INFORMATION SHEET 9/12/2023 TRUSTEES' MEETING

ATTACHMENT: 4.3

TO: Jim Bridges, Superintendent

FOR: Board of Trustees

FROM: Celli Coeville, CBO

ISSUE: August 2023 Financials

Attached for Board review are the Financials as of August 31, 2023, transactions posted up until September 8, 2023. Below is the breakdown of the Components of Ending Fund Balance.

	August 2023		
Ending Fund Balance		**$**	**10,325,544**
Nonspendable Revolving Cash			7,140
Restricted Funds			1,059,261
Committed Fund Balance (February 8, 2022 Resolution)			4,000,000
Other Assignments:			
Unrestricted State Lottery	-		
MAA	-		
Unrestricted Instructional Materials	703,325		
Total Other Assignments		$	703,325
Reserve for Economic Uncertainties			
Revised Combined GF Expenditures	37,545,194		
3% of Combined GF Expendenditures			1,059,261
Unassigned to mitigate future budget reductions		**$**	**3,496,557**

As of 08/31/2023 **Fiscal Year 2023/24 Budget**

	Resource	Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 01 - 01						
0000	Unrestricted	7,933,613.00	17,347,368.00	16,718,023.00	629,345.00	8,562,958.00
0013	Unrest Instuct Materials	703,325.00	.00	.00	.00	703,325.00
0075	MAA	.00	10,504.00	10,504.00	.00	.00
0714	Pr 7140 Gifted & Talented	.00	16,000.00	16,000.00	.00	.00
0723	Pupil Transportation	.00	556,014.00	556,014.00	.00	.00
0761	Pr 6761 Arts Music & PE	.00	26,800.00	26,800.00	.00	.00
1100	State Lottery	62,700.00	464,950.00	527,650.00	62,700.00-	.00
1400	Education Protection Account	.00	8,275,090.00	8,275,090.00	.00	.00
3010	ESSA-Title I Bas Grnts Low Inc	.00	332,482.00	332,482.00	.00	.00
3310	Sp Ed-IDEA Local Assist	.00	472,186.00	472,186.00	.00	.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
5810	Other Federal	.00	24,014.00	24,014.00	.00	.00
6300	Lottery:Instructional Material	65,279.00	183,245.00	248,524.00	65,279.00-	.00
6500	Special Education	.00	5,103,560.00	5,103,560.00	.00	.00
6546	Mental Health Related Services	.00	106,886.00	106,886.00	.00	.00
6762	Arts And Music Block Grant	.00	1,472,821.00	1,472,821.00	.00	.00
7311	Class Emp Prof Dev Grant	9,599.00	.00	.00	.00	9,599.00
7435	Learning Recovery Emer Grant	.00	2,024,450.00	2,024,450.00	.00	.00
7690	STRS On Behalf Pension Contr	.00	916,439.00	916,439.00	.00	.00
8150	Ongoing and Major Maintenance	779,007.00	800,000.00	529,346.00	270,654.00	1,049,661.00
9640	Medi-Cal Billing Option	1.00	.00	.00	.00	1.00
	Total for Fund 01	**9,553,524.00**	**38,322,439.00**	**37,550,419.00**	**772,020.00**	**10,325,544.00**
Fund 13 - 13						
5310	Child Nutrition-School Program	1,783,078.00	1,709,066.00	1,705,193.00	3,873.00	1,786,951.00
Fund 14 - 14						
0000	Unrestricted	529,560.00	108,487.00	.00	108,487.00	638,047.00
Fund 15 - 15						
9910	Restricted Unallocated	69,801.00	.00	.00	.00	69,801.00
Fund 21 - 21						
9910	Restricted Unallocated	1,958,292.00	.00	.00	.00	1,958,292.00
Fund 25 - 25						
9040	Ellis Schools	12,329,481.00	.00	.00	.00	12,329,481.00
9042	Tracy Hills Schools	2,294,469.00	.00	.00	.00	2,294,469.00
9910	Restricted Unallocated	1,916,060.00	500,000.00	.00	500,000.00	2,416,060.00
	Total for Fund 25	**16,540,010.00**	**500,000.00**	**.00**	**500,000.00**	**17,040,010.00**
Fund 35 - 35						
0000	Unrestricted	20,000.00	20,000.00	.00	20,000.00	40,000.00
7711	Jefferson Planning	3,000.00	.00	.00	.00	3,000.00
7751	Facilities Projects - Hawkins	40,000.00	40,000.00	.00	40,000.00	80,000.00
	Total for Fund 35	**63,000.00**	**60,000.00**	**.00**	**60,000.00**	**123,000.00**
Fund 51 - 51						
9061	Bond 2010A	419,368.00	.00	.00	.00	419,368.00
9062	Bond 2010B	529,935.00	.00	.00	.00	529,935.00
9063	Bond 2010C	192,269.00	.00	.00	.00	192,269.00
	Total for Fund 51	**1,141,572.00**	**.00**	**.00**	**.00**	**1,141,572.00**
Fund 67 - 67						

Selection Grouped by Fund - Sorted by Resource, (Org = 20, As of Date = 8/31/2023, Actuals = N, Enc = N, SACS Fund = N, SACS Rsrc = N, SACS = N, Restricted Accts = Y)

As of 08/31/2023						Fiscal Year 2023/24 Budget
	Resource	Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 67 - 67						
9910	Restricted Unallocated	56,591.00	.00	.00	.00	56,591.00
Fund 71 - 71						
9910	Restricted Unallocated	88,407.00	100,000.00	100,000.00	.00	88,407.00
Fund 78 - 78						
9910	Restricted Unallocated	63,737.00	.00	.00	.00	63,737.00
	Total for Org	**31,847,572.00**	**40,799,992.00**	**39,355,612.00**	**1,444,380.00**	**33,291,952.00**