

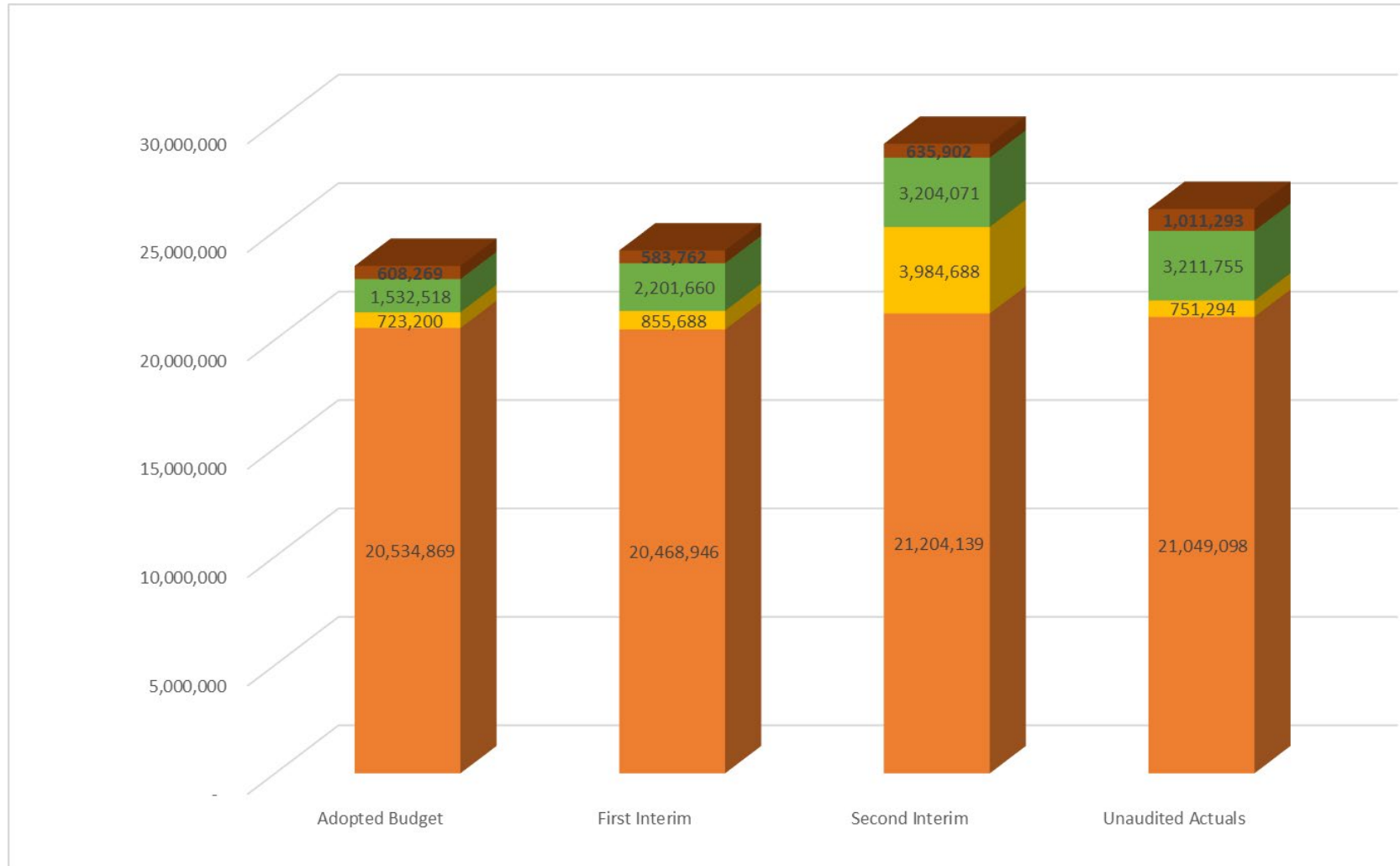
Jefferson School District 2021-22 Unaudited Actuals

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General Fund Revenues

Change in General Fund Revenue during 2021-22

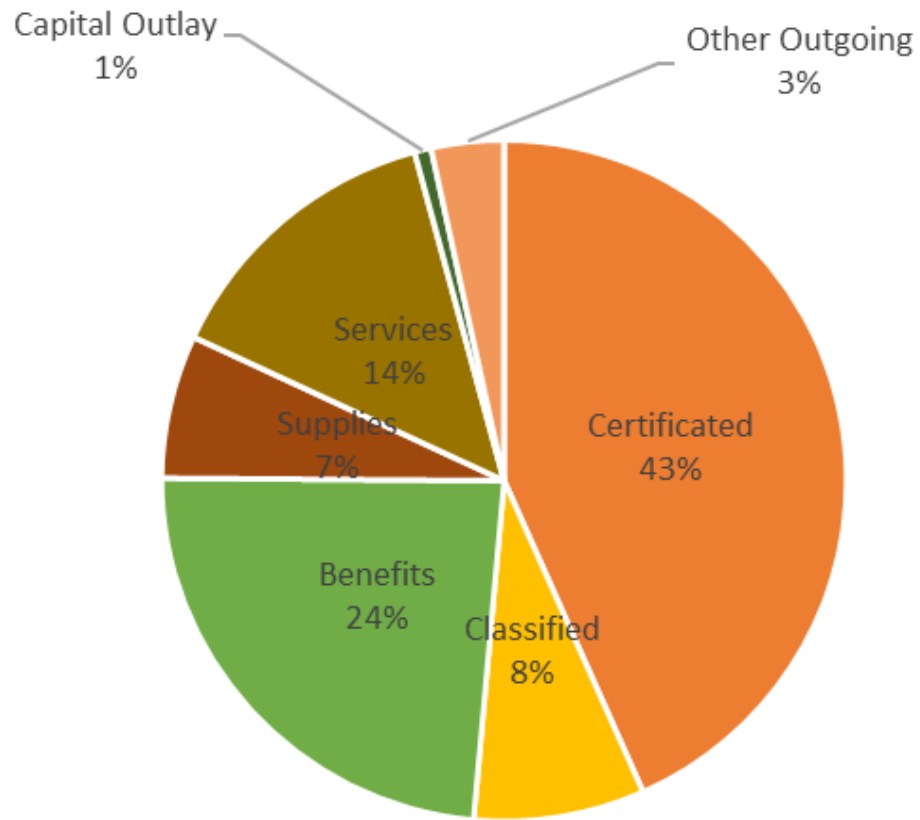


Revenue highlights since estimated actuals

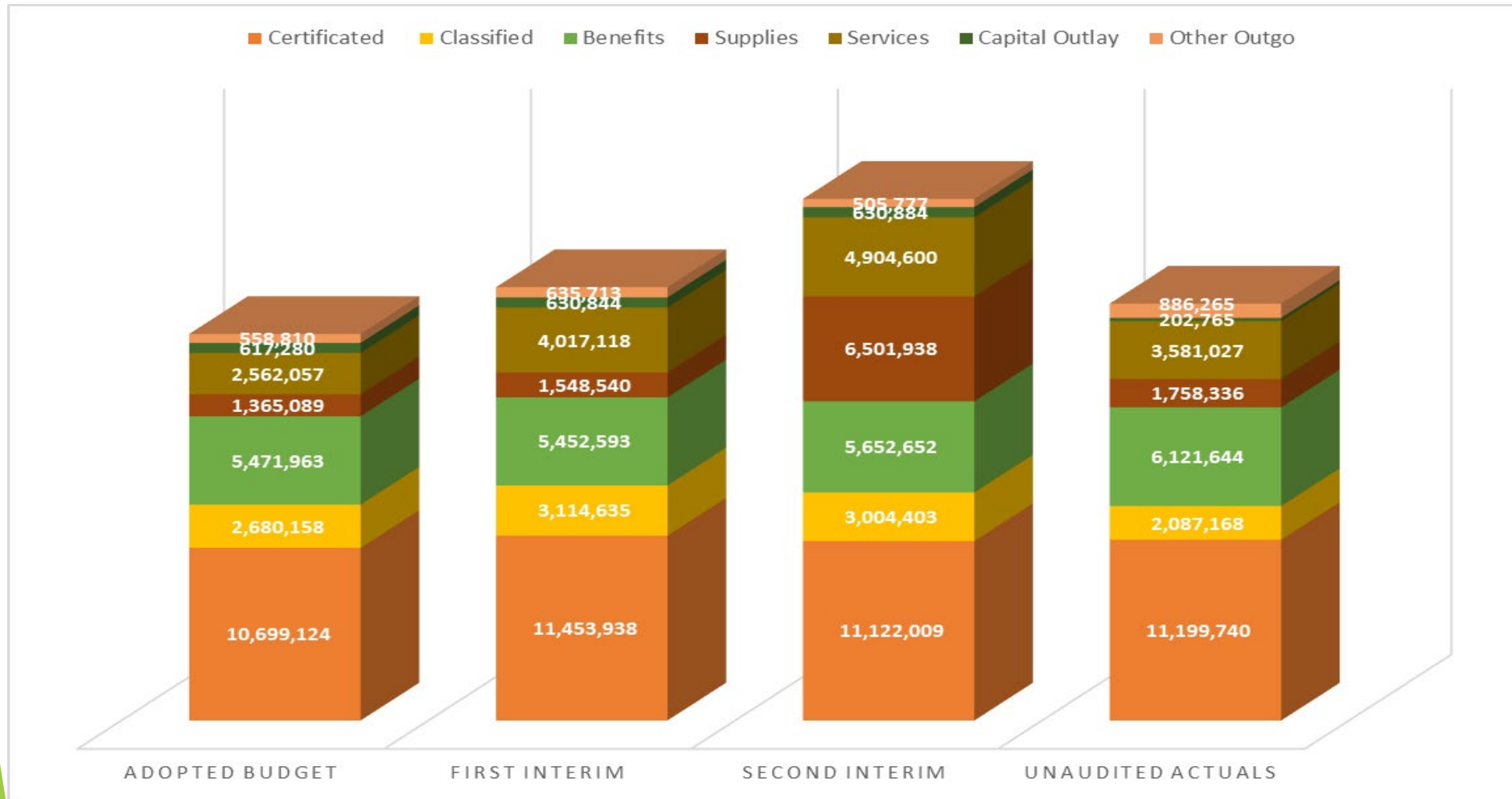
- ▶ LCFF has remained stable this year
- ▶ \$3.2 M in unspent funds will be recognized in future years when it is spent

General Fund Expenditures

2021-22 Unaudited Actuals Expenditures



Expenditure Comparison by type



Expenditure highlights since Estimated actuals

- ▶ Slight dip in classified is due to vacancies
- ▶ Increase in STRS on-behalf entry
- ▶ Unspent supplies and services
 - ▶ Unspent grant budget will be spent in the following years

Contributions, Indirects, Reserves and Carryovers

Contributions

- ▶ \$3.1 million supporting categorical programs
 - ▶ GATE
 - ▶ Art, PE & Music
 - ▶ Pupil Transportation
 - ▶ IDEA Local assistance
 - ▶ IDEA Preschool
 - ▶ Special Education, Maintenance of Effort
 - ▶ Repair and Maintenance Account
 - ▶ Kindergarten Readiness

Indirect Costs

- ▶ Districts are allowed to recover administrative costs for running certain programs. In 2021-22 the District recovered \$21,762
 - ▶ Child Nutrition

Next steps

- ▶ 2021-22 audit is being completed virtually
- ▶ 2022-23 Budget updated at First Interim
- ▶ Working with departments and sites on budget availability
- ▶ Continue monitoring enrollment and attendance patterns