INFORMATION SHEET 1/19/2016 TRUSTEES MEETING

ATTACHMENT 4.3

TO: Jim Bridges, Superintendent

FOR: Board of Trustees

FROM: Mindy Maxedon, CBO

DATE: January 19, 2016

ISSUE: December, 2015 Financials

In Resource 9023 (Hawkins Book Fair), a deposit of $5,726 was received in December. The corresponding budget entered in expenditure line for books other than texts was entered as $57,260, which created the significant out of balance amount shown on the financials.

This entry will be corrected on the January, 2016 financials.

Jefferson Elementary School District

2015-16

Ending Balances by Resource

As Of December 31, 2015

01 - GENERAL FUND

Fund	Resource #	Resource Name	Beginning Bal 7/1/2015	Budgeted Revenue	Budgeted Expenditures	Estimated Ending Bal 6/30/2016	
Unrestricted Resources							
01	0000	Unrestricted	4,835,197.00	11,920,722.00	13,078,728.00	3,677,191.00	
01	0070	Mandated Cost	634,091.00	1,307,764.00	212,153.00	1,729,702.00	(1)
01	0075	Medi-Cal Administrative Activities	38,933.00	12,017.00	12,000.00	38,950.00	
01	0709	LCFF/EIA	239,036.00	904,999.00	681,088.00	462,947.00	
01	0723	Transportation	-	289,797.00	289,797.00	-	
01	1100	Lottery	1,203,726.00	324,237.00	383,986.00	1,143,977.00	(2)
01	1400	Education Protection Act	-	2,665,096.00	2,665,096.00	-	
	Sub-total Unrestricted Resources		**6,950,983.00**	**17,424,632.00**	**17,322,848.00**	**7,052,767.00**	
14- DEFERRED MAINTENANCE							
14	0000	Deferred Maintenance	599,007.00	170,114.00	572,000.00	197,121.00	
	Sub-total Unrestricted Resources		**7,549,990.00**	**17,594,746.00**	**17,894,848.00**	**7,249,888.00**	
Restricted Resources							
01	3010	Title I - Chapter I	-	240,147.00	240,147.00	-	
01	3310	PL 94-142 Spec Ed Grant	-	329,252.00	329,252.00	-	
01	3315	SpEd PreSchool Federal	-	11,908.00	11,908.00	-	
01	3320	SpEd PreSchool Local	-	23,503.00	23,503.00	-	
01	4035	Title II - Teacher Quality	-	25,086.00	25,086.00	-	
01	4201	Title III Immigrant Ed	-	-	-	-	
01	4203	Title III LIM Eng Proficienc	-	47,220.00	47,220.00	-	
01	5640	Medi_Cal Billing	31,873.00	17,000.00	22,311.00	26,562.00	
01	6230	California Clean Energy	101,637.00	-	12,000.00	89,637.00	
01	6264	Educator Effectiveness	-	187,481.00	187,481.00	-	
01	6300	Lottery-Instructional Mat	83,178.00	83,351.00	93,314.00	73,215.00	
01	6500	Special Education	-	1,781,329.00	1,781,329.00	-	
01	6512	Mental Health	129,740.00	115,395.00	118,436.00	126,699.00	
01	7690	STRS On-Behalf		507,222.00	507,222.00		
01	8150	Routine Repair & Maintenance	361,929.00	426,901.00	417,628.00	371,202.00	
01	9010	Other Local	5,175.00	1,050.00	5,050.00	1,175.00	
01	9011	Other Jeff Donations	34,325.00	30,698.00	65,023.00	-	
01	9012	Other Mont Donations	28,541.00	2,308.00	30,849.00	-	
01	9013	Other Hawk Donations	26,454.00	22,622.00	49,076.00	-	
01	9014	Other Traina Donations	40,103.00	37,048.00	77,151.00	-	
01	9017	Jefferson District Donation	150.00	-	150.00	-	
01	9020	Kindergarten Readiness	-		-	-	
01	9021	Other Jeff Book Fair	1.00	-	1.00	-	
01	9023	Other Hawk Book Fair	855.00	5,726.00	58,115.00	(51,534.00)	
01	9024	Other Traina Book Fair	1,797.00	-	1,797.00	-	
	Sub-total Restricted Resources		**845,758.00**	**3,895,247.00**	**4,104,049.00**	**636,956.00**	
01	**TOTAL GENERAL FUND**		**8,395,748.00**	**21,489,993.00**	**21,998,897.00**	**7,886,844.00**	

OTHER FUNDS

13 - CAFETERIA FUND						
13	5310	Child Nutrition Program	228,595.00	721,300.00	716,763.00	233,132.00
15 - PUPIL TRANSORTATION						
15	9910	Pupil Transportation	255,268.00	20,750.00	-	276,018.00

Jefferson Elementary School District
2015-16
Ending Balances by Resource
As Of December 31, 2015

OTHER FUNDS (CONTINUED)

Fund	Resource #	Resource Name	Beginning Bal 7/1/2015	Estimated Revenue	Estimated Expenditures	Estimated Ending Bal 6/30/2016
21 - BUILDING FUND						
21	7711	Facilities Project 1	8,008,004.00		7,902,171.00	105,833.00
21	7712	Facilities Project 2	3,528,537.00		3,275,556.00	252,981.00
21	9910	Restricted Unallocated	391,476.00	15,000.00	328,053.00	78,423.00
25 - CAPITAL FACILITIES FUND (Dev Fees)						
25	9040	Ellis Project	277,050.00	326.00	271,600.00	5,776.00
25	9910	Developer Fees	757,005.00	23,500.00	204,100.00	576,405.00
35 - COUNTY SCHOOL FACILITIES						
35	7751	Facilities Project - Hawkins	5,608.00	20.00	-	5,628.00
51 - DEBT SERVICE FUND						
51	9061	Debt Service Fund	153,098.00	415,400.00	389,250.00	179,248.00
51	9062	Debt Service Fund	169,634.00	139,900.00	63,700.00	245,834.00
51	9063	Debt Service Fund	72,336.00	102,750.00	25,000.00	150,086.00
67 - SELF INSURANCE FUND						
67	9910	Self Insurance	49,946.00	2,500.00	-	52,446.00
71 - RETIREE BENEFIT FUND						
71	9910	Retiree Benefit	237,896.00	79,000.00	71,000.00	245,896.00
78 - COM FACILITES MELLO ROOS						
78	9910	Comm Facilities	58,307.00	200.00	-	58,507.00

Components of Ending Fund Balance - General Fund Unrestricted:

Ending Balance - Fund 01 Unrestricted 0000 + Lottery Resource 1100			7,052,767.00	
Reserves/Designations:				
Total Expenditures	21,426,897.00			
NONSPENDABLE				
Revolving Cash		5,000.00		
ASSIGNED				
Mandated Costs Claims		1,729,702.00		(1)
Unrestricted Lottery Ending Balance		1,143,977.00		(2)
Supplemental and Concentration Funding		223,911.00		
		3,097,590.00		
UNASSIGNED/UNAPPROPRIATED				
Board Designated Reserve		500,000.00		
3% Economic Uncertainties Reserve		642,807.00		
		1,142,807.00		
Total Reserves/Designations			4,245,397.00	
Unrestricted/Undesignated - Unrestricted 0000			2,807,370.00	