



Evergreen
School District

2017-18
Revised Budget Detail

October 13th, 2017

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | LOCAL CONTROL FUNDING FORMULA ASSUMPTIONS | | | |
|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---|---|---------------------|-----------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>BUDGET</u> | | | | |
| | | | | | | | | <u>Actual P-2</u> | | | |
| | | | | | | | | <u>without</u> | <u>ADA with</u> | <u>ADA with</u> | <u>DOF LCFF</u> |
| | | | | | | | | <u>COE</u> | <u>COE</u> | <u>COE</u> | <u>PER ADA</u> |
| | | | | | | | | <u>Year</u> | | | |
| LOCAL CONTROL FUNDING FORMULA | | | | | | | | | | | |
| 8011 STATE AID/LCFF | \$27,111,893 | \$21,784,477 | \$26,470,913 | \$27,248,199 | \$24,613,659 | \$22,389,911 | \$19,244,467 | 2012-13 | 13,003 | 13,163 | \$5,943 |
| 8011 SUP/CON LCFF | | \$5,717,528 | \$7,059,165 | \$7,465,075 | \$7,165,621 | \$6,860,846 | \$6,694,445 | 2013-14 | 12,851 | 13,114 | \$6,171 |
| 8012 EDUCATION PROTECTION | \$14,001,006 | \$17,441,061 | \$16,362,060 | \$2,603,561 | \$2,681,668 | \$2,762,118 | \$2,844,981 | 2014-15 | 12,496 | 12,966 | \$6,775 |
| 8019 PRIOR YEAR, STATE AID | -84,951 | -56,101 | 8,260 | -898 | 0 | 0 | 0 | 2015-16 | 11,962 | 12,611 | \$7,587 |
| 8021 HOMEOWNERS EXEMPT | 225,491 | 231,755 | \$217,886 | \$205,124 | \$231,155 | \$238,090 | \$245,232 | 2016-17 | 11,451 | 12,077 | \$7,975 |
| 8041 SECURED ROLL TAX | 35,338,748 | 38,102,999 | \$40,120,349 | \$41,945,286 | \$42,563,678 | \$43,840,588 | \$45,155,806 | 2017-18 | 11,031 | 11,566 | \$8,160 |
| 8042 UNSECURED ROLL TAX | 2,690,672 | 2,855,028 | \$2,945,923 | \$2,765,252 | \$3,125,330 | \$3,219,090 | \$3,315,663 | 2018-19 | 10,592 | 11,146 | \$8,411 |
| 8046 SUPPLEMENTAL ERAF | 0 | (1,682,517) | (\$909,820) | \$10,087,624 | \$10,390,253 | \$10,701,960 | \$11,023,019 | 2019-20 | 10,162 | 10,707 | \$8,627 |
| 8044 SUPPLEMENTAL TAX | 1,696,252 | 3,393,372 | \$3,414,891 | \$3,989,621 | \$3,622,858 | \$3,731,544 | \$3,843,490 | | | | |
| TOTAL LCFF REVENUE | \$80,979,112 | \$87,787,602 | \$95,689,627 | \$96,308,845 | \$94,394,222 | \$93,744,147 | \$92,367,103 | <u>Enrollment without COE</u> | | | |
| FEDERAL | | | | | | | | 2012-13 | 13,375 | | |
| 3010-8290 TITLE 1 | \$979,147 | \$1,582,228 | \$1,314,048 | \$1,265,046 | \$1,011,174 | \$1,011,174 | \$1,011,174 | 2013-14 | 13,162 | | |
| 3060-8290 MIGRANT ED | 121,705 | 143,978 | 155,797 | 188,549 | 0 | 0 | 0 | 2014-15 | 12,857 | | |
| 3185-8290 TITLE 1 PI CORRECTIVE A | 188,500 | 0 | 0 | 0 | 0 | 0 | 0 | 2015-16 | 12,282 | | |
| 3310-8181 IDEA BASIC ENT. | 1,989,140 | 2,075,064 | 2,030,014 | 1,970,435 | 2,035,658 | 2,035,658 | 2,035,658 | 2016-17 | 11,794 | | |
| 3315-8182 IDEA PRESCHOOL | 62,923 | 63,102 | 65,642 | 60,751 | 61,938 | 61,938 | 61,938 | 2017-18 | 11,374 | Sept 6th enrollment | |
| 3320-8182 IDEA PRESCHOOL LOC | 105,480 | 115,230 | 118,481 | 166,827 | 107,947 | 107,947 | 107,947 | 2018-19 | 10,935 | | |
| 3327-8182 IDEA MENTAL HEALTH | 207,361 | 124,469 | 125,917 | 121,158 | 80,598 | 80,598 | 80,598 | 2019-20 | 10,505 | | |
| 3345-8182 IDEA PRE SCH STAFF DEV | 669 | 630 | 720 | 605 | 617 | 617 | 617 | | | | |
| 4035-8290 TEACHER QUALITY | 322,983 | 229,507 | 417,573 | 312,372 | 315,119 | 315,119 | 315,119 | | | | |
| 4124-8290 AFTER SCHOOL ED. | | | | 38,500 | | | | | | | |
| 4203-8290 TITLE III, LEP | 384,525 | 277,897 | 191,080 | 400,933 | 291,735 | 291,735 | 291,735 | | | | |
| 5640-8290 MEDICAL | 158,387 | 156,854 | 170,143 | 151,121 | 100,000 | 100,000 | 100,000 | | | | |
| TOTAL FEDERAL | \$4,520,820 | \$4,768,958 | \$4,589,416 | \$4,676,297 | \$4,004,786 | \$4,004,786 | \$4,004,786 | | | | |
| STATE | | | | | | | | | | | |
| 0000-8550 MANDATED BLOCK GRAN | 364,081 | 1,219,156 | 6,968,997 | 2,906,389 | 2,047,297 | 364,000 | 364,000 | 2014-15 | One time Mandate Additional \$66 per pupil | | |
| 0000-8590 MEDI-CAL ADM UNRESTR | 45,203 | 47,031 | 117,947 | 60,135 | 100,000 | 100,000 | 100,000 | 2015-16 | One time Mandate Additional \$530 per pupil | | |
| 1100-8560 LOTTERY | 1,725,814 | 1,739,155 | 1,891,032 | 1,673,007 | 1,621,775 | 1,571,766 | 1,571,766 | 2016-17 | One time Mandate Additional \$214 per pupil | | |
| 6010-8590 AFTER SCHOOL ED. | 456,000 | 452,367 | 456,000 | 456,000 | 456,000 | 456,000 | 456,000 | 2017-18 | One time Mandate Addition \$147 per pupil | | |
| 6230-8590 CLEAN ENERGY JOB ACT | 172,843 | | | 262,510 | | | | | | | |
| 6264-8590 EDUCATOR EFFECTIVENESS PG | | | 868,118 | | | | | | One time \$1,466 per Cert. FTE | | |
| 6300-8560 LOTTERY, INST MAT | 479,198 | 491,065 | 653,413 | 566,205 | 474,948 | 460,303 | 460,303 | | | | |
| 6512-8590 SPECIAL ED - MENTAL HE | 643,523 | 612,948 | 620,136 | 586,463 | 599,285 | 600,000 | 600,000 | | | | |
| 6690-8590 TUPE | | 1,828 | 2,672 | | | | | | | | |
| 7690-8590 STRS | | | 3,848,059 | 4,345,480 | 4,588,235 | 5,176,470 | 5,764,706 | | | | |
| TOTAL STATE | \$6,578,953 | \$4,563,551 | \$15,426,374 | \$10,856,189 | \$9,887,540 | \$8,728,539 | \$9,316,775 | | | | |

| | 2013-14 <u>ACTUAL</u> | 2014-15 <u>ACTUAL</u> | 2015-16 <u>ACTUAL</u> | 2016-17 <u>BUDGET</u> | 2017-18 <u>BUDGET</u> | 2018-19 <u>BUDGET</u> | 2019-20 <u>BUDGET</u> | ASSUMPTIONS |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| LOCAL | | | | | | | | |
| 8621 PARCEL TAXES | \$2,215,443 | \$2,473,428 | \$2,473,614 | \$2,472,327 | \$2,445,745 | \$2,445,745 | \$0 | 5- year Parcel Tax ends 06-30-2019, Reduce programs |
| 8631 SALE OF EQUIPMENT | 1,948 | 9,945 | 48,760 | 22,854 | 10,000 | 10,000 | 10,000 | |
| 8650 LEASES | 404,161 | 550,138 | 575,448 | 642,408 | 670,000 | 703,500 | 738,000 | Rental Income from YMCA/COE/Church/Other |
| 8660 INTEREST | 98,036 | 88,943 | 172,108 | 263,579 | 172,000 | 172,000 | 172,000 | Increase Rental Income |
| 8699 MISC UNRESTRICTED | 76,848 | 65,483 | 55,161 | 200,922 | 80,000 | 80,000 | 80,000 | |
| 0000-8699 TRANSPORTATION FEES/GI | 35,332 | 51,270 | 703,374 | 54,560 | 50,000 | 50,000 | 50,000 | |
| 9010-8699 OTHER GRANTS | 21,674 | 0 | 249,015 | 331,895 | 320,764 | 130,079 | 130,079 | |
| 9010-8699 DONATION | 940,223 | 1,898,676 | 1,855,047 | 2,175,201 | 1,909,209 | 1,909,209 | 1,909,209 | |
| 9010-8699 MICROSOFT TECH GRAN | 82,346 | 169,779 | 0 | 0 | 0 | 0 | 0 | |
| TOTAL LOCAL | \$4,100,278 | \$5,307,662 | \$6,132,526 | \$6,163,745 | \$5,657,718 | \$5,500,533 | \$3,089,288 | |
| OTHER SOURCES | | | | | | | | |
| TRANSFERS IN | | | | | | | | |
| 6500-8793 SELPA, SPEC. ED. | 114,046 | 912,312 | 397,974 | 0 | 0 | | | 0 2014-15 COE Prior Year Refund; 2015-16 State Prior Year Refund |
| 0000-8997 GASB 45 TRANSFER | 0 | 0 | 0 | 0 | 0 | 1,730,000 | | 0 Fund Transfer from GASB 45 |
| 0000-8997 WORKERS' COMP FUND | | | | | | 700,000 | | Fund Transfer from Workers' Comp Fund |
| CONTRIBUTE TO RES. PROG. | | | | | | | | |
| 8981 SPECIAL ED. | (\$7,851,496) | (\$7,703,949) | (\$8,713,730) | (\$10,769,711) | (\$11,424,273) | (\$11,714,386) | (\$12,054,835) | |
| 9010-8990 SITE DONATION | | | | (\$98,121) | | | | |
| 8983 REGULAR TRANS. | (477,447) | (77,720) | (105,292) | (201,617) | (281,079) | (281,080) | (298,099) | |
| 8983 SPECIAL ED. TRANS. | (740,135) | (798,143) | (1,117,058) | (1,042,426) | (1,032,936) | (1,096,317) | (1,145,484) | |
| 8985 MAINTENANCE | (2,659,979) | (2,662,741) | (2,959,908) | (2,662,741) | (2,662,741) | (2,889,024) | (2,924,611) | 17-18 at 14-15 Contribution level; 18-19 & 19-20 at 2.45% of GF expenses |
| 8983 PARCEL TAX ES | | | | (57,185) | (78,325) | (102,209) | | |
| 6500-8981 SPECIAL ED. | 7,851,496 | 7,703,949 | 8,713,730 | 10,769,711 | 11,424,273 | 11,714,386 | 12,054,835 | |
| 0000-8990 SITE GENERAL | (15,983) | 0 | 0 | 98,121 | | 0 | 0 | |
| 0000-8983 REGULAR TRANS. | 477,447 | 77,720 | 105,292 | 201,617 | 281,079 | 281,080 | 298,099 | |
| 0000-8983 SPECIAL ED. TRANS. | 740,135 | 798,143 | 1,117,058 | 1,042,426 | 1,032,936 | 1,096,317 | 1,145,484 | |
| 8150-8985 MAINTENANCE | 2,659,979 | 2,662,741 | 2,959,908 | 2,662,741 | 2,662,741 | 2,889,024 | 2,924,611 | |
| 1140-8983 PARCEL TAX ES | | | | 57,185 | 78,325 | 102,209 | | |
| TOTAL OTHER SOURCES | \$114,046 | \$912,312 | \$397,974 | (\$0) | \$0 | \$2,430,000 | \$0 | |
| TOTAL REVENUES | \$96,293,209 | \$103,340,085 | \$122,235,917 | \$118,005,076 | \$113,944,265 | \$114,408,005 | \$108,777,952 | |
| UNRESTRICTED REVENUES | \$75,450,487 | \$83,665,462 | \$97,022,430 | \$91,270,695 | \$87,504,025 | \$87,067,748 | \$80,473,423 | |

| PROGRAMS | 2013-14 ACTUAL | 2014-15 ACTUAL | 2015-16 ACTUAL | 2016-17 BUDGET | 2017-18 BUDGET | 2018-19 BUDGET | 2019-20 BUDGET | ASSUMPTIONS |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| 1110 REGULAR EDUCATION K-3 | \$39,843,610 | \$41,010,975 | \$40,969,736 | \$40,297,104 | \$39,089,400 | \$39,168,513 | \$41,416,775 | 2017-18 SERP saving reflected on actual salary |
| 1130 REGULAR EDUCATION 7-12 | 12,420,493 | 11,797,826 | 12,207,806 | 12,980,884 | 13,311,674 | 13,592,390 | 13,878,385 | \$836,103 step/col for all groups \$609,952 Saving from leave and resigned |
| 1140 PARCEL TAX PROGRAM | 2,223,854 | 2,448,682 | 2,464,010 | 2,563,862 | 2,524,070 | 2,547,954 | 0 | Health benefits 3.6% increase Reduce 420 students |
| 7690-1111 STRS ON-BEHALF CONTRIBUTION | | | 3,835,396 | 4,332,349 | 4,588,235 | 5,176,470 | 5,764,706 | Reduce 10 teachers Salary level status quo (subject to negotiations) |
| 1160 RETIREE MEDICAL | 803,552 | 940,089 | 762,562 | 689,487 | 939,370 | 986,339 | 1,035,655 | K-3 class size at 1:24 PERS rate at 15.531% (increase \$175,414 from 2016-17) |
| 1170 SCHOOL SUPPLIES | 356,032 | 822,185 | 807,915 | 932,393 | 803,954 | 814,529 | 825,515 | STRS rate at 14.43% (increase \$1,605,588 from 2016-17) |
| 1175 COPIER MAINTENANCE | 94,645 | 123,788 | 102,221 | 111,356 | 106,222 | 110,471 | 114,890 | 2018-19 SERP saving reflected on actual salary |
| 1195 HOME/HOSPITAL | 38,739 | 26,220 | 21,313 | 34,815 | 17,224 | 17,499 | 17,774 | \$836,103 step/col for all groups \$381,220 Saving from leave and resign (10 teachers) |
| 1202 SATURDAY SCHOOL | 3,296 | 2,698 | 3,805 | 2,496 | 3,308 | 3,373 | 3,439 | Health benefits 5% increase Reduce 439 students based on 2017 Demographer's report |
| 1250 EXTRA CURRICULAR ACTI | 35,100 | 34,603 | 35,178 | 35,700 | 105,000 | 105,000 | 105,000 | Reduce 14 teachers Salary level status quo (subject to negotiations) |
| 1271 PREP PERIOD, 4-6 | 748,547 | 758,750 | 849,642 | 873,771 | 896,793 | 914,402 | 932,275 | K-3 class size at 1:24 PERS rate at 18.1% (increase \$277,126 from 2017-18) |
| 1283 LOTTERY, REG ED | 1,725,814 | 1,739,155 | 1,891,032 | 1,673,007 | 1,621,775 | 1,571,766 | 1,571,766 | STRS rate at 16.28% (increase \$1,589,660 from 2017-18) |
| 1298 SUB TEACHERS | 757,797 | 809,003 | 773,072 | 648,811 | 770,206 | 776,345 | 782,484 | 2019-20 SERP saving reflected on actual salary |
| 1299 NOON DUTY SUPERVISOR | 401,479 | 424,004 | 430,931 | 558,561 | 568,561 | 576,600 | 585,046 | \$862,826 step/col for all groups \$381,220 Saving from leave and resign (10 teachers) |
| 3010-1510 TITLE 1 | 895,952 | 1,406,141 | 910,199 | 859,905 | 728,587 | 725,771 | 722,842 | Health benefits 5% increase Reduce 430 students based on 2017 Demographer's Report |
| 3010-1511 TITLE 1 PARENT INV. | 26,935 | 22,846 | 24,775 | 26,167 | 35,948 | 35,948 | 35,948 | Reduce 14 teachers K-3 class size at 1:24 |
| 3010-1512 TITLE 1 SUMMER SCH/ TI | 42,486 | 119,030 | 342,996 | 365,981 | 244,871 | 247,616 | 250,471 | PERS rate at 20.8% (increase \$285,942 from 2018-19) STRS rate at 18.13% (increase \$1,565,598 from 2018-19) |
| 3010-1513 TITLE 1 PROF. DEV. | 13,775 | 34,000 | 36,078 | 12,993 | 1,768 | 1,839 | 1,912 | |

| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | ASSUMPTIONS |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---|
| PROGRAMS | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | BUDGET | |
| 6010-1523 AFTER SCHOOL ED. | 456,000 | 452,367 | 456,000 | 494,500 | 456,000 | 456,000 | 456,000 | |
| 4203-1551 TITLE III, LEP | 384,525 | 277,897 | 191,080 | 400,933 | 291,735 | 291,922 | 292,119 | |
| 6690-1575 TUPE | | 1,828 | 2,672 | 0 | | | | |
| 0000-1590 SUPPLEMENTAL -SCHOOL | 1,233,158 | 725,444 | 646,292 | 691,801 | 642,120 | 645,467 | 648,932 | Supplemental Spending |
| 0000-1591 SUPPLEMENTAL - STAFFI | 1,111,307 | 3,124,405 | 4,624,510 | 5,324,920 | 5,526,704 | 5,821,082 | 5,755,901 | 2015-16 Added 3 Middle School Counselors 2016-17 Added 1.5 FTE TOSA; 5.6875 FTE of IA; 1 FTE Social Worker |
| 0000-1592 SUPPLEMENTAL - TECHNOLOGY | | | 236,529 | 274,728 | 256,501 | 256,547 | 256,594 | 2017-18 Added 7.1875 FTE IA; Reduce 1.75 FTE Clerical 2018-19 Added 4.375 FTE IA for full day K & TK |
| 0000-1593 SUPPLEMENTAL -DISTRICT | 39,941 | 1,289,695 | 1,071,576 | 967,066 | 1,010,256 | 1,019,862 | 1,029,852 | 2019-20 Reduce One Cabinet Management |
| 0000-1594 SUPPLEMENTAL - FOSTER | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 10,000 | |
| 0000-1595 SUPPLEMENTAL - PARENT | 0 | 53,674 | 136,345 | 142,082 | 74,630 | 75,878 | 77,176 | |
| 0000-1596 SUPPLEMENTAL - STAFF I | 26,324 | 505,840 | 417,798 | 312,584 | 454,415 | 462,069 | 470,030 | |
| 0000-1597 SUPPLEMENTAL - SITE COLLABORATION | | | | 75,628 | 90,795 | 92,222 | 93,650 | |
| 6300-1634 LOTTERY INST MATERIA | 130,000 | 93,514 | 2,150,043 | 559,106 | 438,882 | 438,882 | 438,882 | |
| 1638 BTSA GRANT | 171,353 | 162,515 | 83,861 | 63,931 | 65,353 | 0 | 0 | 2018-19 No BTSA Program |
| 1639 INST MAT REALIGNMEN | 136,632 | 492,932 | 629,627 | | 183,122 | 0 | 0 | 2015-16 Bulldog Computer Replacement & LSI phase I 2017-18 LSI phase II Computer |
| 4035-1659 TEACHER QUALITY | 322,983 | 229,507 | 417,573 | 312,372 | 315,119 | 315,119 | 315,119 | |
| 9010-1712 SILVER OAK PARTNERSH | 4,108 | 1,400 | 3,908 | 0 | 0 | 0 | 0 | |
| 9010-1715 SCHOOLS DONATION | 924,275 | 1,892,506 | 1,848,874 | 2,077,080 | 1,909,209 | 1,909,209 | 1,909,209 | |
| 9010-1716 BOOK FAIR | 15,404 | 4,980 | 2,265 | 8,849 | 0 | 0 | 0 | |
| 9010-1718 MICROSOFT TECH GRAN | 82,346 | 169,779 | 0 | 0 | 0 | 0 | 0 | |
| 9010-XXXX OTHER DONATION PROG | 5,043 | 0 | 249,015 | 323,046 | 320,764 | 130,079 | 130,079 | |
| 3060-4850 MIGRANT ED | 121,705 | 143,978 | 155,797 | 188,549 | 0 | 0 | 0 | 4 |

| | <u>2013-14</u> <u>ACTUAL</u> | <u>2014-15</u> <u>ACTUAL</u> | <u>2015-16</u> <u>ACTUAL</u> | <u>2016-17</u> <u>BUDGET</u> | <u>2017-18</u> <u>BUDGET</u> | <u>2018-19</u> <u>BUDGET</u> | <u>2019-20</u> <u>BUDGET</u> | <u>ASSUMPTIONS</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|--|
| PROGRAMS | | | | | | | | |
| 6500-5001 SPECIAL ED ADMINISTR | 831,327 | 822,675 | 794,594 | 1,015,009 | 984,639 | 993,360 | 1,002,340 | |
| 6500-5050 SPECIAL ED REGIONALIZ | 162,120 | 170,086 | 178,445 | 189,206 | 192,495 | 196,145 | 199,841 | |
| 3385-5730 IDEA, PRESCHOOL | 520,605 | 576,158 | 602,646 | 660,214 | 693,014 | 707,761 | 722,790 | |
| 6500-5751 NON-PUBLIC SCHOOLS | 189,972 | 360,245 | 456,553 | 516,340 | 461,537 | 479,998 | 499,198 | |
| 6500-5755 NON-PUBLIC AGENCY | 689,493 | 511,682 | 186,355 | 213,613 | 294,767 | 306,558 | 318,820 | |
| 6500-5758 SDC, SEVERE | | 65,256 | 249,207 | 1,031,681 | 1,316,457 | 1,327,843 | 1,380,957 | COE excess cost increase |
| 3310-5770 IDEA, NON-SEVERE | 1,963,583 | 2,053,677 | 2,127,075 | 2,350,458 | 2,538,117 | 2,602,010 | 2,669,133 | |
| 6500-5776 MENTAL HEALTH | 495,132 | 642,728 | 521,946 | 434,978 | 520,696 | 532,752 | 545,226 | |
| 6500-5777 RS, NON-SEVERE | 2,348,521 | 2,649,791 | 2,782,422 | 2,617,133 | 2,707,224 | 2,765,360 | 2,824,536 | |
| 6500-5778 SDC, NON-SEVERE | 1,734,037 | 1,693,888 | 1,792,301 | 2,003,959 | 1,914,723 | 1,958,016 | 2,002,280 | |
| 6500-5779 DIS, NON-SEVERE | 1,688,510 | 1,966,829 | 2,156,964 | 2,370,717 | 2,527,460 | 2,583,495 | 2,641,100 | |
| 9412 COMMON CORE | 1,715,228 | 972,648 | 0 | 0 | 0 | 0 | 0 | |
| 9415 ASSESSMENT | 26,234 | 4,283 | 8,078 | 5,047 | 8,950 | 9,054 | 9,162 | |
| 9420 CURRICULUM DEVELOP | 192,568 | 209,290 | 202,756 | 215,210 | 222,071 | 226,458 | 230,984 | |
| 9428 DISTRICT STAFF DEVELC | 229,405 | 226,357 | 196,301 | 210,159 | 214,638 | 167,427 | 171,066 | 2018-19 Reduce Professional Development Exp. |
| 9451 AUDIO VISUAL | 3,075 | 11,399 | 7,927 | 10,070 | 15,531 | 15,698 | 15,871 | |
| 9455 IMC | 23,044 | (5,820) | 10,198 | 17,251 | 26,951 | 0 | 0 | No IMC Program |
| 9459 LIBRARY | 863,220 | 617,025 | 644,467 | 640,433 | 684,036 | 699,679 | 716,064 | |
| 9483 SCH ADMINISTRATION | 5,609,804 | 6,033,520 | 5,945,644 | 6,342,311 | 6,410,700 | 6,549,103 | 6,691,439 | |
| 9485 SCH ADMIN SUPPLIES | 63,069 | 80,314 | 44,407 | 55,212 | 60,682 | 60,682 | 60,682 | |
| 9630 PSYCHOLOGICAL SERV. | 317,182 | 315,704 | 330,182 | 452,412 | 614,467 | 587,324 | 612,955 | |

| PROGRAMS | 2013-14 ACTUAL | 2014-15 ACTUAL | 2015-16 ACTUAL | 2016-17 BUDGET | 2017-18 BUDGET | 2018-19 BUDGET | 2019-20 BUDGET | ASSUMPTIONS |
|---------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--|
| 5640-9640 MEDI-CAL | 99,549 | 88,725 | 137,876 | 111,375 | 100,000 | 100,000 | 100,000 | |
| 9670 HEALTH | 764,817 | 852,660 | 953,862 | 965,181 | 979,302 | 1,003,117 | 1,027,872 | 2015-16 Added 0.5 FTE |
| 9690 STAR TESTING | 29,836 | 6,419 | 3,890 | 0 | 11,532 | 11,532 | 11,532 | |
| 9770 TRANSPORTATION | 503,482 | 117,331 | 796,906 | 248,397 | 306,802 | 322,945 | 339,892 | 2012-13 Added 1 Route; 2013-14 Added two Routes 2015-16 Added 1.22 FTE; 5 new buses |
| 9771 SPECIAL ED TRANSPORT | 1,045,184 | 1,088,783 | 1,420,341 | 1,312,098 | 1,333,244 | 1,379,990 | 1,428,711 | Transportation JPA excess cost |
| 9772 OUTSIDE FIELD TRIPS | 9,297 | 11,659 | 11,760 | 7,779 | 24,277 | 8,135 | 8,207 | |
| 9773 SUMMER SPCL. ED. TRANSPORT | 1,907 | 16,317 | 3,673 | 37,285 | 6,648 | 23,283 | 23,729 | |
| 9811 BOARD OF TRUSTEES | 311,465 | 298,428 | 184,212 | 304,457 | 242,133 | 347,170 | 255,007 | Elections in 2016-17 & 2018-19 2018-19 Stop Board Cell Phone Stipend |
| 9812 SUPERINTENDENT | 273,721 | 269,713 | 284,831 | 314,266 | 322,349 | 328,374 | 334,473 | |
| 9813 GENERAL ADMIN SERVICES | 279,882 | 291,717 | 226,452 | 290,940 | 301,009 | 307,546 | 314,413 | |
| 9814 INDIRECT COST | (388,397) | (408,440) | (356,209) | (447,507) | (334,770) | (332,570) | (332,570) | |
| 9815 BUSINESS SERVICES | 1,107,641 | 1,169,448 | 1,272,937 | 1,337,150 | 1,401,864 | 1,440,078 | 1,480,089 | |
| 9819 COMMUNICATIONS | | 116,096 | 137,711 | 0 | 0 | 0 | 0 | To supplemental fund |
| 9824 WORK STUDY | 4,554 | 4,538 | 0 | 4,993 | 5,208 | 5,416 | 5,633 | |
| 9826 EMP. RELATIONS | 79,648 | 83,784 | 62,781 | 44,130 | 83,646 | 86,748 | 89,974 | |
| 9827 PERSONNEL | 544,417 | 582,838 | 681,146 | 666,401 | 718,950 | 737,002 | 755,742 | 2015-16 Added 1 FTE |
| 9830 PURCHASING | 103,624 | 91,701 | 90,266 | 99,585 | 110,500 | 113,333 | 116,310 | |
| 9831 WAREHOUSE | 84,879 | 86,888 | 89,450 | 93,147 | 97,586 | 99,951 | 102,435 | |
| 9832 PRINT SHOP | 13,244 | 10,180 | 9,413 | 8,289 | 11,000 | 11,000 | 11,000 | |
| 9835 INSURANCE | 489,325 | 603,988 | 664,720 | 559,059 | 567,456 | 590,154 | 613,760 | |

| | 2013-14 <u>ACTUAL</u> | 2014-15 <u>ACTUAL</u> | 2015-16 <u>ACTUAL</u> | 2016-17 <u>BUDGET</u> | 2017-18 <u>BUDGET</u> | 2018-19 <u>BUDGET</u> | 2019-20 <u>BUDGET</u> | <u>ASSUMPTIONS</u> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| PROGRAMS | | | | | | | | |
| 8150-9836 SAFETY PROG | 9,608 | 12,671 | 7,406 | 17,121 | 27,131 | 27,896 | 28,692 | |
| 9840 INFORMATION SERVICE: | 277,763 | 568,307 | 510,568 | 683,897 | 731,572 | 744,941 | 758,956 | |
| 8150-9850 MAINTENANCE | 2,617,576 | 2,384,483 | 2,945,860 | 2,725,978 | 2,766,785 | 2,823,656 | 2,883,125 | |
| 8150-9851 VANDALISM | 32,795 | 24,200 | 9,143 | 4,821 | 30,818 | 31,653 | 32,522 | |
| 9855 CUSTODIAL SERVICES | 1,913,891 | 2,025,694 | 2,324,640 | 2,331,270 | 2,375,683 | 2,449,188 | 2,526,401 | 2015-16 Added 1.625 FTE |
| 9856 CUSTODIAL SUPPLIES-SCH | | | | 116,937 | 127,086 | 127,962 | 128,874 | |
| 9857 SECURITY | 40,740 | 50,171 | 32,121 | 28,471 | 50,641 | 52,524 | 54,482 | |
| 9858 SAFE SCHOOLS | 43,661 | 38,259 | 4,722 | 5,212 | 7,488 | 7,788 | 8,099 | |
| 9860 GROUNDS | 275,982 | 287,040 | 278,940 | 276,840 | 277,633 | 283,525 | 289,715 | |
| 9870 UTILITIES | 1,911,436 | 2,113,561 | 2,329,131 | 2,441,306 | 2,664,524 | 2,721,105 | 2,731,949 | Energy Saving Projects to Save Energy Costs |
| 9940 INTERFUND TRANSFER | | | | 300,000 | | | | Cover Cafeteria Fund deficit spending |
| 9986 CONSTRUCTION | | | | 71,000 | | | | |
| TOTAL EXPENDITURES | <u>\$99,061,983</u> | <u>\$105,007,151</u> | <u>\$114,149,446</u> | <u>\$115,528,108</u> | <u>\$116,159,823</u> | <u>\$117,919,328</u> | <u>\$119,371,894</u> | |
| UNRESTRICTED EXPENDITURES | <u>\$79,364,396</u> | <u>\$85,255,149</u> | <u>\$88,561,321</u> | <u>\$88,351,427</u> | <u>\$89,752,842</u> | <u>\$90,753,970</u> | <u>\$91,204,047</u> | |

| 10/13/2017 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | ASSUMPTIONS |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---|
| | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET | BUDGET | |
| SUMMARY | | | | | | | | 1. HW COST INCREASE 3.6% IN 2017-18 & 5% IN FUTURE YEARS 2. ENROLLMENT PROJECTION BASED ON 2017 DEMOGRAPHER'S REPORT 3. REVENUE BASED ON STATE ENACT 2017-18 BUDGET DOF LCFF FUNDING GAP PERCENTAGES: 2017-18 @43.19%, 2018-19 @66.12%, 2019-20@ 64.92% 4. SERP SAVING AND PAYMENTS STARTS 2017-18 5. SALARY INCREASE STATUS QUO (SUBJECT TO NEGOTIATIONS) 6. MEET SUPPLEMENTAL \$ SPENDING REQUIREMENTS 7. PERS RATE INCREASE IN FUTURE YEARS 2017-18 @15.531% (increase \$175,414 from 2016-17) 2018-19 @18.10% (increase \$277,126 from 2017-18) 2019-20 @20.80% (increase \$285,942 from 2018-19) 8. STRS RATE INCREASE IN FUTURE YEARS 2017-18 @14.43% (increase \$1,605,588 from 2016-17) 2018-19 @16.28% (increase \$1,589,660 from 2017-18) 2019-20 @18.13% (increase \$1,565,598 from 2018-19) 9. ONE TIME DISCRETIONARY FUNDS \$147 PER ADA IN 2017-18 (\$1.68M) 10. 2019-20 NO PARCEL TAX REVENUE; REDUCE PROGRAMS AND REDUCE 10.72 FTE 11. ADDITIONAL 4.375 FTE of IA for FULL DAY TK & K STARTS IN 2018--19 12. OCT. 12, 2017 BOARD APPROVED FISCAL STABILIZATION OPTION INCLUDED |
| TOTAL REVENUES | \$96,293,209 | \$103,340,085 | \$122,235,917 | \$118,005,076 | \$113,944,265 | \$114,408,005 | \$108,777,952 | |
| TOTAL EXPENDITURES | 99,061,983 | 105,007,151 | 114,149,446 | 115,528,108 | 116,159,823 | 117,919,328 | 119,371,894 | |
| SURPLUS/(DEFICIT) | (\$2,768,775) | (\$1,667,065) | \$8,086,471 | \$2,476,968 | (\$2,215,558) | (\$3,511,323) | (\$10,593,942) | |
| BEGINNING BALANCE | | | | | | | | |
| UNRESTRICTED | \$15,860,129 | \$11,946,220 | \$10,356,533 | \$18,817,642 | \$21,736,910 | \$19,488,092 | \$15,801,871 | |
| RESTRICTED | \$2,527,286 | \$3,672,420 | \$3,595,042 | \$3,220,404 | \$2,778,105 | \$2,811,365 | \$2,986,263 | |
| ENDING BALANCE | \$15,618,641 | \$13,951,575 | \$22,038,046 | \$24,515,015 | \$22,299,457 | \$18,788,134 | \$8,194,192 | |
| COMPONENTS OF ENDING BALANCE | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 | |
| 2 STORES | 46,767 | 49,504 | 39,664 | 32,781 | 39,663 | 39,663 | 39,663 | |
| 3 PREPAID EXPENDITURES | 1,192,232 | 1,360,418 | 1,236,417 | 2,023,878 | 1,236,417 | 1,236,417 | 1,236,417 | 2017-18 required minimum reserve level is 3%; \$3,484,795 Committed for Textbook adoptions/ Tech Update \$3,000,000 |
| B) RESTRICTED | | | | | | | | The amount in excess of minimum reserve is \$11,712,218 The excess reserve is needed due to the following: |
| MAIN. RESERVES | 58,121 | 299,508 | 299,508 | 214,328 | 52,335 | 58,154 | 38,426 | 1. PERS/STRS contribution rate increases |
| RESTRICTED | 3,614,300 | 3,295,534 | 2,920,896 | 2,563,777 | 2,759,029 | 2,928,109 | 3,084,519 | 2. Projected future enrollment decline |
| C) COMMITTED | | | | | | | | 3. Deficit spending in the future years |
| STABILIZATION ARRANGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| OTHER COMMITMENTS | 0 | 0 | 3,000,000 | 3,000,000 | 3,000,000 | 199,010 | 199,010 | |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 0 | 24,746 | 34,350 | 0 | 0 | 0 | 0 | |
| E) UNASSIGNED/UNAPPROPRIATED | | | | | | | | |
| RESERVE FOR ECO. UNCERTAIN | 2,971,860 | 3,150,215 | 3,424,483 | 3,465,843 | 3,484,795 | 3,537,580 | 3,581,157 | |
| UNASSIGNED/UNAPPROPRI | 7,720,362 | 5,756,651 | 11,067,728 | 13,199,407 | 11,712,218 | 10,774,201 | (0) | |
| | \$15,618,640 | \$13,951,575 | \$22,038,046 | \$24,515,015 | \$22,299,457 | \$18,788,134 | \$8,194,192 | |
| UNRESTRICTED (DEFICIT)/SURPLUS | (\$3,913,909) | (\$1,589,687) | \$8,461,109 | \$2,919,268 | (\$2,248,817) | (\$3,686,222) | (\$10,730,624) | |
| % of AVAILABLE RESERVE | 10.79% | 8.48% | 12.70% | 14.43% | 13.08% | 12.14% | 3.00% | |

Financial Report - Unrestricted
Evergreen Elementary School District

10/13/2017

| | <u>2012-13</u> | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>BUDGET</u> |
| REVENUES | | | | | | | | |
| REVENUE LIMIT/LCFF | \$65,138,743 | \$80,979,112 | \$87,787,602 | \$95,689,627 | \$96,308,845 | \$94,394,222 | \$93,744,147 | \$92,367,103 |
| FEDERAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| STATE | 11,272,571 | 2,135,098 | 3,005,342 | 8,977,976 | 4,639,531 | 3,769,072 | 2,035,766 | 2,035,766 |
| LOCAL | 2,765,163 | 2,831,769 | 3,239,207 | 4,028,464 | 3,656,650 | 3,427,745 | 3,461,245 | 1,050,001 |
| SUBTOTAL | <u>\$79,176,477</u> | <u>\$85,945,979</u> | <u>\$94,032,152</u> | <u>\$108,696,068</u> | <u>\$104,605,026</u> | <u>\$101,591,039</u> | <u>\$99,241,158</u> | <u>\$95,452,870</u> |
| EXPENDITURES | | | | | | | | |
| CERTIFICATED SALARIES | \$47,385,945 | \$48,532,716 | \$50,554,070 | \$51,264,493 | \$50,992,295 | \$50,294,999 | \$49,850,469 | \$49,812,402 |
| CLASSIFIED SALARIES | 5,241,702 | 6,365,514 | 6,967,116 | 7,508,312 | 8,114,819 | 8,126,738 | 8,221,171 | 7,871,445 |
| EMPLOYEE BENEFITS | 19,662,563 | 20,227,919 | 21,436,960 | 22,243,537 | 22,943,971 | 24,334,167 | 25,626,629 | 26,465,878 |
| BOOKS & SUPPLIES | 1,376,373 | 1,757,323 | 2,800,016 | 2,852,983 | 2,252,424 | 2,376,955 | 2,187,613 | 2,165,863 |
| CONTRACTED SERVICES | 2,348,077 | 2,390,486 | 3,405,917 | 3,563,092 | 3,398,794 | 4,091,153 | 4,305,674 | 4,293,406 |
| CAPITAL OUTLAY | 46,477 | 98,527 | 3,341 | 662,923 | 9,581 | 0 | 0 | 0 |
| OTHER SOURCES/USES | (317,983) | (8,087) | 87,730 | 465,981 | 339,543 | 528,830 | 562,414 | 595,053 |
| SUBTOTAL | <u>\$75,743,153</u> | <u>\$79,364,397</u> | <u>\$85,255,149</u> | <u>\$88,561,321</u> | <u>\$88,051,428</u> | <u>\$89,752,842</u> | <u>\$90,753,970</u> | <u>\$91,204,047</u> |
| DEFICIT/SURPLUS | \$3,433,324 | \$6,581,582 | \$8,777,003 | \$20,134,747 | \$16,553,598 | \$11,838,197 | \$8,487,188 | \$4,248,823 |
| TRANSFERS IN/OUT | (\$8,573,569) | (\$10,495,492) | (\$10,366,690) | (\$11,673,638) | (\$13,634,331) | (\$14,087,014) | (\$12,173,410) | (\$14,979,446) |
| SUBTOTAL | <u>(\$5,140,245)</u> | <u>(\$3,913,910)</u> | <u>(\$1,589,687)</u> | <u>\$8,461,109</u> | <u>\$2,919,267</u> | <u>(\$2,248,817)</u> | <u>(\$3,686,222)</u> | <u>(\$10,730,624)</u> |
| Beginning Balance | \$21,000,374 | \$15,860,129 | \$11,946,219 | \$10,356,532 | \$18,817,642 | \$21,736,909 | \$19,488,092 | \$15,801,870 |
| Ending Balance | <u>\$15,860,129</u> | <u>\$11,946,219</u> | <u>\$10,356,532</u> | <u>\$18,817,642</u> | <u>\$21,736,909</u> | <u>\$19,488,092</u> | <u>\$15,801,870</u> | <u>\$5,071,246</u> |
| Components of Ending Balance | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 2 STORES | 57,888 | 46,767 | 49,504 | 39,664 | 32,781 | 39,663 | 39,663 | 39,663 |
| 3 PREPAID EXPENDITURES | 1,191,521 | 1,192,232 | 1,360,418 | 1,236,417 | 2,023,878 | 1,236,417 | 1,236,417 | 1,236,417 |
| B) RESTRICTED | | | | | | | | |
| MAIN. RESERVES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RESTRICTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C) COMMITTED | | | | | | | | |
| STABILIZATION ARRANGEMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER COMMITMENTS | 0 | 0 | 0 | 3,000,000 | 3,000,000 | 3,000,000 | 199,010 | 199,010 |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 431,299 | 0 | 24,746 | 34,350 | 0 | 0 | 0 | 0 |
| E) UNASSIGNED/UNAPPROPRIATED | | | | | | | | |
| RESERVE FOR ECO. UNCERTAINTIES | 2,881,226 | 2,971,860 | 3,150,215 | 3,424,483 | 3,465,843 | 3,484,795 | 3,537,580 | 3,581,157 |
| UNASSIGNED/UNAPPROPRIATED | 11,283,195 | 7,720,361 | 5,756,650 | 11,067,728 | 13,199,406 | 11,712,217 | 10,774,200 | (0) |
| | <u>\$15,860,129</u> | <u>\$11,946,219</u> | <u>\$10,356,532</u> | <u>\$18,817,642</u> | <u>\$21,736,909</u> | <u>\$19,488,092</u> | <u>\$15,801,870</u> | <u>\$5,071,246</u> |

Financial Report - Restricted
Evergreen Elementary School District

10/13/2017

| | <u>2012-13</u> | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> |
|-------------------------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>BUDGET</u> |
| REVENUES | | | | | | | | |
| REVENUE LIMIT/LCFF | \$811,673 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FEDERAL | 4,269,744 | 4,520,820 | 4,768,958 | 4,589,416 | 4,676,297 | 4,004,786 | 4,004,786 | 4,004,786 |
| STATE | 3,725,897 | 4,443,854 | 1,558,208 | 6,448,398 | 6,216,658 | 6,118,468 | 6,692,773 | 7,281,009 |
| LOCAL | 3,152,004 | 1,382,556 | 2,980,767 | 2,502,036 | 2,507,095 | 2,229,973 | 2,039,288 | 2,039,288 |
| SUBTOTAL | <u>\$11,959,319</u> | <u>\$10,347,230</u> | <u>\$9,307,934</u> | <u>\$13,539,850</u> | <u>\$13,400,050</u> | <u>\$12,353,227</u> | <u>\$12,736,847</u> | <u>\$13,325,083</u> |
| EXPENDITURES | | | | | | | | |
| CERTIFICATED SALARIES | \$5,832,901 | \$6,086,394 | \$6,210,841 | \$6,182,291 | \$6,825,015 | \$6,135,895 | \$6,110,592 | \$6,110,592 |
| CLASSIFIED SALARIES | 3,587,194 | 2,773,070 | 3,077,636 | 2,977,470 | 3,120,576 | 3,148,223 | 3,148,223 | 3,148,223 |
| EMPLOYEE BENEFITS | 3,812,753 | 3,275,662 | 3,580,605 | 7,377,188 | 8,212,762 | 8,506,991 | 9,357,657 | 10,235,247 |
| BOOKS & SUPPLIES | 2,114,810 | 2,073,366 | 2,094,065 | 3,826,709 | 2,259,938 | 2,535,006 | 2,396,188 | 2,376,226 |
| CONTRACTED SERVICES | 4,226,424 | 5,123,542 | 4,287,957 | 4,530,471 | 5,129,263 | 4,371,884 | 4,424,895 | 4,506,619 |
| CAPITAL OUTLAY | 56,203 | 4,149 | 17,311 | 66,862 | 114,570 | 0 | 0 | 0 |
| OTHER SOURCES/USES | 667,451 | 361,403 | 483,586 | 627,135 | 1,514,557 | 1,708,982 | 1,727,804 | 1,790,940 |
| SUBTOTAL | <u>\$20,297,736</u> | <u>\$19,697,587</u> | <u>\$19,752,002</u> | <u>\$25,588,126</u> | <u>\$27,176,681</u> | <u>\$26,406,981</u> | <u>\$27,165,359</u> | <u>\$28,167,847</u> |
| DEFICIT/SURPLUS | (\$8,338,417) | (\$9,350,356) | (\$10,444,068) | (\$12,048,276) | (\$13,776,631) | (\$14,053,754) | (\$14,428,512) | (\$14,842,764) |
| TRANSFERS IN/OUT | \$8,573,569 | \$10,495,492 | \$10,366,690 | \$11,673,638 | \$13,334,331 | \$14,087,014 | \$14,603,410 | \$14,979,446 |
| SUBTOTAL | <u>\$235,152</u> | <u>\$1,145,136</u> | <u>(\$77,378)</u> | <u>(\$374,638)</u> | <u>(\$442,299)</u> | <u>\$33,260</u> | <u>\$174,898</u> | <u>\$136,682</u> |
| Beginning Balance | \$2,292,134 | \$2,527,286 | \$3,672,422 | \$3,595,044 | \$3,220,404 | \$2,778,105 | \$2,811,365 | \$2,986,263 |
| Ending Balance | <u>\$2,527,286</u> | <u>\$3,672,422</u> | <u>\$3,595,044</u> | <u>\$3,220,404</u> | <u>\$2,778,105</u> | <u>\$2,811,365</u> | <u>\$2,986,263</u> | <u>\$3,122,945</u> |
| Components of Ending Balance | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 STORES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 PREPAID EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B) RESTRICTED | | | | | | | | |
| MAIN. RESERVES | 58,121 | 58,121 | 299,508 | 299,508 | 214,328 | 52,335 | 58,154 | 38,426 |
| RESTRICTED | 2,469,165 | 3,614,301 | 3,295,536 | 2,920,895 | 2,563,777 | 2,759,030 | 2,928,109 | 3,084,519 |
| C) COMMITTED | | | | | | | | |
| STABILIZATION ARRANGEMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER COMMITMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E) UNASSIGNED/UNAPPROPRIATED | | | | | | | | |
| RESERVE FOR ECO. UNCERTAINTIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UNASSIGNED/UNAPPROPRIATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>\$2,527,286</u> | <u>\$3,672,422</u> | <u>\$3,595,044</u> | <u>\$3,220,403</u> | <u>\$2,778,105</u> | <u>\$2,811,365</u> | <u>\$2,986,263</u> | <u>\$3,122,945</u> |

Financial Report - Unrestricted/ Restricted
Evergreen Elementary School District

10/13/2017

| | <u>2012-13</u> | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>BUDGET</u> |
| REVENUES | | | | | | | | |
| REVENUE LIMIT/LCFF | \$65,950,416 | \$80,979,112 | \$87,787,602 | \$95,689,627 | \$96,308,845 | \$94,394,222 | \$93,744,147 | \$92,367,103 |
| FEDERAL | 4,269,744 | 4,520,820 | 4,768,958 | 4,589,416 | 4,676,297 | 4,004,786 | 4,004,786 | 4,004,786 |
| STATE | 14,998,468 | 6,578,953 | 4,563,551 | 15,426,374 | 10,856,189 | 9,887,540 | 8,728,539 | 9,316,775 |
| LOCAL | 5,917,167 | 4,214,324 | 6,219,974 | 6,530,500 | 6,163,746 | 5,657,718 | 5,500,533 | 3,089,289 |
| SUBTOTAL | \$91,135,796 | \$96,293,209 | \$103,340,085 | \$122,235,917 | \$118,005,077 | \$113,944,266 | \$111,978,005 | \$108,777,953 |
| EXPENDITURES | | | | | | | | |
| CERTIFICATED SALARIES | \$53,218,846 | \$54,619,110 | \$56,764,911 | \$57,446,784 | \$57,817,310 | \$56,430,894 | \$55,961,061 | \$55,922,994 |
| CLASSIFIED SALARIES | 8,828,896 | 9,138,583 | 10,044,752 | 10,485,782 | 11,235,394 | 11,274,961 | 11,369,394 | 11,019,668 |
| EMPLOYEE BENEFITS | 23,475,316 | 23,503,581 | 25,017,565 | 29,620,725 | 31,156,733 | 32,841,158 | 34,984,286 | 36,701,125 |
| BOOKS & SUPPLIES | 3,491,183 | 3,830,689 | 4,894,081 | 6,679,692 | 4,512,362 | 4,911,961 | 4,583,801 | 4,542,089 |
| CONTRACTED SERVICES | 6,574,501 | 7,514,028 | 7,693,874 | 8,093,564 | 8,528,057 | 8,463,037 | 8,730,569 | 8,800,025 |
| CAPITAL OUTLAY | 102,679 | 102,676 | 20,652 | 729,784 | 124,151 | 0 | 0 | 0 |
| OTHER SOURCES/USES | 349,468 | 353,316 | 571,316 | 1,093,116 | 1,854,100 | 2,237,812 | 2,290,218 | 2,385,993 |
| SUBTOTAL | \$96,040,889 | \$99,061,983 | \$105,007,151 | \$114,149,448 | \$115,228,108 | \$116,159,823 | \$117,919,328 | \$119,371,894 |
| DEFICIT/SURPLUS | (\$4,905,093) | (\$2,768,774) | (\$1,667,065) | \$8,086,469 | \$2,776,968 | (\$2,215,557) | (\$5,941,323) | (\$10,593,942) |
| TRANSFERS IN/OUT | \$0 | \$0 | \$0 | \$0 | (\$300,000) | \$0 | \$2,430,000 | \$0 |
| SUBTOTAL | (\$4,905,093) | (\$2,768,774) | (\$1,667,065) | \$8,086,469 | \$2,476,968 | (\$2,215,557) | (\$3,511,323) | (\$10,593,942) |
| Beginning Balance | \$23,292,508 | \$18,387,415 | \$15,618,641 | \$13,951,576 | \$22,038,046 | \$24,515,014 | \$22,299,458 | \$18,788,133 |
| Ending Balance | \$18,387,415 | \$15,618,641 | \$13,951,576 | \$22,038,045 | \$24,515,015 | \$22,299,457 | \$18,788,135 | \$8,194,192 |
| Components of Ending Balance | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 2 STORES | 57,888 | 46,767 | 49,504 | 39,664 | 32,781 | 39,663 | 39,663 | 39,663 |
| 3 PREPAID EXPENDITURES | 1,191,521 | 1,192,232 | 1,360,418 | 1,236,417 | 2,023,878 | 1,236,417 | 1,236,417 | 1,236,417 |
| B) RESTRICTED | | | | | | | | |
| MAIN. RESERVES | 58,121 | 58,121 | 299,508 | 299,508 | 214,328 | 52,335 | 58,154 | 38,426 |
| RESTRICTED | 2,469,165 | 3,614,301 | 3,295,535 | 2,920,894 | 2,563,777 | 2,759,030 | 2,928,109 | 3,084,519 |
| C) COMMITTED | | | | | | | | |
| STABILIZATION ARRANGEMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER COMMITMENTS | 0 | 0 | 0 | 3,000,000 | 3,000,000 | 3,000,000 | 199,010 | 199,010 |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 431,299 | 0 | 24,746 | 34,350 | 0 | 0 | 0 | 0 |
| E) UNASSIGNED/UNAPPROPRIATED | | | | | | | | |
| RESERVE FOR ECO. UNCERTAINTIES | 2,881,226 | 2,971,860 | 3,150,215 | 3,424,483 | 3,465,843 | 3,484,795 | 3,537,580 | 3,581,157 |
| UNASSIGNED/UNAPPROPRIATED | 11,283,195 | 7,720,361 | 5,756,651 | 11,067,728 | 13,199,407 | 11,712,217 | 10,774,200 | (0) |
| SUBTOTAL | \$18,387,415 | \$15,618,641 | \$13,951,576 | \$22,038,044 | \$24,515,015 | \$22,299,457 | \$18,788,133 | \$8,194,192 |
| % of AVAILABLE RESERVE | 14.75% | 10.79% | 8.48% | 12.70% | 14.43% | 13.08% | 12.39% | 3.00% |

EVERGREEN SCHOOL DISTRICT
CAFETERIA FUND (130)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>BUDGET</u> |
| REVENUE | | | | | | | | |
| FEDERAL LUNCH | \$1,938,720 | \$1,937,354 | \$1,938,792 | \$1,878,536 | \$1,760,022 | \$1,633,833 | \$1,600,000 | \$1,550,000 |
| STATE LUNCH | 154,456 | 141,538 | 152,368 | 139,958 | 125,211 | 117,599 | 110,000 | 100,000 |
| LOCAL SALES | 1,787,467 | 1,734,307 | 1,628,337 | 1,796,128 | 1,825,632 | 1,634,224 | 1,600,000 | 1,600,000 |
| TRANSFER FROM GENERAL FUND | | | | | 300,000 | | | |
| TOTAL REVENUES | \$3,880,643 | \$3,813,199 | \$3,719,497 | \$3,814,622 | \$4,010,865 | \$3,385,656 | \$3,310,000 | \$3,250,000 |
| EXPENDITURES | | | | | | | | |
| CAFETERIA | \$4,110,641 | \$3,947,915 | \$3,795,606 | \$3,976,944 | \$4,003,965 | \$3,385,253 | \$3,400,000 | \$3,450,000 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$4,110,641 | \$3,947,915 | \$3,795,606 | \$3,976,944 | \$4,003,965 | \$3,385,253 | \$3,400,000 | \$3,450,000 |
| SURPLUS/(DEFICIT) | (\$229,997) | (\$134,716) | (\$76,110) | (\$162,322) | \$6,900 | \$403 | (\$90,000) | (\$200,000) |
| BEGINNING BALANCE | \$739,059 | \$509,062 | \$374,346 | \$298,236 | \$135,914 | \$142,814 | \$143,217 | \$53,217 |
| ENDING BALANCE | \$509,062 | \$374,346 | \$298,236 | \$135,914 | \$142,814 | \$143,217 | \$53,217 | (\$146,783) |
| COMPONENTS OF ENDING BALANCE | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | \$200 | \$200 | \$200 | \$200 | \$300 | \$200 | \$200 | \$0 |
| 2 STORES | 146,606 | 117,860 | 82,145 | 145,562 | 55,967 | 55,967 | 45,850 | 0 |
| 3 PREPAID EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B) RESTRICTED | | | | | | | | |
| | 362,255 | 256,286 | 215,891 | (9,847) | 86,547 | 87,050 | 7,167 | (146,783) |
| | <u>509,062</u> | <u>374,346</u> | <u>298,236</u> | <u>135,914</u> | <u>142,814</u> | <u>143,217</u> | <u>53,217</u> | <u>(146,783)</u> |

EVERGREEN SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND (140)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>BUDGET</u> |
| REVENUE | | | | | | | | |
| STATE SHARE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| INTEREST | 19 | 14 | 16 | 24 | 34 | 0 | 0 | 0 |
| TRANSFER-IN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | <u>\$19</u> | <u>\$14</u> | <u>\$16</u> | <u>\$24</u> | <u>\$34</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| EXPENDITURES | | | | | | | | |
| MAINTENANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TRANSFER-OUT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| SURPLUS/(DEFICIT) | <u>\$19</u> | <u>\$14</u> | <u>\$16</u> | <u>\$24</u> | <u>\$34</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| BEGINNING BALANCE | <u>\$3,370</u> | <u>\$3,389</u> | <u>\$3,403</u> | <u>\$3,419</u> | <u>\$3,443</u> | <u>\$3,477</u> | <u>\$3,477</u> | <u>\$3,477</u> |
| ENDING BALANCE | <u>\$3,389</u> | <u>\$3,403</u> | <u>\$3,419</u> | <u>\$3,443</u> | <u>\$3,477</u> | <u>\$3,477</u> | <u>\$3,477</u> | <u>\$3,477</u> |
| COMPONENTS OF ENDING BALANCE | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 STORES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 PREPAID EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B) RESTRICTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C) COMMITTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 3,389 | 3,403 | 3,419 | 3,443 | 3,477 | 3,477 | 3,477 | 3,477 |
| E) UNASSIGNED/UNAPPROPRIATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>\$3,389</u> | <u>\$3,403</u> | <u>\$3,419</u> | <u>\$3,443</u> | <u>\$3,477</u> | <u>\$3,477</u> | <u>\$3,477</u> | <u>\$3,477</u> |

EVERGREEN SCHOOL DISTRICT
SPECIAL RESERVES FOR POSTEMPLOYMENT BENEFITS FUND (200)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|-----------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>BUDGET</u> |
| REVENUE | | | | | | | | |
| INTEREST | \$9,525 | \$7,135 | \$7,878 | \$12,115 | \$16,976 | \$12,150 | \$0 | \$0 |
| TRANSFER - IN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | <u>\$9,525</u> | <u>\$7,135</u> | <u>\$7,878</u> | <u>\$12,115</u> | <u>\$16,976</u> | <u>\$12,150</u> | <u>\$0</u> | <u>\$0</u> |
| EXPENDITURES | | | | | | | | |
| TRANSFER - OUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,730,000 | \$0 |
| TOTAL EXPENDITURES | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$1,730,000</u> | <u>\$0</u> |
| SURPLUS/(DEFICIT) | <u>\$9,525</u> | <u>\$7,135</u> | <u>\$7,878</u> | <u>\$12,115</u> | <u>\$16,976</u> | <u>\$12,150</u> | <u>(\$1,730,000)</u> | <u>\$0</u> |
| BEGINNING BALANCE | <u>\$1,676,813</u> | <u>\$1,686,338</u> | <u>\$1,693,472</u> | <u>\$1,701,351</u> | <u>\$1,713,466</u> | <u>\$1,730,441</u> | <u>\$1,742,591</u> | <u>\$12,591</u> |
| ENDING BALANCE | <u>\$1,686,338</u> | <u>\$1,693,472</u> | <u>\$1,701,351</u> | <u>\$1,713,466</u> | <u>\$1,730,441</u> | <u>\$1,742,591</u> | <u>\$12,591</u> | <u>\$12,591</u> |
| COMPONENTS OF ENDING BALANCE | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 STORES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 PREPAID EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B) RESTRICTED | | | | | | | | |
| C) COMMITTED | | | | | | | | |
| STABILIZATION ARRANGEMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER COMMITMENTS | 1,686,338 | 1,693,472 | 1,701,351 | 1,713,466 | 1,730,441 | 1,742,591 | 12,591 | 12,591 |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E) UNASSIGNED/UNAPPROPRIATED | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | <u>\$1,686,338</u> | <u>\$1,693,472</u> | <u>\$1,701,351</u> | <u>\$1,713,466</u> | <u>\$1,730,441</u> | <u>\$1,742,591</u> | <u>\$12,591</u> | <u>\$12,591</u> |

EVERGREEN SCHOOL DISTRICT
BUILDING FUND (210)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-------------------------------------|----------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET |
| REVENUE | | | | | | | | |
| INTEREST/ LOCAL REV | \$78,881 | \$42,478 | \$43,272 | \$59,304 | \$90,611 | \$50,000 | \$50,000 | \$50,000 |
| TRANSFER - IN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BOND SALE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | \$78,881 | \$42,478 | \$43,272 | \$59,304 | \$90,611 | \$50,000 | \$50,000 | \$50,000 |
| EXPENDITURES | | | | | | | | |
| 0000 TRANSFER - OUT | \$4,400,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9960 STATE MODERNIZE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9961 STATE CONSTRUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9962 OTHER PROJECTS | 4,404 | 0 | 82,081 | 14,777 | 0 | 0 | 0 | 0 |
| 9963 DISTRICT CONSTRUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9964 DISTRICT MODERNIZE | 0 | 671,357 | 0 | 0 | (8,986) | 0 | 0 | 0 |
| 9968 INSURANCE REPAIR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$4,404,404 | \$671,357 | \$82,081 | \$14,777 | (\$8,986) | \$0 | \$0 | \$0 |
| SURPLUS/(DEFICIT) | (\$4,325,523) | (\$628,879) | (\$38,809) | \$44,528 | \$99,597 | \$50,000 | \$50,000 | \$50,000 |
| BEGINNING BALANCE | \$14,413,836 | \$10,088,313 | \$9,459,433 | \$9,420,624 | \$9,465,152 | \$9,564,749 | \$9,614,749 | \$9,664,749 |
| ENDING BALANCE | \$10,088,313 | \$9,459,433 | \$9,420,624 | \$9,465,152 | \$9,564,749 | \$9,614,749 | \$9,664,749 | \$9,714,749 |
| COMPONENTS OF ENDING BALANCE | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 STORES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 PREPAID EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B) RESTRICTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C) COMMITTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 10,088,313 | 9,459,433 | 9,420,624 | 9,465,152 | 9,564,749 | 9,614,749 | 9,664,749 | 9,714,749 |
| E) UNASSIGNED/UNAPPROPRIATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | \$10,088,313 | \$9,459,433 | \$9,420,624 | \$9,465,152 | \$9,564,749 | \$9,614,749 | \$9,664,749 | \$9,714,749 |

EVERGREEN SCHOOL DISTRICT
BOND FUND (211)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-------------------------------------|---------------------|----------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-----------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET |
| REVENUE | | | | | | | | |
| INTEREST/ LOCAL REV | \$12,037 | \$9,634 | \$3,003 | \$3,865 | \$5,383 | \$500 | \$450 | \$0 |
| TRANSFER - IN | 11,683,717 | 0 | 0 | (138,039) | 0 | 0 | 0 | 0 |
| BOND SALE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | \$11,695,754 | \$9,634 | \$3,003 | (\$134,174) | \$5,383 | \$500 | \$450 | \$0 |
| EXPENDITURES | | | | | | | | |
| 0000 TRANSFER - OUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9960 STATE MODERNIZE | 256 | 1,366 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9961 STATE CONSTRUCTION | (1,940) | 10,283 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9962 OTHER PROJECTS | 341,382 | 114,993 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9963 DISTRICT CONSTRUCTION | 7,032,808 | 1,188,163 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9964 DISTRICT MODERNIZE | 1,450,744 | 2,159,473 | 172,216 | (132,869) | 60,643 | 294,302 | 199,645 | 0 |
| 9968 INSURANCE REPAIR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$8,823,250 | \$3,474,278 | \$172,216 | (\$132,869) | \$60,643 | \$294,302 | \$199,645 | \$0 |
| SURPLUS/(DEFICIT) | \$2,872,503 | (\$3,464,644) | (\$169,213) | (\$1,305) | (\$55,260) | (\$293,802) | (\$199,195) | \$0 |
| BEGINNING BALANCE | \$1,355,156 | \$4,227,659 | \$763,015 | \$593,802 | \$592,497 | \$537,237 | \$243,435 | \$44,240 |
| ENDING BALANCE | \$4,227,659 | \$763,015 | \$593,802 | \$592,497 | \$537,237 | \$243,435 | \$44,240 | \$44,240 |
| COMPONENTS OF | | | | | | | | |
| ENDING BALANCE | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 STORES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 PREPAID EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B) RESTRICTED | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C) COMMITTED | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 4,227,659 | 763,015 | 593,802 | 592,497 | 537,237 | 243,435 | 44,240 | 44,240 |
| E) UNASSIGNED/UNAPPROPRIATED | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$4,227,659 | \$763,015 | \$593,802 | \$592,497 | \$537,237 | \$243,435 | \$44,240 | \$44,240 |

EVERGREEN SCHOOL DISTRICT
BOND FUND (212)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-------------------------------------|------------|------------|--------------------|---------------------|-----------------------|---------------------|-----------------------|----------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET |
| REVENUE | | | | | | | | |
| INTEREST/ LOCAL REV | | | \$0 | \$123,370 | \$323,541 | \$40,000 | \$120,000 | \$20,000 |
| TRANSFER - IN | | | 0 | 0 | 0 | 0 | 0 | 0 |
| BOND SALE | | | 0 | 50,000,000 | 0 | 30,000,000 | 0 | 0 |
| TOTAL REVENUES | \$0 | \$0 | \$0 | \$50,123,370 | \$323,541 | \$30,040,000 | \$120,000 | \$20,000 |
| EXPENDITURES | | | | | | | | |
| 0000 TRANSFER - OUT | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9960 STATE MODERNIZE | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 9961 STATE CONSTRUCTION | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 9962 OTHER PROJECTS | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 9963 DISTRICT CONSTRUCTION | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 9964 DISTRICT MODERNIZE | | | 932,080 | 4,931,920 | 32,323,330 | 16,000,000 | 18,000,000 | 8,000,000 |
| 9968 INSURANCE REPAIR | | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$0 | \$0 | \$932,080 | \$4,931,920 | \$32,323,330 | \$16,000,000 | \$18,000,000 | \$8,000,000 |
| SURPLUS/(DEFICIT) | \$0 | \$0 | (\$932,080) | \$45,191,449 | (\$31,999,789) | \$14,040,000 | (\$17,880,000) | (\$7,980,000) |
| BEGINNING BALANCE | \$0 | \$0 | \$0 | (\$932,080) | \$44,259,370 | \$12,259,581 | \$26,299,581 | \$8,419,581 |
| ENDING BALANCE | \$0 | \$0 | (\$932,080) | \$44,259,370 | \$12,259,581 | \$26,299,581 | \$8,419,581 | \$439,581 |
| COMPONENTS OF | | | | | | | | |
| ENDING BALANCE | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 STORES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 PREPAID EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B) RESTRICTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C) COMMITTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 0 | 0 | (\$932,080) | 44,259,370 | 12,259,581 | 26,299,581 | 8,419,581 | 439,581 |
| E) UNASSIGNED/UNAPPROPRIATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$0 | \$0 | (\$932,080) | \$44,259,370 | \$12,259,581 | \$26,299,581 | \$8,419,581 | \$439,581 |

EVERGREEN SCHOOL DISTRICT
CAPITAL FACILITIES FUND (250)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>BUDGET</u> |
| REVENUE | | | | | | | | |
| INTEREST | \$7,248 | \$5,264 | \$4,836 | \$5,393 | \$11,108 | \$4,760 | \$4,760 | \$4,760 |
| DEV FEES - SILVER OAK | 7,322 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DEV FEES - OTHER | 950,127 | 282,878 | 404,733 | 178,025 | 140,382 | 100,000 | 100,000 | 100,000 |
| TOTAL REVENUES | \$964,697 | \$288,142 | \$409,569 | \$183,418 | \$151,490 | \$104,760 | \$104,760 | \$104,760 |
| EXPENDITURES | | | | | | | | |
| FACILITIES | \$57,613 | \$1,127,076 | \$55,514 | \$60,117 | \$884,587 | \$182,000 | \$182,000 | \$182,000 |
| TRANSFERS-OUT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$57,613 | \$1,127,076 | \$55,514 | \$60,117 | \$884,587 | \$182,000 | \$182,000 | \$182,000 |
| SURPLUS/(DEFICIT) | \$907,085 | (\$838,934) | \$354,055 | \$123,301 | (\$733,097) | (\$77,240) | (\$77,240) | (\$77,240) |
| BEGINNING BALANCE | \$841,308 | \$1,748,393 | \$909,459 | \$1,263,514 | \$1,386,815 | \$653,718 | \$576,478 | \$499,238 |
| ENDING BALANCE | \$1,748,393 | \$909,459 | \$1,263,514 | \$1,386,815 | \$653,718 | \$576,478 | \$499,238 | \$421,998 |
| COMPONENTS OF ENDING BALANCE | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 STORES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 PREPAID EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B) RESTRICTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C) COMMITTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 1,748,393 | 909,459 | 1,263,514 | 1,386,815 | 653,718 | 576,478 | 499,238 | 421,998 |
| E) UNASSIGNED/UNAPPROPRIATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | \$1,748,393 | \$909,459 | \$1,263,514 | \$1,386,815 | \$653,718 | \$576,478 | \$499,238 | \$421,998 |

EVERGREEN SCHOOL DISTRICT
COUNTY SCHOOL FACILITY FUND (350)

| | 2012-13 <u>ACTUAL</u> | 2013-14 <u>ACTUAL</u> | 2014-15 <u>ACTUAL</u> | 2015-16 <u>ACTUAL</u> | 2016-17 <u>ACTUAL</u> | 2017-18 <u>BUDGET</u> | 2018-19 <u>BUDGET</u> | 2019-20 <u>BUDGET</u> |
|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| REVENUE | | | | | | | | |
| STATE APPORTIONMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| INTEREST | 16,211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | \$16,211 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EXPENDITURES | | | | | | | | |
| TRANSFER - OUT | \$7,238,717 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$7,238,717 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SURPLUS/(DEFICIT) | (\$7,222,506) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| BEGINNING BALANCE | \$7,267,505 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ENDING BALANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| COMPONENTS OF | | | | | | | | |
| ENDING BALANCE | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 STORES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 PREPAID EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B) RESTRICTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C) COMMITTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E) UNASSIGNED/UNAPPROPRIATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

EVERGREEN SCHOOL DISTRICT
BOND INTEREST & REDEMPTION FUND (510)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-------------------------------------|--------------------|--------------------|--------------------|---------------------|----------------------|----------------------|---------------------|---------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET |
| REVENUE | | | | | | | | |
| VOTED INDEBTEDNESS | \$80,535 | \$68,711 | \$68,268 | \$88,212 | \$89,715 | \$72,580 | \$67,205 | \$67,205 |
| SECURED | 8,858,128 | 8,315,204 | 8,925,306 | 12,195,629 | 13,203,571 | 11,406,596 | 12,006,539 | 9,806,539 |
| UNSECURED | 160,829 | 237,164 | 165,043 | 135,458 | 146,165 | 120,341 | 127,000 | 127,000 |
| SUPPLEMENTAL | 58,511 | 91,097 | 209,843 | 157,325 | 254,865 | 0 | 0 | 0 |
| INTEREST/OTHER | 15,862 | 53,786 | 14,113 | 3,373,095 | 95,728 | 72,809 | 7,356 | 7,356 |
| TOTAL REVENUES | \$9,173,865 | \$8,765,963 | \$9,382,572 | \$15,949,720 | \$13,790,044 | \$11,672,326 | \$12,208,100 | \$10,008,100 |
| EXPENDITURES | | | | | | | | |
| BOND REDEMPTION | \$5,563,989 | \$5,055,000 | \$5,785,000 | \$5,235,000 | \$10,315,000 | \$11,085,000 | \$8,409,374 | \$6,237,576 |
| BOND INTEREST | 4,283,445 | 3,731,040 | 2,764,953 | 3,100,688 | 4,525,746 | 4,285,050 | 4,321,002 | 4,368,775 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$9,847,435 | \$8,786,040 | \$8,549,953 | \$8,335,688 | \$14,840,746 | \$15,370,050 | \$12,730,376 | \$10,606,351 |
| SURPLUS/(DEFICIT) | (\$673,570) | (\$20,077) | \$832,619 | \$7,614,033 | (\$1,050,702) | (\$3,697,724) | (\$522,276) | (\$598,251) |
| BEGINNING BALANCE | \$7,917,967 | \$7,244,397 | \$7,224,320 | \$8,056,939 | \$15,670,972 | \$14,620,270 | \$10,922,546 | \$10,400,270 |
| ENDING BALANCE | \$7,244,397 | \$7,224,320 | \$8,056,939 | \$15,670,972 | \$14,620,270 | \$10,922,546 | \$10,400,270 | \$9,802,018 |
| COMPONENTS OF | | | | | | | | |
| ENDING BALANCE | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 STORES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 PREPAID EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B) RESTRICTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C) COMMITTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 7,244,397 | 7,224,320 | 8,056,939 | 15,670,972 | 14,620,270 | 10,922,546 | 10,400,270 | 9,802,018 |
| E) UNASSIGNED/UNAPPROPRIATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | \$7,244,397 | \$7,224,320 | \$8,056,939 | \$15,670,972 | \$14,620,270 | \$10,922,546 | \$10,400,270 | \$9,802,018 |

EVERGREEN SCHOOL DISTRICT
MELLO ROOS FUND (520)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | BUDGET |
| REVENUE | | | | | | | | |
| INTEREST | \$35,178 | \$18,176 | \$35,013 | \$35,871 | \$36,542 | \$35,000 | \$17,500 | \$17,500 |
| LOCAL TAX | 586,961 | 578,454 | 586,406 | 572,929 | 579,934 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | \$622,139 | \$596,630 | \$621,419 | \$608,800 | \$616,476 | \$35,000 | \$17,500 | \$17,500 |
| EXPENDITURES | | | | | | | | |
| COP REPAYMENT | \$603,945 | \$587,522 | \$603,555 | \$606,237 | \$605,711 | \$588,700 | \$0 | \$0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$603,945 | \$587,522 | \$603,555 | \$606,237 | \$605,711 | \$588,700 | \$0 | \$0 |
| SURPLUS/(DEFICIT) | \$18,194 | \$9,108 | \$17,864 | \$2,563 | \$10,765 | (\$553,700) | \$17,500 | \$17,500 |
| BEGINNING BALANCE | \$1,248,537 | \$1,266,731 | \$1,275,840 | \$1,293,703 | \$1,296,267 | \$1,307,032 | \$753,332 | \$770,832 |
| ENDING BALANCE | \$1,266,731 | \$1,275,840 | \$1,293,703 | \$1,296,267 | \$1,307,032 | \$753,332 | \$770,832 | \$788,332 |
| COMPONENTS OF | | | | | | | | |
| ENDING BALANCE | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 STORES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 PREPAID EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B) RESTRICTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C) COMMITTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 1,266,731 | 1,275,840 | 1,293,703 | 1,296,267 | 1,307,032 | 753,332 | 770,832 | 788,332 |
| E) UNASSIGNED/UNAPPROPRIATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | \$1,266,731 | \$1,275,840 | \$1,293,703 | \$1,296,267 | \$1,307,032 | \$753,332 | \$770,832 | \$788,332 |

EVERGREEN SCHOOL DISTRICT
WORKERS COMPENSATION SELF-INSURANCE FUND (670)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-------------------------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>BUDGET</u> |
| REVENUE | | | | | | | | |
| TRANSFERS-IN | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| INTEREST/LOCAL REV | 2,159 | 1,633 | 1,976 | 3,294 | 5,704 | 3,000 | 0 | 0 |
| PREMIUMS TRANSFER | 1,014,620 | 991,290 | 1,105,741 | 1,199,493 | 1,214,284 | 1,217,927 | 1,221,581 | 1,225,245 |
| TOTAL REVENUES | <u>\$1,016,779</u> | <u>\$992,923</u> | <u>\$1,107,716</u> | <u>\$1,202,787</u> | <u>\$1,219,988</u> | <u>\$1,220,927</u> | <u>\$1,221,581</u> | <u>\$1,225,245</u> |
| EXPENDITURES | | | | | | | | |
| WORKER'S COMP PAYMENT | \$1,014,620 | \$954,141 | \$1,014,712 | \$1,083,251 | \$1,147,690 | \$1,217,927 | \$1,221,581 | \$1,225,245 |
| TRANSFERS-OUT | 0 | 0 | 0 | 0 | 0 | 0 | 700,000 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | <u>\$1,014,620</u> | <u>\$954,141</u> | <u>\$1,014,712</u> | <u>\$1,083,251</u> | <u>\$1,147,690</u> | <u>\$1,217,927</u> | <u>\$1,921,581</u> | <u>\$1,225,245</u> |
| SURPLUS/(DEFICIT) | <u>\$2,159</u> | <u>\$38,782</u> | <u>\$93,004</u> | <u>\$119,536</u> | <u>\$72,298</u> | <u>\$3,000</u> | <u>(\$700,000)</u> | <u>\$0</u> |
| BEGINNING BALANCE | <u>\$383,702</u> | <u>\$385,861</u> | <u>\$424,643</u> | <u>\$517,648</u> | <u>\$637,184</u> | <u>\$709,482</u> | <u>\$712,482</u> | <u>\$12,482</u> |
| ENDING BALANCE | <u>\$385,861</u> | <u>\$424,643</u> | <u>\$517,648</u> | <u>\$637,184</u> | <u>\$709,482</u> | <u>\$712,482</u> | <u>\$12,482</u> | <u>\$12,482</u> |
| COMPONENTS OF | | | | | | | | |
| ENDING BALANCE | | | | | | | | |
| A) NONSPENDABLE | | | | | | | | |
| 1 REVOLVING CASH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 STORES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 PREPAID EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| B) RESTRICTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| C) COMMITTED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D) ASSIGNED | | | | | | | | |
| OTHER ASSIGNMENTS | 385,861 | 424,643 | 517,648 | 637,184 | 709,482 | 712,482 | 12,482 | 12,482 |
| E) UNASSIGNED/UNAPPROPRIATED | | | | | | | | |
| | <u>\$385,861</u> | <u>\$424,643</u> | <u>\$517,648</u> | <u>\$637,184</u> | <u>\$709,482</u> | <u>\$712,482</u> | <u>\$12,482</u> | <u>\$12,482</u> |