INFORMATION SHEET 6/20/2024 TRUSTEES' MEETING

ATTACHMENT 7.4

TO: Jim Bridges, Superintendent

FOR: Board of Trustees

FROM: Celli Coeville, CBO

ISSUE: May 2024, Fiscal Year 23-24 Budget Revisions

Attached for Board review are the Budget Revisions and Transfers for May 1, 2024 through May 31, 2024 transaction dates which may have been posted up until June 10, 2024.

General Fund 01:

Routine salary and donation budget alignments
Update LCFF Estimated Actuals Calculations per SJCOE
Adjust EPA for Estimated Actuals per SJCOE
Align ELOP Budget

Fund 25:

Establish CHES Furniture Budget

Jefferson School District
Budget Adjustment Report
From 5/1/2024 through 5/31/2024

FUNDS: 01

PASSED AND ADOPTED this 20th day of June 2024, 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 2023-24.

Approved this 20th day of June 2024.

_____
Clerk, Board of Trustees

Journal Entry # BR24-00155 through BR24-00166 Effective 5/1/2024 through 5/31/2024

Journal Entry # **BR24-00155** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/16/2024**

Created CELLICO20, 5/16/2024 Posted CELLICO20, 5/16/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Realign Ellis for Other Services

Account #	Comments	Line Seq	Debits	Credits
25-9040-0-0000-8500-6181-158-0000	Realign Ellis for Other Services	1		4,900.00
25-9040-0- - -9790- -	Realign Ellis for Other Services	2	4,900.00	
		JE # BR24-00155 Totals	**4,900.00**	**4,900.00**

Journal Entry # **BR24-00156** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/21/2024**

Created CELLICO20, 5/21/2024 Posted CELLICO20, 5/21/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Establish Budget for CHES Furniture

Account #	Comments	Line Seq	Debits	Credits
25-9910-0-0000-8500-4310-160-0000	Establish Furniture Budget for CHES	1		919,813.00
25-9910-0-0000-8500-4400-160-0000	Establish Budget for CHES Furniture	2		27,136.00
25-9910-0-0000-8500-5800-160-0000	Establish Budget for CHES Furniture	3		287,631.00
25-9910-0- - -9790- -	Establish Budget for CHES Furniture	4	1,234,580.00	
		JE # BR24-00156 Totals	**1,234,580.00**	**1,234,580.00**

Journal Entry # **BR24-00157** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/21/2024**

Created CELLICO20, 5/21/2024 Posted CELLICO20, 5/21/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Increase Budget for Increased Comcast Charges

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-8200-5941-110-1999	Increase Budget for Increased Comcast Charges	1		8,000.00
01-0000-0-0000-8200-5941-120-1999	Increase Budget for Increased Comcast Charges	2		8,000.00
01-0000-0-0000-8200-5941-130-1999	Increase Budget for Increased Comcast Charges	3		8,000.00
01-0000-0-0000-8200-5941-140-1999	Increase Budget for Increased Comcast Charges	4		8,000.00
01-0000-0-0000-8200-5941-900-1999	Increase Budget for Increased Comcast Charges	5		8,000.00
01-0000-0- - -9790- -	Increase Budget for Increased Comcast Charges	6	40,000.00	
		JE # BR24-00157 Totals	**40,000.00**	**40,000.00**

Selection Grouped by Journal Entry Number, (Org = 20, Fiscal Year IN ('2024'), Starting Transaction Date = 5/1/2024, Ending Transaction Date = 5/31/2024, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

Journal Entry # BR24-00155 through BR24-00166 Effective 5/1/2024 through 5/31/2024

Journal Entry # **BR24-00158** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/22/2024**

Created CELLICO20, 5/22/2024 Posted CELLICO20, 5/22/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Realign Fund 13

Account #	Comments	Line Seq	Debits	Credits
13-5310-0-0000-3700-2200-120-0000	Realign Fund 13	1		102.00
13-5310-0-0000-3700-2200-139-0000	Realign Fund 13	2		3,301.00
13-5310-0-0000-3700-2400-140-0000	Realign Fund 13	3		1,377.00
13-5310-0-0000-3700-3202-120-0000	Realign Fund 13	4		27.00
13-5310-0-0000-3700-3202-129-0000	Realign Fund 13	5		409.00
13-5310-0-0000-3700-3312-120-0000	Realign Fund 13	6		6.00
13-5310-0-0000-3700-3312-140-0000	Realign Fund 13	7		170.00
13-5310-0-0000-3700-3312-149-0000	Realign Fund 13	8		148.00
13-5310-0-0000-3700-3322-120-0000	Realign Fund 13	9		1.00
13-5310-0-0000-3700-3322-140-0000	Realign Fund 13	10		40.00
13-5310-0-0000-3700-3322-149-0000	Realign Fund 13	11		34.00
13-5310-0-0000-3700-3502-140-0000	Realign Fund 13	12		1.00
13-5310-0-0000-3700-3602-120-0000	Realign Fund 13	13		2.00
13-5310-0-0000-3700-3602-140-0000	Realign Fund 13	14		48.00
13-5310-0-0000-3700-3602-899-0000	Realign Fund 13	15		17.00
13-5310-0-0000-3700-4710-890-9300	Realign Fund 13	16	7,024.00	
13-5310-0- - -9790- -	Realign Fund 13	17		1,341.00
		JE # BR24-00158 Totals	**7,024.00**	**7,024.00**

Journal Entry # **BR24-00159** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/24/2024**

Created CELLICO20, 5/24/2024 Posted CELLICO20, 5/24/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Realign for Vision/Hearing Screening for CHES

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-1110-1000-5800-925-9030	Realign for Vision/Hearing Screening for CHES	1		16,000.00
01-0000-0-0000-7300-5800-900-9030	Realign for Vision/Hearing Screening for CHES	2	8,000.00	
01-0000-0- - -9790- -	Realign for Vision/Hearing Screening for CHES	3	8,000.00	
		JE # BR24-00159 Totals	**16,000.00**	**16,000.00**

Selection Grouped by Journal Entry Number, (Org = 20, Fiscal Year IN ('2024'), Starting Transaction Date = 5/1/2024, Ending Transaction Date = 5/31/2024, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

Journal Entry # BR24-00155 through BR24-00166 Effective 5/1/2024 through 5/31/2024

Journal Entry # **BR24-00160** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/27/2024**

Created CELLICO20, 5/27/2024 Posted CELLICO20, 5/27/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Excess Costs County LCFF Transfer for Est Actuals

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-9200-7142-000-0000	County LCFF Transfer for Estimated Actuals	1		47,506.00
01-0000-0- - -9790- -	Excess Costs County LCFF Transfer for Est Actuals	2	47,506.00	
	JE # BR24-00160 Totals		**47,506.00**	**47,506.00**

Journal Entry # **BR24-00161** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/27/2024**

Created CELLICO20, 5/27/2024 Posted CELLICO20, 5/27/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Adj LCFF for Est. Actuals

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-0000-8011-000-0000	Adj LCFF for Est. Actuals	1		1,133,337.00
01-1400-0-0000-0000-8012-000-0000	Adj LCFF for Est. Actuals	2	828,325.00	
01-0000-0-0000-0000-8096-000-0000	Adj LCFF for Est. Actuals	3		218.00
01-0000-0- - -9790- -	Adj LCFF for Est. Actuals	4	1,133,555.00	
01-1400-0- - -9790- -	Adj LCFF for Est. Actuals	5		828,325.00
	JE # BR24-00161 Totals		**1,961,880.00**	**1,961,880.00**

Journal Entry # **BR24-00162** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/27/2024**

Created CELLICO20, 5/27/2024 Posted CELLICO20, 5/27/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Adj EPA for Est Actuals

Account #	Comments	Line Seq	Debits	Credits
01-1400-0-1110-1000-1100-110-0000	Adj EPA for Est Actuals	1		158,077.00
01-1400-0-1110-1000-1100-120-0000	Adj EPA for Est Actuals	2		183,370.00
01-1400-0-1110-1000-1100-130-0000	Adj EPA for Est Actuals	3		240,278.00
01-1400-0-1110-1000-1100-140-0000	Adj EPA for Est Actuals	4		246,600.00
01-0000-0-1110-1000-1100-110-0000	Adj EPA for Est Actuals	5	158,077.00	
01-0000-0-1110-1000-1100-120-0000	Adj EPA for Est Actuals	6	183,370.00	
01-0000-0-1110-1000-1100-130-0000	Adj EPA for Est Actuals	7	240,278.00	

Selection Grouped by Journal Entry Number, (Org = 20, Fiscal Year IN ('2024'), Starting Transaction Date = 5/1/2024, Ending Transaction Date = 5/31/2024, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

Journal Entry # BR24-00155 through BR24-00166 **Effective 5/1/2024 through 5/31/2024**

Journal Entry # **BR24-00162 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/27/2024**

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-1110-1000-1100-140-0000	Adj EPA for Est Actuals	8	246,600.00	
01-0000-0- - -9790- -	Adj EPA for Est Actuals	9		828,325.00
01-1400-0- - -9790- -	Adj EPA for Est Actuals	10	828,325.00	
		JE # BR24-00162 Totals	**1,656,650.00**	**1,656,650.00**

Journal Entry # **BR24-00163** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/27/2024**

Created CELLICO20, 5/27/2024 Posted CELLICO20, 5/27/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Realign RMA for Budget

Account #	Comments	Line Seq	Debits	Credits
01-8150-0-0000-8110-2200-119-0000	Realign RMA for Budget	1		482.00
01-8150-0-0000-8110-2200-129-0000	Realign RMA for Budget	2		105.00
01-8150-0-0000-8110-2200-139-0000	Realign RMA for Budget	3		145.00
01-8150-0-0000-8110-2200-149-0000	Realign RMA for Budget	4		142.00
01-8150-0-0000-8110-2310-819-0000	Realign RMA for Budget	5		7,120.00
01-8150-0-0000-8110-3202-129-0000	Realign RMA for Budget	6		28.00
01-8150-0-0000-8110-3202-819-0000	Realign RMA for Budget	7		937.00
01-8150-0-0000-8110-3312-119-0000	Realign RMA for Budget	8		36.00
01-8150-0-0000-8110-3312-129-0000	Realign RMA for Budget	9		7.00
01-8150-0-0000-8110-3312-819-0000	Realign RMA for Budget	10		206.00
01-8150-0-0000-8110-3322-119-0000	Realign RMA for Budget	11		8.00
01-8150-0-0000-8110-3322-129-0000	Realign RMA for Budget	12		1.00
01-8150-0-0000-8110-3322-819-0000	Realign RMA for Budget	13		48.00
01-8150-0-0000-8110-3412-119-0000	Realign RMA for Budget	14		17.00
01-8150-0-0000-8110-3412-129-0000	Realign RMA for Budget	15		185.00
01-8150-0-0000-8110-3412-139-0000	Realign RMA for Budget	16		62.00
01-8150-0-0000-8110-3412-149-0000	Realign RMA for Budget	17		62.00
01-8150-0-0000-8110-3412-819-0000	Realign RMA for Budget	18		132.00
01-8150-0-0000-8110-3502-819-0000	Realign RMA for Budget	19		4.00
01-8150-0-0000-8110-3602-119-0000	Realign RMA for Budget	20		17.00
01-8150-0-0000-8110-3602-129-0000	Realign RMA for Budget	21		8.00
01-8150-0-0000-8110-3602-139-0000	Realign RMA for Budget	22		11.00
01-8150-0-0000-8110-3602-149-0000	Realign RMA for Budget	23		11.00

Selection Grouped by Journal Entry Number, (Org = 20, Fiscal Year IN ('2024'), Starting Transaction Date = 5/1/2024, Ending Transaction Date = 5/31/2024, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

Journal Entry # BR24-00155 through BR24-00166 **Effective 5/1/2024 through 5/31/2024**

Journal Entry # **BR24-00163 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/27/2024**

Account #	Comments	Line Seq	Debits	Credits
01-8150-0-0000-8110-3602-819-0000	Realign RMA for Budget	24		139.00
01-8150-0- - -9790- -	Realign RMA for Budget	25	9,913.00	
		JE # BR24-00163 Totals	**9,913.00**	**9,913.00**

Journal Entry # **BR24-00164** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/27/2024**

Created CELLICO20, 5/27/2024 Posted CELLICO20, 5/27/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Align ELOP for Budget

Account #	Comments	Line Seq	Debits	Credits
01-2600-0-0000-0000-8590-000-0000	Align ELOP for Budget	1	812,504.00	
01-2600-0-1110-1000-5800-925-0000	Align ELOP for Budget	2		812,504.00
		JE # BR24-00164 Totals	**812,504.00**	**812,504.00**

Journal Entry # **BR24-00165** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/31/2024**

Created CELLICO20, 5/31/2024 Posted CELLICO20, 5/31/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Adjust RRM Budget to 3% for Close

Account #	Comments	Line Seq	Debits	Credits
01-8150-0-0000-0000-8980-000-0000	Adjust RRM Budget to 3%	1	500,000.00	
01-8150-0- - -9790- -	Adjust RRM Budget to 3% for Close	2		500,000.00
		JE # BR24-00165 Totals	**500,000.00**	**500,000.00**

Journal Entry # **BR24-00166** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/31/2024**

Created CELLICO20, 5/31/2024 Posted CELLICO20, 5/31/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Establish Cubbie Budget for CHES

Account #	Comments	Line Seq	Debits	Credits
25-9910-0-0000-8500-4310-160-0000	Establish Cubbie Budget for CHES	1		20,000.00
25-9910-0- - -9790- -	Establish Cubbie Budget for CHES	2	20,000.00	
		JE # BR24-00166 Totals	**20,000.00**	**20,000.00**

Selection Grouped by Journal Entry Number, (Org = 20, Fiscal Year IN ('2024'), Starting Transaction Date = 5/1/2024, Ending Transaction Date = 5/31/2024, JE Type IN ('BudRev'), Unposted JE? = N, Page Break? = N)

Journal Entry # BR24-00155 through BR24-00166 **Effective 5/1/2024 through 5/31/2024**

Journal Entry # **BR24-00166 (Continued)** Status **Posted** Type **BudRev** Fiscal Year **2024** Transaction Date **05/31/2024**

Account #	Comments	Line Seq	Debits	Credits
	Jefferson Elementary School District Totals		**6,310,957.00**	**6,310,957.00**

Journal Entry # BT24-00044 through BT24-00051 Effective 5/1/2024 through 5/31/2024

Journal Entry # **BT24-00044** Status **Posted** Type **BudXFer** Fiscal Year **2024** Transaction Date **05/01/2024**

Created CELLICO20, 5/1/2024 Posted CELLICO20, 5/1/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Realign for Estimated Actuals

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-7300-5651-900-9030	Realign for Estimated Actuals	1	2,000.00	
01-0000-0-0000-7300-5884-900-9030	Realign for Estimated Actuals	2		2,000.00
		JE # BT24-00044 Totals	**2,000.00**	**2,000.00**

Journal Entry # **BT24-00046** Status **Posted** Type **BudXFer** Fiscal Year **2024** Transaction Date **05/08/2024**

Created CELLICO20, 5/8/2024 Posted CELLICO20, 5/8/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Realign for DocuSign Renewal

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-7300-5809-900-9030	Realign for DocuSign Renewal	1	500.00	
01-0000-0-0000-7300-5651-900-9030	Realign for DocuSign Renewal	2		500.00
		JE # BT24-00046 Totals	**500.00**	**500.00**

Journal Entry # **BT24-00047** Status **Posted** Type **BudXFer** Fiscal Year **2024** Transaction Date **05/08/2024**

Created CELLICO20, 5/8/2024 Posted CELLICO20, 5/8/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Realign for CA Dist School

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-8200-5580-810-9200	Realign for CA Dist School	1	5,000.00	
01-0000-0-0000-7200-5210-900-9010	Realign for CA Dist School	2		2,500.00
01-0000-0-0000-7200-5220-900-9010	Realign for CA Dist School	3		2,500.00
		JE # BT24-00047 Totals	**5,000.00**	**5,000.00**

Journal Entry # BT24-00044 through BT24-00051 Effective 5/1/2024 through 5/31/2024

Journal Entry # **BT24-00048** Status **Posted** Type **BudXFer** Fiscal Year **2024** Transaction Date **05/20/2024**

Created CELLICO20, 5/20/2024 Posted CELLICO20, 5/20/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Realign Mgmt for 2024 Spring Virtual PD

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-0000-2150-5220-925-4000	Realign Mgmt for 2024 Spring Virtual PD	1	50.00	
01-0000-0-0000-2150-5222-925-4000	Realign Mgmt for 2024 Spring Virtual PD	2		50.00
		JE # BT24-00048 Totals	**50.00**	**50.00**

Journal Entry # **BT24-00049** Status **Posted** Type **BudXFer** Fiscal Year **2024** Transaction Date **05/22/2024**

Created CELLICO20, 5/22/2024 Posted CELLICO20, 5/22/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Realign Title II Resource

Account #	Comments	Line Seq	Debits	Credits
01-4035-0-1110-1000-1101-130-0000	Realign Title II Resource	1		60.00
01-4035-0-1110-1000-1101-140-0000	Realign Title II Resource	2		100.00
01-4035-0-1110-1000-1101-925-0000	Realign Title II Resource	3		24,068.00
01-4035-0-1110-1000-3101-130-0000	Realign Title II Resource	4		11.00
01-4035-0-1110-1000-3101-140-0000	Realign Title II Resource	5		19.00
01-4035-0-1110-1000-3101-925-0000	Realign Title II Resource	6		11,473.00
01-4035-0-1110-1000-3311-925-0000	Realign Title II Resource	7		140.00
01-4035-0-1110-1000-3321-140-0000	Realign Title II Resource	8		1.00
01-4035-0-1110-1000-3321-925-0000	Realign Title II Resource	9		1,001.00
01-4035-0-1110-1000-3501-925-0000	Realign Title II Resource	10		34.00
01-4035-0-1110-1000-3601-130-0000	Realign Title II Resource	11		1.00
01-4035-0-1110-1000-3601-140-0000	Realign Title II Resource	12		2.00
01-4035-0-1110-1000-3601-925-0000	Realign Title II Resource	13		1,205.00
01-4035-0-1110-1000-4310-925-0000	Realign Title II Resource	14	30,900.00	
01-4035-0-1110-1000-5220-925-0000	Realign Title II Resource	15	1,725.00	
01-4035-0-1110-1000-5800-925-0000	Realign Title II Resource	16	5,490.00	
		JE # BT24-00049 Totals	**38,115.00**	**38,115.00**

Journal Entry # BT24-00044 through BT24-00051 Effective 5/1/2024 through 5/31/2024

Journal Entry # **BT24-00050** Status **Posted** Type **BudXFer** Fiscal Year **2024** Transaction Date **05/31/2024**

Created CELLICO20, 5/31/2024 Posted CELLICO20, 5/31/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Establish District Wide Instrument Cleaning Budget

Account #	Comments	Line Seq	Debits	Credits
01-0000-0-1725-1000-5800-925-9030	Establish District Wide Instrument Cleaning Budget	1		18,000.00
01-0000-0-1110-1000-5800-929-9000	Establish District Wide Instrument Cleaning Budget	2	18,000.00	
		JE # BT24-00050 Totals	**18,000.00**	**18,000.00**

Journal Entry # **BT24-00051** Status **Posted** Type **BudXFer** Fiscal Year **2024** Transaction Date **05/31/2024**

Created CELLICO20, 5/31/2024 Posted CELLICO20, 5/31/2024 Department BUSN
Requisition # Purchase Order # Batch #

Comment Realign for TK Cubbies

Account #	Comments	Line Seq	Debits	Credits
01-6053-0-0000-7200-6400-900-9010	Realign for TK Cubbies	1	40,000.00	
01-6053-0-1110-1000-4310-950-0000	Realign for TK Cubbies	2		40,000.00
		JE # BT24-00051 Totals	**40,000.00**	**40,000.00**

Jefferson Elementary School District Totals	**103,665.00**	**103,665.00**