,316	12,568,316	12,568,316	13,004,005	435,689	13,910,855
13 Measure 'Y' & 'GSH' - City of Santa Monica	12,537,500	12,537,500	12,537,500	12,537,500	10,661,043	12,448,497	1,787,454	14,292,750
14 Joint Use Agreement - City of Santa Monica	9,799,171	9,799,171	9,799,171	9,799,171	9,947,118	9,947,118		9,995,154
15 Joint Use Agreement - City of Malibu	340,000	246,827	246,827	246,827	246,827	181,151	(65,676)	246,827
16 Santa Monica Ed Foundation Donation	2,000,000	2,068,155	2,068,155	2,163,155	2,163,155	2,163,155		966,292
17 Malibu Fundraising Entity Donation	165,000	337,543	337,543	337,543	337,543	•	(337,543)	337,543
18 Lease & Rental	2,450,000	2,450,000	2,450,000	1,744,192	1,744,192	1,704,591	(39,601)	2,350,000
19 Interest Earned	200,000	200,000	150,000	100,000	100,000	171,939	71,939	200,000
20 All Other Local Income	945,000	1,145,000	385,824	355,824	355,824	432,893	77,069	755,000
21 Local General Fund Contribution	(31,783,596)	(30,242,378)	(30,308,210)	(30,517,188)	(30,517,188)	(29,975,827)	541,361	(32,013,767)
22 TOTAL REVENUE	115,385,873	117,793,280	116,914,927	119,327,018	119,228,838	123,722,977	4,494,139	121,584,641



	MULTI-YEAR PROJECTIONS								
	UNRESTRICTED GENERAL FUND A	В	С	D	E	F	G	н	1
		2020-21	2020-21	2020-21	2020-21	2020-21	2020-21		2021-22
		2020 21	2020 21	2020 21	2020 21	2020 21	2020 21	ESTIMATED vs.	202122
		ADOPTED		SECOND INTERIM	THIRD BUDGET	ESTIMATED	UNAUDITED	ACTUALS	45-DAY
	Description	BUDGET	BUDGET	BUDGET	REVISION	ACTUALS	ACTUALS	CHANGE	REVISION
2	3 Expenditure:								
2	4 Certificated Salary	52,856,734	52,848,028	53,173,046	53,108,460	52,930,457	50,851,560	(2,078,897)	50,887,845
2	5 Classified	19,879,252	19,470,936	19,231,084	18,725,700	18,729,111	19,179,093	449,982	19,678,987
2	6 Benefits	31,326,649	31,294,799	30,944,304	30,654,809	30,617,695	29,861,729	(755,966)	31,940,032
2		8,363,812	8,279,952	8,353,978	8,343,554	8,493,550	8,111,392	(382,158)	8,700,514
2		4,270,291	3,875,558	3,815,161	3,746,030	3,565,648	3,568,383	2,735	4,103,769
2		2,276,234	2,253,491	2,239,891	2,194,647	2,188,926	2,234,029	45,103	2,249,718
3		12,211,627	12,698,884	12,343,099	12,212,372	12,217,372	11,904,485	(312,887)	12,774,810
3		36,328	36,163	36,207	35,898	35,813	99,177	63,364	351,986
3,		3,055,322	3,049,443	3,055,033	3,027,461	3,020,024	2,987,218	(32,806)	2,836,833
3		1,057,804	1,053,352	1,054,659	1,046,621	1,044,435	874,275	(170,160)	876,840
3.		55,231	47,956	46,276	48,226	48,226	82,769	34,543	45,563
	5 Supplies/Books/Textbooks	1,719,709	1,672,404	1,404,805	1,589,000	1,507,958	1,193,274	(314,684)	1,832,584
	6 Other Operational Costs	14,876,832	14,868,582	13,734,680	13,758,393	13,849,321	12,682,178	(1,167,143)	15,679,235
3	, ,	30,754	30,754	30,754				-	30,000
3	8 TRAVEL & CONFERENCE	150,944	141,219	132,769	111,262	66,237	56,731	(9,506)	244,174
3	DUES & MEMBERSHIPS	53,795	56,995	57,495	54,960	54,960	42,778	(12,182)	56,040
4	0 INSURANCE	1,371,875	1,230,865	1,230,865	1,230,865	1,230,865	1,361,794	130,929	1,292,409
4	1 UTILITIES	3,178,500	3,214,539	2,793,539	2,793,539	2,793,539	2,149,478	(644,061)	2,792,500
4	2 RENTALS, LEASES, REPAIRS	2,853,843	2,607,297	2,650,879	2,154,678	2,173,156	1,999,589	(173,567)	2,096,718
4	3 INTRA-FUND TRANSFERS FOR SERVICES	(39,009)	(59,609)	(59,609)	(59,609)	(59,109)	(4,819)	54,290	(22,250)
4	4 INTER-FUND TRANSFERS FOR SERVICES	(124,084)	248,405	(24,757)	(29,467)	(30,583)	(7,831)	22,752	(312,025)
4	5 CONSULTANTS & OTHER OPERATING	7,126,404	7,124,307	6,631,810	7,211,564	7,328,950	6,819,640	(509,310)	9,216,809
4	Other Operational Costs	2,185,236	2,188,648	1,741,961	2,239,800	2,213,386	2,503,464	290,078	2,574,182
4	7 Potential Election Recall Cost	-	-	-	-	-	-	-	750,000
4	8 Consultants	2,176,200	2,270,691	2,669,881	2,874,363	2,898,163	2,068,030	(830,133)	2,285,639
4	9 Legal	1,000,000	900,000	1,205,000	1,090,000	1,210,000	1,240,745	30,745	905,000
5	0 Pupil Fees Lawsuit	750,000	750,000	-	-	-	-	-	750,000
5	1 America Unites Lawsuit	-	-		-	-	-	-	950,000
5.	2 Cost of Early Retirement Incentive (SERP)	1,014,968	1,014,968	1,014,968	1,007,401	1,007,401	1,007,401	-	1,001,988
5	3 COMMUNICATIONS (LAND & MOBILE)	273,810	273,810	290,935	290,601	291,306	264,818	(26,488)	284,860
5	4 Capital Outlay	225,000	153,822	153,822	182,753	182,753	166,397	(16,356)	353,000
	5 Transfer to County Specialized Schools	75,000	75,000	75,000	75,000	75,000	17,364	(57,636)	75,000
5	6 Indirect	(1,388,501)	(1,170,043)	(1,080,062)	(1,126,162)	(1,126,162)	(1,082,247)	43,915	(1,601,883)
5	7 Fiscal Stabilization Plan (Budget Reductions)	-	-	-	-	-	-	-	-
5	8 GSH Technology Plan/Replacement	-	-	-	-	-	-	-	-
5	9 Interfund Transfer Out to Fund 12 Child Development	1,000,000	1,748,000	1,748,000	1,000,000	1,000,000	400,000	(600,000)	2,265,307
6	0 LCAP Transfer Out to Fund 12 Child Development	200,000	200,000	200,000	200,000	200,000	200,000	-	200,000
6	1 Interfund Transfer Out to Fund 13 Food Services	900,000	900,000	1,800,000	900,000	900,000	900,000	_	900,000
6	2 Interfund Transfer Out to Fund 14 Deferred Maint.	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000
6	3 TOTAL EXPENDITURE	122,570,675	123,061,528	122,384,679	120,067,953	119,862,432	114,361,947	(5,500,485)	123,210,107

MULTI-YEAR PROJECTIONS UNRESTRICTED GENERAL FUND

	A A	В	C	D	E	F	G	Н	1
		2020-21	2020-21	2020-21	2020-21	2020-21	2020-21		2021-22
								ESTIMATED vs.	
		ADOPTED		SECOND INTERIM		ESTIMATED	UNAUDITED	ACTUALS	45-DAY
	Description	BUDGET	BUDGET	BUDGET	REVISION	ACTUALS	ACTUALS	CHANGE	REVISION
64	Increase (Decrease) Fund Balance	(7,184,802)	(5,268,248)	(5,469,752)	(740,935)	(633,594)	9,361,029	9,994,623	(1,625,466)
65	Beginning Fund Balance	14,678,938	22,216,871	22,216,871	22,216,871	22,216,871	22,216,871	-	31,577,900
66	Ending Fund Balance (net of lines 64-65)	7,494,136	16,948,623	16,747,119	21,475,936	21,583,277	31,577,900	9,994,623	29,952,435
67	Reserve - Revolving Cash, Prep-paids	251,984	190,362	190,366	190,366	190,366	162,767	(27,599)	162,767
68	Reserve - Deficit Spending in 21-22	•	•	1,135,532	5,277,998	1,724,542	1,625,466	(99,077)	
69	Reserve - Deficit Spending in 22-23	•		-	2,593,385	-	•	-	•
70	Reserve - Deficit Spending in 23-24	•		-	•	•	•	-	•
71	3% Contingency Reserve	5,188,034	5,293,078	5,269,623	5,269,623	5,269,623	5,132,612	(137,011)	5,293,078
72	Reserve Up to 2-months of Expenses	2,054,118	11,465,183	10,151,598	8,144,564	14,398,746	24,657,056	10,258,310.00	24,496,590
73	Unappropriated Balance	0	0	0	0	0	0	0	0



2020-21 Unaudited Actuals As of 6/30/2021

Components of Ending Fund Balances

2020-21

Fund 01: Unrestricted General Fund							
Unrestricted General Fund Balance	\$ 22,216,871						
Current Year Deficit/Surplus Spending	9,361,029						
Fund Balance that Requires Explanation	31,577,901						
Reasons for Assigned and Unassigned Ending Fund Balances							
*Below State Recommended 17% Minimum Level for Unified Districts							
	31,577,901						
Less: 3% Reserve for Economic Uncertainties	(5,132,612)						
Reserve for Revolving Cash & Prepaid	(162,767)						
Reserve for 21-22 Deficit Spending	(1,625,466)						
Reserve for 22-23 Deficit Spending	-						
Reserve for 23-24 Deficit Spending	-						
^Reserve for up to 2 months General Fund Expenditures	24,657,056						
Unappropriated Balance	0						

^{*}current reserve is at 18.36% (up 5.86% from 12.50% @ Estimated Actuals 6/25/2021)

^{*2019-20} Statewide Average Reserve for Unified Districts is 18.82%

^{*}A Basic Aid Unified District Reserve should be between 25% and 30%

[^]A 2-month reserve would be approximately \$26.8M

	2021-22 LOCAL CONTR	OL FUNDING F	ORMULA (LCFF) CALCULATIO	N	6/3/2021			
	BASE GRANT								
		TK-3	4-6	7-8	9-12	TOTAL			
		2,482.35	2,064.35	1,404.10	3,103.65	9,054.45			
	2021-22 BASE	7,702	7,818	8,050	9,329				
	2021-22 5.07% COLA	8,092	8,214	8,458	9,802				
1		20,088,396	16,957,340	11,876,067	30,421,916	79,343,720			
	AUGMENTATION GRAN								
	CSR AUGMENTATION: BA	SE GRANT X 10.	4%			2,089,193			
	CTE AUGMENTATION 9-1		790,970						
	SUPPLEMENTAL AND C	SUPPLEMENTAL AND CONCENTRATION GRANTS:							
	TOTAL ENROLLMENT (3-Y	10,162							
	TOTAL UNDUPLICATED P		3,114						
						30.65%			
	SUPPLEMENT ADD-ON	20% OF BASE	GRANT X % OF	ELIGIBLE ENR	OLLMENT	5,039,641			
	TRANSPORTATION AND	TIIG GRANT							
	2012-13 TRANSPORTATION	N				820,273			
	2012-13 TARGETED INST	RUCTIONAL IMP	ROVEMENT BLO	CK GRANT		429,757			
	TOTAL 2020-21 LCFF E	NTITLEMENT				88,513,554			
	MINIMUM STATE AID / 2	012-13 CATEG	ORICAL PROGE	RAMS		8,585,843			
	TOTAL FUNDING LESS:	2012-13 MINIM	UM/CATEGORI	CAL		79,927,711			
	LOCAL REVENUE / PRO	PERTY TAXES				98,177,662			
	Amount o	of Property Tax	Over LCFF Fundi	ng (Basic Aid w	hen negative)	(18,249,951)			
		-							
	Note Outside of Calcula	tion:							
	EDUCATION PROTECTI					2,000,000			
	TRANSFER TO CHARTE					-287,000			
						,			



COVID-19 FUNDS

RESTRICTED
GENERAL FUND 01

	FCCED	ESSER II	L	F)	CD 117		
	ESSER		GEER	GEER II	CR	GF	SB 117
Full Name	Elementary and Secondary School Emergency Relief	Elementary and Secondary School Emergency Relief	Governor's Emergency Education Relief	Governor's Emergency Education Relief	Coronavirus Relief Fund	State General Fund	SB 117 Covid-19 LEA Response Funds
Distribution Formula	Based on Title I, Part A allocation	Based on Title I, Part A allocation	Based on pupil aged 3-22 counts from 2019-20 Fall 1 CALPADS data	TBD	Based on supplemental and concentration grant funding as of 2019-20 second principal apportionment	Based on LCFF Entitlement	Based on ADA for the 2019-20 First Reporting Period
State Allocation	\$1,482,575,514	\$6,709,633,866	\$355,227,000	\$341,442,086	\$4,439,844,000	\$539,936,000	\$100,000,000
SMMUSD + Private School allocation	\$935,547	\$3,733,573	\$613,655	TBD	\$4,103,874	\$795,192	\$175,346
Resource Code	3210	3212	3215	TBD	3220	7420	7388
Equitable Services	Yes	No	Yes	No	No	No	No
Deadline for expenditures	September 30, 2022	September 30, 2023	September 30, 2022	September 30, 2023	December 30, 2020	December 30, 2020	June 30, 2021



	ESSER III	AB 86						
	ESSEKIII	IPI	ELO	ELO(P)				
Full Name	Elementary and Secondary School Emergency Relief	In-Person Instruction Grant	Expanded Learning Opportunities Grant	Expanded Learning Opportunities Grant Restricted to Paraprofessionals				
Distribution Formula	Based on Title I, Part A allocation	Based on pupil aged 3-22 counts from 2020-21 Fall 1 CALPADS data	Based on pupil aged 3-22 counts from 2020-21 Fall 1 CALPADS data	Based on pupil aged 3-22 counts from 2020-21 Fall 1 CALPADS data				
State Allocation	\$15,068,884,546	\$2,000,000,000	\$4,557,443,000	\$4,557,443,000				
SMMUSD + Private School allocation	\$8,361,552	\$2,989,986	\$5,689,077	\$629,786				
Resource Code	3213	7422	7425	7426				
Equitable Services	No	No	No	No				
Deadline for expenditures	September 30, 2024	August 31, 2022	August 31, 2022	August 31, 2022				





Funding Type	Funding Name	District Allocation	Assigned Commitments	Projected Fund Balance
E S S E R	ESSER	\$935,547	\$935,547	\$0
	ESSER II	\$3,733,573	\$3,733,573	\$0
	ESSER III	\$8,361,552	\$6,969,811	\$1,391,741
LEADNING	GEER	\$613,655	\$613,655	\$0
LEARNING LOSS MITIGATION	GEER II	TBD		
FUNDS (LLMF)	CR	\$4,103,874	\$4,103,874	\$0
(==:::,	GF	\$795,192	\$795,192	\$0
SB 117	SB 117	\$175,346	\$175,346	\$0
A	IPI	\$2,989,986	\$2,375,670	\$614,316
B 8	ELO	\$5,689,077	\$5,689,077	\$0
6	ELO(P)	\$629,786	\$629,786	\$0
TOTAL		\$19,666,036	\$19,051,720	\$2,006,057

https://www.cde.ca.gov/fg/cr/relieffunds.asp



What's Next for 2020-21?

Audit Firm of Eide Bailly, LLP will Audit the 2020-21 Unaudited Actuals in September 2021.

 Draft Audit Report will be reviewed by the FOC November/December 2021

■ Final Audit Report Recommendation from FOC for Approval by BOE in December 2021/January 2022

Highlights from the 2020-21 Unaudited Actuals

General Fund Ending Balance 2020-21

Unrestricted Funds— The Unrestricted General Fund ending balance (inclusive of a 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 \$31,830,962 as summarized in *Attachment 1*. A surplus of \$9,614,091 was added to the beginning balance of \$22,216,871.

The components of that \$31,830,962 Ending Balance include the following:

- Revolving Cash/Prepaid: \$162,767
- Reserve for 3% Economic Uncertainties: \$5,132,612

Assignments of \$26,535,583 Fund Balance which is less Revolving/Prepaid & 3%:

- Reserve for Deficit Spending in 2021-22 of \$1,625,466
- Reserve for Up to 2 (two) Months of Operating Expenses of \$24,910,117
 - o 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 2021-21 Budget Adoption:

- 0.10 FTE Increase to Physical Activity Specialist at Muir: \$14,591
- 0.1250 FTE Increase to Physical Activity Specialist at Grant: \$7,756
- 0.4375 FTE Increase to Health Office Specialist at Rogers: \$19,660
- 0.50 FTE Increase to Teacher position for PBL Spanish Language Support: \$74,675
- 1.00 FTE Increase to Fund 13 Food Services Production Kitchen Coordinator: \$73,426

Total Net Increase of Budget Revisions after June 24, 2021 Budget Adoption: \$190,108

The *Unrestricted General Fund* balance is \$9,614,091 higher than expected from the Estimated Actuals that were prepared with the 2021-22 Budget Adoption in June 2021. This fund balance increase can largely be explained by the following:

- Increased LCFF Funds (RDA & Property Taxes): \$1,758,302
- Decreased In-Lieu Property Tax Transfer to Charters: (\$25,403) increase to revenue
- Decreased Education Protection Account (EPA): (\$31,494) increase to revenue
- Increased Reimbursement Medicare Administrative Activities-MAA: \$54,352
- Increased Lottery (Unrestricted): \$216,352
- Increased Measure GSH & Y: \$1,787,454
- Increased Measure R: \$435,689

- Decrease Malibu Joint Use: (\$65,676)
- Decrease in Malibu Fundraising Entity: (\$337,543)
- Increased Interest Earned for Other Local Income: \$402,070
- Decreased Local General Fund Contribution to RRMA: (\$246,130) increase to revenue
- Decreased Local General Fund Contribution to Special Education: (\$295,231) increase to revenue
- Unspent LCAP Supplemental Grant: \$667,936
- Unspent Site SMEF Stretch Grant/Site Formula Funds: \$392,527
- Unspent Other Operating Costs: \$1,167,143
- Unspent Supplies/Textbooks: \$314,684
- Unspent Transfer to County Specialized Schools: \$57,636
- Unspent Interfund Transfer to Fund 12 Child Development Services: \$600,000
- Unspent Salaries, Benefits, and Health & Welfare due to Restricted General Fund Covid-19 Funds being used: \$2,440,054

Details of unspent funds per location outlined in Attachment 3.

Restricted Funds – The Restricted General Fund accounts for the remaining categorical funds, local resources, and the large majority of the Covid-19 funds. The ending balance for that portion of the General Fund was larger due to the additional Covid-19 revenue funds. This is a result of unspent categorical, local carryovers as well as the majority of unspent Covid-19 funds.

Details of restricted categorical carryover per location outlined in *Attachment 4*.

Details of the Multi-Year Projection (MYP) is outlined in *Attachment 5*.

Details of the District's Reserve History is outlined in *Attachment 6*.

SANTA MONICA-MALIBU USD 2020-21 SUMMARY REPORT FOR ALL FUNDS UNAUDITED ACTUALS

PUND DESCRIPTION ACTUALS ACTUALS DIFFERNCE				ESTIMATED		UNAUDITED		
REVENUE \$ 149,746,026.00 \$ 153,951,866.14 \$ 4,205,840,12 EXPENDITURES \$ 116,885,994.00 \$ 111,861,947.16 \$ (5,024,046.84 EXCESS OR (DEFICIENCY) \$ 32,2860,032.00 \$ 22,216,871.48 \$ 9,048 CONTRIBUTION IN/(OUT) \$ (30,517,188.00) \$ (29,975,827.18) \$ 541,360.82 INTERFUND TRANSFER IN/(OUT) \$ (31,000,000.00) \$ (25,000,000.00) \$ (600,000.00 ENDING BALANCE \$ 27,275,421.00 \$ 29,439,956.10 \$ 2,164,535.10 EXPENDITURES \$ 56,235,310.00 \$ 56,725,106.05 \$ 499,796.00 EXCESS OR (DEFICIENCY) \$ (28,989,889.00) \$ 56,725,106.05 \$ 499,796.00 ENDING BALANCE \$ 5,631,954.00 \$ 56,725,106.05 \$ 499,796.00 EXCESS OR (DEFICIENCY) \$ (28,989,889.00) \$ 639,772.84 \$ (541,360.82 EXCESS OR (DEFICIENCY) \$ (7,89,253.00 \$ 8,322,630.76 \$ 1,133,377.76 INDIVIDUATION REVENUE \$ 782,208.00 \$ 848,974.03 \$ 66,766.00 EXCESS OR (DEFICIENCY) \$ (8,486.00) \$ 149,201.19 \$ 157,687.15 EXCESS OR (DEFICIENCY) \$ (8,486.00) \$ 149,201.19 \$ 157,687.15 EXCESS OR (DEFICIENCY) \$ (8,486.00) \$ 149,201.19 \$ 157,687.15 EXCESS OR (DEFICIENCY) \$ (84,986.00) \$ 2,567,054.85 \$ 164,385.85 EXCESS OR (DEFICIENCY) \$ (1,546,690.00) \$ (692,412.99) \$ 855,877.01 INTER FUND TRANSFER IN/(OUT) \$ 1,646,690.00 \$ (692,412.99) \$ 855,877.01 INTER FUND TRANSFER IN/(OUT) \$ 1,666,232.00 \$ 1,701,753.09 \$ 15,521.05 EXCESS OR (DEFICIENCY) \$ (1,546,690.00) \$ (692,412.99) \$ 855,877.01 INTER FUND TRANSFER IN/(OUT) \$ 1,000,000.00 \$ (600,000.00 \$ 600,000.00 \$ (600,000.00 \$ 600,000.00 \$ (600,000.00 \$ 600,000.00 \$ (600,000.00 \$ 600,000.00 \$ (600,000.00 \$ 6	FUND	DESCRIPTION						DIFFERENCE
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BEGINNING BALANCE \$ 22,216,871.00 \$ 22,216,871.48 \$ 0.44 INTERFUND TRANSFER INI(OUT) \$ (3,100,000.00) \$ (29,975,827.18) \$ 541,360.8; (29,975,827.18) \$ 541,360.8; (29,975,827.18) \$ 541,360.8; (29,975,827.18) \$ 541,360.8; (29,975,827.18) \$ 541,360.8; (20,900.00) \$ (600,000.00) \$ (600,000.00] \$ (27,285,149.95) \$ 10,371,248.26; (28,959,889.00) \$ 22,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 249,439,956.10 \$ 2,164,535.11 \$ 2		EXPENDITURES	\$	116,885,994.00	\$	111,861,947.16	\$	(5,024,046.84)
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INTERFUND TRANSFER IN/(OUT) ENDING BALANCE \$ 21,459,715.00 \$ (2,500,000.00) \$ 600,000.00 \$ 10,371,248.26 \$ 10,481,399.36 \$		BEGINNING BALANCE	\$	22,216,871.00	\$	22,216,871.48	\$	0.48
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RENDING BALANCE \$ 21,459,715.00 \$ 31,830,963.28 \$ 10,371,248.26		INTERFUND TRANSFER IN/(OUT)	\$	(3,100,000.00)	\$	(2,500,000.00)	\$	600,000.00
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CONTRIBUTION IN/(OUT) \$ 30,517,188.00 \$ 29,975,827.18 \$ (541,360.82		EXCESS OR (DEFICIENCY)	\$	(28,959,889.00)	\$	(27,285,149.95)	\$	1,674,739.05
ENDING BALANCÉ \$ 7,189,253.00 \$ 8,322,630.76 \$ 1,133,377.76 111 ADULT EDUCATION REVENUE \$ 782,208.00 \$ 848,974.03 \$ 66,766.03 EXPENDITURES \$ 790,694.00 \$ 699,772.84 \$ (90,921.16) EXCESS OR (DEFICIENCY) \$ (8,486.00) \$ 149,201.19 \$ 157,687.15 BEGINNING BALANCE \$ 851,124.23 \$ 851,124.23 \$ 157,687.15 ENDING BALANCE \$ 842,638.23 \$ 1,000,325.42 \$ 157,687.15 12 CHILD DEVELOPMENT REVENUE \$ 2,402,669.00 \$ 2,567,054.85 \$ 164,385.85 EXPENDITURES \$ 3,951,359.00 \$ 3,259,867.84 \$ (691,491.16) EXCESS OR (DEFICIENCY) \$ (1,548,690.00) \$ (692,812.99) \$ 855,877.01 BEGINNING BALANCE \$ 465,158.15 \$ 721,035.16 \$ 255,877.01 INTER FUND TRANSFER IN/(OUT) \$ 1,200,000.00 \$ 600,000.00 \$ (600,000.00) \$ (600,000		BEGINNING BALANCE	\$	5,631,954.00	\$	5,631,953.53	\$	(0.47)
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BEGINNING BALANCE \$ 465,158.15 \$ 721,035.16 \$ 255,877.01						-		(600,000,00)
13 CAFETERIA		` '				· ·		,
REVENUE \$ 697,501.00 \$ 1,145,334.86 \$ 447,833.86 EXPENDITURES \$ 1,686,232.00 \$ 1,701,753.09 \$ 15,521.00 \$ 15,621.00 \$ 1,701,753.09 \$ 15,521.00 \$ 1,701,753.09 \$ 15,521.00 \$ 1,701,753.09 \$ 15,521.00 \$ 1,701,753.09 \$ 15,521.00 \$ 1,701,753.09 \$ 15,521.00 \$ 1,701,753.09 \$ 1,701,75		LINDING BALANCE	Ψ	400, 100.10	Ψ	721,000.10	Ψ	233,077.01
EXPENDITURES \$ 1,686,232.00 \$ 1,701,753.09 \$ 15,521.00	13	CAFETERIA						
EXCESS OR (DEFICIENCY) \$ (988,731.00) \$ (556,418.23) \$ 432,312.77 BEGINNING BALANCE \$ 402,306.84 \$ 402,306.84 \$ INTER FUND TRANSFER IN/(OUT) \$ 900,000.00 \$ 900,000.00 \$ ENDING BALANCE \$ 313,575.84 \$ 745,888.61 \$ 432,312.77 14 DEFERRED MAINTENANCE REVENUE \$ 5,000.00 \$ 2,837.84 \$ (2,162.16 EXPENDITURES \$ 1,005,000.00 \$ 754,445.61 \$ (250,554.39 EXCESS OR (DEFICIENCY) \$ (1,000,000.00) \$ (751,607.77) \$ 248,392.23 BEGINNING BALANCE \$ 797,906.69 \$ 797,906.69 \$ INTER FUND TRANSFER IN/(OUT) \$ 1,000,000.00 \$ 1,000,000.00 \$ ENDING BALANCE \$ 797,906.69 \$ 1,046,298.92 \$ 248,392.23 21 BUILDING REVENUE \$ 280,700,000.00 \$ 15,924,309.64 \$ (264,775,690.36 EXPENDITURES \$ 458,557,746.00 \$ 166,380,216.70 \$ (292,177,529.30 EXCESS OR (DEFICIENCY) \$ (177,857,746.00) \$ (150,455,907.06) \$ 27,401,838.94 INTER FUND TRANSFER IN/(OUT) \$ -		REVENUE	\$	697,501.00	\$	1,145,334.86	\$	447,833.86
EXCESS OR (DEFICIENCY) \$ (988,731.00) \$ (556,418.23) \$ 432,312.77 BEGINNING BALANCE \$ 402,306.84 \$ 402,306.84 \$ - INTER FUND TRANSFER IN/(OUT) \$ 900,000.00 \$ 900,000.00 \$ - ENDING BALANCE \$ 313,575.84 \$ 745,888.61 \$ 432,312.77 14 DEFERRED MAINTENANCE REVENUE \$ 5,000.00 \$ 2,837.84 \$ (2,162.16 EXPENDITURES \$ 1,005,000.00 \$ 754,445.61 \$ (250,554.38) EXCESS OR (DEFICIENCY) \$ (1,000,000.00) \$ (751,607.77) \$ 248,392.23 BEGINNING BALANCE \$ 797,906.69 \$ 797,906.69 \$ - INTER FUND TRANSFER IN/(OUT) \$ 1,000,000.00 \$ 1,000,000.00 \$ - ENDING BALANCE \$ 797,906.69 \$ 1,046,298.92 \$ 248,392.23 21 BUILDING REVENUE \$ 280,700,000.00 \$ 15,924,309.64 \$ (264,775,690.36) EXPENDITURES \$ 458,557,746.00 \$ 166,380,216.70 \$ (292,177,529.30) EXCESS OR (DEFICIENCY) \$ (177,857,746.00) \$ (150,455,907.06) \$ 27,401,838.94 INTER FUND TRANSFER IN/(OUT) \$ - \$ - INTER FUND TRANSFER IN/(OUT) \$ - INTER FUND T		EXPENDITURES	\$	1,686,232.00		1,701,753.09		15,521.09
BEGINNING BALANCE		EXCESS OR (DEFICIENCY)	\$	(988,731.00)	\$	(556,418.23)	\$	432,312.77
INTER FUND TRANSFER IN/(OUT) \$ 900,000.00 \$ 900,000.00 \$ - ENDING BALANCE \$ 313,575.84 \$ 745,888.61 \$ 432,312.77 14 DEFERRED MAINTENANCE REVENUE \$ 5,000.00 \$ 2,837.84 \$ (2,162.16 EXPENDITURES \$ 1,005,000.00 \$ 754,445.61 \$ (250,554.36 EXCESS OR (DEFICIENCY) \$ (1,000,000.00) \$ (751,607.77) \$ 248,392.23 ENDING BALANCE \$ 797,906.69 \$ 797,906.69 \$ - INTER FUND TRANSFER IN/(OUT) \$ 1,000,000.00 \$ 1,000,000.00 \$ - ENDING BALANCE \$ 797,906.69 \$ 1,046,298.92 \$ 248,392.23 21 BUILDING REVENUE \$ 280,700,000.00 \$ 15,924,309.64 \$ (264,775,690.36 EXPENDITURES \$ 458,557,746.00 \$ 166,380,216.70 \$ (292,177,529.36 EXCESS OR (DEFICIENCY) \$ (177,857,746.00) \$ (150,455,907.06) \$ 27,401,838.94 INTER FUND TRANSFER IN/(OUT) \$ - \$		BEGINNING BALANCE	\$	402,306.84	\$	402,306.84	\$	-
ENDING BALANCE \$ 313,575.84 \$ 745,888.61 \$ 432,312.77 14 DEFERRED MAINTENANCE REVENUE \$ 5,000.00 \$ 2,837.84 \$ (2,162.16 EXPENDITURES \$ 1,005,000.00 \$ 754,445.61 \$ (250,554.36 EXCESS OR (DEFICIENCY) \$ (1,000,000.00) \$ (751,607.77) \$ 248,392.23 EGINNING BALANCE \$ 797,906.69 \$ 797,906.69 \$ INTER FUND TRANSFER IN/(OUT) \$ 1,000,000.00 \$ 1,000,000.00 \$ ENDING BALANCE \$ 797,906.69 \$ 1,046,298.92 \$ 248,392.23 \$ 21 BUILDING REVENUE \$ 280,700,000.00 \$ 15,924,309.64 \$ (264,775,690.36 EXPENDITURES \$ 458,557,746.00 \$ 166,380,216.70 \$ (292,177,529.36 EXCESS OR (DEFICIENCY) \$ (177,857,746.00) \$ (150,455,907.06) \$ 27,401,838.94 \$ INTER FUND TRANSFER IN/(OUT) \$		INTER FUND TRANSFER IN/(OUT)	\$	900,000.00		900,000.00		-
REVENUE \$ 5,000.00 \$ 2,837.84 \$ (2,162.16 EXPENDITURES \$ 1,005,000.00 \$ 754,445.61 \$ (250,554.38 EXCESS OR (DEFICIENCY) \$ (1,000,000.00) \$ (751,607.77) \$ 248,392.23 ENDING BALANCE \$ 797,906.69 \$ 797,906.69 \$ - INTER FUND TRANSFER IN/(OUT) \$ 1,000,000.00 \$ 1,000,000.00 \$ - ENDING BALANCE \$ 797,906.69 \$ 1,046,298.92 \$ 248,392.23 EXPENDITURES \$ 458,557,746.00 \$ 166,380,216.70 \$ (292,177,529.36 EXCESS OR (DEFICIENCY) \$ (177,857,746.00) \$ (150,455,907.06) \$ 27,401,838.94 INTER FUND TRANSFER IN/(OUT) \$ - \$		ENDING BALANCE	\$	313,575.84		745,888.61		432,312.77
REVENUE \$ 5,000.00 \$ 2,837.84 \$ (2,162.16 EXPENDITURES \$ 1,005,000.00 \$ 754,445.61 \$ (250,554.38 EXCESS OR (DEFICIENCY) \$ (1,000,000.00) \$ (751,607.77) \$ 248,392.23 ENDING BALANCE \$ 797,906.69 \$ 797,906.69 \$ - INTER FUND TRANSFER IN/(OUT) \$ 1,000,000.00 \$ 1,000,000.00 \$ - ENDING BALANCE \$ 797,906.69 \$ 1,046,298.92 \$ 248,392.23 EXPENDITURES \$ 458,557,746.00 \$ 166,380,216.70 \$ (292,177,529.36 EXCESS OR (DEFICIENCY) \$ (177,857,746.00) \$ (150,455,907.06) \$ 27,401,838.94 INTER FUND TRANSFER IN/(OUT) \$ - \$								
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21 BUILDING REVENUE \$ 280,700,000.00 \$ 15,924,309.64 \$ (264,775,690.36 EXPENDITURES \$ 458,557,746.00 \$ 166,380,216.70 \$ (292,177,529.36) EXCESS OR (DEFICIENCY) \$ (177,857,746.00) \$ (150,455,907.06) \$ 27,401,838.94 BEGINNING BALANCE \$ 208,013,400.28 \$ 208,013,400.28 \$ - INTER FUND TRANSFER IN/(OUT) \$ - \$ -		, ,						-
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REVENUE \$ 280,700,000.00 \$ 15,924,309.64 \$ (264,775,690.36 EXPENDITURES \$ 458,557,746.00 \$ 166,380,216.70 \$ (292,177,529.36 EXCESS OR (DEFICIENCY) \$ (177,857,746.00) \$ (150,455,907.06) \$ 27,401,838.94 BEGINNING BALANCE \$ 208,013,400.28 \$ 208,013,400.28 \$ - INTER FUND TRANSFER IN/(OUT) \$ - \$ - \$	24	RI III DING	_					
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SANTA MONICA-MALIBU USD 2020-21 SUMMARY REPORT FOR ALL FUNDS UNAUDITED ACTUALS

		ESTIMATED	UNAUDITED	
FUND	DESCRIPTION	ACTUALS	ACTUALS	DIFFERENCE
25	CAPITAL FACILITIES			
	REVENUE	\$ 450,000.00	\$ 1,169,873.03	\$ 719,873.03
	EXPENDITURES	\$ 2,343,000.00	\$ 762,514.56	\$ (1,580,485.44)
	EXCESS OR (DEFICIENCY)	\$ (1,893,000.00)	\$ 407,358.47	\$ 2,300,358.47
	BEGINNING BALANCE	\$ 4,623,719.63	\$ 4,623,719.63	\$ -
	ENDING BALANCE	\$ 2,730,719.63	\$ 5,031,078.10	\$ 2,300,358.47
	SPECIAL RESERVE FUND FOR			
40	CAPITAL OUTLAY PROJECTS			
	REVENUE	\$ 5,340,087.00	\$ 4,828,591.82	\$ (511,495.18)
	EXPENDITURES	\$ 4,946,500.00	\$ 3,018,776.21	\$ (1,927,723.79)
	EXCESS OR (DEFICIENCY)	\$ 393,587.00	\$ 1,809,815.61	\$ 1,416,228.61
	BEGINNING BALANCE	\$ 15,988,916.20	\$ 15,988,916.20	\$ -
	ENDING BALANCE	\$ 16,382,503.20	\$ 17,798,731.81	\$ 1,416,228.61
	BOND INTEREST AND			
51	REDEMPTION FUND			
	REVENUE	\$ 53,380,453.00	\$ 53,380,453.00	\$ -
	EXPENDITURES	67,332,611.00	\$ 67,332,611.00	\$ -
	EXCESS OR (DEFICIENCY)	\$ (13,952,158.00)	\$ (13,952,158.00)	\$ -
	BEGINNING BALANCE	\$ 75,090,637.00	\$ 75,090,637.00	\$ -
	ENDING BALANCE	\$ 61,138,479.00	\$ 61,138,479.00	\$ -
71	RETIREE BENEFIT FUND			
	REVENUE	\$ 1,365,000.00	\$ 1,674,502.76	\$ 309,502.76
	EXPENDITURES	\$ 1,458,000.00	\$ 1,549,229.75	\$ 91,229.75
	EXCESS OR (DEFICIENCY)	\$ (93,000.00)	\$ 125,273.01	\$ 218,273.01
	BEGINNING BALANCE	\$ 8,298,347.33	\$ 8,298,347.33	\$ -
	ENDING BALANCE	\$ 8,205,347.33	\$ 8,423,620.34	\$ 218,273.01
		_		
	TOTAL:	\$ 149,680,950.35	\$ 193,616,544.62	\$ 43,935,594.27

UNAUDITED ACTUALS - SUMMARY OF ALL FUNDS

		ВЕ	GINNING FUND					
FUND	DESCRIPTION		BALANCE	REVENUES	Е	XPENDITURES	Fl	JND BALANCE
01	GENERAL FUND							
	UNRESTRICTED	\$	22,216,871.48	\$ 123,976,038.96	\$	114,361,947.16	\$	31,830,963.28
	RESTRICTED	\$	5,631,953.53	\$ 59,415,783.28	\$	56,725,106.05	\$	8,322,630.76
11	ADULT EDUCATION	\$	851,124.23	\$ 848,974.03	\$	699,772.84	\$	1,000,325.42
12	CHILD DEVELOPMENT	\$	813,848.15	\$ 3,167,054.85	\$	3,259,867.84	\$	721,035.16
13	CAFETERIA	\$	402,306.84	\$ 2,045,334.86	\$	1,701,753.09	\$	745,888.61
14	DEFERRED MAINTENANCE	\$	797,906.69	\$ 1,002,837.84	\$	754,445.61	\$	1,046,298.92
21	BUILDING	\$	208,013,400.28	\$ 15,924,309.64	\$	166,380,216.70	\$	57,557,493.22
25	CAPITAL FACILITIES	\$	4,623,719.63	\$ 1,169,873.03	\$	762,514.56	\$	5,031,078.10
	SPECIAL RESERVE FUND FOR							
40	CAPITAL OUTLAY PROJECTS	\$	15,988,916.20	\$ 4,828,591.82	\$	3,018,776.21	\$	17,798,731.81
	BOND INTEREST AND							
51	REDEMPTION FUND	\$	75,090,637.00	\$ 53,380,453.00	\$	67,332,611.00	\$	61,138,479.00
71	RETIREE BENEFIT FUND	\$	8,298,347.33	\$ 1,674,502.76	\$	1,549,229.75	\$	8,423,620.34
	TOTAL:	\$	342,729,031.36	\$ 267,433,754.07	\$	416,546,240.81		193,616,544.62

SANTA MONICA-MALIBU USD

2020-21 LOCAL GENERAL FUND CONTRIBUTION (LGFC)

	2020-21 ESTIMATED ACTUALS	2020-21 UNAUDITED ACTUALS	CHANGES
SPECIAL EDUCATION	24,720,170	24,424,939	(295,231)
ON GOING MAINTENANCE PROGRAM	5,797,018	5,550,888	(246,130)
TOTAL CONTRIBUTION:	30,517,188	29,975,827	(541,361)

2020-21 GENERAL FUND CONTRIBUTION TO OTHER FUNDS (INTERFUND TRANSFER)

	2020-21 ESTIMATED ACTUALS	2020-21 UNAUDITED ACTUALS	CHANGES
CHILD DEVELOPMENT FUND (FUND 12)	1,200,000	600,000	(600,000)
CAFETERIA FUND (FUND 13)	900,000	900,000	-
DEFERRED MAINTENANCE FUND (FUND 14)	1,000,000	1,000,000	-
TOTAL CONTRIBUTION:	3,100,000	2,500,000	(600,000)

RES. 00010

	2020-21	OTHER		
	ALLOCATION	ALLOCATION	EXPENDITURES	BALANCE
EDISON	35,532.00		16,110.56	19,421.44
FRANKLIN	57,380.00		47,059.49	10,320.51
GRANT	45,795.00		41,891.84	3,903.16
MCKINLEY	35,843.00		31,964.11	3,878.89
MUIR	21,381.00		13,643.84	7,737.16
ROGERS	39,419.00		22,716.21	16,702.79
ROOSEVELT	58,624.00		59,714.45	(1,090.45)
WEBSTER	21,615.00		13,971.27	7,643.73
SMASH	17,885.00		10,195.52	7,689.48
MALIBU HIGH	31,168.00	40,000.00	57,750.12	13,417.88
ADAMS	81,144.00	80,000.00	114,480.91	46,663.09
LINCOLN	89,936.00		68,921.24	21,014.76
MALIBU MIDDLE	26,456.00		23,124.68	3,331.32
OLYMPIC	2,796.00	3,000.00	4,067.21	1,728.79
SAMOHI	167,198.00	96,315.00	132,784.23	130,728.77
PBL	5,948.00		5,916.38	31.62
MALIBU ELEM	21,226.00		9,103.00	12,123.00
TOTAL	759,346.00	219,315.00	673,415.06	305,245.94

FORMULA

RES. 00021 STRETCH GRANT

	2020-21	OTHER		
	ALLOCATION	ALLOCATION	EXPENDITURES	BALANCE
EDISON	41,618.00		29,596.90	12,021.10
FRANKLIN	67,208.00		51,838.86	15,369.14
GRANT	53,639.00		92,386.13	(38,747.13)
MCKINLEY	41,982.00		33,816.21	8,165.79
MUIR	15,044.00		13,034.62	2,009.38
ROGERS	46,171.00		36,276.36	9,894.64
ROOSEVELT	68,665.00		64,180.77	4,484.23
WEBSTER	-			-
SMASH	16,984.00		18,391.24	(1,407.24)
MALIBU HIGH	-			-
ADAMS	57,259.00		42,340.04	14,918.96
LINCOLN	63,463.00		45,692.62	17,770.38
MALIBU MIDDLE	-			-
OLYMPIC	1,338.00		-	1,338.00
SAMOHI	79,997.00		35,537.52	44,459.48
PBL	2,846.00		2,841.85	4.15
MALIBU ELEM	-		-	-
TOTAL	556,214.00	-	465,933.12	90,280.88

2020-21 CARRIOVER						TITLE III -	TITI F IV	K-12 STRONG	CAREER	CLASS EMI	LOW PERF	ADULT FD
PROGRAM		LOTTERY	TITLE I	ESSA	TITLE II	LEP		WORKFORCE				
RESOURCE		"63000"	30100	31820	40350	42030	41270	63880	63870	73110	75100	11-63910
		00000	00.00	0.020					333.3			
EDISON	001	13,655	52,248									
FRANKLIN	002	207	-,_ :-									
GRANT	003	7,943										
MCKINLEY	004	22,997	80,841									
MUIR	005	11,353	51,918									
ROGERS	006	11,884	34,128									
ROOSEVELT	007	6,996	,									
WEBSTER	008	2,973										
SMASH	009	14,303										
MALIBU ES	018	3,041										
ADAMS	011	12,149	224,210									
LINCOLN	012	38,537										
MALIBU HS	010	23,181										
MALIBU MS	013	3,641										
SAMOHI	015	71,277										
OLYMPIC	014	2,031		20,301								
ED SERVICES	035		174,307	69,324	140,271	92,668	156,401	148,518	371,418		330,335	
STUDENT SERVICES	040									107,333		
HEALTH SERVICES	041											
ADULT ED												649,082
PRIVATE SCHOOLS												
PACIFIC CHRISTIAN	031											
OUR LADY OF MALIBU	033											
PLURALISTIC	034											
ST ANNE	036		2,139									
ST MONICA ELEM	037		ŕ									
ST MONICA HIGH	038											
CALTHORP	351											
PACIFIC POINT	352											
SYCAMORE SCHOOL	353											
THE GRAY ACADEMY	354											
LIGHTHOUSE CHRISTIA	355											
LIGHTHOUSE CHURCH	356											
CROSSROADS SCHOOL	357											
NEW ROADS	358											
TOTAL		246,168	619,791	89,625	140,271	92,668	156,401	148,518	371,418	107,333	330,335	649,082

UNRESTRICTED GENERAL FUND A	B 2020-21	C 2020-21	D 2020-21	E 2020-21	F 2020-21	G 2020-21	Н	2021-22
	2020-21	2020-21					ESTIMATED vs.	2021-22
Description	ADOPTED BUDGET	FIRST INTERIM BUDGET	SECOND INTERIM BUDGET	THIRD BUDGET REVISION	ESTIMATED ACTUALS	UNAUDITED ACTUALS	ACTUALS CHANGE	45-DAY REVISION
Revenue:								
Property Tax	94,216,821	94,216,821	94,216,821	97,493,995	99,124,325	100,883,127	1,758,802	98,177,66
Education Protection Account (EPA) LCFF Transfer to Fund 14	1,818,182	2,000,000	2,000,000	2,000,000	2,000,000	1,968,506	(31,494)	2,000,00
LCFF In Lieu Property Tax Transfer to Charter School	(38,000)	(287,000)	(287,000)	(287,000)	(287,000)	(261,597)	25,403	(287,00
Prior Year LCFF Adjustment	-	(201,000)	(201,000)	(201,000)	(201,000)	(201,001)	-	-
Minimum State Aid	7,805,312	8,585,843	8,585,843	8,585,843	8,585,843	8,585,843	-	8,585,84
Subtotal LCFF Funding	103,802,315	104,515,664	104,515,664	107,792,838	109,423,168	111,175,879	1,752,711	108,476,50
Other Federal (MAA - Medi-Cal Administrative Activities)	100,000	300,000	300,000	300,000	300,000	354,352	54,352	200,00
Lottery - Unrestricted	1,454,545	1,452,482	1,452,482	1,452,482	1,452,482	1,668,865	216,383	1,452,48
Mandated Reimbursement Block Grant	372,727	410,000	411,655	411,655	411,655	411,655	-	410,00
Other State Revenue	5,000	5,000	-	34,703	34,703	34,703	-	5,00
Measure 'R' - Parcel Tax	12,698,211	12,568,316	12,568,316	12,568,316	12,568,316	13,004,005	435,689	13,910,8
Measure 'Y' & 'GSH' - City of Santa Monica Joint Use Agreement - City of Santa Monica	12,537,500 9,799,171	12,537,500 9,799,171	12,537,500 9,799,171	12,537,500 9,799,171	10,661,043 9,947,118	12,448,497 9,947,118	1,787,454	14,292,75 9,995,15
Joint Use Agreement - City of Malibu	340,000	246,827	246,827	246,827	246,827	181,151	(65,676)	246,8
Santa Monica Ed Foundation Donation	2,000,000	2,068,155	2,068,155	2,163,155	2,163,155	2,163,155	-	966,2
Malibu Fundraising Entity Donation	165,000	337,543	337,543	337,543	337,543	-	(337,543)	337,5
Lease & Rental	2,450,000	2,450,000	2,450,000	1,744,192	1,744,192	1,704,591	(39,601)	2,350,0
Interest Earned	200,000	200,000	150,000	100,000	100,000	171,939	71,939	200,0
All Other Local Income	945,000	1,145,000	385,824	355,824	355,824	685,955	330,131	755,0
Local General Fund Contribution	(31,783,596)	(30,242,378)	(30,308,210)	(30,517,188)	(30,517,188)	(29,975,827)	541,361	(32,013,7
TOTAL REVENUE Expenditure:	115,385,873	117,793,280	116,914,927	119,327,018	119,228,838	123,976,039	4,747,201	121,584,6
Certificated Salary	52,856,734	52,848,028	53,173,046	53,108,460	52,930,457	50,851,560	(2,078,897)	50,887,8
Classified	19,879,252	19,470,936	19,231,084	18,725,700	18,729,111	19,179,093	449,982	19,678,9
Benefits	31,326,649	31,294,799	30,944,304	30,654,809	30,617,695	29,861,729	(755,966)	31,940,0
STRS	8,363,812	8,279,952	8,353,978	8,343,554	8,493,550	8,111,392	(382,158)	8,700,5
PERS	4,270,291	3,875,558	3,815,161	3,746,030	3,565,648	3,568,383	2,735	4,103,7
SOCIAL SECURITY & MEDICARE	2,276,234	2,253,491	2,239,891	2,194,647	2,188,926	2,234,029	45,103	2,249,7
HEALTH AND WELFARE	12,211,627	12,698,884	12,343,099	12,212,372	12,217,372	11,904,485	(312,887)	12,774,8
SUI WORKERS COMP	36,328 3,055,322	36,163 3,049,443	36,207 3,055,033	35,898 3,027,461	35,813 3,020,024	99,177 2,987,218	63,364 (32,806)	351,9 2,836,8
OPEB	1,057,804	1,053,352	1,054,659	1,046,621	1,044,435	874,275	(170,160)	876,8
CASH IN-LIEU	55,231	47,956	46,276	48,226	48,226	82,769	34,543	45,5
Supplies/Books/Textbooks	1,719,709	1,672,404	1,404,805	1,589,000	1,507,958	1,193,274	(314,684)	1,832,5
Other Operational Costs	14,876,832	14,868,582	13,734,680	13,758,393	13,849,321	12,682,178	(1,167,143)	15,679,2
504 PLAN ACCOMODATION (STUDENT SERVICES)	30,754	30,754	30,754	-	-	-	-	30,0
TRAVEL & CONFERENCE	150,944	141,219	132,769	111,262	66,237	56,731	(9,506)	244,1
DUES & MEMBERSHIPS	53,795	56,995	57,495	54,960	54,960	42,778	(12,182)	56,0
INSURANCE UTILITIES	1,371,875 3,178,500	1,230,865 3,214,539	1,230,865 2,793,539	1,230,865 2,793,539	1,230,865 2,793,539	1,361,794 2,149,478	130,929 (644,061)	1,292,4 2,792,5
RENTALS, LEASES, REPAIRS	2,853,843	2,607,297	2,650,879	2,154,678	2,173,156	1,999,589	(173,567)	2,096,7
INTRA-FUND TRANSFERS FOR SERVICES	(39,009)	(59,609)	(59,609)	(59,609)	(59,109)	(4,819)	54,290	(22,2
INTER-FUND TRANSFERS FOR SERVICES	(124,084)	248,405	(24,757)	(29,467)	(30,583)	(7,831)	22,752	(312,0
CONSULTANTS & OTHER OPERATING	7,126,404	7,124,307	6,631,810	7,211,564	7,328,950			
Other Operational Costs	2,185,236	2,188,648	1,741,961			6,819,640	(509,310)	9,216,8
Potential Election Recall Cost			1,141,501	2,239,800	2,213,386	6,819,640 2,503,464		9,216,8
Consultants		,	-	-	2,213,386	2,503,464	(509,310) 290,078 -	9,216,8 2,574, 750,
	2,176,200	2,270,691	- 2,669,881	2,874,363	2,213,386 - 2,898,163	2,503,464 - 2,068,030	(509,310) 290,078 - (830,133)	9,216,8 2,574, 750, 2,285,
Legal	1,000,000	900,000	-	-	2,213,386	2,503,464	(509,310) 290,078 -	9,216,8 2,574, 750, 2,285, 905,
Pupil Fees Lawsuit			- 2,669,881	2,874,363	2,213,386 - 2,898,163 1,210,000 -	2,503,464 - 2,068,030	(509,310) 290,078 - (830,133)	9,216,8 2,574, 750, 2,285, 905, 750,
Pupil Fees Lawsuit America Unites Lawsuit	1,000,000 750,000 -	900,000 750,000 -	- 2,669,881 1,205,000 - -	2,874,363 1,090,000 -	2,213,386 - - 2,898,163 1,210,000 - -	2,503,464 - 2,068,030 1,240,745 -	(509,310) 290,078 - (830,133)	9,216,8 2,574, 750,0 2,285, 905,0 750,0
Pupil Fees Lawsuit	1,000,000	900,000	- 2,669,881	2,874,363	2,213,386 - 2,898,163 1,210,000 -	2,503,464 - 2,068,030	(509,310) 290,078 - (830,133)	9,216,8 2,574, 750, 2,285, 905, 750,
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP)	1,000,000 750,000 - 1,014,968	900,000 750,000 - 1,014,968	- 2,669,881 1,205,000 - - - 1,014,968	- 2,874,363 1,090,000 - - - 1,007,401	2,213,386 - - 2,898,163 1,210,000 - - - 1,007,401	2,503,464 - 2,068,030 1,240,745 - - 1,007,401	(509,310) 290,078 - (830,133) 30,745 - -	9,216,8 2,574, 750, 2,285, 905, 750, 950,
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE)	1,000,000 750,000 - 1,014,968 273,810	900,000 750,000 - 1,014,968 273,810	- 2,669,881 1,205,000 - - - 1,014,968 290,935	2,874,363 1,090,000 - - 1,007,401 290,601	2,213,386 - 2,898,163 1,210,000 - - 1,007,401 291,306	2,503,464 - 2,068,030 1,240,745 - - 1,007,401 264,818	(509,310) 290,078 - (830,133) 30,745 - - - (26,488)	9,216,4 2,574, 750, 2,285, 905, 750, 950, 1,001, 284,4
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect	1,000,000 750,000 - 1,014,968 273,810 225,000	900,000 750,000 - 1,014,968 273,810 153,822	- 2,669,881 1,205,000 - - - 1,014,968 290,935 153,822	2,874,363 1,090,000 - 1,007,401 290,601 182,753	2,213,386 - 2,898,163 1,210,000 - - 1,007,401 291,306 182,753	2,503,464 - 2,068,030 1,240,745 - - 1,007,401 264,818 166,397	(509,310) 290,078 - (830,133) 30,745 - - (26,488) (16,356)	9,216,4 2,574, 750, 2,285, 905, 750, 950, 1,001, 284,8 353,6
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions)	1,000,000 750,000 - 1,014,968 273,810 225,000 75,000 (1,388,501)	900,000 750,000 - 1,014,968 273,810 153,822 75,000 (1,170,043)	- 2,669,881 1,205,000 1,014,968 290,935 153,822 75,000 (1,080,062)	2,874,363 1,090,000 - 1,007,401 290,601 182,753 75,000 (1,126,162)	2,213,386 - 2,698,163 1,210,000 - 1,007,401 291,306 182,753 75,000 (1,126,162)	2,503,464 - 2,068,030 1,240,745 1,007,401 264,818 166,397 17,364 (1,082,247)	(509,310) 290,078 	9,216,4 2,574, 750, 2,285, 905, 750, 950, 1,001, 284,8 353,6
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) GSH Technology Plan/Replacement	1,000,000 750,000 - 1,014,968 273,810 225,000 75,000 (1,388,501)	900,000 750,000 - 1,014,968 273,810 153,822 75,000 (1,170,043)	- 2,669,881 1,205,000 	2,874,363 1,090,000 - - 1,007,401 290,601 182,753 75,000 (1,126,162)	2,213,386 - 2,898,163 1,210,000 - 1,007,401 291,306 182,753 75,000 (1,126,162)	2,503,464 - 2,068,030 1,240,745 - - 1,007,401 264,818 166,397 17,364 (1,082,247)	(509,310) 290,078 - (830,133) 30,745 - - (26,488) (16,356) (57,636) 43,915	9,216,1 2,574, 750, 2,285, 905, 750, 950, 1,001, 353,1 (1,601,4
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) GSH Technology Plan/Replacement Interfund Transfer Out to Fund 12 Child Development	1,000,000 750,000 - 1,014,968 273,810 225,000 75,000 (1,388,501) - 1,000,000	900,000 750,000 - 1,014,968 273,810 153,822 75,000 (1,170,043) - 1,748,000	- 2,669,881 1,205,000 1,014,968 290,935 153,822 75,000 (1,080,062) 	- 2,874,363 1,090,000 - 1,007,401 290,601 182,753 75,000 (1,126,162) - 1,000,000	2,213,386 - 2,898,163 1,210,000 - - 1,007,401 291,306 182,753 75,000 (1,126,162) - - 1,000,000	2,503,464 2,068,030 1,240,745 1,007,401 264,818 166,397 17,364 (1,082,247) 400,000	(509,310) 290,078 	9,216,6 2,574, 750, 2,285, 905, 750, 950, 1,001, 284,8 353,0 (1,601,6
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) GSH Technology Plan/Replacement Interfund Transfer Out to Fund 12 Child Development LCAP Transfer Out to Fund 12 Child Development	1,000,000 750,000 - 1,014,968 273,810 225,000 75,000 (1,388,501) - - 1,000,000 200,000	900,000 750,000 - 1,014,968 273,810 153,822 75,000 (1,170,043) - - 1,748,000 200,000	- 2,669,881 1,205,000 1,014,968 290,935 153,822 75,000 (1,080,062) 1,748,000 200,000	2,874,363 1,090,000 - - 1,007,401 290,601 182,753 75,000 (1,126,162) - - 1,000,000 200,000	2,213,386 2,898,163 1,210,000 1,007,401 291,306 182,753 75,000 (1,126,162) 1,000,000 200,000	2,503,464 - 2,068,030 1,240,745 - 1,007,401 264,818 166,397 17,364 (1,082,247) - - 400,000 200,000	(509,310) 290,078 - (830,133) 30,745 - - (26,488) (16,356) (57,636) 43,915	9,216,1 2,574, 750, 2,285, 905, 750, 950, 1,001, 284,1 353, (1,601,1
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) 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	1,000,000 750,000 - 1,014,968 273,810 225,000 75,000 (1,388,501) - - 1,000,000 200,000	900,000 750,000 - 1,014,968 273,810 153,822 75,000 (1,170,043) - - 1,748,000 200,000 900,000	- 2,669,881 1,205,000 1,014,968 290,935 153,822 75,000 (1,080,062) 1,748,000 200,000 1,800,000	- 2,874,363 1,090,000 - 1,007,401 290,601 182,753 75,000 (1,126,162) - 1,000,000 200,000 900,000	2,213,386 - 2,898,163 1,210,000 1,007,401 291,306 182,753 75,000 (1,126,162) - 1,000,000 200,000 900,000	2,503,464 2,068,030 1,240,745 1,007,401 264,818 166,397 17,364 (1,082,247) 400,000 200,000 900,000	(509,310) 290,078 - (830,133) 30,745 - - (26,488) (16,356) (57,636) 43,915	9,216,1 2,574, 750, 2,285, 905, 750, 950, 1,001, 284,1 (1,601,1 2,265, 200,1 900,1
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) 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 14 Deferred Maint.	1,000,000 750,000 - 1,014,968 273,810 225,000 75,000 (1,388,501) - - 1,000,000 200,000	900,000 750,000 - 1,014,968 273,810 153,822 75,000 (1,170,043) - - 1,748,000 200,000	- 2,669,881 1,205,000 1,014,968 290,935 153,822 75,000 (1,080,062) 1,748,000 200,000	2,874,363 1,090,000 - - 1,007,401 290,601 182,753 75,000 (1,126,162) - - 1,000,000 200,000	2,213,386 2,898,163 1,210,000 1,007,401 291,306 182,753 75,000 (1,126,162) 1,000,000 200,000	2,503,464 - 2,068,030 1,240,745 - 1,007,401 264,818 166,397 17,364 (1,082,247) - - 400,000 200,000	(509,310) 290,078 - (830,133) 30,745 - - (26,488) (16,356) (57,636) 43,915	9,216, 2,574, 750, 2,285, 905, 750, 950, 1,001, 284, 353, 75, (1,601,
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) 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 14 Deferred Maint. TOTAL EXPENDITURE	1,000,000 750,000 - 1,014,968 273,810 225,000 75,000 (1,388,501) - - 1,000,000 200,000 900,000 1,000,000	900,000 750,000 - 1,014,968 273,810 153,822 75,000 (1,170,043) - - 1,748,000 200,000 900,000 1,000,000	- 2,669,881 1,205,000 1,014,968 290,935 153,822 75,000 (1,080,062) 1,748,000 200,000 1,800,000 1,000,000	- 2,874,363 1,090,000 - 1,007,401 290,601 182,753 75,000 (1,126,162) - 1,000,000 200,000 900,000 1,000,000	2,213,386 - 2,898,163 1,210,000 1,007,401 291,306 182,753 75,000 (1,126,162) - 1,000,000 200,000 900,000 1,000,000	2,503,464 - 2,068,030 1,240,745 - 1,007,401 264,818 166,397 17,364 (1,082,247) - - 400,000 200,000 900,000 1,000,000	(509,310) 290,078 - (830,133) 30,745 - - (26,488) (16,356) (57,636) 43,915 - (600,000) -	9,216,i 2,574, 750, 2,285, 905, 750, 950, 1,001, 284,i 353,i 75,i (1,601,i 2,265,; 200,i 900, 1,000,i 123,210,
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) 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 14 Deferred Maint. TOTAL EXPENDITURE Increase (Decrease) Fund Balance	1,000,000 750,000 1,014,968 273,810 225,000 75,000 (1,388,501) 1,000,000 200,000 900,000 1,000,000 122,570,675	900,000 750,000 - 1,014,968 273,810 153,822 75,000 (1,170,043) - - 1,748,000 200,000 900,000 1,000,000	- 2,669,881 1,205,000 1,014,968 290,935 153,822 75,000 (1,080,062) 1,748,000 200,000 1,800,000 1,000,000 122,384,679	- 2,874,363 1,090,000 - 1,007,401 290,601 182,753 75,000 (1,126,162) - 1,000,000 200,000 900,000 1,000,000 120,067,953	2,213,386 - 2,898,163 1,210,000 1,007,401 291,306 182,753 75,000 (1,126,162) - 1,000,000 200,000 900,000 1,000,000 119,862,432	2,503,464 - 2,068,030 1,240,745 - 1,007,401 264,818 166,397 17,364 (1,082,247) - 400,000 200,000 900,000 1,000,000 114,361,947	(509,310) 290,078 - (830,133) 30,745 (26,488) (16,356) (57,636) 43,915 - (600,000) - (500,000) - (500,000) - (500,00485)	9,216, 2,574, 750, 2,285, 905, 750, 950, 1,001, 284, 353, 75, (1,601, 2,265, 200, 900, 1,000, 1,000, 1,000, 123,210, (1,625,
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) 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 14 Deferred Maint. TOTAL EXPENDITURE Increase (Decrease) Fund Balance Beginning Fund Balance	1,000,000 750,000 1,014,968 273,810 225,000 75,000 (1,388,501) 1,000,000 200,000 900,000 1,000,000 122,570,675 (7,184,802)	900,000 750,000 1,014,968 273,810 153,822 75,000 (1,170,043) - 1,748,000 200,000 900,000 1,000,000 123,061,528 (5,268,248)	- 2,669,881 1,205,000 - 1,014,968 290,935 153,822 75,000 (1,080,062) - 1,748,000 200,000 1,800,000 1,000,000 122,384,679 (5,469,752)	- 2,874,963 1,090,000 - 1,007,401 290,601 182,753 75,000 (1,126,162) - 1,000,000 200,000 900,000 1,000,000 120,067,953 (740,935)	2,213,386 - 2,898,163 1,210,000 1,007,401 291,306 182,753 75,000 (1,126,162) - 1,000,000 200,000 900,000 1,000,000 119,862,432 (633,594)	2,503,464 - 2,068,030 1,240,745 - 1,007,401 264,818 166,397 17,364 (1,082,247) - 400,000 200,000 900,000 1,000,000 114,361,947 9,614,091	(509,310) 290,078 - (830,133) 30,745 (26,488) (16,356) (57,636) 43,915 - (600,000) - (500,000) - (500,000) - (500,00485)	9,216, 2,574, 750, 2,285, 905, 750, 950, 1,001, 284, 353, 75, (1,601, 2,265, 200, 1,00
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) 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 14 Deferred Maint. TOTAL EXPENDITURE Increase (Decrease) Fund Balance Beginning Fund Balance Ending Fund Balance (net of lines 64-65) Reserve - Revolving Cash, Prep-paids	1,000,000 750,000 1,014,968 273,810 225,000 75,000 (1,388,501) 1,000,000 200,000 900,000 1,000,000 122,570,675 (7,184,802) 14,678,938	900,000 750,000 1,014,968 273,810 153,822 75,000 (1,170,043) - 1,748,000 200,000 900,000 1,000,000 123,061,528 (5,268,248) 22,216,871	- 2,669,881 1,205,000 - 1,014,968 290,935 153,822 75,000 (1,080,062) - 1,748,000 200,000 1,800,000 1,000,000 122,384,679 (5,469,752) 22,216,871	- 2,874,363 1,090,000 - 1,007,401 182,753 75,000 (1,126,162) - 1,000,000 200,000 900,000 1,000,000 120,067,953 (740,935) 22,216,871 21,475,936 190,366	2,213,386 2,898,163 1,210,000 1,007,401 291,306 182,753 75,000 (1,126,162) 1,000,000 200,000 900,000 1,000,000 119,862,432 (633,594) 22,216,871	2,503,464	(509,310) 290,078	9,216,1 2,574, 750, 2,285, 905, 750, 950, 1,001, 284,1 353,1 (1,601,1 2,265,200,1 900,1 1,000,1 123,210,1 (1,625,31,830,30,205,4
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) 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 14 Deferred Maint. TOTAL EXPENDITURE Increase (Decrease) Fund Balance Beginning Fund Balance Ending Fund Balance (net of lines 64-65) Reserve - Revolving Cash, Prep-paids Reserve - Deficit Spending in 21-22	1,000,000 750,000 1,014,968 273,810 225,000 75,000 (1,388,501) 1,000,000 200,000 900,000 1,000,000 122,570,675 (7,184,802) 14,678,938 7,494,136 251,984	900,000 750,000 1,014,968 273,810 153,822 75,000 (1,170,043) 1,748,000 200,000 900,000 1,000,000 123,061,528 (5,268,248) 22,216,871 16,948,623	- 2,669,881 1,205,000 	- 2,874,363 1,090,000 - 1,007,401 290,601 182,753 75,000 (1,126,162) - 1,000,000 200,000 900,000 1,000,000 1,000,000 1,000,000 1,000,000	2,213,386	2,503,464	(509,310) 290,078	9,216,1 2,574, 750, 2,285, 905, 750, 950, 1,001, 284,1 353,1 (1,601,1 2,265,200,1 900,1 1,000,1 123,210,1 (1,625,4 31,830,30,205,4 162,7
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) 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 14 Deferred Maint. TOTAL EXPENDITURE Increase (Decrease) Fund Balance Beginning Fund Balance Ending Fund Balance (net of lines 64-65) Reserve - Revolving Cash, Prep-paids Reserve - Deficit Spending in 21-22 Reserve - Deficit Spending in 22-23	1,000,000 750,000 1,014,968 273,810 225,000 75,000 (1,388,501) 1,000,000 200,000 900,000 1,000,000 122,570,675 (7,184,802) 14,678,938 7,494,136 251,984	900,000 750,000 1,014,968 273,810 153,822 75,000 (1,170,043) 1,748,000 200,000 900,000 1,000,000 123,061,528 (5,268,248) 22,216,871 16,948,623 190,362	- 2,669,881 1,205,000	- 2,874,363 1,090,000 - 1,007,401 182,753 75,000 (1,126,162) - 1,000,000 200,000 900,000 1,000,000 120,067,953 (740,935) 22,216,871 21,475,936 190,366	2,213,386	2,503,464 - 2,068,030 1,240,745 - 1,007,401 264,818 166,397 17,364 (1,082,247) - 400,000 200,000 900,000 1,000,000 114,361,947 9,614,091 22,216,871 31,830,962 162,767 1,625,466	(509,310) 290,078	9,216,1 2,574, 750, 2,285, 905, 750, 950, 1,001, 284,1 353,1 (1,601,1 2,265,200,1 900,1 1,000,1 123,210,1 (1,625,4 31,830,30,205,4 162,7
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) 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 14 Deferred Maint. TOTAL EXPENDITURE Increase (Decrease) Fund Balance Beginning Fund Balance (net of lines 64-65) Reserve - Revolving Cash, Prep-paids Reserve - Deficit Spending in 21-22 Reserve - Deficit Spending in 22-23 Reserve - Deficit Spending in 23-24	1,000,000 750,000 1,014,968 273,810 225,000 75,000 (1,388,501) 1,000,000 200,000 900,000 1,000,000 122,570,675 (7,184,802) 14,678,938 7,494,136	900,000 750,000 1,014,968 273,810 153,822 75,000 (1,170,043) 1,748,000 200,000 900,000 1,000,000 123,061,528 (5,268,248) 22,216,871 16,948,623	- 2,669,881 1,205,000 1,014,968 290,935 153,822 75,000 (1,080,062) 1,748,000 200,000 1,800,000 1,000,000 122,384,679 (5,469,752) 22,216,871 16,747,119 190,366 1,135,532	- 2,874,363 1,090,000 - 1,007,401 290,601 182,753 75,000 (1,126,162) - 1,000,000 200,000 1,000,000 120,067,953 (740,935) 22,216,871 21,475,936 190,366 5,277,998 2,593,385	2,213,386	2,503,464 - 2,068,030 1,240,745 - 1,007,401 264,818 166,397 17,364 (1,082,247) - 400,000 200,000 900,000 1,000,000 11,361,4091 22,216,871 31,830,962 162,767 1,625,466	(509,310) 290,078	9,216,4 2,574, 750, 2,285, 905, 750, 950, 1,001, 284,4 353,6 75,6 (1,601,8 2,265,3 200,6 900,6 1,000, 1,000, 123,210, (1,625, 31,830, 30,205,4
Pupil Fees Lawsuit America Unites Lawsuit Cost of Early Retirement Incentive (SERP) COMMUNICATIONS (LAND & MOBILE) Capital Outlay Transfer to County Specialized Schools Indirect Fiscal Stabilization Plan (Budget Reductions) 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 14 Deferred Maint. TOTAL EXPENDITURE Increase (Decrease) Fund Balance Beginning Fund Balance Ending Fund Balance (net of lines 64-65) Reserve - Revolving Cash, Prep-paids Reserve - Deficit Spending in 21-22 Reserve - Deficit Spending in 22-23	1,000,000 750,000 1,014,968 273,810 225,000 75,000 (1,388,501) 1,000,000 200,000 900,000 1,000,000 122,570,675 (7,184,802) 14,678,938 7,494,136 251,984	900,000 750,000 1,014,968 273,810 153,822 75,000 (1,170,043) 1,748,000 200,000 900,000 1,000,000 123,061,528 (5,268,248) 22,216,871 16,948,623 190,362	- 2,669,881 1,205,000	- 2,874,363 1,090,000 - 1,007,401 290,601 182,753 75,000 (1,126,162) - 1,000,000 200,000 900,000 1,000,000 1,000,000 1,000,000 1,000,000	2,213,386	2,503,464 - 2,068,030 1,240,745 - 1,007,401 264,818 166,397 17,364 (1,082,247) - 400,000 200,000 900,000 1,000,000 114,361,947 9,614,091 22,216,871 31,830,962 162,767 1,625,466	(509,310) 290,078	9,216,4 2,574, 750, 2,285, 905, 750, 950, 1,001, 284,4 353,(1,601,8 2,265,; 200,(900,(1,000,(123,210,(1,625,4 31,830,3 30,205,4 162,7

2020-21	18.51% Unaudited Actuals
2020-21	12.50% Estimated Actuals
2020-21	12.56% Third Budget Revision
2020-21	12.49% Second Interim Budget
2020-21	12.48% First Interim Budget
2020-21	8.40% Adopted Budget
2019-20	13.53%
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%