Jefferson Elementary School District
2016-17
Ending Balances by Resource
As Of June 30, 2017 (Unaudited Actuals)

01 - GENERAL FUND

Fund	Resource #	Resource Name	Beginning Bal 7/1/2016	Actual Revenue	Actual Expenditures	Ending Bal 6/30/2017	
Unrestricted Resources							
01	0000	Unrestricted	5,754,509.93	14,086,518.94	13,142,996.64	6,698,032.23	
01	0070	Mandated Cost	1,768,715.00	(447,408.88)	357,299.74	964,006.38	(1)
01	0075	Medi-Cal Administrative Activities	48,152.68	13,669.18	18,176.89	43,644.97	
01	0709	LCFF/EIA	747,124.94	199,423.00	824,287.34	122,260.60	(3)
01	0723	Transportation	-	259,203.20	259,203.20	-	
01	1100	Lottery	1,286,104.09	343,252.17	226,178.43	1,403,177.83	(2)
01	1400	Education Protection Act	-	2,922,706.00	2,922,706.00	-	
	Sub-total Unrestricted Resources		**9,604,606.64**	**17,377,363.61**	**17,750,848.24**	**9,231,122.01**	
14- DEFERRED MAINTENANCE							
14	0000	Deferred Maintenance	206,689.95	170,406.00	130,394.39	246,701.56	
	Sub-total Unrestricted Resources		**9,811,296.59**	**17,547,769.61**	**17,881,242.63**	**9,477,823.57**	
Restricted Resources							
01	3010	Title I - Chapter I	-	147,848.26	147,848.26	-	
01	3310	PL 94-142 Spec Ed Grant	-	303,614.02	303,614.02	-	
01	3315	SpEd PreSchool Federal	-	13,278.24	13,278.24	-	
01	3320	SpEd PreSchool Local	-	36,481.00	36,481.00	-	
01	4035	Title II - Teacher Quality	-	21,431.91	21,431.91	-	
01	4203	Title III LIM Eng Proficienc	-	45,438.61	45,438.61	-	
01	5640	Medi_Cal Billing	59,062.10	21,753.89	13,643.22	67,172.77	
01	6230	California Clean Energy	269,247.84	124,989.00	-	394,236.84	
01	6264	Educator Effectiveness	118,576.58	-	67,622.33	50,954.25	
01	6300	Lottery-Instructional Mat	125,954.59	114,212.30	39,939.17	200,227.72	
01	6500	Special Education	-	1,750,747.05	1,750,747.05	-	
01	6512	Mental Health	146,355.44	82,886.00	126,554.84	102,686.60	
01	7690	STRS On-Behalf		807,184.00	807,184.00		
01	8150	Routine Repair & Maintenance	381,244.52	372,946.00	403,817.61	350,372.91	
01	9010	Other Local	5,138.64	5,200.00	935.00	9,403.64	
01	9011	Other Jeff Donations	37,530.40	6,302.16	18,093.75	25,738.81	
01	9012	Other Mont Donations	24,817.39	17,176.19	20,380.80	21,612.78	
01	9013	Other Hawk Donations	29,191.51	28,385.78	26,038.73	31,538.56	
01	9014	Other Traina Donations	44,723.36	25,054.71	21,288.57	48,489.50	
01	9017	Jefferson District Donation	149.61	-	-	149.61	
01	9020	Kindergarten Readiness	0.69	6,779.91	6,780.60	-	
01	9021	Other Jeff Book Fair	1.39	7,784.91	6,507.00	1,279.30	
01	9023	Other Hawk Book Fair	2,825.99	7,530.60	6,004.27	4,352.32	
01	9024	Other Traina Book Fair	1,298.49	9,163.52	5,465.36	4,996.65	
01	9031	Other Jeff Science Camp		31,361.00	28,642.90	2,718.10	
01	9033	Other Hawk Science Camp		27,158.91	25,575.00	1,583.91	
01	9034	Other Traina Science Camp		25,723.68	23,460.00	2,263.68	
01	9301	Jefferson 8th Grade		11,499.00	9,470.15	2,028.85	
01	9303	Hawkins 8th Grade		12,092.89	8,655.89	3,437.00	
01	9304	Traina 8th Grade		11,580.98	8,590.41	2,990.57	
	Sub-total Restricted Resources		**1,246,118.54**	**4,075,604.52**	**3,993,488.69**	**1,313,212.26**	
01	**TOTAL GENERAL FUND**		**11,057,415.13**	**21,623,374.13**	**21,874,731.32**	**10,791,035.83**	

Jefferson Elementary School District
2016-17
Ending Balances by Resource
As Of June 30, 2017 (Unaudited Actuals)

Fund	Resource #	Resource Name	Beginning Bal 7/1/2016	Estimated Revenue	Estimated Expenditures	Estimated Ending Bal 6/30/2017
13 - CAFETERIA FUND						
13	5310	Child Nutrition Program	272,211.85	727,137.14	762,104.31	237,244.68
15 - PUPIL TRANSORTATION						
15	9910	Pupil Transportation	276,635.55	22,138.00	32,533.00	266,240.55
21 - BUILDING FUND						
21	7711	Facilities Project 1	1,315,008.27		1,203,222.59	111,785.68
21	7712	Facilities Project 2	491,034.63		281,856.81	209,177.82
21	9910	Restricted Unallocated	388,846.95	7,678.00	105,361.76	291,163.19
25 - CAPITAL FACILITIES FUND (Dev Fees)						
25	9040	Ellis Project	277,358.33	2,092.29	84,819.02	194,631.60
25	9042	Tracy Hills		62,695.39	28,827.00	33,868.39
25	9910	Developer Fees	770,004.53	236,516.57	84,890.91	921,630.19
35 - COUNTY SCHOOL FACILITIES						
35	7751	Facilities Project - Hawkins	5,637.07	44.00	-	5,681.07
51 - DEBT SERVICE FUND						
51	9061	Debt Service Fund	159,097.68	346,988.89	333,943.76	172,142.81
51	9062	Debt Service Fund	169,193.00	141,782.87	130,575.00	180,400.87
51	9063	Debt Service Fund	82,773.60	87,613.61	81,200.00	89,187.21
67 - SELF INSURANCE FUND						
67	9910	Self Insurance	50,210.82	415.00	-	50,625.82
71 - RETIREE BENEFIT FUND						
71	9910	Retiree Benefit	253,275.25	83,616.66	66,281.00	270,610.91
78 - COM FACILITES MELLO ROOS						
78	9910	Comm Facilities	58,617.01	487.00	-	59,104.01

Components of Ending Fund Balance - General Fund Unrestricted:

Ending Balance - Fund 01 Unrestricted 0000 + Lottery Resource 1100			9,231,122.01	
Reserves/Designations:				
Total Expenditures	21,744,336.93			
NONSPENDABLE				
Revolving Cash		5,000.00		
ASSIGNED				
Mandated Costs Claims		964,006.38		(1)
Unrestricted Lottery Ending Balance		1,403,177.83		(2)
Supplemental and Concentration Funding		122,260.60		(3)
Instructional Materials		638,259.00		
		3,127,703.81		
UNASSIGNED/UNAPPROPRIATED				
Board Designated Reserve		500,000.00		
3% Economic Uncertainties Reserve		652,330.00		
		1,152,330.00		
Total Reserves/Designations			4,285,033.81	
Unrestricted/Undesignated - Unrestricted 0000			4,946,088.20	

Jefferson Elementary School District

2017-18

Ending Balances by Resource

As Of July 31, 2017

01 - GENERAL FUND

Fund	Resource #	Resource Name	Beginning Bal 7/1/2017	Budgeted Revenue	Budgeted Expenditures	Estimated Ending Bal 6/30/2018	
Unrestricted Resources							
01	0000	Unrestricted	6,698,032.00	12,175,562.00	13,227,032.00	5,646,562.00	
01	0070	Mandated Cost	964,006.00	64,929.00	431,648.00	597,287.00	(1)
01	0075	Medi-Cal Administrative Activities	43,645.00	-	33,388.00	10,257.00	
01	0709	LCFF/EIA	122,261.00	1,015,839.00	910,632.00	227,468.00	(3)
01	0723	Transportation	-	297,846.00	309,624.00	(11,778.00)	
01	1100	Lottery	1,403,178.00	317,470.00	431,931.00	1,288,717.00	(2)
01	1400	Education Protection Act	-	2,732,553.00	2,732,555.00	(2.00)	
	Sub-total Unrestricted Resources		**9,231,122.00**	**16,604,199.00**	**18,076,810.00**	**7,758,511.00**	
14- DEFERRED MAINTENANCE							
14	0000	Deferred Maintenance	246,702.00	170,114.00	200,000.00	216,816.00	
	Sub-total Unrestricted Resources		**9,477,824.00**	**16,774,313.00**	**18,276,810.00**	**7,975,327.00**	
Restricted Resources							
01	3010	Title I - Chapter I	-	302,717.00	414,097.00	(111,380.00)	
01	3310	PL 94-142 Spec Ed Grant	-	302,195.00	302,195.00	-	
01	3315	SpEd PreSchool Federal	-	13,010.00	13,010.00	-	
01	3320	SpEd PreSchool Local	-	34,855.00	34,855.00	-	
01	4035	Title II - Teacher Quality	-	22,371.00	22,371.00	-	
01	4201	Title III Immigrant Ed	-	-	-	-	
01	4203	Title III LIM Eng Proficienc	-	42,360.00	42,360.00	-	
01	5640	Medi_Cal Billing	67,173.00	20,000.00	17,285.00	69,888.00	
01	6230	California Clean Energy	394,237.00	102,301.00	394,236.00	102,302.00	
01	6264	Educator Effectiveness	50,954.00		84,049.00	(33,095.00)	
01	6300	Lottery-Instructional Mat	200,228.00	76,560.00	98,219.00	178,569.00	
01	6500	Special Education	-	1,775,666.00	1,775,966.00	(300.00)	
01	6512	Mental Health	102,687.00	62,461.00	161,459.00	3,689.00	
01	7690	STRS On-Behalf		827,055.00	827,055.00		
01	8150	Routine Repair & Maintenance	350,373.00	452,803.00	492,743.00	310,433.00	
01	9010	Other Local	9,404.00	-	-	9,404.00	
01	9011	Other Jeff Donations	25,739.00	-	25,739.00	-	
01	9012	Other Mont Donations	21,613.00	-	21,613.00	-	
01	9013	Other Hawk Donations	31,539.00	-	31,539.00	-	
01	9014	Other Traina Donations	48,490.00	-	48,490.00	-	
01	9017	Jefferson District Donation	150.00	-	-	150.00	
01	9020	Kindergarten Readiness	-		-	-	
01	9021	Other Jeff Book Fair	1,279.00	-	1,279.00	-	
01	9023	Other Hawk Book Fair	4,352.00	-	4,353.00	(1.00)	
01	9024	Other Traina Book Fair	4,997.00	-	4,997.00	-	
01	9031	Jefferson Science Camp	2,718.00	-	2,718.00	-	
01	9033	Hawkins Science Camp	1,584.00	-	1,584.00	-	
01	9034	Traina Science Camp	2,264.00	-	2,264.00	-	
01	9301	Jefferson 8th Grade	2,029.00	-	2,029.00	-	
01	9303	Hawkins 8th Grade	3,437.00	-	3,437.00	-	
01	9304	Traina 8th Grade	2,991.00	-	2,991.00	-	
	Sub-total Restricted Resources		**1,328,238.00**	**4,034,354.00**	**4,817,910.00**	**529,659.00**	
01	**TOTAL GENERAL FUND**		**10,806,062.00**	**20,808,667.00**	**23,094,720.00**	**8,504,986.00**	

Jefferson Elementary School District

2017-18

Ending Balances by Resource

As Of July 31, 2017

OTHER FUNDS

Fund	Resource #	Resource Name	Beginning Bal 7/1/2017	Estimated Revenue	Estimated Expenditures	Estimated Ending Bal 6/30/2018
13 - CAFETERIA FUND						
13	5310	Child Nutrition Program	236,987.00	721,300.00	775,903.00	182,384.00
15 - PUPIL TRANSORTATION						
15	9910	Pupil Transportation	266,241.00	20,750.00	-	286,991.00

OTHER FUNDS (CONTINUED)

Fund	Resource #	Resource Name	Beginning Bal 7/1/2017	Estimated Revenue	Estimated Expenditures	Estimated Ending Bal 6/30/2018
21 - BUILDING FUND						
21	7711	Facilities Project 1	111,786.00		118,686.00	(6,900.00)
21	7712	Facilities Project 2	209,178.00		209,178.00	-
21	9910	Restricted Unallocated	291,163.00	5,000.00	303,373.00	(7,210.00)
25 - CAPITAL FACILITIES FUND (Dev Fees)						
25	9040	Ellis Project	194,632.00	326.00	231,666.00	(36,708.00)
25	9042	Tracy Hills	33,868.00	62,500.00	62,500.00	
25	9910	Developer Fees	921,630.00	372,983.00	206,300.00	1,088,313.00
35 - COUNTY SCHOOL FACILITIES						
35	7751	Facilities Project - Hawkins	5,681.00	20.00	-	5,701.00
51 - DEBT SERVICE FUND						
51	9061	Debt Service Fund	172,143.00	344,643.00	334,000.00	182,786.00
51	9062	Debt Service Fund	180,401.00	140,700.00	133,700.00	187,401.00
51	9063	Debt Service Fund	89,187.00	103,750.00	81,200.00	111,737.00
67 - SELF INSURANCE FUND						
67	9910	Self Insurance	50,626.00	2,500.00	-	53,126.00
71 - RETIREE BENEFIT FUND						
71	9910	Retiree Benefit	270,611.00	79,000.00	71,000.00	278,611.00
78 - COM FACILITES MELLO ROOS						
78	9910	Comm Facilities	59,104.00	200.00	-	59,304.00

Components of Ending Fund Balance - General Fund Unrestricted:

Ending Balance - Fund 01 Unrestricted 0000 + Lottery Resource 1100			7,758,511.00	
Reserves/Designations:				
Total Expenditures	22,894,720.00			
NONSPENDABLE				
Revolving Cash		5,000.00		
ASSIGNED				
Mandated Costs Claims		597,287.00		(1)
Unrestricted Lottery Ending Balance		1,288,717.00		(2)
Unrestricted Instructional Materials		610,064.00		
Supplemental & Concentration Funding		227,468.00		(3)
		2,723,536.00		
UNASSIGNED/UNAPPROPRIATED				
Board Designated Reserve		500,000.00		
3% Economic Uncertainties Reserve		686,841.60		
		1,186,841.60		
Total Reserves/Designations			3,915,377.60	
Unrestricted/Undesignated - Unrestricted 0000			3,843,133.40	

Jefferson Elementary School District

2017-18

Ending Balances by Resource

As Of August 31, 2017

01 - GENERAL FUND

Fund	Resource #	Resource Name	Beginning Bal 7/1/2017	Budgeted Revenue	Budgeted Expenditures	Estimated Ending Bal 6/30/2018	
Unrestricted Resources							
01	0000	Unrestricted	6,698,032.00	12,175,562.00	13,341,198.00	5,532,396.00	
01	0070	Mandated Cost	964,006.00	64,929.00	463,899.00	565,036.00	(1)
01	0075	Medi-Cal Administrative Activities	43,645.00	-	33,388.00	10,257.00	
01	0709	LCFF/EIA	122,261.00	1,015,839.00	910,632.00	227,468.00	(3)
01	0723	Transportation	-	309,624.00	309,624.00	-	
01	1100	Lottery	1,403,178.00	317,470.00	431,931.00	1,288,717.00	(2)
01	1400	Education Protection Act	-	2,732,553.00	2,732,553.00	-	
	Sub-total Unrestricted Resources		**9,231,122.00**	**16,615,977.00**	**18,223,225.00**	**7,623,874.00**	
14- DEFERRED MAINTENANCE							
14	0000	Deferred Maintenance	246,702.00	170,114.00	200,000.00	216,816.00	
	Sub-total Unrestricted Resources		**9,477,824.00**	**16,786,091.00**	**18,423,225.00**	**7,840,690.00**	
Restricted Resources							
01	3010	Title I - Chapter I	-	291,841.00	291,841.00	-	
01	3310	PL 94-142 Spec Ed Grant	-	302,195.00	302,195.00	-	
01	3315	SpEd PreSchool Federal	-	13,010.00	13,010.00	-	
01	3320	SpEd PreSchool Local	-	34,855.00	34,855.00	-	
01	4035	Title II - Teacher Quality	-	22,371.00	22,371.00	-	
01	4201	Title III Immigrant Ed	-	-	-	-	
01	4203	Title III LIM Eng Proficienc	-	42,360.00	42,360.00	-	
01	5640	Medi_Cal Billing	67,173.00	20,000.00	17,285.00	69,888.00	
01	6230	California Clean Energy	394,237.00	102,301.00	394,236.00	102,302.00	
01	6264	Educator Effectiveness	50,954.00		50,954.00	-	
01	6300	Lottery-Instructional Mat	200,228.00	76,560.00	98,219.00	178,569.00	
01	6500	Special Education	-	1,775,966.00	1,775,966.00	-	
01	6512	Mental Health	102,687.00	62,461.00	161,459.00	3,689.00	
01	7690	STRS On-Behalf		827,055.00	827,055.00		
01	8150	Routine Repair & Maintenance	350,373.00	452,803.00	492,743.00	310,433.00	
01	9010	Other Local	9,404.00	-	-	9,404.00	
01	9011	Other Jeff Donations	25,739.00	-	25,739.00	-	
01	9012	Other Mont Donations	21,613.00	-	21,613.00	-	
01	9013	Other Hawk Donations	31,539.00	-	31,539.00	-	
01	9014	Other Traina Donations	48,490.00	-	48,490.00	-	
01	9017	Jefferson District Donation	150.00	-	-	150.00	
01	9020	Kindergarten Readiness	-		-	-	
01	9021	Other Jeff Book Fair	1,279.00	-	1,279.00	-	
01	9023	Other Hawk Book Fair	4,352.00	-	4,352.00	-	
01	9024	Other Traina Book Fair	4,997.00	-	4,997.00	-	
01	9031	Jefferson Science Camp	2,718.00	-	2,718.00	-	
01	9033	Hawkins Science Camp	1,584.00	-	1,584.00	-	
01	9034	Traina Science Camp	2,264.00	-	2,264.00	-	
01	9301	Jefferson 8th Grade	2,029.00	-	2,029.00	-	
01	9303	Hawkins 8th Grade	3,437.00	-	3,437.00	-	
01	9304	Traina 8th Grade	2,991.00	-	2,991.00	-	
	Sub-total Restricted Resources		**1,328,238.00**	**4,023,778.00**	**4,662,558.00**	**674,435.00**	
01	**TOTAL GENERAL FUND**		**10,806,062.00**	**20,809,869.00**	**23,085,783.00**	**8,515,125.00**	

Jefferson Elementary School District

2017-18

Ending Balances by Resource

As Of August 31, 2017

OTHER FUNDS

Fund	Resource #	Resource Name	Beginning Bal 7/1/2017	Estimated Revenue	Estimated Expenditures	Estimated Ending Bal 6/30/2018
13 - CAFETERIA FUND						
13	5310	Child Nutrition Program	236,987.00	721,300.00	764,203.00	194,084.00
15 - PUPIL TRANSORTATION						
15	9910	Pupil Transportation	266,241.00	20,750.00	-	286,991.00

OTHER FUNDS (CONTINUED)

Fund	Resource #	Resource Name	Beginning Bal 7/1/2017	Estimated Revenue	Estimated Expenditures	Estimated Ending Bal 6/30/2018
21 - BUILDING FUND						
21	7711	Facilities Project 1	111,786.00		111,786.00	-
21	7712	Facilities Project 2	209,178.00		209,178.00	-
21	9910	Restricted Unallocated	291,163.00	5,000.00	296,163.00	-
25 - CAPITAL FACILITIES FUND (Dev Fees)						
25	9040	Ellis Project	194,632.00	326.00	194,958.00	-
25	9042	Tracy Hills	33,868.00	62,500.00	62,500.00	
25	9910	Developer Fees	921,630.00	372,983.00	206,300.00	1,088,313.00
35 - COUNTY SCHOOL FACILITIES						
35	7751	Facilities Project - Hawkins	5,681.00	20.00	-	5,701.00
51 - DEBT SERVICE FUND						
51	9061	Debt Service Fund	172,143.00	344,643.00	334,000.00	182,786.00
51	9062	Debt Service Fund	180,401.00	140,700.00	133,700.00	187,401.00
51	9063	Debt Service Fund	89,187.00	103,750.00	81,200.00	111,737.00
67 - SELF INSURANCE FUND						
67	9910	Self Insurance	50,626.00	2,500.00	-	53,126.00
71 - RETIREE BENEFIT FUND						
71	9910	Retiree Benefit	270,611.00	79,000.00	71,000.00	278,611.00
78 - COM FACILITES MELLO ROOS						
78	9910	Comm Facilities	59,104.00	200.00	-	59,304.00

Components of Ending Fund Balance - General Fund Unrestricted:

Ending Balance - Fund 01 Unrestricted 0000 + Lottery Resource 1100			7,623,874.00	
Reserves/Designations:				
Total Expenditures	22,885,783.00			
NONSPENDABLE				
Revolving Cash		5,000.00		
ASSIGNED				
Mandated Costs Claims		565,036.00		(1)
Unrestricted Lottery Ending Balance		1,288,717.00		(2)
Unrestricted Instructional Materials		610,064.00		
Supplemental & Concentration Funding		227,468.00		(3)
		2,691,285.00		
UNASSIGNED/UNAPPROPRIATED				
Board Designated Reserve		500,000.00		
3% Economic Uncertainties Reserve		686,573.49		
		1,186,573.49		
Total Reserves/Designations			3,882,858.49	
Unrestricted/Undesignated - Unrestricted 0000			3,741,015.51	