

## Special Funds - Balance Summary

### 2018-19 Estimated Actuals / 2018-19 Unaudited Actuals

	<b>Cafeteria Fund 130 18-19 Est.</b>	<b>Cafeteria Fund 130 18-19 Actuals</b>	<b>Defer. Maint. Fund 140 18-19 Est.</b>	<b>Defer. Maint. Fund 140 18-19 Actuals</b>	<b>OPEB Fund 200 18-19 Est.</b>	<b>OPEB Fund 200 18-19 Actuals</b>
INCOME	3,537,599	3,720,333	60	72	10,000	10,646
EXPENDITURES	3,505,936	3,610,193	3,587	-	1,765,465	1,766,111
Expenditures (over)/under Revenue	31,663	110,140	(3,527)	72	(1,755,465)	(1,755,465)
FUND BALANCE, RESERVES: Beginning Balance - July 1	261,214	261,214	3,527	3,527	1,755,465	1,755,465
Ending Balance - June 30 Reserve for economic uncertainty	292,877	371,354	-	3,599	-	-

	<b>Building Fund 210 18-19 Est.</b>	<b>Building Fund 210 18-19 Actuals</b>	<b>Cap. Fac. Fund 250 18-19 Est.</b>	<b>Cap. Fac. Fund 250 18-19 Actuals</b>	<b>Self-Insurance Fund 670 18-19 Est.</b>	<b>Self-Insurance Fund 670 18-19 Actuals</b>
INCOME	726,032	743,467	610,000	754,017	5,900	4,500
EXPENDITURES	38,102,790	12,440,630	767,700	21,803	725,642	724,242
Expenditures (over)/under Revenue	(37,376,758)	(11,697,163)	(157,700)	732,214	(719,742)	(719,742)
FUND BALANCE, RESERVES: Beginning Balance - July 1	39,863,860	39,863,860	974,416	974,416	719,742	719,742
Ending Balance - June 30 Reserve for economic uncertainty	2,487,102	28,166,697	816,716	1,706,630	-	-

## General Fund Revenue & Expenditures - 2018-2019 Unaudited Actuals

	2018-2019 Estimated Actuals			2018-19 Unaudited Actuals			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
<b>PROJECTED INCOME</b>							
LCFF / Property Tax	96,771,465	0	96,771,465	96,454,821	0	96,454,821	(316,644)
Federal Income	0	4,340,858	4,340,858	0	3,907,871	3,907,871	(432,987)
Other State Income	4,201,758	6,704,209	10,905,967	4,336,341	11,532,177	15,868,518	4,962,551
Local Income	3,676,499	2,105,198	5,781,697	3,999,591	3,001,643	7,001,234	1,219,537
Transfers	2,491,107	0	2,491,107	2,490,354	0	2,490,354	(753)
Contributions	(15,273,990)	15,273,990	0	(12,956,459)	12,956,459	0	0
<b>TOTAL PROJECTED INCOME</b>	<b>91,866,839</b>	<b>28,424,255</b>	<b>120,291,094</b>	<b>94,324,648</b>	<b>31,398,150</b>	<b>125,722,798</b>	5,431,704
<b>PROJECTED EXPENDITURES</b>							
Certificated Salaries	49,563,681	6,457,662	56,021,343	49,214,903	6,073,179	55,288,082	(733,261)
Classified Salaries	8,079,920	3,128,842	11,208,762	7,896,188	3,109,221	11,005,409	(203,353)
Benefits	23,891,299	9,427,038	33,318,337	23,582,292	13,143,137	36,725,429	3,407,092
Books & Supplies	2,046,305	3,873,702	5,920,007	1,602,253	1,898,614	3,500,867	(2,419,140)
Services & Operating Expenses	4,062,518	4,080,798	8,143,316	4,797,813	4,332,997	9,130,810	987,494
Capital Outlay	9,800	2,758,816	2,768,616	57,265	2,768,200	2,825,465	56,849
Other Outgo	457,041	2,145,679	2,602,720	467,492	1,691,722	2,159,214	(443,506)
<b>TOTAL PROJECTED EXPENDITURES</b>	<b>88,110,564</b>	<b>31,872,537</b>	<b>119,983,101</b>	<b>87,618,206</b>	<b>33,017,070</b>	<b>120,635,276</b>	652,175
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	3,756,275	(3,448,282)	307,993	6,706,442	(1,618,920)	5,087,522	4,779,529
<b>FUND BALANCE, RESERVES:</b>							
<b>Beginning Balance - July 1</b>	21,187,090	5,236,012	26,423,102	21,187,090	5,236,012	26,423,102	0
<b>Projected Ending Balance - June 30</b>	24,943,365	1,787,730	26,731,095	27,893,532	3,617,092	31,510,624	4,779,529
<b>COMPONENTS OF THE ENDING BALANCE:</b>							
<b><i>Nonspendable:</i></b>							
Revolving Cash Fund	14,184		14,184	15,000		15,000	816
Stores Inventory	45,398		45,398	30,290		30,290	(15,108)
Prepaid Expenses	269,338		269,338	269,338		269,338	0
<b><i>Restricted:</i></b>							
Reserve for categorical programs		1,787,730	1,787,730		3,617,092	3,617,092	1,829,362
<b><i>Committed:</i></b>							
Other Commitments							
<b><i>Assigned:</i></b>							
Other Assignments	0		0	0		0	0
<b><i>Unassigned:</i></b>							
<b>Total Components</b>	<b>328,920</b>	<b>1,787,730</b>	<b>2,116,650</b>	<b>314,628</b>	<b>3,617,092</b>	<b>3,931,720</b>	1,815,070
RESERVE FOR ECONOMIC UNCERTAINTIES	24,614,445 20.51%	0 0.00%	24,614,445 20.51%	27,578,904 22.86%	0 0.00%	27,578,904 22.86%	2,964,459 2.35%

**Evergreen School District**  
 Business Services Division  
 2018-19  
 Unaudited Actuals  
**Summary of Significant Changes**

**Income:**

	<u>Estimated Actuals</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>
LCFF/Property Tax	96,771,465	96,454,821	(316,644) * (\$124K) Reduction in Education Protection Account (EPA) Revenue * (\$193K) Reduction in Property Tax/LCFF State Aid
Federal	4,340,858	3,907,871	(432,987) * \$21K Title II * \$35K IDEA Special Education * (\$13K) Medi-Cal Funding * (\$177K) Title III Carryover * (\$301K) Title I Carryover
Other State	10,905,967	15,868,518	4,962,551 * \$4.1M STRS/PERS On-Behalf (New amounts required due to 19/20 State Budget) * \$408K Low-Performing Students Block Grant Carryover * \$331K Restricted Lottery * \$123K Unrestricted Lottery * \$41K Classified Employees Professional Development Carryover * (\$13K) After School Education & Safety (ASES)
Local	5,781,697	7,001,234	1,219,537 * \$461K Special Education * \$429K Donation Carryover * \$336K Interest Income * \$19K Use of Facilities Revenue * \$16K Other Unrestricted Local Revenue * (\$48K) Parcel Tax Revenue
Transfers	2,491,107	2,490,354	(753) *
Contributions	(15,273,990)	(12,956,459)	2,317,531 * \$1.7M Special Ed Contribution Savings * \$600K RRM Contribution Savings
<b>Total</b>	<b>120,291,094</b>	<b>125,722,798</b>	<b>5,431,704</b>

**Evergreen School District**  
 Business Services Division  
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**Summary of Significant Changes**

**Expenditures:**

	<u>Estimated Actuals</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>
Certificated Salaries	56,021,343	55,288,082	(733,261) * (\$57K) Superintendent * (\$124K) Certificated Salaries in Education Protection Account (EPA) * (\$274K) Certificated Salaries in Restricted Funds (Professional Development, Hourly, etc.) * (\$276K) Certificated Savings (Program Specialists, Substitutes, Teachers on Leave, etc.)
	11,208,762	11,005,409	(203,353) * (\$91K) Transportation Vacancies * (\$93K) Vacant Position Savings (Classified, Supervisory, Management) * (\$19K) Classified Savings in Restricted Funds (Instructional Asst. Vacancies, Substitutes, etc.)
Benefits	33,318,337	36,725,429	3,407,092 * \$4.1M STRS/PERS On-Behalf (New amounts required due to 19/20 State Budget) * Benefits associated with salary savings
Books & Supplies	5,920,007	3,500,867	(2,419,140) * (\$400K) Books & Supplies Savings (Department budgets, Transportation, etc.) * (\$2.0M) Restricted Carryover
Services & Operating Expenses	8,143,316	9,130,810	987,494 * \$300K Other Contracted Services * \$270K Restricted Services (Offset by Books & Supplies savings) * \$267K Transfer of services (Lottery, Field Trips, etc.) * \$256K Contracted Bus Services (Field Trips, etc.) * (\$115K) Utility Savings
Capital Outlay	2,768,616	2,825,465	56,849 * \$56K Equipment Replacement
Other Outgo	2,602,720	2,159,214	(443,506) * (\$430K) Special Education Tuition (County Office, other School Districts)
<b>Total</b>	<b>119,983,101</b>	<b>120,635,276</b>	<b>652,175</b>