INFORMATION SHEET 8/16/2022 TRUSTEES' MEETING

ATTACHMENT: 4.3

TO: Jim Bridges, Superintendent

FOR: Board of Trustees

FROM: Dena Whittington, Interim CBO

ISSUE: June 2022 Financials

Attached for Board review are the Financials as of June 30, 2022, transactions posted up until August 11, 2022. Below is the breakdown of the Components of Ending Fund Balance.

Components of Ending Fund Balance - General Fund Combined

	June 2022		
Ending Fund Balance		**$**	**7,476,479**
Nonspendable Revolving Cash			7,140
Restricted Funds			1,474,758
Committed Fund Balance (February 8, 2022 Resolution)			4,000,000
Other Assignments:			
Unrestricted State Lottery	719,280		
MAA	141,357		
Unrestricted Instructional Materials	703,325		
Total Other Assignments		$	1,563,962
Reserve for Economic Uncertainties			
Revised Combined GF Expenditures	32,514,705		
3% of Combined GF Expendenditures			975,441
Unassigned to mitigate future budget reductions		**$**	**(544,822)**

As of 06/30/2022 **Fiscal Year 2021/22 Budget**

	Resource	Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 01 - 01						
0000	Unrestricted	6,548,216.00	8,379,622.00	10,535,579.00	2,155,957.00-	4,392,259.00
0013	Unrest Instuct Materials	732,825.00	.00	29,500.00	29,500.00-	703,325.00
0075	MAA	135,853.00	10,504.00	5,000.00	5,504.00	141,357.00
0714	Pr 7140 Gifted & Talented	1,475.00-	17,475.00	16,000.00	1,475.00	.00
0723	Pupil Transportation	355.00-	408,574.00	362,719.00	45,855.00	45,500.00
0761	Pr 6761 Arts Music & PE	1,726.00-	28,526.00	26,800.00	1,726.00	.00
1100	State Lottery	1,334,813.00	410,303.00	1,025,836.00	615,533.00-	719,280.00
1400	Education Protection Account	.00	8,509,084.00	8,509,084.00	.00	.00
2600	Expanded Learning Oppty Prgm	.00	400,563.00	400,563.00	.00	.00
3010	ESSA-Title I Bas Grnts Low Inc	.00	352,870.00	352,870.00	.00	.00
3212	ESSER II CA Comm Schools	.00	725,867.00	725,867.00	.00	.00
3213	ESSER School Emer Relief	.00	1,515,877.00	1,515,877.00	.00	.00
3214	ESSER Emer Relief Learn Loss	.00	378,969.00	378,969.00	.00	.00
3216	ELO ESSER II	.00	199,399.00	199,399.00	.00	.00
3217	ELO GEER II	.00	45,764.00	45,764.00	.00	.00
3218	ELO ESSER III Emergency Needs	.00	45,751.00	45,751.00	.00	.00
3219	ELO ESSER III Learning Loss	.00	224,071.00	224,071.00	.00	.00
3310	Sp Ed-IDEA Local Assist	.00	353,935.00	353,385.00	550.00	550.00
3315	Sp Ed-Idea Presch Entl Non Ris	.00	5,017.00	5,017.00	.00	.00
4035	ESSA:Title II Teacher Quality	.00	96,412.00	96,412.00	.00	.00
4127	ESSA: Title IV Stud Suppt	.00	14,104.00	14,104.00	.00	.00
4203	ESSA: Title III Lim Eng Profic	.00	55,482.00	55,482.00	.00	.00
5634	ARP - Homeless II	.00	4,490.00	4,490.00	.00	.00
5640	Medi-Cal Billing Option	114,823.00	30,399.00	145,222.00	114,823.00-	.00
5810	Other Federal	23,400.00	.00	.00	.00	23,400.00
6053	CD CA PreK Plan & Implement	.00	132,216.00	.00	132,216.00	132,216.00
6266	Educator Effectiveness 21-22	.00	461,079.00	461,079.00	.00	.00
6300	Lottery:Instructional Material	663,204.00	191,870.00	99,297.00	92,573.00	755,777.00
6500	Special Education	584,538.00	3,227,051.00	3,690,599.00	463,548.00-	120,990.00
6546	Mental Health Related Services	69,572.00	83,027.00	152,599.00	69,572.00-	.00
6547	Special Ed Early Interv	.00	99,300.00	99,300.00	.00	.00
7311	Class Emp Prof Dev Grant	9,599.00	.00	.00	.00	9,599.00
7422	In Person Instruction Grant	.00	737,857.00	737,857.00	.00	.00
7425	Exp Learn Oppty Grnt After 10%	609,021.00	11,179.00	620,200.00	609,021.00-	.00
7426	Exp Learn Oppty Grnt 10% Para	67,336.00	67,488.00	134,824.00	67,336.00-	.00
7510	Low Perf Stud Blk Grant	175,659.00	.00	175,659.00	175,659.00-	.00
7690	STRS On Behalf Pension Contr	.00	1,159,811.00	1,159,811.00	.00	.00
8150	Ongoing and Major Maintenance	674,097.00	800,000.00	1,077,661.00	277,661.00-	396,436.00
9003	LLNL Grant	19,366.00	.00	.00	.00	19,366.00
9010	District Donation	43,448.00	27,059.00-	.00	27,059.00-	16,389.00
9011	Jefferson School Donations	15,334.00	22,825.00	38,624.00	15,799.00-	465.00-
9012	Monticello School Donations	20,871.00	17,941.00	38,812.00	20,871.00-	.00
9013	Hawkins School Donations	41,825.00	2,525.00	44,350.00	41,825.00-	.00
9014	Traina School Donations	31,754.00	19,073.00	50,828.00	31,755.00-	1.00-
9017	District Donation - Retirement	150.00	.00	.00	.00	150.00
9018	Other Local #8	.00	76,667.00	76,668.00	1.00-	1.00-
9020	Kindergarten Readiness	.00	7,500.00	7,498.00	2.00	2.00
9021	Jefferson School Book Fair	46.00	.00	46.00	46.00-	.00
9023	Hawkins Book Fair	236.00	15,716.00	15,953.00	237.00-	1.00-
9024	Traina Book Fair	2,441.00	.00	2,440.00	2,440.00-	1.00

Selection Grouped by Fund - Sorted by Resource, (Org = 20, As of Date = 6/30/2022, Actuals = N, Enc = N, SACS Fund = N, SACS Rsrc = N, SACS = N, Restricted Accts = Y)

As of 06/30/2022						Fiscal Year 2021/22 Budget
Resource		Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 01 - 01 (continued) Resource 9031						
9031	Jefferson Science Camp	7,513.00	19,850.00	27,363.00	7,513.00-	.00
9033	Hawkins Science Camp	3.00-	20,240.00	20,237.00	3.00	.00
9034	Traina Science Camp	.00	14,500.00	14,500.00	.00	.00
9301	Jefferson 8th Grade Donations	1,523.00	8,550.00	10,073.00	1,523.00-	.00
9303	Hawkins 8th Grade Donations	2,669.00	9,957.00	12,276.00	2,319.00-	350.00
9304	Traina 8th Grade Donations	86.00	9,910.00	9,996.00	86.00-	.00
	Total for Fund 01	**11,926,659.00**	**29,402,131.00**	**33,852,311.00**	**4,450,180.00-**	**7,476,479.00**
Fund 13 - 13						
5310	Child Nutrition-School Program	324,717.00	1,637,434.00	1,233,578.00	403,856.00	728,573.00
7028	Child Nutr Kitchen&Train Fund	.00	25,000.00	25,000.00	.00	.00
7029	CN Food Svc Staff Train	.00	16,404.00	16,404.00	.00	.00
	Total for Fund 13	**324,717.00**	**1,678,838.00**	**1,274,982.00**	**403,856.00**	**728,573.00**
Fund 14 - 14						
0000	Unrestricted	325,053.00	98,300.00	.00	98,300.00	423,353.00
Fund 15 - 15						
9910	Restricted Unallocated	253,356.00	195,250.00	390,000.00	194,750.00-	58,606.00
Fund 21 - 21						
9910	Restricted Unallocated	5,000.00	2,163,659.00	1,050.00	2,162,609.00	2,167,609.00
Fund 25 - 25						
9040	Ellis Schools	7,199,496.00	3,728,326.00	1,360,000.00	2,368,326.00	9,567,822.00
9042	Tracy Hills Schools	25,052,011.00	5,567,264.00	1,730,308.00	3,836,956.00	28,888,967.00
9910	Restricted Unallocated	917,048.00	1,780,000.00	30,000.00	1,750,000.00	2,667,048.00
	Total for Fund 25	**33,168,555.00**	**11,075,590.00**	**3,120,308.00**	**7,955,282.00**	**41,123,837.00**
Fund 35 - 35						
0000	Unrestricted	2,619,521.00	20,000.00	6,500.00	13,500.00	2,633,021.00
7711	Jefferson Planning	3,000.00	.00	.00	.00	3,000.00
	Total for Fund 35	**2,622,521.00**	**20,000.00**	**6,500.00**	**13,500.00**	**2,636,021.00**
Fund 51 - 51						
9061	Bond 2010A	312,094.00	466,637.00	404,000.00	62,637.00	374,731.00
9062	Bond 2010B	377,435.00	381,030.00	298,700.00	82,330.00	459,765.00
9063	Bond 2010C	148,578.00	149,156.00	161,200.00	12,044.00-	136,534.00
	Total for Fund 51	**838,107.00**	**996,823.00**	**863,900.00**	**132,923.00**	**971,030.00**
Fund 67 - 67						
9910	Restricted Unallocated	53,475.00	2,940.00	.00	2,940.00	56,415.00
Fund 71 - 71						
9910	Restricted Unallocated	75,838.00	103,500.00	135,000.00	31,500.00-	44,338.00
Fund 78 - 78						
9910	Restricted Unallocated	62,433.00	1,100.00	.00	1,100.00	63,533.00
	Total for Org	**49,655,714.00**	**45,738,131.00**	**39,644,051.00**	**6,094,080.00**	**55,749,794.00**

INFORMATION SHEET 8/16/2022 TRUSTEES' MEETING

ATTACHMENT: 4.3

TO: Jim Bridges, Superintendent

FOR: Board of Trustees

FROM: Dena Whittington, Interim CBO

ISSUE: July 2022 Financials

Attached for Board review are the Financials as of July 31, 2022, transactions posted up until August 10, 2022. Below is the breakdown of the Components of Ending Fund Balance.

Components of Ending Fund Balance - General Fund Combined

	July 2022		
Ending Fund Balance		**$**	**11,732,010**
Nonspendable Revolving Cash			7,140
Restricted Funds			1,230,245
Committed Fund Balance (February 8, 2022 Resolution)			4,000,000
Other Assignments:			
Unrestricted State Lottery	69,781		
MAA	146,861		
Unrestricted Instructional Materials	673,825		
Total Other Assignments		$	890,467
Reserve for Economic Uncertainties			
Revised Combined GF Expenditures	32,514,705		
3% of Combined GF Expendenditures			975,441
Unassigned to mitigate future budget reductions		**$**	**4,628,717**

As of 07/31/2022 **Fiscal Year 2022/23 Budget**

	Resource	Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 01 - 01						
0000	Unrestricted	5,280,758.00	18,097,728.00	13,768,889.00	4,328,839.00	9,609,597.00
0013	Unrest Instuct Materials	703,325.00	.00	29,500.00	29,500.00-	673,825.00
0075	MAA	141,357.00	10,504.00	5,000.00	5,504.00	146,861.00
0714	Pr 7140 Gifted & Talented	.00	17,475.00	16,000.00	1,475.00	1,475.00
0723	Pupil Transportation	28,116.00-	408,574.00	380,458.00	28,116.00	.00
0761	Pr 6761 Arts Music & PE	.00	28,526.00	28,300.00	226.00	226.00
1100	State Lottery	665,577.00	336,600.00	932,396.00	595,796.00-	69,781.00
1400	Education Protection Account	.00	6,390,296.00	6,390,296.00	.00	.00
3010	ESSA-Title I Bas Grnts Low Inc	.00	245,204.00	245,204.00	.00	.00
3216	ELO ESSER II	.00	199,399.00	199,399.00	.00	.00
3217	ELO GEER II	.00	45,764.00	45,764.00	.00	.00
3218	ELO ESSER III Emergency Needs	.00	45,751.00	45,751.00	.00	.00
3219	ELO ESSER III Learning Loss	.00	224,071.00	224,071.00	.00	.00
3310	Sp Ed-IDEA Local Assist	.00	307,190.00	307,190.00	.00	.00
3315	Sp Ed-Idea Presch Entl Non Ris	.00	6,631.00	6,631.00	.00	.00
4035	ESSA:Title II Teacher Quality	.00	96,412.00	96,412.00	.00	.00
4127	ESSA: Title IV Stud Suppt	.00	14,104.00	14,104.00	.00	.00
4203	ESSA: Title III Lim Eng Profic	.00	55,482.00	55,482.00	.00	.00
5634	ARP - Homeless II	.00	4,490.00	4,490.00	.00	.00
5810	Other Federal	23,400.00	.00	.00	.00	23,400.00
6300	Lottery:Instructional Material	682,707.00	118,800.00	99,297.00	19,503.00	702,210.00
6500	Special Education	37,176.00	3,854,627.00	3,854,627.00	.00	37,176.00
6546	Mental Health Related Services	16,225.00	83,027.00	83,027.00	.00	16,225.00
7311	Class Emp Prof Dev Grant	9,599.00	.00	.00	.00	9,599.00
7425	Exp Learn Oppty Grnt After 10%	.00	175,695.00	175,695.00	.00	.00
7426	Exp Learn Oppty Grnt 10% Para	.00	67,488.00	67,488.00	.00	.00
7690	STRS On Behalf Pension Contr	.00	916,439.00	916,439.00	.00	.00
8150	Ongoing and Major Maintenance	405,846.00	800,000.00	800,000.00	.00	405,846.00
9003	LLNL Grant	19,366.00	.00	.00	.00	19,366.00
9010	District Donation	16,389.00	.00	.00	.00	16,389.00
9011	Jefferson School Donations	465.00-	.00	.00	.00	465.00-
9014	Traina School Donations	1.00-	.00	.00	.00	1.00-
9017	District Donation - Retirement	150.00	.00	.00	.00	150.00
9020	Kindergarten Readiness	2.00	.00	.00	.00	2.00
9023	Hawkins Book Fair	1.00-	.00	.00	.00	1.00-
9024	Traina Book Fair	1.00	.00	.00	.00	1.00
9031	Jefferson Science Camp	249.00-	.00	.00	.00	249.00-
9033	Hawkins Science Camp	247.00	.00	.00	.00	247.00
9303	Hawkins 8th Grade Donations	350.00	.00	.00	.00	350.00
9640	Medi-Cal Billing Option	.00	30,000.00	30,000.00	.00	.00
	Total for Fund 01	**7,973,643.00**	**32,580,277.00**	**28,821,910.00**	**3,758,367.00**	**11,732,010.00**
Fund 13 - 13						
5310	Child Nutrition-School Program	446,391.00	1,342,175.00	1,195,103.00	147,072.00	593,463.00
Fund 14 - 14						
0000	Unrestricted	423,353.00	98,300.00	.00	98,300.00	521,653.00
Fund 15 - 15						
9910	Restricted Unallocated	58,606.00	5,250.00	.00	5,250.00	63,856.00
Fund 21 - 21						
9910	Restricted Unallocated	3,950.00	.00	1,050.00	1,050.00-	2,900.00
Fund 25 - 25						

Selection Grouped by Fund - Sorted by Resource, (Org = 20, As of Date = 7/31/2022, Actuals = N, Enc = N, SACS Fund = N, SACS Rsrc = N, SACS = N, Restricted Accts = Y)

ESCAPE ONLINE

As of 07/31/2022 **Fiscal Year 2022/23 Budget**

Resource		Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 25 - 25						
9040	Ellis Schools	8,839,822.00	3,000,326.00	200,000.00	2,800,326.00	11,640,148.00
9042	Tracy Hills Schools	28,888,967.00	.00	700,000.00	700,000.00-	28,188,967.00
9910	Restricted Unallocated	2,667,048.00	618,000.00	30,000.00	588,000.00	3,255,048.00
	Total for Fund 25	**40,395,837.00**	**3,618,326.00**	**930,000.00**	**2,688,326.00**	**43,084,163.00**
Fund 35 - 35						
0000	Unrestricted	2,639,521.00	20,000.00	.00	20,000.00	2,659,521.00
7711	Jefferson Planning	3,000.00	.00	.00	.00	3,000.00
	Total for Fund 35	**2,642,521.00**	**20,000.00**	**.00**	**20,000.00**	**2,662,521.00**
Fund 51 - 51						
9061	Bond 2010A	348,429.00	420,335.00	384,000.00	36,335.00	384,764.00
9062	Bond 2010B	426,307.00	292,572.00	243,700.00	48,872.00	475,179.00
9063	Bond 2010C	165,566.00	128,188.00	111,200.00	16,988.00	182,554.00
	Total for Fund 51	**940,302.00**	**841,095.00**	**738,900.00**	**102,195.00**	**1,042,497.00**
Fund 67 - 67						
9910	Restricted Unallocated	56,415.00	2,940.00	.00	2,940.00	59,355.00
Fund 71 - 71						
9910	Restricted Unallocated	44,338.00	103,500.00	100,000.00	3,500.00	47,838.00
Fund 78 - 78						
9910	Restricted Unallocated	63,533.00	1,100.00	.00	1,100.00	64,633.00
	Total for Org	**53,048,889.00**	**38,612,963.00**	**31,786,963.00**	**6,826,000.00**	**59,874,889.00**