INFORMATION SHEET 4/04/2023 TRUSTEES' MEETING

ATTACHMENT: 4.3

TO: Jim Bridges, Superintendent

FOR: Board of Trustees

FROM: Celli Coeville, CBO

ISSUE: March 2023 Financials

Attached for Board review are the Financials as of March 31, 2023, transactions posted up until March 31, 2023. Below is the breakdown of the Components of Ending Fund Balance.

| | March 2023 | | |
|---|---|---|---|
| **Ending Fund Balance** | | **$** | **11,820,438** |
| Nonspendable Revolving Cash | | | 7,140 |
| Restricted Funds | | | 1,132,035 |
| Committed Fund Balance (February 8, 2022 Resolution) | | | 4,000,000 |
| Other Assignments: | | | |
| Unrestricted State Lottery | 60,200 | | |
| MAA | - | | |
| Unrestricted Instructional Materials | 703,325 | | |
| Total Other Assignments | | $ | 763,525 |
| Reserve for Economic Uncertainties | | | |
| Revised Combined GF Expenditures | 40,705,681 | | |
| 3% of Combined GF Expendenditures | | | 1,221,170 |
| **Unassigned to mitigate future budget reductions** | | **$** | **4,696,568** |

**As of 03/31/2023** **Fiscal Year 2022/23 Budget**

| | Resource | Beginning Balance | Revenue Revised | Expense Revised | Net Activity | Resulting Balance |
|---|---|---|---|---|---|---|
| Fund 01 - 01 | | | | | | |
| 0000 | Unrestricted | 7,008,339.00 | 16,436,840.00 | 13,539,157.00 | 2,897,683.00 | 9,906,022.00 |
| 0013 | Unrest Instuct Materials | 732,825.00 | .00 | 29,500.00 | 29,500.00- | 703,325.00 |
| 0075 | MAA | 151,027.00 | 10,504.00 | 161,531.00 | 151,027.00- | .00 |
| 0714 | Pr 7140 Gifted & Talented | 1,475.00- | 17,475.00 | 16,000.00 | 1,475.00 | .00 |
| 0723 | Pupil Transportation | .00 | 556,014.00 | 537,158.00 | 18,856.00 | 18,856.00 |
| 0761 | Pr 6761 Arts Music & PE | .00 | 28,300.00 | 28,300.00 | .00 | .00 |
| 1100 | State Lottery | 826,430.00 | 336,600.00 | 1,102,830.00 | 766,230.00- | 60,200.00 |
| 1400 | Education Protection Account | .00 | 7,034,158.00 | 7,034,158.00 | .00 | .00 |
| 2600 | Expanded Learning Oppty Prgm | 400,563.00 | 1,388,063.00 | 1,788,626.00 | 400,563.00- | .00 |
| 3010 | ESSA-Title I Bas Grnts Low Inc | .00 | 332,482.00 | 332,482.00 | .00 | .00 |
| 3212 | ESSER II CA Comm Schools | .00 | 593,933.00 | 593,933.00 | .00 | .00 |
| 3213 | ESSER School Emer Relief | .00 | 1,516,313.00 | 1,516,313.00 | .00 | .00 |
| 3214 | ESSER Emer Relief Learn Loss | .00 | 379,078.00 | 379,078.00 | .00 | .00 |
| 3216 | ELO ESSER II | .00 | 199,399.00 | 199,399.00 | .00 | .00 |
| 3217 | ELO GEER II | .00 | 45,945.00 | 45,945.00 | .00 | .00 |
| 3218 | ELO ESSER III Emergency Needs | .00 | 129,985.00 | 129,985.00 | .00 | .00 |
| 3219 | ELO ESSER III Learning Loss | .00 | 224,071.00 | 224,071.00 | .00 | .00 |
| 3305 | Sp Ed-IDEA ARP IDEA | .00 | 64,120.00 | 64,120.00 | .00 | .00 |
| 3308 | Sp Ed-IDEA PreSchl | .00 | 9,141.00 | 7,679.00 | 1,462.00 | 1,462.00 |
| 3310 | Sp Ed-IDEA Local Assist | .00 | 344,350.00 | 344,351.00 | 1.00- | 1.00- |
| 3315 | Sp Ed-Idea Presch Entl Non Ris | .00 | 8,541.00 | 8,541.00 | .00 | .00 |
| 4035 | ESSA:Title II Teacher Quality | .00 | 96,412.00 | 96,412.00 | .00 | .00 |
| 4127 | ESSA: Title IV Stud Suppt | .00 | 32,729.00 | 32,729.00 | .00 | .00 |
| 4203 | ESSA: Title III Lim Eng Profic | .00 | 51,948.00 | 51,948.00 | .00 | .00 |
| 5634 | ARP - Homeless II | .00 | 4,775.00 | 4,775.00 | .00 | .00 |
| 5810 | Other Federal | 24,014.00 | .00 | 24,014.00 | 24,014.00- | .00 |
| 6053 | CD CA PreK Plan & Implement | .00 | 132,216.00 | 132,216.00 | .00 | .00 |
| 6266 | Educator Effectiveness 21-22 | 368,863.00 | 92,216.00 | 461,079.00 | 368,863.00- | .00 |
| 6300 | Lottery:Instructional Material | 604,954.00 | 461,079.00 | 723,754.00 | 262,675.00- | 342,279.00 |
| 6500 | Special Education | 164,896.00 | 4,346,987.00 | 4,511,883.00 | 164,896.00- | .00 |
| 6537 | Spec Ed Learn Recovery Suppt | 122,284.00 | .00 | 122,284.00 | 122,284.00- | .00 |
| 6546 | Mental Health Related Services | .00 | 82,446.00 | 81,269.00 | 1,177.00 | 1,177.00 |
| 6762 | Arts And Music Block Grant | .00 | 1,472,821.00 | 1,472,821.00 | .00 | .00 |
| 7028 | Child Nutr Kitchen&Train Fund | 25,000.00 | .00 | 25,000.00 | 25,000.00- | .00 |
| 7029 | CN Food Svc Staff Train | 16,404.00 | .00 | 16,404.00 | 16,404.00- | .00 |
| 7311 | Class Emp Prof Dev Grant | 9,599.00 | .00 | 9,599.00 | 9,599.00- | .00 |
| 7422 | In Person Instruction Grant | .00 | 737,857.00 | 737,857.00 | .00 | .00 |
| 7425 | Exp Learn Oppty Grnt After 10% | 171,131.00 | 171,131.00 | 342,262.00 | 171,131.00- | .00 |
| 7426 | Exp Learn Oppty Grnt 10% Para | 1,366.00 | .00 | 1,366.00 | 1,366.00- | .00 |
| 7435 | Learning Recovery Emer Grant | .00 | 2,024,450.00 | 2,024,450.00 | .00 | .00 |
| 7510 | Low Perf Stud Blk Grant | 3,846.00 | .00 | 3,846.00 | 3,846.00- | .00 |
| 7690 | STRS On Behalf Pension Contr | .00 | 916,439.00 | 916,439.00 | .00 | .00 |
| 8150 | Ongoing and Major Maintenance | 902,885.00 | 800,000.00 | 915,768.00 | 115,768.00- | 787,117.00 |
| 9003 | LLNL Grant | 19,366.00 | 5,000.00 | 24,366.00 | 19,366.00- | .00 |
| 9010 | District Donation | 14,504.00 | 13,792.00 | 28,296.00 | 14,504.00- | .00 |
| 9011 | Jefferson School Donations | 25,226.00 | 16,022.00 | 41,248.00 | 25,226.00- | .00 |
| 9012 | Monticello School Donations | 25,251.00 | 19,483.00 | 44,734.00 | 25,251.00- | .00 |
| 9013 | Hawkins School Donations | 33,425.00 | 10,516.00 | 43,941.00 | 33,425.00- | .00 |
| 9014 | Traina School Donations | 3,647.00 | 3,099.00 | 6,746.00 | 3,647.00- | .00 |
| 9017 | District Donation - Retirement | 150.00 | .00 | 150.00 | 150.00- | .00 |

Selection Grouped by Fund - Sorted by Resource, (Org = 20, As of Date = 3/31/2023, Actuals = N, Enc = N, SACS Fund = N, SACS Rsrc = N, SACS = N, Restricted Accts = Y)

**As of 03/31/2023** **Fiscal Year 2022/23 Budget**

| Resource | | Beginning Balance | Revenue Revised | Expense Revised | Net Activity | Resulting Balance |
|---|---|---|---|---|---|---|
| Fund 01 - 01 (continued) Resource 9018 | | | | | | |
| 9018 | San Joaquin Health Dept Grant | 23,078.00 | 17,603.00- | 5,475.00 | 23,078.00- | .00 |
| 9021 | Jefferson School Book Fair | 13.00 | .00 | 13.00 | 13.00- | .00 |
| 9023 | Hawkins Book Fair | 15,953.00 | .00 | 15,953.00 | 15,953.00- | .00 |
| 9024 | Traina Book Fair | 535.00 | 6,100.00 | 6,635.00 | 535.00- | .00 |
| 9031 | Jefferson Science Camp | 4,441.00 | 45,740.00 | 50,181.00 | 4,441.00- | .00 |
| 9033 | Hawkins Science Camp | 497.00 | 840.00 | 1,337.00 | 497.00- | .00 |
| 9034 | Traina Science Camp | 770.00 | .00 | 770.00 | 770.00- | .00 |
| 9301 | Jefferson 8th Grade Donations | 2,585.00 | 10,405.00 | 12,990.00 | 2,585.00- | .00 |
| 9303 | Hawkins 8th Grade Donations | 1,173.00 | 9,755.00 | 10,928.00 | 1,173.00- | .00 |
| 9304 | Traina 8th Grade Donations | 3,929.00- | 13,788.00 | 9,859.00 | 3,929.00 | .00 |
| 9640 | Medi-Cal Billing Option | 114,134.00 | 30,000.00 | 144,133.00 | 114,133.00- | 1.00 |
| | **Total for Fund 01** | **11,813,770.00** | **41,245,755.00** | **41,239,087.00** | **6,668.00** | **11,820,438.00** |
| Fund 13 - 13 | | | | | | |
| 5310 | Child Nutrition-School Program | 1,081,270.00 | 2,385,405.00 | 1,660,493.00 | 724,912.00 | 1,806,182.00 |
| Fund 14 - 14 | | | | | | |
| 0000 | Unrestricted | 421,073.00 | 108,487.00 | .00 | 108,487.00 | 529,560.00 |
| Fund 15 - 15 | | | | | | |
| 9910 | Restricted Unallocated | 247,398.00 | 10,648.00 | 188,245.00 | 177,597.00- | 69,801.00 |
| Fund 21 - 21 | | | | | | |
| 7717 | Tom Hawkins Restroom&Play Area | .00 | 300,000.00 | 268,500.00 | 31,500.00 | 31,500.00 |
| 9910 | Restricted Unallocated | 2,167,114.00 | 207,772.00- | 1,050.00 | 208,822.00- | 1,958,292.00 |
| | **Total for Fund 21** | **2,167,114.00** | **92,228.00** | **269,550.00** | **177,322.00-** | **1,989,792.00** |
| Fund 25 - 25 | | | | | | |
| 9040 | Ellis Schools | 10,541,593.00 | 3,000,326.00 | 1,212,438.00 | 1,787,888.00 | 12,329,481.00 |
| 9042 | Tracy Hills Schools | 30,044,917.00 | 25,002,823.00 | 52,753,271.00 | 27,750,448.00- | 2,294,469.00 |
| 9910 | Restricted Unallocated | 2,381,156.00 | 435,096.00- | 30,000.00 | 465,096.00- | 1,916,060.00 |
| | **Total for Fund 25** | **42,967,666.00** | **27,568,053.00** | **53,995,709.00** | **26,427,656.00-** | **16,540,010.00** |
| Fund 35 - 35 | | | | | | |
| 0000 | Unrestricted | 2,621,666.00 | 20,000.00 | 2,621,666.00 | 2,601,666.00- | 20,000.00 |
| 7711 | Jefferson Planning | 3,000.00 | .00 | .00 | .00 | 3,000.00 |
| 7751 | Facilities Projects - Hawkins | .00 | 40,000.00 | .00 | 40,000.00 | 40,000.00 |
| | **Total for Fund 35** | **2,624,666.00** | **60,000.00** | **2,621,666.00** | **2,561,666.00-** | **63,000.00** |
| Fund 51 - 51 | | | | | | |
| 9061 | Bond 2010A | 383,033.00 | 420,335.00 | 384,000.00 | 36,335.00 | 419,368.00 |
| 9062 | Bond 2010B | 481,063.00 | 292,572.00 | 243,700.00 | 48,872.00 | 529,935.00 |
| 9063 | Bond 2010C | 175,281.00 | 128,188.00 | 111,200.00 | 16,988.00 | 192,269.00 |
| | **Total for Fund 51** | **1,039,377.00** | **841,095.00** | **738,900.00** | **102,195.00** | **1,141,572.00** |
| Fund 67 - 67 | | | | | | |
| 9910 | Restricted Unallocated | 53,651.00 | 2,940.00 | .00 | 2,940.00 | 56,591.00 |
| Fund 71 - 71 | | | | | | |
| 9910 | Restricted Unallocated | 94,907.00 | 103,500.00 | 110,000.00 | 6,500.00- | 88,407.00 |
| Fund 78 - 78 | | | | | | |
| 9910 | Restricted Unallocated | 62,637.00 | 1,100.00 | .00 | 1,100.00 | 63,737.00 |
| | **Total for Org** | **62,573,529.00** | **72,419,211.00** | **100,823,650.00** | **28,404,439.00-** | **34,169,090.00** |