Jefferson Elementary School District

2017-18

Ending Balances by Resource

As Of June 30, 2018

01 - GENERAL FUND

Fund	Resource #	Resource Name	Beginning Bal 7/1/2017	Actual Revenue	Actual Expenditures	Ending Bal 6/30/2018	
Unrestricted Resources							
01	0000	Unrestricted	6,698,032.23	12,857,406.63	12,803,432.04	6,752,006.82	
01	0070	Mandated Cost	964,006.38	142,994.00	391,358.16	715,642.22	(1)
01	0075	Medi-Cal Administrative Activitie	43,644.97	34,506.38	16,762.91	61,388.44	
01	0709	LCFF/EIA	122,260.60	683,690.19	805,950.79	-	
01	0723	Transportation	-	246,483.40	246,483.40	-	
01	1100	Lottery	1,403,177.83	369,244.17	592,122.34	1,180,299.66	(2)
01	1400	Education Protection Act	-	3,019,952.00	3,019,952.00	-	
	Sub-total Unrestricted Resources		**9,231,122.01**	**17,354,276.77**	**17,876,061.64**	**8,709,337.14**	
14- DEFERRED MAINTENANCE							
14	0000	Deferred Maintenance	246,701.56	171,437.00	110,561.07	307,577.49	
	Sub-total Unrestricted Resources		**9,477,823.57**	**17,525,713.77**	**17,986,622.71**	**9,016,914.63**	
Restricted Resources							
01	3010	Title I - Chapter I	-	220,567.77	220,567.77	-	
01	3310	PL 94-142 Spec Ed Grant	-	300,034.00	300,034.00	-	
01	3315	SpEd PreSchool Federal	-	13,333.84	13,333.84	-	
01	3320	SpEd PreSchool Local	-	32,121.48	32,121.48	-	
01	4035	Title II - Teacher Quality	-	49,510.09	49,510.09	-	
01	4201	Title III Immigrant Ed	-	-	-	-	
01	4203	Title III LIM Eng Proficienc	-	49,181.19	49,181.19	-	
01	5640	Medi_Cal Billing	67,172.77	30,498.38	15,796.72	81,874.43	
01	6230	California Clean Energy	394,236.84	102,301.00	146,842.38	349,695.46	
01	6264	Educator Effectiveness	50,954.25		50,954.25	-	
01	6300	Lottery-Instructional Mat	200,227.72	142,086.34	40,219.39	302,094.67	
01	6500	Special Education	-	1,792,156.83	1,792,156.83	-	
01	6512	Mental Health	102,686.60	72,834.00	140,916.08	34,604.52	
01	7690	STRS On-Behalf		855,664.00	855,664.00		
01	8150	Routine Repair & Maintenance	350,372.91	446,700.00	412,796.75	384,276.16	
01	9010	Other Local	9,403.64	5,000.00	-	14,403.64	
01	9011	Other Jeff Donations	25,738.81	12,407.54	15,204.90	22,941.45	
01	9012	Other Mont Donations	21,612.78	16,707.83	14,647.76	23,672.85	
01	9013	Other Hawk Donations	31,538.56	33,031.64	25,021.37	39,548.83	
01	9014	Other Traina Donations	48,489.50	22,778.97	28,537.78	42,730.69	
01	9017	Jefferson District Donation	149.61	-	-	149.61	
01	9020	Kindergarten Readiness	-	6,989.59	6,989.59	-	
01	9021	Other Jeff Book Fair	1,279.30	2,899.83	2,945.32	1,233.81	
01	9023	Other Hawk Book Fair	4,352.32	7,422.50	4,708.76	7,066.06	
01	9024	Other Traina Book Fair	4,996.65	7,092.41	7,751.18	4,337.88	
01	9031	Jefferson Science Camp	2,718.10	30,376.00	25,176.82	7,917.28	
01	9033	Hawkins Science Camp	1,583.91	21,310.63	21,573.00	1,321.54	
01	9034	Traina Science Camp	2,263.68	21,899.03	22,920.00	1,242.71	
01	9301	Jefferson 8th Grade	2,028.85	11,900.00	11,159.85	2,769.00	
01	9303	Hawkins 8th Grade	3,437.00	11,426.44	11,915.40	2,948.04	
01	9304	Traina 8th Grade	2,990.57	8,120.00	9,379.49	1,731.08	
	Sub-total Restricted Resources		**1,328,234.37**	**4,326,351.33**	**4,328,025.99**	**1,308,630.06**	
01	**TOTAL GENERAL FUND**		**10,806,057.94**	**21,852,065.10**	**22,314,648.70**	**10,325,544.69**	

OTHER FUNDS

13 - CAFETERIA FUND						
13	5310	Child Nutrition Program	236,986.61	765,252.69	764,835.95	237,403.35
15 - PUPIL TRANSORTATION						
15	9910	Pupil Transportation	266,240.55	23,698.00	330.00	289,608.55

Jefferson Elementary School District
2017-18
Ending Balances by Resource
As Of June 30, 2018

OTHER FUNDS (CONTINUED)

Fund	Resource #	Resource Name	Beginning Bal 7/1/2017	Actual Revenue	Actual Expenditures	Ending Bal 6/30/2018
21 - BUILDING FUND						
21	7711	Facilities Project 1	111,785.68	6,205.45	2,235.85	115,755.28
21	7712	Facilities Project 2	209,177.82	-	3,488.86	205,688.96
21	9910	Restricted Unallocated	291,163.19	8,499.00	4,050.97	295,611.22
25 - CAPITAL FACILITIES FUND (Dev Fees)						
25	9040	Ellis Project	194,631.60	4,108,040.43	27,024.78	4,275,647.25
25	9041	Ellis Project Central Support	-	132,500.00	-	132,500.00
25	9042	Tracy Hills	33,868.39	187,596.30	83,577.77	137,886.92
25	9910	Developer Fees	921,630.19	667,949.51	84,279.52	1,505,300.18
35 - COUNTY SCHOOL FACILITIES						
35	7751	Facilities Project - Hawkins	5,681.07	77.00	-	5,758.07
51 - DEBT SERVICE FUND						
51	9061	Debt Service Fund	172,142.81	351,503.46	343,543.76	180,102.51
51	9062	Debt Service Fund	180,400.87	157,291.25	137,875.00	199,817.12
51	9063	Debt Service Fund	89,187.21	90,629.86	86,200.00	93,617.07
67 - SELF INSURANCE FUND						
67	9910	Self Insurance	50,625.82	699.00	-	51,324.82
71 - RETIREE BENEFIT FUND						
71	9910	Retiree Benefit	270,610.91	50,889.00	99,369.61	222,130.30
78 - COM FACILITES MELLO ROOS						
78	9910	Comm Facilities	59,104.01	817.00	-	59,921.01

Components of Ending Fund Balance - General Fund Unrestricted:

Ending Balance - Fund 01 Unrestricted 0000 + Lottery Resource 1100			8,709,337.14	
Reserves/Designations:				
Total Expenditures	22,204,087.63			
NONSPENDABLE				
Revolving Cash		5,000.00		
ASSIGNED				
Mandated Costs Claims		715,642.22		(1)
Unrestricted Lottery Ending Balance		1,180,299.66		(2)
Unrestricted Instructional Materials		609,001.00		
		2,504,942.88		
UNASSIGNED/UNAPPROPRIATED				
Board Designated Reserve		500,000.00		
3% Economic Uncertainties Reserve		666,123.00		
		1,166,123.00		
Total Reserves/Designations			3,676,065.88	
Unrestricted/Undesignated - Unrestricted 0000			5,033,271.26	

Jefferson Elementary School District

2018-19

Ending Balances by Resource

As Of July 31, 2018

01 - GENERAL FUND

Fund	Resource #	Resource Name	Beginning Bal 7/1/2018	Budgeted Revenue	Budgeted Expenditures	Estimated Ending Bal 6/30/2019	
Unrestricted Resources							
01	0000	Unrestricted	6,752,007.00	12,709,500.00	13,653,353.00	5,808,154.00	
01	0070	Mandated Cost	715,642.00	64,929.00	493,953.00	286,618.00	(1)
01	0075	Medi-Cal Administrative Activitie	61,388.00	-	33,861.00	27,527.00	
01	0709	LCFF/EIA	-	1,341,311.00	1,302,636.00	38,675.00	
01	0723	Transportation	-	308,403.00	308,403.00	-	
01	1100	Lottery	1,180,300.00	317,470.00	558,288.00	939,482.00	(2)
01	1400	Education Protection Act	-	2,783,158.00	2,783,158.00	-	
	Sub-total Unrestricted Resources		**8,709,337.00**	**17,524,771.00**	**19,133,652.00**	**7,100,456.00**	
14- DEFERRED MAINTENANCE							
14	0000	Deferred Maintenance	307,577.00	170,114.00	202,863.00	274,828.00	
	Sub-total Unrestricted Resources		**9,016,914.00**	**17,694,885.00**	**19,336,515.00**	**7,375,284.00**	
Restricted Resources							
01	3010	Title I - Chapter I	1.00	219,137.00	219,138.00	-	
01	3310	PL 94-142 Spec Ed Grant	-	343,789.00	343,789.00	-	
01	3315	SpEd PreSchool Federal	-	13,437.00	13,437.00	-	
01	4035	Title II - Teacher Quality	1.00	47,601.00	47,602.00	-	
01	4201	Title III Immigrant Ed	-	-	-	-	
01	4203	Title III LIM Eng Proficienc	-	42,203.00	42,203.00	-	
01	5640	Medi_Cal Billing	81,874.00	20,000.00	17,285.00	84,589.00	
01	6230	California Clean Energy	349,696.00	102,301.00	394,236.00	57,761.00	
01	6300	Lottery-Instructional Mat	302,095.00	76,560.00	127,292.00	251,363.00	
01	6500	Special Education	-	1,954,058.00	1,954,058.00	-	
01	6512	Mental Health	34,605.00	130,450.00	165,779.00	(724.00)	
01	7690	STRS On-Behalf		855,663.00	855,663.00		
01	8150	Routine Repair & Maintenance	384,276.00	473,000.00	482,749.00	374,527.00	
01	9010	Other Local	14,404.00	-	-	14,404.00	
01	9011	Other Jeff Donations	22,941.00	-	-	22,941.00	
01	9012	Other Mont Donations	23,673.00	-	-	23,673.00	
01	9013	Other Hawk Donations	39,549.00	-	6.00	39,543.00	
01	9014	Other Traina Donations	42,731.00	-	2.00	42,729.00	
01	9017	Jefferson District Donation	150.00	-	150.00	-	
01	9020	Kindergarten Readiness	-	-	-	-	
01	9021	Other Jeff Book Fair	1,234.00	-	-	1,234.00	
01	9023	Other Hawk Book Fair	7,066.00	-	-	7,066.00	
01	9024	Other Traina Book Fair	4,338.00	-	-	4,338.00	
01	9031	Jefferson Science Camp	7,917.00	-	-	7,917.00	
01	9033	Hawkins Science Camp	1,322.00	-	-	1,322.00	
01	9034	Traina Science Camp	1,243.00	-	-	1,243.00	
01	9301	Jefferson 8th Grade	2,769.00	-	-	2,769.00	
01	9303	Hawkins 8th Grade	2,948.00	-	-	2,948.00	
01	9304	Traina 8th Grade	1,731.00	-	-	1,731.00	
	Sub-total Restricted Resources		**1,326,564.00**	**4,278,199.00**	**4,663,389.00**	**923,444.00**	
01	**TOTAL GENERAL FUND**		**10,343,478.00**	**21,973,084.00**	**23,999,904.00**	**8,298,728.00**	

OTHER FUNDS

13 - CAFETERIA FUND						
13	5310	Child Nutrition Program	237,403.00	721,300.00	849,642.00	109,061.00
15 - PUPIL TRANSORTATION						
15	9910	Pupil Transportation	289,609.00	20,750.00	-	310,359.00

Jefferson Elementary School District
2018-19
Ending Balances by Resource
As Of July 31, 2018

OTHER FUNDS (CONTINUED)

Fund	Resource #	Resource Name	Beginning Bal 7/1/2018	Estimated Revenue	Estimated Expenditures	Estimated Ending Bal 6/30/2019
21 - BUILDING FUND						
21	7711	Facilities Project 1	115,755.00	-	115,755.00	-
21	7712	Facilities Project 2	205,689.00	-	205,689.00	-
21	9910	Restricted Unallocated	295,611.00	5,000.00	295,608.00	5,003.00
25 - CAPITAL FACILITIES FUND (Dev Fees)						
25	9040	Ellis Project	4,275,647.00	326.00	166,930.00	4,109,043.00
25	9041	Ellis Project Central Support	132,500.00	-	-	132,500.00
25	9042	Tracy Hills	137,887.00	62,500.00	91,978.00	108,409.00
25	9910	Developer Fees	1,505,300.00	197,983.00	206,300.00	1,496,983.00
35 - COUNTY SCHOOL FACILITIES						
35	7751	Facilities Project - Hawkins	5,758.00	20.00	-	5,778.00
51 - DEBT SERVICE FUND						
51	9061	Debt Service Fund	180,103.00	344,643.00	334,000.00	190,746.00
51	9062	Debt Service Fund	199,817.00	140,700.00	133,700.00	206,817.00
51	9063	Debt Service Fund	93,617.00	103,750.00	81,200.00	116,167.00
67 - SELF INSURANCE FUND						
67	9910	Self Insurance	51,325.00	2,500.00	-	53,825.00
71 - RETIREE BENEFIT FUND						
71	9910	Retiree Benefit	222,130.00	79,000.00	71,000.00	230,130.00
78 - COM FACILITES MELLO ROOS						
78	9910	Comm Facilities	59,921.00	200.00	-	60,121.00

Components of Ending Fund Balance - General Fund Unrestricted:

Ending Balance - Fund 01 Unrestricted 0000 + Lottery Resource 1100			7,100,456.00	
Reserves/Designations:				
Total Expenditures	23,797,041.00			
NONSPENDABLE				
Revolving Cash		5,000.00		
ASSIGNED				
Mandated Costs Claims		286,618.00		(1)
Unrestricted Lottery Ending Balance		939,482.00		(2)
Unrestricted Instructional Materials		609,001.00		
		1,835,101.00		
UNASSIGNED/UNAPPROPRIATED				
Board Designated Reserve		500,000.00		
3% Economic Uncertainties Reserve		713,911.23		
		1,213,911.23		
Total Reserves/Designations			3,054,012.23	
Unrestricted/Undesignated - Unrestricted 0000			4,046,443.77	

Jefferson Elementary School District

2018-19

Ending Balances by Resource

As Of August 31, 2018

01 - GENERAL FUND

Fund	Resource #	Resource Name	Beginning Bal 7/1/2018	Budgeted Revenue	Budgeted Expenditures	Estimated Ending Bal 6/30/2019	
Unrestricted Resources							
01	0000	Unrestricted	6,752,007.00	11,946,028.00	13,278,194.00	5,419,841.00	
01	0013	Unrestricted Instructional Materials	-	743,472.00	379,659.00	363,813.00	(3)
01	0070	Mandated Cost	715,642.00	64,929.00	493,953.00	286,618.00	(1)
01	0075	Medi-Cal Administrative Activities	61,388.00	-	33,861.00	27,527.00	
01	0709	LCFF/EIA	-	1,341,311.00	1,302,636.00	38,675.00	
01	0723	Transportation	-	308,403.00	308,403.00	-	
01	1100	Lottery	1,180,300.00	317,470.00	564,763.00	933,007.00	(2)
01	1400	Education Protection Act	-	2,783,158.00	2,783,158.00	-	
	Sub-total Unrestricted Resources		**8,709,337.00**	**17,504,771.00**	**19,144,627.00**	**7,069,481.00**	
14- DEFERRED MAINTENANCE							
14	0000	Deferred Maintenance	307,577.00	170,114.00	225,877.00	251,814.00	
	Sub-total Unrestricted Resources		**9,016,914.00**	**17,674,885.00**	**19,370,504.00**	**7,321,295.00**	
Restricted Resources							
01	3010	Title I - Chapter I	1.00	219,137.00	219,138.00	-	
01	3310	PL 94-142 Spec Ed Grant	-	343,789.00	343,789.00	-	
01	3315	SpEd PreSchool Federal	-	13,437.00	13,437.00	-	
01	4035	Title II - Teacher Quality	1.00	47,601.00	47,602.00	-	
01	4201	Title III Immigrant Ed	-	-	-	-	
01	4203	Title III LIM Eng Proficienc	-	42,203.00	42,203.00	-	
01	5640	Medi_Cal Billing	81,874.00	20,000.00	17,285.00	84,589.00	
01	6230	California Clean Energy	349,696.00	16,205.00	365,901.00	-	
01	6300	Lottery-Instructional Mat	302,095.00	76,560.00	137,160.00	241,495.00	
01	6500	Special Education	-	1,974,058.00	1,974,058.00	-	
01	6512	Mental Health	34,605.00	131,174.00	165,779.00	-	
01	7690	STRS On-Behalf		855,663.00	855,663.00	-	
01	8150	Routine Repair & Maintenance	384,276.00	473,000.00	482,749.00	374,527.00	
01	9002	MTSS Grant	-	25,000.00	25,000.00	-	
01	9003	LLNL Grant	-	9,065.00	6,000.00	3,065.00	
01	9010	Other Local	14,404.00	(8,815.00)	4,200.00	1,389.00	
01	9011	Other Jeff Donations	22,941.00	-	22,941.00	-	
01	9012	Other Mont Donations	23,673.00	-	23,673.00	-	
01	9013	Other Hawk Donations	39,550.00	-	39,550.00	-	
01	9014	Other Traina Donations	42,731.00	502.00	43,233.00	-	
01	9017	Jefferson District Donation	150.00	-	150.00	-	
01	9020	Kindergarten Readiness	-	-	-	-	
01	9021	Other Jeff Book Fair	1,234.00	-	1,234.00	-	
01	9023	Other Hawk Book Fair	7,066.00	-	7,066.00	-	
01	9024	Other Traina Book Fair	4,338.00	-	4,338.00	-	
01	9031	Jefferson Science Camp	7,917.00	-	7,917.00	-	
01	9033	Hawkins Science Camp	1,322.00	-	1,322.00	-	
01	9034	Traina Science Camp	1,243.00	-	1,243.00	-	
01	9301	Jefferson 8th Grade	2,769.00	-	2,769.00	-	
01	9303	Hawkins 8th Grade	2,948.00	-	2,948.00	-	
01	9304	Traina 8th Grade	1,731.00	-	1,731.00	-	
	Sub-total Restricted Resources		**1,326,565.00**	**4,238,579.00**	**4,860,079.00**	**705,065.00**	
01	**TOTAL GENERAL FUND**		**10,343,479.00**	**21,913,464.00**	**24,230,583.00**	**8,026,360.00**	

OTHER FUNDS

13 - CAFETERIA FUND						
13	5310	Child Nutrition Program	237,403.00	721,300.00	849,642.00	109,061.00
15 - PUPIL TRANSORTATION						
15	9910	Pupil Transportation	289,609.00	20,750.00	-	310,359.00

Jefferson Elementary School District
2018-19
Ending Balances by Resource
As Of August 31, 2018

OTHER FUNDS (CONTINUED)

Fund	Resource #	Resource Name	Beginning Bal 7/1/2018	Estimated Revenue	Estimated Expenditures	Estimated Ending Bal 6/30/2019
21 - BUILDING FUND						
21	7711	Facilities Project 1	115,755.00	-	115,755.00	-
21	7712	Facilities Project 2	205,689.00	-	205,689.00	-
21	9910	Restricted Unallocated	295,611.00	5,000.00	295,608.00	5,003.00
25 - CAPITAL FACILITIES FUND (Dev Fees)						
25	9040	Ellis Project	4,275,647.00	2,000,326.00	166,930.00	6,109,043.00
25	9041	Ellis Project Central Support	132,500.00	125,000.00	-	257,500.00
25	9042	Tracy Hills	137,887.00	62,500.00	91,978.00	108,409.00
25	9910	Developer Fees	1,505,300.00	197,983.00	206,300.00	1,496,983.00
35 - COUNTY SCHOOL FACILITIES						
35	7751	Facilities Project - Hawkins	5,758.00	20.00	-	5,778.00
51 - DEBT SERVICE FUND						
51	9061	Debt Service Fund	180,103.00	344,643.00	334,000.00	190,746.00
51	9062	Debt Service Fund	199,817.00	140,700.00	133,700.00	206,817.00
51	9063	Debt Service Fund	93,617.00	103,750.00	81,200.00	116,167.00
67 - SELF INSURANCE FUND						
67	9910	Self Insurance	51,325.00	2,500.00	-	53,825.00
71 - RETIREE BENEFIT FUND						
71	9910	Retiree Benefit	222,130.00	79,000.00	71,000.00	230,130.00
78 - COM FACILITES MELLO ROOS						
78	9910	Comm Facilities	59,921.00	200.00	-	60,121.00

Components of Ending Fund Balance - General Fund Unrestricted:

Ending Balance - Fund 01 Unrestricted 0000 + Lottery Resource 1100			7,069,481.00	
Reserves/Designations:				
Total Expenditures	24,004,706.00			
NONSPENDABLE				
Revolving Cash		5,000.00		
ASSIGNED				
Mandated Costs Claims		286,618.00		(1)
Unrestricted Lottery Ending Balance		933,007.00		(2)
Unrestricted Instructional Materials		363,813.00		(3)
		1,583,438.00		
UNASSIGNED/UNAPPROPRIATED				
Board Designated Reserve		500,000.00		
3% Economic Uncertainties Reserve		720,141.18		
		1,220,141.18		
Total Reserves/Designations			2,808,579.18	
Unrestricted/Undesignated - Unrestricted 0000			4,260,901.82	