INFORMATION SHEET 6/14/2022 TRUSTEES' MEETING

ATTACHMENT 7.1

TO: Jim Bridges, Superintendent

FOR: Board of Trustees

FROM: Dena Whittington, Interim CBO

ISSUE: May 2022, Fiscal Year 21-22 Budget Revisions

Attached for Board review are the Budget Revisions and Transfers for May 1, 2022 through May 31, 2022 transaction dates which may have been posted up until June 9, 2022.

General Fund (01):
LCFF and EPA funding $275,721 net
Excess Costs $172,676

Transportation Equipment Fund (15)
Bus acquisition $190,000

Jefferson School District
Budget Adjustment Report
From 5/1/2022 through 5/31/2022

FUNDS: 01

PASSED AND ADOPTED this 14th day of June 2022, by the following vote:

AYES: _____ NOES: _____ ABSENT: _____

STATE OF CALIFORNIA
COUNTY OF SAN JOAQUIN

I, _____, Clerk of the Governing Board of the Jefferson School District of San Joaquin County, California, do hereby certify that the Governing Board of said district did in fact adopt at a Board meeting, at the time and by the vote stated, the revised budget figures shown as of the revised budget on the attached Budget Adjustment Reports as being the official revised budget of the District for Fiscal Year 2021-22.

Approved this 14th day of June, 2022.

_____
Clerk, Board of Trustees

Journal Entry # BR22-00197 through BR22-00216 Effective 5/1/2022 through 5/31/2022

Journal Entry # **BR22-00197** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/04/2022**

Created DENAW20, 5/4/2022 Posted DENAW20, 5/4/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment Adjust Excess Costs for Estimated Actuals

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5001-9200-7142-950-0000	Adjust Excess Costs for Estimated Actuals	1	37,942.00	
01-0000-0-0000-9200-7142-000-0000	Adjust Excess Costs for Estimated Actuals	2		172,676.00
01-0000-0- - -9790- -	Adjust Excess Costs for Estimated Actuals	3	172,676.00	
01-6500-0- - -9790- -	Adjust Excess Costs for Estimated Actuals	4		37,942.00
		JE # BR22-00197 Totals	**210,618.00**	**210,618.00**

Journal Entry # **BR22-00198** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/05/2022**

Created DENAW20, 5/5/2022 Posted DENAW20, 5/5/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment April month end budget alignments for categoricals

Account #	Comments	Line Seq	Debits	Credits
01-3010-0-0000-0000-8980-000-0000	April month end budget alignments for categoricals	1	1,257.00	
01-3310-0-5001-0000-8980-000-0000	April month end budget alignments for categoricals	2	1,745.00	
01-6500-0-5001-0000-8980-000-0000	April month end budget alignments for categoricals	3	8,620.00	
01-0000-0-0000-0000-8980-000-0000	April month end budget alignments for categoricals	4		11,622.00
01-0000-0- - -9790- -	April month end budget alignments for categoricals	5	11,622.00	
01-3010-0- - -9790- -	April month end budget alignments for categoricals	6		1,257.00
01-3310-0- - -9790- -	April month end budget alignments for categoricals	7		1,745.00
01-6500-0- - -9790- -	April month end budget alignments for categoricals	8		8,620.00
		JE # BR22-00198 Totals	**23,244.00**	**23,244.00**

Journal Entry # **BR22-00199** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/05/2022**

Created DENAW20, 5/5/2022 Posted DENAW20, 5/5/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment April month end budget alignments for categoricals

Account #	Comments	Line Seq	Debits	Credits
01-3010-0-0000-0000-8980-000-0000	April month end budget alignments for categoricals	1		1,257.00
01-3310-0-5001-0000-8980-000-0000	April month end budget alignments for categoricals	2		1,745.00

Selection Grouped by Journal Entry Number, (Org = 20, Fiscal Year IN ('2022'), Starting Transaction Date = 5/1/2022, Ending Transaction Date = 5/31/2022, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

Journal Entry # BR22-00197 through BR22-00216 **Effective 5/1/2022 through 5/31/2022**

Journal Entry # **BR22-00199 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/05/2022**

Account #	Comments	Line Seq	Debits	Credits
01-6500-0-5001-0000-8980-000-0000	April month end budget alignments for categoricals	3		8,620.00
01-0000-0-0000-0000-8980-000-0000	April month end budget alignments for categoricals	4	11,622.00	
01-0000-0- - -9790- -	April month end budget alignments for categoricals	5		11,622.00
01-3010-0- - -9790- -	April month end budget alignments for categoricals	6	1,257.00	
01-3310-0- - -9790- -	April month end budget alignments for categoricals	7	1,745.00	
01-6500-0- - -9790- -	April month end budget alignments for categoricals	8	8,620.00	
		JE # BR22-00199 Totals	**23,244.00**	**23,244.00**

Journal Entry # **BR22-00201** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/06/2022**

Created DENAW20, 5/6/2022 Posted DENAW20, 5/6/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment Reclassify resource 6512

Account #	Comments	Line Seq	Debits	Credits
01-6512-0-5001-2700-3711-950-0000	Reclassify resource 6512	1	766.00	
01-6500-0-5001-2700-3711-950-0000	Reclassify resource 6512	2		766.00
01-6500-0- - -9790- -	Reclassify resource 6512	3	766.00	
01-6512-0- - -9790- -	Reclassify resource 6512	4		766.00
		JE # BR22-00201 Totals	**1,532.00**	**1,532.00**

Journal Entry # **BR22-00202** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/06/2022**

Created KELLIEM20, 5/6/2022 Posted KELLIEM20, 5/6/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment Science Camp Funds Transfer HS to JS - Noah Lopez

Account #	Comments	Line Seq	Debits	Credits
01-9033-0-1110-1000-5815-130-0000	Science Camp Funds Transfer HS to JS - Noah Lopez	1	250.00	
01-9031-0-1110-1000-4310-110-0000	Science Camp Funds Transfer HS to JS - Noah Lopez	2		250.00
01-9031-0- - -9790- -	Science Camp Funds Transfer HS to JS - Noah Lopez	3	250.00	
01-9033-0- - -9790- -	Science Camp Funds Transfer HS to JS - Noah Lopez	4		250.00
		JE # BR22-00202 Totals	**500.00**	**500.00**

Journal Entry # BR22-00197 through BR22-00216 Effective 5/1/2022 through 5/31/2022

Journal Entry # **BR22-00203** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/12/2022**

Created DEANAH20, 5/12/2022 Posted DEANAH20, 5/12/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment JS/INCREASE BUDGET FOR TUFF SHED

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-8200-4400-810-9200	JS/INCREASE BUDGET FOR TUFF SHED	1		1,600.00
01-0000-0- - -9790- -	JS/INCREASE BUDGET FOR TUFF SHED	2	1,600.00	
		JE # BR22-00203 Totals	**1,600.00**	**1,600.00**

Journal Entry # **BR22-00204** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/16/2022**

Created DENAW20, 5/16/2022 Posted DENAW20, 5/16/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment Acquisition of bus #13

Account #	Comments	Line Seq	Debits	Credits
15-9910-0-0000-0000-8919-000-0000	Acquisition of bus #13	1	190,000.00	
01-0000-0-0000-9300-7619-000-0000	Acquisition of bus #13	2	190,000.00	
15-9910-0-0000-3600-6442-850-0000	Acquisition of bus #13	3		190,000.00
01-0000-0- - -9790- -	Acquisition of bus #13	4		190,000.00
		JE # BR22-00204 Totals	**380,000.00**	**380,000.00**

Journal Entry # **BR22-00205** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/17/2022**

Created DEANAH20, 5/17/2022 Posted DEANAH20, 5/17/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment MOT/INCREASE BUDGET FOR BUS CAMERAS

Account #	Comments	Line Seq	Debits	Credits
01-0723-0-0000-3600-4400-850-9100	MOT/INCREASE BUDGET FOR BUS CAMERAS	1		35,000.00
01-0723-0- - -9790- -	MOT/INCREASE BUDGET FOR BUS CAMERAS	2	35,000.00	
		JE # BR22-00205 Totals	**35,000.00**	**35,000.00**

Journal Entry # BR22-00197 through BR22-00216 Effective 5/1/2022 through 5/31/2022

Journal Entry # **BR22-00206** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/18/2022**

Created DENAW20, 5/18/2022 Posted DENAW20, 5/18/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment Align budgets for estimated actuals

Account #	Comments	Line Seq	Debits	Credits
01-3315-0-5001-0000-8182-000-0011	Align budgets for estimated actuals	1		1,614.00
01-3315-0-5770-1130-4310-950-0000	Align budgets for estimated actuals	2	1,695.00	
01-0000-0-0000-9300-7619-000-0000	Align budgets for estimated actuals	3		380,000.00
01-0000-0- - -9790- -	Align budgets for estimated actuals	4	380,000.00	
01-3315-0- - -9790- -	Align budgets for estimated actuals	5		81.00
		JE # BR22-00206 Totals	**381,695.00**	**381,695.00**

Journal Entry # **BR22-00207** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/18/2022**

Created DENAW20, 5/18/2022 Posted DENAW20, 5/18/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment Establish early mental health budget

Account #	Comments	Line Seq	Debits	Credits
01-6547-0-0000-0000-8590-000-0000	Establish early mental health	1	99,300.00	
01-6547-0-5770-3160-4310-950-0000	Establish early mental health	2		99,300.00
		JE # BR22-00207 Totals	**99,300.00**	**99,300.00**

Journal Entry # **BR22-00208** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/20/2022**

Created DENAW20, 5/20/2022 Posted DENAW20, 5/20/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment Establish summer school supply budget

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-1110-1000-4310-929-9000	Establish summer school supply budget	1		1,500.00
01-0000-0- - -9790- -	Establish summer school supply budget	2	1,500.00	
		JE # BR22-00208 Totals	**1,500.00**	**1,500.00**

Journal Entry # BR22-00197 through BR22-00216 Effective 5/1/2022 through 5/31/2022

Journal Entry # **BR22-00209** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/25/2022**

Created DEANAH20, 5/25/2022 Posted DEANAH20, 5/25/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment SCIENCE CAMP BUSING

Account #	Comments	Line Seq	Debits	Credits
01-9031-0-1110-1000-5817-110-0000	SCIENCE CAMP BUSING	1		500.00
01-9034-0-1110-1000-5817-140-0000	SCIENCE CAMP BUSING	2		500.00
01-9031-0- - -9790- -	SCIENCE CAMP BUSING	3	500.00	
01-9034-0- - -9790- -	SCIENCE CAMP BUSING	4	500.00	
		JE # BR22-00209 Totals	**1,000.00**	**1,000.00**

Journal Entry # **BR22-00210** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/25/2022**

Created DEANAH20, 5/25/2022 Posted DEANAH20, 5/25/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment BO/INCREASE BUDGET FOR FIELD TRIPS

Account #	Comments	Line Seq	Debits	Credits
01-9031-0-1110-1000-5817-110-0000	BO/INCREASE BUDGET FOR FIELD TRIPS	1		7,505.00
01-9033-0-1110-1000-5817-130-0000	BO/INCREASE BUDGET FOR FIELD TRIPS	2		7,423.00
01-9034-0-1110-1000-5817-140-0000	BO/INCREASE BUDGET FOR FIELD TRIPS	3		6,529.00
01-9031-0- - -9790- -	BO/INCREASE BUDGET FOR FIELD TRIPS	4	7,505.00	
01-9033-0- - -9790- -	BO/INCREASE BUDGET FOR FIELD TRIPS	5	7,423.00	
01-9034-0- - -9790- -	BO/INCREASE BUDGET FOR FIELD TRIPS	6	6,529.00	
		JE # BR22-00210 Totals	**21,457.00**	**21,457.00**

Journal Entry # **BR22-00211** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/25/2022**

Created KELLIEM20, 5/25/2022 Posted KELLIEM20, 5/25/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment JS/Science Camp

Account #	Comments	Line Seq	Debits	Credits
01-9031-0-1110-1000-4310-110-0000	JS/Science Camp	1		4,510.00
01-9031-0-0000-0000-8699-000-0000	JS/Science Camp	2	4,510.00	
		JE # BR22-00211 Totals	**4,510.00**	**4,510.00**

Selection Grouped by Journal Entry Number, (Org = 20, Fiscal Year IN ('2022'), Starting Transaction Date = 5/1/2022, Ending Transaction Date = 5/31/2022, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

Journal Entry # BR22-00197 through BR22-00216 Effective 5/1/2022 through 5/31/2022

Journal Entry # **BR22-00212** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/25/2022**

Created KELLIEM20, 5/25/2022 Posted KELLIEM20, 5/25/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment JS/Grad.

Account #	Comments	Line Seq	Debits	Credits
01-9301-0-1110-1000-4310-110-1001	JS/Grad.	1		250.00
01-9301-0-0000-0000-8699-000-0000	JS/Grad.	2	250.00	
		JE # BR22-00212 Totals	**250.00**	**250.00**

Journal Entry # **BR22-00213** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/25/2022**

Created KELLIEM20, 5/25/2022 Posted KELLIEM20, 5/25/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment TS/8th Grd. Grad.

Account #	Comments	Line Seq	Debits	Credits
01-9304-0-1110-1000-4320-140-0000	TS/8th Grd. Grad.	1		3,150.00
01-9304-0-0000-0000-8699-000-0000	TS/8th Grd. Grad.	2	3,150.00	
		JE # BR22-00213 Totals	**3,150.00**	**3,150.00**

Journal Entry # **BR22-00214** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/25/2022**

Created KELLIEM20, 5/25/2022 Posted KELLIEM20, 5/25/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment TS/Science Camp

Account #	Comments	Line Seq	Debits	Credits
01-9034-0-1110-1000-5815-140-0000	TS/Science Camp	1		4,250.00
01-9034-0-0000-0000-8699-000-0000	TS/Science Camp	2	4,250.00	
		JE # BR22-00214 Totals	**4,250.00**	**4,250.00**

Journal Entry # BR22-00197 through BR22-00216 Effective 5/1/2022 through 5/31/2022

Journal Entry # **BR22-00215** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/31/2022**

Created DENAW20, 5/31/2022 Posted DENAW20, 5/31/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment Adjust LCFF for Estimated Actuals

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-0000-8011-000-0000	Adjust LCFF for Estimated Actuals	1		335,694.00
01-1400-0-0000-0000-8012-000-0000	Adjust LCFF for Estimated Actuals	2	215,748.00	
01-0000-0-0000-0000-8041-000-0000	Adjust LCFF for Estimated Actuals	3	4,891.00	
01-1400-0-1110-1000-1100-110-0000	Adjust LCFF for Estimated Actuals	4		37,197.00
01-1400-0-1110-1000-1100-120-0000	Adjust LCFF for Estimated Actuals	5		44,638.00
01-1400-0-1110-1000-1100-130-0000	Adjust LCFF for Estimated Actuals	6		63,237.00
01-1400-0-1110-1000-1100-140-0000	Adjust LCFF for Estimated Actuals	7		70,676.00
01-0000-0-1110-1000-1100-110-0000	Adjust LCFF for Estimated Actuals	8	37,198.00	
01-0000-0-1110-1000-1100-120-0000	Adjust LCFF for Estimated Actuals	9	44,638.00	
01-0000-0-1110-1000-1100-130-0000	Adjust LCFF for Estimated Actuals	10	63,237.00	
01-0000-0-1110-1000-1100-140-0000	Adjust LCFF for Estimated Actuals	11	70,676.00	
01-0000-0- - -9790- -	Adjust LCFF for Estimated Actuals	12	115,054.00	
		JE # BR22-00215 Totals	**551,442.00**	**551,442.00**

Journal Entry # **BR22-00216** Status **Posted** Type **BudRev** Fiscal Year **2022** Transaction Date **05/20/2022**

Created DENAW20, 5/20/2022 Posted DENAW20, 5/31/2022 Department BUSN
Requisition # Purchase Order # Batch #

Comment Adjust

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-1110-1000-4310-110-1001	Adjust LCFF funding for estimated actuals	1		1.00
01-0000-0- - -9790- -	Adjust	2	1.00	
		JE # BR22-00216 Totals	**1.00**	**1.00**

Jefferson Elementary School District Totals	**1,744,293.00**	**1,744,293.00**