INFORMATION SHEET 1/14/2020 TRUSTEES' MEETING

ATTACHMENT: 4.3

TO: Jim Bridges, Superintendent

FOR: Board of Trustees

FROM: Dena Whittington, CBO

ISSUE: December 2019 Financials

Attached for Board review are the Financials as of December 31, 2019. Below is the breakdown of the Components of Ending Fund Balance as presented on the SACS forms.

| **Components of Ending Fund Blance - General Fund Combined** | | | | |
|---|---|---|---|---|
| **Ending Fund Balance** | | | **$** | **8,193,462** |
| Nonspendable Revolving Cash | | | $ | 5,000 |
| Restricted Funds | | | $ | 405,969 |
| Other Assignments: | | | | |
| Board Reserve | $ | 500,000 | | |
| Unrestricted Lottery | $ | 1,052,262 | | |
| Mandated Costs | $ | 267,052 | | |
| Total Other Assignments | | | $ | 1,819,314 |
| Reserve for Economic Uncertainties | | | | |
| Combined GF Expenditures | $ | 25,651,167 | | |
| 3% of Combined GF Expendenditures | | | $ | 769,535 |
| Unassigned/Unappropriated Amount | | | $ | 5,193,644 |

**As of 12/31/2019** **Fiscal Year 2019/20 Budget**

| Resource | | Beginning Balance | Revenue Revised | Expense Revised | Ending Balance | Net |
|---|---|---|---|---|---|---|
| Fund 01 - 01 | | | | | | |
| 0000 | Unrestricted | 6,327,759.00 | 12,732,695.00 | 12,620,488.00 | 6,439,966.00 | .00 |
| 0013 | Unrest Instuct Materials | 464,287.00 | .00 | 464,287.00 | .00 | .00 |
| 0070 | Mandated Cost | 784,936.00 | .00 | 517,884.00 | 267,052.00 | .00 |
| 0075 | MAA | 87,954.00 | 30,475.00 | 94,701.00 | 23,728.00 | .00 |
| 0709 | Prev EIA/LCAP | 3,274.00- | 1,454,511.00 | 1,451,237.00 | .00 | .00 |
| 0714 | Pr 7140 Gifted & Talented | .00 | 10,000.00 | 10,000.00 | .00 | .00 |
| 0723 | Pupil Transportation | 551.00- | 312,753.00 | 307,717.00 | 4,485.00 | .00 |
| 0761 | Pr 6761 Arts Music & PE | .00 | 26,800.00 | 26,800.00 | .00 | .00 |
| 1100 | State Lottery | 1,399,850.00 | 336,753.00 | 684,341.00 | 1,052,262.00 | .00 |
| 1400 | Education Protection Account | .00 | 3,660,681.00 | 3,660,681.00 | .00 | .00 |
| 3010 | ESSA-Title I Bas Grnts Low Inc | .00 | 199,469.00 | 199,469.00 | .00 | .00 |
| 3310 | Sp Ed-IDEA Local Assist | .00 | 381,683.00 | 381,683.00 | .00 | .00 |
| 3315 | Sp Ed-Idea Presch Entl Non Ris | .00 | 13,694.00 | 13,694.00 | .00 | .00 |
| 4035 | ESSA:Title II Teacher Quality | .00 | 48,569.00 | 48,569.00 | .00 | .00 |
| 4203 | ESSA: Title III Lim Eng Profic | .00 | 38,837.00 | 38,837.00 | .00 | .00 |
| 5640 | Medi-Cal Billing Option | 103,368.00 | 30,399.00 | 107,994.00 | 25,773.00 | .00 |
| 6300 | Lottery:Instructional Material | 396,350.00 | 118,854.00 | 182,262.00 | 332,942.00 | .00 |
| 6500 | Special Education | .00 | 2,020,182.00 | 2,020,182.00 | .00 | .00 |
| 6512 | Spec Ed Mental Health | 34,261.00 | 145,083.00 | 145,083.00 | 34,261.00 | .00 |
| 7311 | Class Emp Prof Dev Grant | 13,140.00 | .00 | 13,140.00 | .00 | .00 |
| 7510 | Low Perf Stud Blk Grant | 170,926.00 | 170,925.00 | 341,851.00 | .00 | .00 |
| 7690 | STRS On Behalf Pension Contr | .00 | 916,439.00 | 916,439.00 | .00 | .00 |
| 8150 | Ongoing and Major Maintenance | 484,127.00 | 710,627.00 | 1,194,754.00 | .00 | .00 |
| 9003 | LLNL Grant | 13,866.00 | .00 | 9,900.00 | 3,966.00 | .00 |
| 9010 | District Donation | 5,339.00 | .00 | 4,200.00 | 1,139.00 | .00 |
| 9011 | Jefferson School Donations | 28,608.00 | 2,982.00 | 35,588.00 | 3,998.00- | .00 |
| 9012 | Monticello School Donations | 20,289.00 | 911.00 | 21,663.00 | 463.00- | .00 |
| 9013 | Hawkins School Donations | 40,634.00 | 5,127.00 | 45,799.00 | 38.00- | .00 |
| 9014 | Traina School Donations | 42,513.00 | 20,225.00 | 62,733.00 | 5.00 | .00 |
| 9017 | District Donation - Retirement | 150.00 | .00 | .00 | 150.00 | .00 |
| 9020 | Kindergarten Readiness | 12,190.00 | .00 | .00 | 12,190.00 | .00 |
| 9021 | Jefferson School Book Fair | 2,201.00 | .00 | 2,201.00 | .00 | .00 |
| 9023 | Hawkins Book Fair | 9,856.00 | 9,388.00 | 19,244.00 | .00 | .00 |
| 9024 | Traina Book Fair | 7,045.00 | .00 | 7,044.00 | 1.00 | .00 |
| 9031 | Jefferson Science Camp | 8,655.00 | 26,593.00 | 35,247.00 | 1.00 | .00 |
| 9033 | Hawkins Science Camp | 1,889.00 | 17,132.00 | 19,022.00 | 1.00- | .00 |
| 9034 | Traina Science Camp | .00 | 18,644.00 | 18,644.00 | .00 | .00 |
| 9301 | Jefferson 8th Grade Donations | 3,821.00 | 12,667.00 | 16,487.00 | 1.00 | .00 |
| 9303 | Hawkins 8th Grade Donations | 2,372.00 | 8,143.00 | 10,381.00 | 134.00 | .00 |
| 9304 | Traina 8th Grade Donations | 1,624.00 | 3,610.00 | 5,328.00 | 94.00- | .00 |
| | **Total for Fund 01** | **10,464,185.00** | **23,484,851.00** | **25,755,574.00** | **8,193,462.00** | **.00** |
| Fund 13 - 13 | | | | | | |
| 5310 | Child Nutrition-School Program | 283,327.00 | 712,076.00 | 788,142.00 | 207,261.00 | .00 |
| Fund 14 - 14 | | | | | | |
| 0000 | Unrestricted | 313,095.00 | 172,114.00 | 485,209.00 | .00 | .00 |
| Fund 15 - 15 | | | | | | |
| 9910 | Restricted Unallocated | 313,827.00 | 25,250.00 | 50,000.00 | 289,077.00 | .00 |
| Fund 21 - 21 | | | | | | |
| 7711 | Jefferson Planning | 71,426.00 | 71,426.00- | .00 | .00 | .00 |
| 7712 | Traina Gymnasium | 161,360.00 | 161,360.00- | .00 | .00 | .00 |

Selection Grouped by Fund - Sorted by Resource, (Org = 20, As of Date = 12/31/2019, Actuals? = N, Enc? = N, SACS Fund? = N, SACS Rsrc? = N, Restricted Accts? = Y)

ESCAPE ONLINE

**As of 12/31/2019** **Fiscal Year 2019/20 Budget**

| Resource | | Beginning Balance | Revenue Revised | Expense Revised | Ending Balance | Net |
|---|---|---|---|---|---|---|
| Fund 21 - 21 (continued) | | | | | | |
| 7716 | Hawkins Front Entry Remodel | 60,343.00- | 534,486.00 | 469,902.00 | 4,241.00 | .00 |
| 9910 | Restricted Unallocated | 302,723.00 | 299,500.00- | 3,223.00 | .00 | .00 |
| | **Total for Fund 21** | **475,166.00** | **2,200.00** | **473,125.00** | **4,241.00** | **.00** |
| Fund 25 - 25 | | | | | | |
| 9040 | Ellis Schools | 4,517,305.00 | 2,000,326.00 | 166,930.00 | 6,350,701.00 | .00 |
| 9041 | Ellis Central Support | 140,500.00 | 125,000.00 | .00 | 265,500.00 | .00 |
| 9042 | Tracy Hills Schools | 1,157,898.00 | 1,199,708.00 | 1,229,186.00 | 1,128,420.00 | .00 |
| 9910 | Restricted Unallocated | 1,813,837.00 | 312,233.00 | 206,300.00 | 1,919,770.00 | .00 |
| | **Total for Fund 25** | **7,629,540.00** | **3,637,267.00** | **1,602,416.00** | **9,664,391.00** | **.00** |
| Fund 35 - 35 | | | | | | |
| 0000 | Unrestricted | .00 | 2,583,090.00 | .00 | 2,583,090.00 | .00 |
| 7751 | Facilities Projects - Hawkins | 5,839.00 | 100.00 | .00 | 5,939.00 | .00 |
| | **Total for Fund 35** | **5,839.00** | **2,583,190.00** | **.00** | **2,589,029.00** | **.00** |
| Fund 51 - 51 | | | | | | |
| 9061 | Bond 2010A | 219,495.00 | 346,043.00 | 334,000.00 | 231,538.00 | .00 |
| 9062 | Bond 2010B | 246,626.00 | 143,600.00 | 133,700.00 | 256,526.00 | .00 |
| 9063 | Bond 2010C | 106,861.00 | 104,950.00 | 81,200.00 | 130,611.00 | .00 |
| | **Total for Fund 51** | **572,982.00** | **594,593.00** | **548,900.00** | **618,675.00** | **.00** |
| Fund 67 - 67 | | | | | | |
| 9910 | Restricted Unallocated | 52,061.00 | 2,940.00 | .00 | 55,001.00 | .00 |
| Fund 71 - 71 | | | | | | |
| 9910 | Restricted Unallocated | 174,980.00 | 80,500.00 | 71,000.00 | 184,480.00 | .00 |
| Fund 78 - 78 | | | | | | |
| 9910 | Restricted Unallocated | 60,781.00 | 1,100.00 | .00 | 61,881.00 | .00 |
| | **Total for Org** | **20,345,783.00** | **31,296,081.00** | **29,774,366.00** | **21,867,498.00** | **.00** |