INFORMATION SHEET 9/10/2024 TRUSTEES' MEETING

ATTACHMENT:

TO: Jim Bridges, Superintendent

FOR: Board of Trustees

FROM: Esabel Corrie, CBO

ISSUE: August 2024 Financials

Attached for Board review are the Financials as of August 31, 2024, transactions posted up until August 31, 2024. Below is the breakdown of the Components of Ending Fund Balance.

	August 2024		
Ending Fund Balance		**$**	**11,759,821**
Nonspendable Revolving Cash			7140
Restricted Funds			6,277,820
Committed Fund Balance (Sept. 12, 2023 Resolution)			2,500,000
Other Assignments: Unrestricted			
State Lottery	482,825		
MAA	10,504		
Unrestricted Instructional Materials	732,825		
Total Other Assignments		$	1,226,154
Reserve for Economic Uncertainties Revised			
Combined GF Expenditures	45,752,388		
3% of Combined GF Expenditures	1,372,572		
Unassigned to mitigate future budget reductions			**$376,135**

As of 08/31/2024 **Fiscal Year 2024/25 Budget**

Resource		Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 01 - 01						
0000	Unrestricted	8,666,063.00	16,102,906.00	20,258,011.76	4,155,105.76-	4,510,957.24
0013	Unrest Instuct Materials	732,825.00	.00	.00	.00	732,825.00
0075	MAA	169,921.00	10,504.00	169,921.00	159,417.00-	10,504.00
0393	Pr 7393 Professional Develop	.00	.00	88.00	88.00-	88.00-
0709	Prev EIA/LCAP	.00	2,465,072.00	2,605,194.59	140,122.59-	140,122.59-
0714	Pr 7140 Gifted & Talented	.00	16,000.00	16,000.00	.00	.00
0723	Pupil Transportation	.00	731,521.00	711,521.00	20,000.00	20,000.00
0761	Pr 6761 Arts Music & PE	.00	26,800.00	161,700.00	134,900.00-	134,900.00-
1100	State Lottery	840,835.00	464,950.00	822,960.00	358,010.00-	482,825.00
1400	Education Protection Account	.00	9,238,570.00	9,238,570.00	.00	.00
2600	Expanded Learning Oppty Prgm	1,037,060.00	1,377,112.00	1,572,576.00	195,464.00-	841,596.00
3010	ESSA-Title I Bas Grnts Low Inc	.00	441,295.00	441,295.00	.00	.00
3219	ELO ESSER III Learning Loss	.00	19,400.00	19,400.00	.00	.00
3310	Sp Ed-IDEA Local Assist	.00	665,687.00	665,687.00	.00	.00
3315	Sp Ed-Idea Presch Entl Non Ris	.00	13,562.00	13,562.00	.00	.00
3327	IDEA Mental Health Allocation	.00	31,957.00	31,957.00	.00	.00
4035	ESSA:Title II Teacher Quality	.00	38,737.00	38,737.00	.00	.00
4127	ESSA: Title IV Stud Suppt	.00	21,351.00	21,351.00	.00	.00
4203	ESSA: Title III Lim Eng Profic	.00	60,697.00	60,697.00	.00	.00
6053	CD CA PreK Plan & Implement	.00	85,267.00	85,267.00	.00	.00
6266	Educator Effectiveness 21-22	.00	.00	27,500.00	27,500.00-	27,500.00-
6300	Lottery:Instructional Material	818,391.00	183,245.00	533,524.00	350,279.00-	468,112.00
6500	Special Education	.00	5,193,530.00	5,202,855.65	9,325.65-	9,325.65-
6537	Spec Ed Learn Recovery Suppt	29,138.00	.00	.00	.00	29,138.00
6546	Mental Health Related Services	.00	231,758.00	216,388.00	15,370.00	15,370.00
6547	Special Ed Early Interv	.00	215,133.00	30,460.00	184,673.00	184,673.00
6762	Arts And Music Block Grant	1,420,520.00	.00	450,000.00	450,000.00-	970,520.00
6770	Arts & Music Prop 28	.00	381,286.00	341,301.00	39,985.00	39,985.00
7435	Learning Recovery Emer Grant	1,732,929.00	.00	450,905.00	450,905.00-	1,282,024.00
7690	STRS On Behalf Pension Contr	.00	916,439.00	916,439.00	.00	.00
8150	Ongoing and Major Maintenance	1,749,721.00	1,359,828.00	614,580.00	745,248.00	2,494,969.00
9003	LLNL Grant	.00	.00	5,120.00	5,120.00-	5,120.00-
9011	Jefferson School Donations	.00	.00	1,635.00	1,635.00-	1,635.00-
9013	Hawkins School Donations	.00	5,199.00	2,825.00	2,374.00	2,374.00
9031	Jefferson Science Camp	.00	.00	2,270.00	2,270.00-	2,270.00-
9301	Jefferson 8th Grade Donations	.00	.00	3,200.00	3,200.00-	3,200.00-
9303	Hawkins 8th Grade Donations	.00	.00	1,390.00	1,390.00-	1,390.00-
9640	Medi-Cal Billing Option	.00	17,000.00	17,500.00	500.00-	500.00-
	Total for Fund 01	**17,197,403.00**	**40,314,806.00**	**45,752,388.00**	**5,437,582.00-**	**11,759,821.00**
Fund 13 - 13						
5310	Child Nutrition-School Program	2,201,609.00	1,709,066.00	1,786,092.00	77,026.00-	2,124,583.00
Fund 14 - 14						
0000	Unrestricted	631,488.00	108,487.00	1,000.00	107,487.00	738,975.00
Fund 15 - 15						
9910	Restricted Unallocated	64,368.00	2,000.00	.00	2,000.00	66,368.00
Fund 21 - 21						
7717	Tom Hawkins Restroom&Play Area	.00	194,830.00	194,830.00	.00	.00
9910	Restricted Unallocated	2,026,147.00	114,830.00-	.00	114,830.00-	1,911,317.00
	Total for Fund 21	**2,026,147.00**	**80,000.00**	**194,830.00**	**114,830.00-**	**1,911,317.00**

Selection Grouped by Fund - Sorted by Resource, (Org = 20, As of Date = 8/31/2024, Actuals = N, Enc = N, SACS Fund = N, SACS Rsrc = N, SACS = N, Restricted Accts = Y)

As of 08/31/2024 **Fiscal Year 2024/25 Budget**

Resource		Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 25 - 25						
9040	Ellis Schools	11,067,314.00	.00	1,006,700.00	1,006,700.00-	10,060,614.00
9042	Corral Hollow School	2,019,965.00	.00	417,771.00	417,771.00-	1,602,194.00
9044	Tracy Hills School #2	.00	350,000.00	366,750.00	16,750.00-	16,750.00-
9910	Restricted Unallocated	912,442.00	1,400,000.00	826,384.00	573,616.00	1,486,058.00
	Total for Fund 25	**13,999,721.00**	**1,750,000.00**	**2,617,605.00**	**867,605.00-**	**13,132,116.00**
Fund 35 - 35						
0000	Unrestricted	43,984.00	2,500.00	.00	2,500.00	46,484.00
7711	Jefferson Planning	3,000.00	.00	.00	.00	3,000.00
7751	Facilities Projects - Hawkins	30,000.00	.00	.00	.00	30,000.00
	Total for Fund 35	**76,984.00**	**2,500.00**	**.00**	**2,500.00**	**79,484.00**
Fund 51 - 51						
9061	Bond 2010A	251,462.00	40,343.00	105,000.00	64,657.00-	186,805.00
9062	Bond 2010B	554,147.00	36,941.00	.00	36,941.00	591,088.00
9063	Bond 2010C	229,338.00	97,443.00	80,000.00	17,443.00	246,781.00
9064	Bond 2022R	261,671.00	990,105.00	940,000.00	50,105.00	311,776.00
	Total for Fund 51	**1,296,618.00**	**1,164,832.00**	**1,125,000.00**	**39,832.00**	**1,336,450.00**
Fund 67 - 67						
9910	Restricted Unallocated	52,515.00	.00	.00	.00	52,515.00
Fund 71 - 71						
9910	Restricted Unallocated	123,256.00	101,200.00	100,000.00	1,200.00	124,456.00
Fund 78 - 78						
9910	Restricted Unallocated	63,685.00	.00	.00	.00	63,685.00
	Total for Org	**37,733,794.00**	**45,232,891.00**	**51,576,915.00**	**6,344,024.00-**	**31,389,770.00**