

February 2018 Budget Development Compare with  
January 2018 Budget Development

1/31/2018

	17-18	18-19	19-20	20-21
<b>Expenditures (Feb 2018, Budget Update)</b>				
<b>Excess Cost Special Education</b>				
Based SELPA January 29, 2018's projection 2018-19 excess cost increase will be \$767,478. January 25, 2018 projected at \$1.3M. Update future years annual increase at \$0.8M				
18-19		(532,522)	(532,522)	(532,522)
19-20			(500,000)	(500,000)
20-21				(500,000)
<b>2016-17 COE Excess Cost One-Time Refund in 2017-18</b>				
	(314,774)			
<b>PERS Rate Changed (School Services Fiscal Report on 1-29-2018)</b>				
18-19		(43,617)		
19-20			(84,551)	
20-21				(116,249)
<b>Routine Restricted Maintenance Contribution Adjustments</b>				
18-19		(14,115)		
19-20			(27,368)	
20-21				(49,464)
<b>Total Expenditure Adjustments Since 1-25-2018 Report</b>				<b>(3,747,704)</b>
<b>2020-21 Projected Reserve Shortage As January 2018</b>				<b>(20,682,702)</b>
3% Reserve Adjustment In 2020-21				(49,464)
<b>2020-21 Projected Reserve Shortage As February 2018</b>				<b>(16,885,534)</b>



**Evergreen**  
School District

# **2017-18 2<sup>nd</sup> Interim Report**

Budget Advisory Committee  
February 15, 2018

1/29/2018

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	LOCAL CONTROL FUNDING FORMULA		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	ASSUMPTIONS		
								without	ADA with	DOF LCFF
								Year	COE	PER ADA
<b>LOCAL CONTROL FUNDING FORMULA</b>										
8011 STATE AID/LCFF	\$21,784,477	\$26,470,913	\$27,248,199	\$30,023,824	\$29,541,071	\$26,400,602	\$23,512,447	2012-13	13,003	\$5,943
8011 SUP/CON LCFF	\$5,717,528	\$7,059,165	\$7,465,075	\$7,410,135	\$7,191,765	\$7,090,027	\$6,791,859	2013-14	12,851	\$6,171
8012 EDUCATION PROTECTION ACCT	\$17,441,061	\$16,362,060	\$2,603,561	\$2,313,204	\$2,382,600	\$2,454,078	\$2,527,700	2014-15	12,496	\$6,775
8019 PRIOR YEAR, STATE AID	-56,101	8,260	-898	0	0	0	0	2015-16	11,962	\$7,587
8021 HOMEOWNERS EXEMPT	231,755	\$217,886	\$205,124	\$195,736	\$201,608	\$207,656	\$213,886	2016-17	11,451	\$7,975
8041 SECURED ROLL TAX	38,102,999	\$40,120,349	\$41,945,286	\$43,654,545	\$44,964,181	\$46,313,107	\$47,702,500	2017-18	11,031	\$8,177
8042 UNSECURED ROLL TAX	2,855,028	\$2,945,923	\$2,765,252	\$2,988,615	\$3,078,273	\$3,170,622	\$3,265,740	2018-19	10,592	\$8,576
8046 SUPPLEMENTAL ERAF	(1,682,517)	(\$909,820)	\$10,087,624	\$4,600,281	\$4,738,289	\$4,880,438	\$5,026,851	2019-20	10,162	\$8,790
8044 SUPPLEMENTAL TAX	3,393,372	\$3,414,891	\$3,989,621	\$3,391,000	\$3,492,730	\$3,597,512	\$3,705,437	2020-21	9,816	\$9,025
TOTAL LCFF REVENUE	\$87,787,602	\$95,689,627	\$96,308,845	\$94,577,340	\$95,590,518	\$94,114,042	\$92,746,421	Enrollment without COE		
<b>FEDERAL</b>										
3010-8290 TITLE 1	\$1,582,228	\$1,314,048	\$1,265,046	\$1,129,225	\$1,011,174	\$1,011,174	\$1,011,174	2012-13	13,375	
3060-8290 MIGRANT ED	143,978	155,797	188,549	0	0	0	0	2013-14	13,162	
3185-8290 TITLE 1 PI CORRECTIVE ACT	0	0	0	0	0	0	0	2014-15	12,857	
3310-8181 IDEA BASIC ENT.	2,075,064	2,030,014	1,970,435	2,035,658	2,035,658	2,035,658	2,035,658	2015-16	12,282	
3315-8182 IDEA PRESCHOOL	63,102	65,642	60,751	61,938	61,938	61,938	61,938	2016-17	11,794	
3320-8182 IDEA PRESCHOOL LOC	115,230	118,481	166,827	107,947	107,947	107,947	107,947	2017-18	11,384	CALPADS enrollment
3327-8182 IDEA MENTAL HEALTH	124,469	125,917	121,158	80,598	83,821	80,598	80,598	2018-19	10,955	
3345-8182 IDEA PRE SCH STAFF DEV	630	720	605	617	617	617	617	2019-20	10,524	
4035-8290 TEACHER QUALITY	229,507	417,573	312,372	237,040	178,458	133,820	133,820	2020-21	10,170	
4124-8290 AFTER SCHOOL ED.			38,500							
4203-8290 TITLE III, LEP	277,897	191,080	400,933	286,522	286,522	286,522	286,522			
5640-8290 MEDICAL	156,854	170,143	151,121	100,000	100,000	100,000	100,000			
TOTAL FEDERAL	\$4,768,958	\$4,589,416	\$4,676,297	\$4,039,545	\$3,866,135	\$3,818,274	\$3,818,274			
<b>STATE</b>										
0000-8550 MANDATED BLOCK GRANT	1,219,156	6,968,997	2,906,389	2,047,297	3,618,145	364,000	364,000	2014-15	One time Mandate Additional \$66 per pupil	
0000-8590 MEDI-CAL ADM UNRESTRICTED	47,031	117,947	60,135	100,000	100,000	100,000	100,000	2015-16	One time Mandate Additional \$530 per pupil	
1100-8560 LOTTERY	1,739,155	1,891,032	1,673,007	1,621,775	1,571,766	1,571,766	1,571,766	2016-17	One time Mandate Additional \$214 per pupil	
6010-8590 AFTER SCHOOL ED.	452,367	456,000	456,000	497,952	497,952	497,952	497,952	2017-18	One time Mandate Additional \$147 per pupil	
6230-8590 CLEAN ENERGY JOB ACT			262,510					2018-19	One time Mandate Additional \$295 per pupil	
6264-8590 EDUCATOR EFFECTIVENESS PG		868,118						One time \$1,466 per Cert. FTE		
6300-8560 LOTTERY, INST MAT	491,065	653,413	566,205	474,948	460,303	460,303	460,303			
6512-8590 SPECIAL ED - MENTAL HEALTH	612,948	620,136	586,463	599,285	684,989	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	5,764,706			
TOTAL STATE	\$4,563,551	\$15,426,374	\$10,856,189	\$9,929,492	\$12,109,625	\$9,358,727	\$9,358,727			

	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>	2020-21 <u>BUDGET</u>	ASSUMPTIONS
<b>LOCAL</b>								
8621 PARCEL TAXES	\$2,473,428	\$2,473,614	\$2,472,327	\$2,445,745	\$2,445,745	\$0	\$0	5- year Parcel Tax ends 06-30-2019, Reduce programs
8631 SALE OF EQUIPMENT	9,945	48,760	22,854	10,000	10,000	10,000	10,000	
8650 LEASES	550,138	575,448	642,408	670,000	703,500	738,000	774,900	Rental Income from YMCA/COE/Church/Other
8660 INTEREST	88,943	172,108	263,579	172,000	172,000	86,000	0	
8699 MISC UNRESTRICTED	65,483	55,161	200,922	80,000	80,000	80,000	80,000	
0000-8699 TRANSPORTATION FEES/GRANTS	51,270	703,374	54,560	50,000	50,000	50,000	50,000	
9010-8699 OTHER GRANTS	0	249,015	331,895	320,764	130,079	0	0	
9010-8699 DONATION	1,898,676	1,855,047	2,175,201	1,909,209	1,909,209	1,966,657	1,996,487	
9010-8699 MICROSOFT TECH GRANT	169,779	0	0	0	0	0	0	
<b>TOTAL LOCAL</b>	<b>\$5,307,662</b>	<b>\$6,132,526</b>	<b>\$6,163,745</b>	<b>\$5,657,718</b>	<b>\$5,500,533</b>	<b>\$2,930,657</b>	<b>\$2,911,387</b>	
<b>OTHER SOURCES</b>								
<b>TRANSFERS IN</b>								
6500-8793 SELPA, SPEC. ED.	912,312	397,974	0	0		0	0	0 2014-15 COE Prior Year Refund; 2015-16 State Prior Year Refund
0000-8997 GASB 45 TRANSFER	0	0	0	0	1,730,000	0	0	0 GASB 45 Transfer
0000-8997 WORKERS' COMP FUND					700,000			WC Transfer
<b>CONTRIBUTE TO RES. PROG.</b>								
8981 SPECIAL ED.	(\$7,703,949)	(\$8,713,730)	(\$10,769,711)	(\$12,529,449)	(\$14,052,439)	(\$15,143,690)	(\$16,199,208)	
9010-8990 SITE DONATION			(\$98,121)					
8983 REGULAR TRANS.	(77,720)	(105,292)	(201,617)	(264,868)	(326,400)	(344,370)	(363,947)	
8983 SPECIAL ED. TRANS.	(798,143)	(1,117,058)	(1,042,426)	(1,049,147)	(1,115,347)	(1,164,287)	(1,215,753)	
8985 MAINTENANCE	(2,662,741)	(2,959,908)	(2,662,741)	(2,662,741)	(2,953,414)	(3,000,544)	(3,763,898)	RRM contribution 18-19 & 19-20 at 2.45% of GF expenses
8983 PARCEL TAX ES			(57,185)	(78,325)	(125,112)			RRM contribution 20-21 at 3% of GF expenses
6500-8981 SPECIAL ED.	7,703,949	8,713,730	10,769,711	12,529,449	14,052,439	15,143,690	16,199,208	
0000-8990 SITE GENERAL	0	0	98,121		0	0	0	
0000-8983 REGULAR TRANS.	77,720	105,292	201,617	264,868	326,400	344,370	363,947	
0000-8983 SPECIAL ED. TRANS.	798,143	1,117,058	1,042,426	1,049,147	1,115,347	1,164,287	1,215,753	
8150-8985 MAINTENANCE	2,662,741	2,959,908	2,662,741	2,662,741	2,953,414	3,000,544	3,763,898	
1140-8983 PARCEL TAXES			57,185	78,325	125,112			
<b>TOTAL OTHER SOURCES</b>	<b>\$912,312</b>	<b>\$397,974</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$2,430,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>TOTAL REVENUES</b>	<b>\$103,340,085</b>	<b>\$122,235,917</b>	<b>\$118,005,076</b>	<b>\$114,204,095</b>	<b>\$119,496,811</b>	<b>\$110,221,700</b>	<b>\$108,834,809</b>	
<b>UNRESTRICTED REVENUES</b>	<b>\$83,665,462</b>	<b>\$97,022,430</b>	<b>\$91,270,695</b>	<b>\$86,581,967</b>	<b>\$89,765,821</b>	<b>\$78,969,574</b>	<b>\$75,733,981</b>	

PROGRAMS	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	ASSUMPTIONS
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
								<b>2018-19</b>
1110 REGULAR EDUCATION K-6	\$41,010,975	\$40,969,736	\$40,297,104	\$39,089,400	\$38,849,328	\$41,017,124	\$41,436,522	SERP saving reflected on actual salary \$678,230 step/col for all groups
1130 REGULAR EDUCATION 7-8	11,797,826	12,207,806	12,980,884	13,311,674	13,673,732	13,961,022	14,170,118	\$370,990 Saving from Retire, leave and resigned Health benefits 5% increase
1140 PARCEL TAX PROGRAM	2,448,682	2,464,010	2,563,862	2,524,070	2,570,857	0	0	Reduce 429 students Reduce 10 teachers
7690-1111 STRS ON-BEHALF CONTRIBUTION		3,835,396	4,332,349	4,588,235	5,176,470	5,764,705	6,073,131	Salary level status quo (subject to negotiations) K-3 class size at 1:24
1160 RETIREE MEDICAL	940,089	762,562	689,487	929,809	976,298	1,025,113	1,076,369	PERS rate at 17.70% (increase \$236,512 from 2017-18) STRS rate at 16.28% (increase \$1,610,164 from 2017-18)
1170 SCHOOL SUPPLIES	822,185	807,915	932,393	880,174	849,054	855,278	860,076	Noon Duty Salary comply with SJ \$15 per hour as 1-2019
1175 COPIER MAINTENANCE	123,788	102,221	111,356	132,025	136,900	141,974	147,252	<b>2019-20</b> SERP saving reflected on actual salary \$678,230 step/col for all groups
1195 HOME/HOSPITAL	26,220	21,313	34,815	17,224	17,499	17,774	17,918	\$139,121 Saving from Retire, leave and resigned Health benefits 5% increase
1202 SATURDAY SCHOOL	2,698	3,805	2,496	3,308	3,373	3,438	3,472	Reduce 430 students Reduce 10 teachers
1250 EXTRA CURRICULAR ACTIVITY	34,603	35,178	35,700	105,000	105,000	105,000	105,000	Salary level status quo (subject to negotiations) K-3 class size at 1:24
1271 PREP PERIOD, 4-6	758,750	849,642	873,771	896,793	911,075	928,897	941,162	PERS rate at 20% (increase \$243,083 from 2018-19) STRS rate at 18.13% (increase \$1,588,998 from 2018-19)
1283 LOTTERY, REG ED	1,739,155	1,891,032	1,673,007	1,621,775	1,571,766	1,571,766	1,571,766	Noon Duty Salary comply with SJ \$15 per hour as 1-2019
1298 SUB TEACHERS	809,003	773,072	648,811	770,206	776,345	782,484	785,703	<b>2020-21</b> SERP saving reflected on actual salary \$678,230 step/col for all groups
1299 NOON DUTY SUPERVISOR	424,004	430,931	558,561	568,561	687,917	696,507	705,858	\$139,121 Saving from Retire, leave and resigned
3010-1510 TITLE 1	1,406,141	910,199	859,905	776,388	769,908	764,796	766,082	Health benefits 5% increase Reduce 345 students
3010-1511 TITLE 1 PARENT INV.	22,846	24,775	26,167	51,045	48,195	48,195	48,195	Reduce 10 teachers K-3 class size at 1:24
3010-1512 TITLE 1 SUMMER SCH/ TRAN	119,030	342,996	365,981	241,399	159,430	161,223	162,696	PERS rate at 22.70% (increase \$285,338 from 2019-20) STRS rate at 19.1% (increase \$827,545 from 2019-20)
3010-1513 TITLE 1 PROF. DEV.	34,000	36,078	12,993	60,393	33,641	33,960	34,201	Noon Duty Salary comply with SJ \$15 per hour as 1-2019

PROGRAMS	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	ASSUMPTIONS
6010-1523 AFTER SCHOOL ED.	452,367	456,000	494,500	497,952	497,952	497,952	497,952	
4203-1551 TITLE III, LEP	277,897	191,080	400,933	286,522	286,522	286,522	286,522	
6690-1575 TUPE	1,828	2,672	0					
0000-1590 SUPPLEMENTAL -SCHOOLS	725,444	646,292	691,801	642,230	671,754	678,189	683,518	Supplemental Spending
0000-1591 SUPPLEMENTAL - STAFFING	3,124,405	4,624,510	5,324,920	5,484,907	5,990,399	5,906,332	6,021,704	2015-16 Added 3 Middle School Counselors
0000-1592 SUPPLEMENTAL - TECHNOLOGY		236,529	274,728	256,499	258,114	258,223	258,336	2016-17 Added 1.5 FTE TOSA; 5.6875 FTE of IA; 1 FTE Social Worker 2017-18 Added 7.1875 FTE IA; Reduce 1.75 FTE Clerical
0000-1593 SUPPLEMENTAL -DISTRICTWIDE	1,289,695	1,071,576	967,066	1,010,256	1,019,861	1,029,851	1,040,241	2018-19 Added 4.375 FTE IA 2019-20 Reduce 1 FTE Director
0000-1594 SUPPLEMENTAL - FOSTER YOUTH	0	0	0	10,000	10,000	10,000	10,000	2018-19 Total Supplemental Exp \$8,580,933
0000-1595 SUPPLEMENTAL - PARENT	53,674	136,345	142,082	74,630	75,878	77,176	78,526	2019-20 Total Supplemental Exp \$8,524,159
0000-1596 SUPPLEMENTAL - STAFF DEV	505,840	417,798	312,584	454,415	462,069	470,030	478,309	2020-21 Total Supplemental Exp \$8,665,778
0000-1597 SUPPLEMENTAL-SITE COLLABORATION			75,628	90,795	92,858	94,358	95,144	
6300-1634 LOTTERY INST MATERIAL	93,514	2,150,043	559,106	438,882	438,882	438,882	438,882	
1638 BTSA GRANT	162,515	83,861	63,931	65,353	0	0	0	Suspend BTSA program
1639 INST MAT REALIGNMENT	492,932	629,627		183,122	0	0	0	2015-16 Bulldog Computer Replacement & LSI phase I 2017-18 LSI phase II Computer
4035-1659 TEACHER QUALITY	229,507	417,573	312,372	237,040	178,458	133,820	133,820	
9010-1712 SILVER OAK PARTNERSHIP	1,400	3,908	0	0	0	0	0	
9010-1715 SCHOOLS DONATION	1,892,506	1,848,874	2,077,080	1,909,209	1,936,836	1,966,657	1,996,487	
9010-1716 BOOK FAIR	4,980	2,265	8,849	0	0	0	0	
9010-1718 MICROSOFT TECH GRANT	169,779	0	0	0	0	0	0	
9010-XXXX OTHER DONATION PROGRAMS	0	249,015	323,046	320,764	102,452	0	0	
3060-4850 MIGRANT ED	143,978	155,797	188,549	0	0	0	0	

	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>	2020-21 <u>BUDGET</u>	<u>ASSUMPTIONS</u>
<b>PROGRAMS</b>								
6500-5001 SPECIAL ED ADMINISTRATION	822,675	794,594	1,015,009	984,639	1,002,104	1,011,221	1,019,129	
6500-5050 SPECIAL ED REGIONALIZED SERV	170,086	178,445	189,206	192,495	204,130	207,949	210,454	
3385-5730 IDEA, PRESCHOOL	576,158	602,646	660,214	693,014	710,995	726,074	737,082	
6500-5751 NON-PUBLIC SCHOOLS	360,245	456,553	516,340	461,537	479,998	499,198	519,166	
6500-5755 NON-PUBLIC AGENCY	511,682	186,355	213,613	294,767	306,558	318,820	331,573	
6500-5758 SDC, SEVERE	65,256	249,207	1,031,681	2,421,633	3,503,885	4,306,956	5,110,150	COE excess cost increase: 2017-18 actual est. rate from JPA
3310-5770 IDEA, NON-SEVERE	2,053,677	2,127,075	2,350,458	2,538,117	2,580,590	2,647,349	2,719,692	2017-18 included refund 2016-17 excess cost \$314,774 Future years \$0.8 M increase annually
6500-5776 MENTAL HEALTH	642,728	521,946	434,978	729,489	768,810	786,064	801,448	
6500-5777 RS, NON-SEVERE	2,649,791	2,782,422	2,617,133	2,707,224	2,879,709	2,939,151	2,981,792	
6500-5778 SDC, NON-SEVERE	1,693,888	1,792,301	2,003,959	1,914,723	1,973,583	2,017,924	2,052,390	
6500-5779 DIS, NON-SEVERE	1,966,829	2,156,964	2,370,717	2,527,460	2,617,047	2,675,208	2,723,940	
9412 COMMON CORE	972,648	0	0	0	0	0	0	
9415 ASSESSMENT	4,283	8,078	5,047	8,950	9,054	9,162	9,275	
9420 CURRICULUM DEVELOP	209,290	202,756	215,210	222,071	226,470	230,996	234,981	
9428 DISTRICT STAFF DEVELOP	226,357	196,301	210,159	214,638	167,438	171,077	174,083	Reduce Costs
9451 AUDIO VISUAL	11,399	7,927	10,070	12,953	13,012	13,073	13,137	
9455 IMC	(5,820)	10,198	17,251	26,951	0	0	0	Suspend IMC program
9459 LIBRARY	617,025	644,467	640,433	684,036	707,679	724,250	741,673	
9483 SCH ADMINISTRATION	6,033,520	5,945,644	6,342,311	6,410,700	6,578,201	6,680,741	6,769,516	
9485 SCH ADMIN SUPPLIES	80,314	44,407	55,212	56,630	56,630	56,630	56,630	
9630 PSYCHOLOGICAL SERV.	315,704	330,182	452,412	447,471	441,821	463,211	478,415	

PROGRAMS	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	ASSUMPTIONS
5640-9640 MEDI-CAL	88,725	137,876	111,375	100,000	100,000	100,000	100,000	
9670 HEALTH	852,660	953,862	965,181	979,302	1,003,909	1,028,738	1,052,739	2015-16 Added 0.5 FTE
9690 STAR TESTING	6,419	3,890	0	11,532	11,532	11,532	11,532	
9770 TRANSPORTATION	117,331	796,906	248,397	306,802	368,265	386,163	405,659	2012-13 Added 1 Route; 2013-14 Added two Routes
9771 SPECIAL ED TRANSPORT	1,088,783	1,420,341	1,312,098	1,333,244	1,399,020	1,447,514	1,498,485	2015-16 Added 1.22 FTE; 5 new buses Transportation JPA excess cost
9772 OUTSIDE FIELD TRIPS	11,659	11,760	7,779	8,066	8,135	8,207	8,288	
9773 SUMMER SPCL. ED. TRANS	16,317	3,673	37,285	22,859	23,283	23,729	24,224	
9811 BOARD OF TRUSTEES	298,428	184,212	304,457	242,133	347,177	255,014	363,222	Elections in 2018-19 & 2020-21 Reduce Phone Stipend
9812 SUPERINTENDENT	269,713	284,831	314,266	322,349	332,489	338,501	342,510	
9813 GENERAL ADMIN SERVICES	291,717	226,452	290,940	301,009	313,972	320,976	328,605	
9814 INDIRECT COST	(408,440)	(356,209)	(447,507)	(328,737)	(328,736)	(326,536)	(326,536)	
9815 BUSINESS SERVICES	1,169,448	1,272,937	1,337,150	1,401,864	1,455,177	1,495,491	1,538,783	
9819 COMMUNICATIONS	116,096	137,711	0	0	0	0	0	To supplemental fund
9824 WORK STUDY	4,538	0	4,993	5,208	5,416	5,633	5,858	
9826 EMP. RELATIONS	83,784	62,781	44,130	83,646	86,747	89,973	93,328	
9827 PERSONNEL	582,838	681,146	666,401	718,950	741,624	760,457	778,725	2015-16 Added 1 FTE
9830 PURCHASING	91,701	90,266	99,585	110,500	113,336	116,312	119,545	
9831 WAREHOUSE	86,888	89,450	93,147	97,586	99,957	102,441	105,140	
9832 PRINT SHOP	10,180	9,413	8,289	11,000	11,000	11,000	11,000	
9835 INSURANCE	603,988	664,720	559,059	567,456	590,153	613,759	638,309	



PROGRAMS	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>	2020-21 <u>BUDGET</u>	ASSUMPTIONS
8150-9836 SAFETY PROG	12,671	7,406	17,121	27,131	27,896	28,692	29,520	
9840 INFORMATION SERVICES	568,307	510,568	683,897	731,572	758,990	773,299	788,783	
8150-9850 MAINTENANCE	2,384,483	2,945,860	2,725,978	2,766,785	2,830,325	2,889,862	2,953,406	
8150-9851 VANDALISM	24,200	9,143	4,821	30,818	31,653	32,522	33,426	
9855 CUSTODIAL SERVICES	2,025,694	2,324,640	2,331,270	2,375,683	2,472,654	2,550,487	2,634,996	2015-16 Added 1.625 FTE
9856 CUSTODIAL SUPPLIES-SCH			116,937	119,760	120,639	121,554	122,506	
9857 SECURITY	50,171	32,121	28,471	50,641	52,523	54,481	56,518	
9858 SAFE SCHOOLS	38,259	4,722	5,212	7,488	7,787	8,098	8,422	
9860 GROUNDS	287,040	278,940	276,840	277,633	274,949	281,033	287,654	
9870 UTILITIES	2,113,561	2,329,131	2,441,306	2,664,524	2,721,102	2,729,946	2,839,144	
9940 INTERFUND TRANSFER			300,000					Cover Cafeterial Fund deficit spending
9986 CONSTRUCTION			71,000					
TOTAL EXPENDITURES	<u>\$105,007,151</u>	<u>\$114,149,446</u>	<u>\$115,528,108</u>	<u>\$117,426,357</u>	<u>\$120,547,511</u>	<u>\$122,471,180</u>	<u>\$125,463,279</u>	
UNRESTRICTED EXPENDITURES	<u>\$85,255,149</u>	<u>\$88,561,321</u>	<u>\$88,351,427</u>	<u>\$89,628,696</u>	<u>\$90,901,482</u>	<u>\$91,187,478</u>	<u>\$92,702,143</u>	

1/29/2018	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	ASSUMPTIONS
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>SUMMARY</b>								1. HW COST INCREASE @ 5% IN FUTURE YEARS
TOTAL REVENUES	\$103,340,085	\$122,235,917	\$118,005,076	\$114,204,095	\$119,496,811	\$110,221,700	\$108,834,809	2. ENROLLMENT PROJECTION BASED ON 2017 DEMOGRAPHER'S REPORT
TOTAL EXPENDITURES	105,007,151	114,149,446	115,528,108	117,426,357	120,547,511	122,471,180	125,463,279	3. REVENUE BASED ON STATE 2018-19 JAN BUDGET PROPOSAL
SURPLUS/(DEFICIT)	(\$1,667,065)	\$8,086,471	\$2,476,968	(\$3,222,262)	(\$1,050,700)	(\$12,249,480)	(\$16,628,470)	2018-19 100% LCFF FUNDING WITH 2.51% COLA
BEGINNING BALANCE								2019-20 COLA @ 2.41% ; 2020-21 COLA @ 2.80%
UNRESTRICTED	\$11,946,220	\$10,356,533	\$18,817,642	\$21,736,910	\$18,690,181	\$17,554,520	\$5,336,616	4. SERP SAVING STARTS 2017-18
RESTRICTED	\$3,672,420	\$3,595,042	\$3,220,404	\$2,778,105	\$2,602,572	\$2,687,533	\$2,655,957	5. SALARY STATUS QUO IN FUTURE YEARS (SUBJ TO NEGOTIATIONS)
ENDING BALANCE	\$13,951,575	\$22,038,046	\$24,515,015	\$21,292,753	\$20,242,053	\$7,992,573	(\$8,635,897)	6. MEET SUPPLEMENTAL \$ SPENDING REQUIREMENTS
COMPONENTS OF ENDING BALANCE								7. PERS RATE INCREASE IN FUTURE YEARS
<b>A) NONSPENDABLE</b>								2018-19 @17.70% (increase \$236,512 from 2017-18)
1 REVOLVING CASH	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	2019-20 @20% (increase \$243,083 from 2018-19)
2 STORES	49,504	39,664	32,781	39,663	39,663	39,663	39,663	2020-21 @22.7% (increase \$285,338 from 2019-20)
3 PREPAID EXPENDITURES	1,360,418	1,236,417	2,023,878	1,236,417	1,236,417	1,236,417	1,236,417	8. STRS RATE INCREASE IN FUTURE YEARS
<b>B) RESTRICTED</b>								2018-19 @16.28% (increase \$1,610,164 from 2017-18)
MAIN. RESERVES	299,508	299,508	214,328	52,335	115,875	165,343	912,890	2019-20 @18.13% (increase \$1,588,998 from 2018-19)
RESTRICTED	3,295,534	2,920,896	2,563,777	2,550,236	2,571,657	2,490,613	2,082,759	2020-21 @19.1% (increase \$827,545 from 2019-20)
<b>C) COMMITTED</b>								9. 2018-19 ONE TIME DISCRETIONARY FUNDS \$295 PER PUPIL
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	10. 19-20 NO PARCEL TAX REVENUE;REDUCE PROGRAMS & REDUCE 10.72 FTE
OTHER COMMITMENTS	0	3,000,000	3,000,000	3,000,000	199,010	199,010	199,010	11. 2018-19 ADD ADDITIONAL 4.375 FTE of IA for FULL DAY TK & K
<b>D) ASSIGNED</b>								12. OCT-2017 BOARD APPROVED REDUCTIONS INCLUDED
OTHER ASSIGNMENTS	24,746	34,350	0	0	0	0	0	13. 2018-19 & 2019-20 2.45% RRM CONTRIBUTION
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								2020-21 3% RRM CONTRIBUTION
RESERVE FOR ECO. UNCERTAINTIES	3,150,215	3,424,483	3,465,843	3,522,791	3,616,425	3,674,135	3,763,898	14. \$.08M ANNUAL COST INCREASE ON SPECIAL EDUCATION EXCESS COST
UNASSIGNED/UNAPPROPRIATED	5,756,651	11,067,728	13,199,407	10,876,310	12,448,005	172,391	(16,885,534)	15. NOON DUTY SALARY COMPLY SAN JOSE \$15 PER HOUR as JAN-2019
	\$13,951,575	\$22,038,046	\$24,515,015	\$21,292,753	\$20,242,053	\$7,992,573	(\$8,635,897)	16. 2018-19 required minimum reserve level is 3%; \$3,616,425
								Committed for Textbook adoptions/ Tech Update \$199,010
								The amount in excess of minimum reserve is \$12,448,005
								The excess reserve is needed due to the following:
								1. PERS/STRS contribution rate increases
								2. Projected future enrollment decline
								3. Deficit spending in the future years
UNRESTRICTED (DEFICIT)/SURPLUS	(\$1,589,687)	\$8,461,109	\$2,919,268	(\$3,046,729)	(\$1,135,661)	(\$12,217,904)	(\$16,968,162)	
% of AVAILABLE RESERVE	8.48%	12.70%	14.43%	12.26%	13.33%	3.14%	-10.46%	

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$80,979,112	\$87,787,602	\$95,689,627	\$96,308,845	\$94,577,340	\$95,590,518	\$94,114,042	\$92,746,421
FEDERAL	0	0	0	0	0	0	0	0
STATE	2,135,098	3,005,342	8,977,976	4,639,531	3,769,072	5,289,911	2,035,766	2,035,766
LOCAL	2,831,769	3,239,207	4,028,464	3,656,650	3,427,745	3,461,245	964,000	914,900
<b>SUBTOTAL</b>	<b>\$85,945,979</b>	<b>\$94,032,152</b>	<b>\$108,696,068</b>	<b>\$104,605,026</b>	<b>\$101,774,157</b>	<b>\$104,341,674</b>	<b>\$97,113,808</b>	<b>\$95,697,087</b>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$48,532,716	\$50,554,070	\$51,264,493	\$50,992,295	\$50,131,826	\$49,528,763	\$49,238,647	\$49,456,156
CLASSIFIED SALARIES	6,365,514	6,967,116	7,508,312	8,114,819	8,099,734	8,486,750	8,132,479	8,132,479
EMPLOYEE BENEFITS	20,227,919	21,436,960	22,243,537	22,943,971	24,298,860	25,802,543	26,740,146	27,698,790
BOOKS & SUPPLIES	1,757,323	2,800,016	2,852,983	2,252,424	2,535,696	2,312,992	2,291,242	2,291,242
CONTRACTED SERVICES	2,390,486	3,405,917	3,563,092	3,398,794	4,017,916	4,225,770	4,206,715	4,512,589
CAPITAL OUTLAY	98,527	3,341	662,923	9,581	9,800	9,800	9,800	9,800
OTHER SOURCES/USES	(8,087)	87,730	465,981	339,543	534,863	534,864	568,448	601,087
<b>SUBTOTAL</b>	<b>\$79,364,397</b>	<b>\$85,255,149</b>	<b>\$88,561,321</b>	<b>\$88,051,428</b>	<b>\$89,628,695</b>	<b>\$90,901,482</b>	<b>\$91,187,477</b>	<b>\$92,702,143</b>
<b>DEFICIT/SURPLUS</b>	<b>\$6,581,582</b>	<b>\$8,777,003</b>	<b>\$20,134,747</b>	<b>\$16,553,598</b>	<b>\$12,145,462</b>	<b>\$13,440,192</b>	<b>\$5,926,331</b>	<b>\$2,994,944</b>
<b>TRANSFERS IN/OUT</b>	<b>(\$10,495,492)</b>	<b>(\$10,366,690)</b>	<b>(\$11,673,638)</b>	<b>(\$13,634,331)</b>	<b>(\$15,192,190)</b>	<b>(\$14,575,853)</b>	<b>(\$18,144,234)</b>	<b>(\$19,963,106)</b>
<b>SUBTOTAL</b>	<b>(\$3,913,910)</b>	<b>(\$1,589,687)</b>	<b>\$8,461,109</b>	<b>\$2,919,267</b>	<b>(\$3,046,728)</b>	<b>(\$1,135,661)</b>	<b>(\$12,217,903)</b>	<b>(\$16,968,162)</b>
Beginning Balance	\$15,860,129	\$11,946,219	\$10,356,532	\$18,817,642	\$21,736,909	\$18,690,181	\$17,554,520	\$5,336,617
Ending Balance	\$11,946,219	\$10,356,532	\$18,817,642	\$21,736,909	\$18,690,181	\$17,554,520	\$5,336,617	(\$11,631,545)
<b>Components of Ending Balance</b>								
A) <b>NONSPENDABLE</b>								
1 REVOLVING CASH	15,000	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	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	1,236,417
B) <b>RESTRICTED</b>								
MAIN. RESERVES	0	0	0	0	0	0	0	0
RESTRICTED	0	0	0	0	0	0	0	0
C) <b>COMMITTED</b>								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	3,000,000	3,000,000	3,000,000	199,010	199,010	199,010
D) <b>ASSIGNED</b>								
OTHER ASSIGNMENTS	0	24,746	34,350	0	0	0	0	0
E) <b>UNASSIGNED/UNAPPROPRIATED</b>								
RESERVE FOR ECO. UNCERTAINTIES	2,971,860	3,150,215	3,424,483	3,465,843	3,522,791	3,616,425	3,674,135	3,763,898
UNASSIGNED/UNAPPROPRIATED	7,720,361	5,756,650	11,067,728	13,199,406	10,876,310	12,448,005	172,391	(16,885,534)
<b>SUBTOTAL</b>	<b>\$11,946,219</b>	<b>\$10,356,532</b>	<b>\$18,817,642</b>	<b>\$21,736,909</b>	<b>\$18,690,181</b>	<b>\$17,554,520</b>	<b>\$5,336,617</b>	<b>(\$11,631,545)</b>

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	<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>2020-21</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>
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FEDERAL	4,520,820	4,768,958	4,589,416	4,676,297	4,039,545	3,866,135	3,818,274	3,818,274
STATE	4,443,854	1,558,208	6,448,398	6,216,658	6,160,420	6,819,714	7,322,961	7,322,961
LOCAL	1,382,556	2,980,767	2,502,036	2,507,095	2,229,973	2,039,288	1,966,657	1,996,487
SUBTOTAL	<u>\$10,347,230</u>	<u>\$9,307,934</u>	<u>\$13,539,850</u>	<u>\$13,400,050</u>	<u>\$12,429,938</u>	<u>\$12,725,137</u>	<u>\$13,107,892</u>	<u>\$13,137,722</u>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$6,086,394	\$6,210,841	\$6,182,291	\$6,825,015	\$6,226,589	\$6,563,674	\$6,478,628	\$6,478,628
CLASSIFIED SALARIES	2,773,070	3,077,636	2,977,470	3,120,576	3,141,799	3,089,292	3,089,292	3,089,292
EMPLOYEE BENEFITS	3,275,662	3,580,605	7,377,188	8,212,762	8,610,889	9,492,561	10,360,050	10,926,658
BOOKS & SUPPLIES	2,073,366	2,094,065	3,826,709	2,259,938	2,553,924	2,086,919	2,081,513	2,079,241
CONTRACTED SERVICES	5,123,542	4,287,957	4,530,471	5,129,263	4,456,335	4,523,208	4,573,337	4,673,218
CAPITAL OUTLAY	4,149	17,311	66,862	114,570	0	0	0	0
OTHER SOURCES/USES	361,403	483,586	627,135	1,514,557	2,808,125	3,890,376	4,700,883	5,514,099
SUBTOTAL	<u>\$19,697,587</u>	<u>\$19,752,002</u>	<u>\$25,588,126</u>	<u>\$27,176,681</u>	<u>\$27,797,661</u>	<u>\$29,646,030</u>	<u>\$31,283,703</u>	<u>\$32,761,136</u>
DEFICIT/SURPLUS	(\$9,350,356)	(\$10,444,068)	(\$12,048,276)	(\$13,776,631)	(\$15,367,723)	(\$16,920,893)	(\$18,175,811)	(\$19,623,414)
TRANSFERS IN/OUT	\$10,495,492	\$10,366,690	\$11,673,638	\$13,334,331	\$15,192,190	\$17,005,853	\$18,144,234	\$19,963,106
SUBTOTAL	<u>\$1,145,136</u>	(\$77,378)	(\$374,638)	(\$442,299)	(\$175,533)	\$84,961	(\$31,577)	\$339,692
Beginning 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>\$2,602,572</u>	<u>\$2,687,533</u>	<u>\$2,655,956</u>
Ending Balance	<u>\$3,672,422</u>	<u>\$3,595,044</u>	<u>\$3,220,404</u>	<u>\$2,778,105</u>	<u>\$2,602,572</u>	<u>\$2,687,533</u>	<u>\$2,655,956</u>	<u>\$2,995,648</u>
<b>Components of Ending Balance</b>								
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	299,508	299,508	214,328	52,335	115,875	165,343	912,890
RESTRICTED	3,614,301	3,295,536	2,920,895	2,563,777	2,550,237	2,571,657	2,490,613	2,082,759
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>\$3,672,422</u>	<u>\$3,595,044</u>	<u>\$3,220,403</u>	<u>\$2,778,105</u>	<u>\$2,602,572</u>	<u>\$2,687,533</u>	<u>\$2,655,956</u>	<u>\$2,995,648</u>

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Evergreen Elementary School District

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$80,979,112	\$87,787,602	\$95,689,627	\$96,308,845	\$94,577,340	\$95,590,518	\$94,114,042	\$92,746,421
FEDERAL	4,520,820	4,768,958	4,589,416	4,676,297	4,039,545	3,866,135	3,818,274	3,818,274
STATE	6,578,953	4,563,551	15,426,374	10,856,189	9,929,492	12,109,625	9,358,727	9,358,727
LOCAL	4,214,324	6,219,974	6,530,500	6,163,746	5,657,718	5,500,533	2,930,657	2,911,387
<b>SUBTOTAL</b>	<b>\$96,293,209</b>	<b>\$103,340,085</b>	<b>\$122,235,917</b>	<b>\$118,005,077</b>	<b>\$114,204,095</b>	<b>\$117,066,811</b>	<b>\$110,221,700</b>	<b>\$108,834,809</b>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$54,619,110	\$56,764,911	\$57,446,784	\$57,817,310	\$56,358,415	\$56,092,437	\$55,717,275	\$55,934,784
CLASSIFIED SALARIES	9,138,583	10,044,752	10,485,782	11,235,394	11,241,533	11,576,042	11,221,771	11,221,771
EMPLOYEE BENEFITS	23,503,581	25,017,565	29,620,725	31,156,733	32,909,749	35,295,104	37,100,196	38,625,448
BOOKS & SUPPLIES	3,830,689	4,894,081	6,679,692	4,512,362	5,089,620	4,399,911	4,372,755	4,370,483
CONTRACTED SERVICES	7,514,028	7,693,874	8,093,564	8,528,057	8,474,251	8,748,978	8,780,052	9,185,807
CAPITAL OUTLAY	102,676	20,652	729,784	124,151	9,800	9,800	9,800	9,800
OTHER SOURCES/USES	353,316	571,316	1,093,116	1,854,100	3,342,988	4,425,240	5,269,331	6,115,186
<b>SUBTOTAL</b>	<b>\$99,061,983</b>	<b>\$105,007,151</b>	<b>\$114,149,448</b>	<b>\$115,228,108</b>	<b>\$117,426,356</b>	<b>\$120,547,512</b>	<b>\$122,471,180</b>	<b>\$125,463,279</b>
<b>DEFICIT/SURPLUS</b>	<b>(\$2,768,774)</b>	<b>(\$1,667,065)</b>	<b>\$8,086,469</b>	<b>\$2,776,968</b>	<b>(\$3,222,261)</b>	<b>(\$3,480,701)</b>	<b>(\$12,249,480)</b>	<b>(\$16,628,470)</b>
<b>TRANSFERS IN/OUT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$300,000)</b>	<b>\$0</b>	<b>\$2,430,000</b>	<b>\$0</b>	<b>\$0</b>
<b>SUBTOTAL</b>	<b>(\$2,768,774)</b>	<b>(\$1,667,065)</b>	<b>\$8,086,469</b>	<b>\$2,476,968</b>	<b>(\$3,222,261)</b>	<b>(\$1,050,701)</b>	<b>(\$12,249,480)</b>	<b>(\$16,628,470)</b>
<b>Beginning Balance</b>	<b>\$18,387,415</b>	<b>\$15,618,641</b>	<b>\$13,951,576</b>	<b>\$22,038,046</b>	<b>\$24,515,014</b>	<b>\$21,292,753</b>	<b>\$20,242,053</b>	<b>\$7,992,573</b>
<b>Ending Balance</b>	<b>\$15,618,641</b>	<b>\$13,951,576</b>	<b>\$22,038,045</b>	<b>\$24,515,015</b>	<b>\$21,292,753</b>	<b>\$20,242,053</b>	<b>\$7,992,573</b>	<b>(\$8,635,897)</b>
<b>Components of Ending Balance</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	15,000	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	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	1,236,417
<b>B) RESTRICTED</b>								
MAIN. RESERVES	58,121	299,508	299,508	214,328	52,335	115,875	165,343	912,890
RESTRICTED	3,614,301	3,295,535	2,920,894	2,563,777	2,550,237	2,571,657	2,490,613	2,082,759
<b>C) COMMITTED</b>								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	3,000,000	3,000,000	3,000,000	199,010	199,010	199,010
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	0	24,746	34,350	0	0	0	0	0
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
RESERVE FOR ECO. UNCERTAINTIES	2,971,860	3,150,215	3,424,483	3,465,843	3,522,791	3,616,425	3,674,135	3,763,898
UNASSIGNED/UNAPPROPRIATED	7,720,361	5,756,651	11,067,728	13,199,407	10,876,310	12,448,005	172,391	(16,885,534)
<b>SUBTOTAL</b>	<b>\$15,618,641</b>	<b>\$13,951,576</b>	<b>\$22,038,044</b>	<b>\$24,515,015</b>	<b>\$21,292,753</b>	<b>\$20,242,053</b>	<b>\$7,992,573</b>	<b>(\$8,635,897)</b>
<b>% of AVAILABLE RESERVE</b>	<b>10.79%</b>	<b>8.48%</b>	<b>12.70%</b>	<b>14.43%</b>	<b>12.26%</b>	<b>13.33%</b>	<b>3.14%</b>	<b>-10.46%</b>

EVERGREEN SCHOOL DISTRICT  
CAFETERIA FUND (130)

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<b>REVENUE</b>								
FEDERAL LUNCH	\$1,937,354	\$1,938,792	\$1,878,536	\$1,760,022	\$1,633,833	\$1,600,000	\$1,580,000	\$1,560,000
STATE LUNCH	141,538	152,368	139,958	125,211	117,599	110,000	110,000	100,000
LOCAL SALES	1,734,307	1,628,337	1,796,128	1,825,632	1,634,224	1,634,224	1,634,224	1,634,224
TRANSFER FROM GENERAL FUND				300,000				
<b>TOTAL REVENUES</b>	<u>\$3,813,199</u>	<u>\$3,719,497</u>	<u>\$3,814,622</u>	<u>\$4,010,865</u>	<u>\$3,385,656</u>	<u>\$3,344,224</u>	<u>\$3,324,224</u>	<u>\$3,294,224</u>
<b>EXPENDITURES</b>								
CAFETERIA	\$3,947,915	\$3,795,606	\$3,976,944	\$4,003,965	\$3,404,461	\$3,400,000	\$3,390,000	\$3,380,000
	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$3,947,915</u>	<u>\$3,795,606</u>	<u>\$3,976,944</u>	<u>\$4,003,965</u>	<u>\$3,404,461</u>	<u>\$3,400,000</u>	<u>\$3,390,000</u>	<u>\$3,380,000</u>
<b>SURPLUS/(DEFICIT)</b>	<u>(\$134,716)</u>	<u>(\$76,110)</u>	<u>(\$162,322)</u>	<u>\$6,900</u>	<u>(\$18,805)</u>	<u>(\$55,776)</u>	<u>(\$65,776)</u>	<u>(\$85,776)</u>
<b>BEGINNING BALANCE</b>	<u>\$509,062</u>	<u>\$374,346</u>	<u>\$298,236</u>	<u>\$135,914</u>	<u>\$142,814</u>	<u>\$124,009</u>	<u>\$68,233</u>	<u>\$2,457</u>
<b>ENDING BALANCE</b>	<u>\$374,346</u>	<u>\$298,236</u>	<u>\$135,914</u>	<u>\$142,814</u>	<u>\$124,009</u>	<u>\$68,233</u>	<u>\$2,457</u>	<u>(\$83,319)</u>
<b>COMPONENTS OF</b>								
<b>ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	\$200	\$200	\$200	\$300	\$200	\$200	\$0	\$0
2 STORES	117,860	82,145	145,562	55,967	55,967	45,850	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>	256,286	215,891	(9,847)	86,547	67,842	22,183	2,457	(83,319)
	<u>374,346</u>	<u>298,236</u>	<u>135,914</u>	<u>142,814</u>	<u>124,009</u>	<u>68,233</u>	<u>2,457</u>	<u>(83,319)</u>

EVERGREEN SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND (140)

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<b>REVENUE</b>								
STATE SHARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	14	16	24	34	0	0	0	0
TRANSFER-IN	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$14</b>	<b>\$16</b>	<b>\$24</b>	<b>\$34</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>								
MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFER-OUT	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$14</b>	<b>\$16</b>	<b>\$24</b>	<b>\$34</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>BEGINNING BALANCE</b>	<b>\$3,389</b>	<b>\$3,403</b>	<b>\$3,419</b>	<b>\$3,443</b>	<b>\$3,477</b>	<b>\$3,477</b>	<b>\$3,477</b>	<b>\$3,477</b>
<b>ENDING BALANCE</b>	<b>\$3,403</b>	<b>\$3,419</b>	<b>\$3,443</b>	<b>\$3,477</b>	<b>\$3,477</b>	<b>\$3,477</b>	<b>\$3,477</b>	<b>\$3,477</b>
<b>COMPONENTS OF</b>								
<b>ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
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>B) RESTRICTED</b>	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	3,403	3,419	3,443	3,477	3,477	3,477	3,477	3,477
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$3,403</b>	<b>\$3,419</b>	<b>\$3,443</b>	<b>\$3,477</b>	<b>\$3,477</b>	<b>\$3,477</b>	<b>\$3,477</b>	<b>\$3,477</b>

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

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<b>REVENUE</b>								
INTEREST	\$7,135	\$7,878	\$12,115	\$16,976	\$12,150	\$0	\$0	\$0
TRANSFER - IN	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<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>	<u>\$0</u>
<b>EXPENDITURES</b>								
TRANSFER - OUT	\$0	\$0	\$0	\$0	\$0	\$1,730,000	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,730,000</u>	<u>\$0</u>	<u>\$0</u>
<b>SURPLUS/(DEFICIT)</b>	<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>	<u>\$0</u>
<b>BEGINNING BALANCE</b>	<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>
<b>ENDING BALANCE</b>	<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>	<u>\$12,591</u>
<b>COMPONENTS OF ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
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>B) RESTRICTED</b>								
<b>C) COMMITTED</b>								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	1,693,472	1,701,351	1,713,466	1,730,441	1,742,591	12,591	12,591	12,591
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	0	0	0	0	0	0	0	0
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
	0	0	0	0	0	0	0	0
	<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>	<u>\$12,591</u>



EVERGREEN SCHOOL DISTRICT  
BUILDING FUND (210)

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>								
INTEREST/ LOCAL REV	\$42,478	\$43,272	\$59,304	\$90,611	\$50,000	\$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
<b>TOTAL REVENUES</b>	<b>\$42,478</b>	<b>\$43,272</b>	<b>\$59,304</b>	<b>\$90,611</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>EXPENDITURES</b>								
0000 TRANSFER - OUT	\$0	\$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	0	82,081	14,777	0	0	0	0	0
9963 DISTRICT CONSTRUCTION	0	0	0	0	0	0	0	0
9964 DISTRICT MODERNIZE	671,357	0	0	(8,986)	0	0	0	0
9968 INSURANCE REPAIR	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$671,357</b>	<b>\$82,081</b>	<b>\$14,777</b>	<b>(\$8,986)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$628,879)</b>	<b>(\$38,809)</b>	<b>\$44,528</b>	<b>\$99,597</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>BEGINNING BALANCE</b>	<b>\$10,088,313</b>	<b>\$9,459,433</b>	<b>\$9,420,624</b>	<b>\$9,465,152</b>	<b>\$9,564,749</b>	<b>\$9,614,749</b>	<b>\$9,664,749</b>	<b>\$9,714,749</b>
<b>ENDING BALANCE</b>	<b>\$9,459,433</b>	<b>\$9,420,624</b>	<b>\$9,465,152</b>	<b>\$9,564,749</b>	<b>\$9,614,749</b>	<b>\$9,664,749</b>	<b>\$9,714,749</b>	<b>\$9,764,749</b>
<b>COMPONENTS OF</b>								
<b>ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
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>B) RESTRICTED</b>	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	9,459,433	9,420,624	9,465,152	9,564,749	9,614,749	9,664,749	9,714,749	9,764,749
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<b>\$9,459,433</b>	<b>\$9,420,624</b>	<b>\$9,465,152</b>	<b>\$9,564,749</b>	<b>\$9,614,749</b>	<b>\$9,664,749</b>	<b>\$9,714,749</b>	<b>\$9,764,749</b>

EVERGREEN SCHOOL DISTRICT  
BOND FUND (211)

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>								
INTEREST/ LOCAL REV	\$9,634	\$3,003	\$3,865	\$5,383	\$500	\$450	\$0	\$0
TRANSFER - IN	0	0	(138,039)	0	0	0	0	0
BOND SALE	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$9,634</b>	<b>\$3,003</b>	<b>(134,174)</b>	<b>\$5,383</b>	<b>\$500</b>	<b>\$450</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>								
0000 TRANSFER - OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9960 STATE MODERNIZE	1,366	0	0	0	0	0	0	0
9961 STATE CONSTRUCTION	10,283	0	0	0	0	0	0	0
9962 OTHER PROJECTS	114,993	0	0	0	0	0	0	0
9963 DISTRICT CONSTRUCTION	1,188,163	0	0	0	0	0	0	0
9964 DISTRICT MODERNIZE	2,159,473	172,216	(132,869)	60,643	294,302	243,885	0	0
9968 INSURANCE REPAIR	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$3,474,278</b>	<b>\$172,216</b>	<b>(132,869)</b>	<b>\$60,643</b>	<b>\$294,302</b>	<b>\$243,885</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$3,464,644)</b>	<b>(\$169,213)</b>	<b>(\$1,305)</b>	<b>(\$55,260)</b>	<b>(\$293,802)</b>	<b>(\$243,435)</b>	<b>\$0</b>	<b>\$0</b>
<b>BEGINNING BALANCE</b>	<b>\$4,227,659</b>	<b>\$763,015</b>	<b>\$593,802</b>	<b>\$592,497</b>	<b>\$537,237</b>	<b>\$243,435</b>	<b>(\$0)</b>	<b>(\$0)</b>
<b>ENDING BALANCE</b>	<b>\$763,015</b>	<b>\$593,802</b>	<b>\$592,497</b>	<b>\$537,237</b>	<b>\$243,435</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>
<b>COMPONENTS OF</b>								
<b>ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
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>B) RESTRICTED</b>								
0	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>								
0	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	763,015	593,802	592,497	537,237	243,435	(0)	(0)	(0)
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$763,015</b>	<b>\$593,802</b>	<b>\$592,497</b>	<b>\$537,237</b>	<b>\$243,435</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>

EVERGREEN SCHOOL DISTRICT  
BOND FUND (212)

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
<b>REVENUE</b>								
INTEREST/ LOCAL REV		\$0	\$123,370	\$323,541	\$40,000	\$120,000	\$20,000	\$1,000
TRANSFER - IN		0	0	0	0	0	0	0
BOND SALE		0	50,000,000	0	30,000,000	0	0	0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,123,370</b>	<b>\$323,541</b>	<b>\$30,040,000</b>	<b>\$120,000</b>	<b>\$20,000</b>	<b>\$1,000</b>
<b>EXPENDITURES</b>								
0000 TRANSFER - OUT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
9960 STATE MODERNIZE		0	0	0	0	0	0	0
9961 STATE CONSTRUCTION		0	0	0	0	0	0	0
9962 OTHER PROJECTS		0	0	0	0	0	0	0
9963 DISTRICT CONSTRUCTION		0	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	0
9968 INSURANCE REPAIR		0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$932,080</b>	<b>\$4,931,920</b>	<b>\$32,323,330</b>	<b>\$16,000,000</b>	<b>\$18,000,000</b>	<b>\$8,000,000</b>	<b>\$0</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$45,191,449</b>	<b>(\$31,999,789)</b>	<b>\$14,040,000</b>	<b>(\$17,880,000)</b>	<b>(\$7,980,000)</b>	<b>\$1,000</b>
<b>BEGINNING BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$44,259,370</b>	<b>\$12,259,581</b>	<b>\$26,299,581</b>	<b>\$8,419,581</b>	<b>\$439,581</b>
<b>ENDING BALANCE</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$44,259,370</b>	<b>\$12,259,581</b>	<b>\$26,299,581</b>	<b>\$8,419,581</b>	<b>\$439,581</b>	<b>\$440,581</b>
<b>COMPONENTS OF ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
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>B) RESTRICTED</b>	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	0	(\$932,080)	44,259,370	12,259,581	26,299,581	8,419,581	439,581	440,581
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$44,259,370</b>	<b>\$12,259,581</b>	<b>\$26,299,581</b>	<b>\$8,419,581</b>	<b>\$439,581</b>	<b>\$440,581</b>

EVERGREEN SCHOOL DISTRICT  
CAPITAL FACILITIES FUND (250)

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>								
INTEREST	\$5,264	\$4,836	\$5,393	\$11,108	\$4,760	\$4,760	\$4,760	\$4,760
DEV FEES - SILVER OAK	0	0	0	0	0	0	0	0
DEV FEES - OTHER	282,878	404,733	178,025	140,382	100,000	100,000	100,000	100,000
<b>TOTAL REVENUES</b>	<b>\$288,142</b>	<b>\$409,569</b>	<b>\$183,418</b>	<b>\$151,490</b>	<b>\$104,760</b>	<b>\$104,760</b>	<b>\$104,760</b>	<b>\$104,760</b>
<b>EXPENDITURES</b>								
FACILITIES	\$1,127,076	\$55,514	\$60,117	\$884,587	\$182,000	\$182,000	\$182,000	\$182,000
TRANSFERS-OUT	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,127,076</b>	<b>\$55,514</b>	<b>\$60,117</b>	<b>\$884,587</b>	<b>\$182,000</b>	<b>\$182,000</b>	<b>\$182,000</b>	<b>\$182,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$838,934)</b>	<b>\$354,055</b>	<b>\$123,301</b>	<b>(\$733,097)</b>	<b>(\$77,240)</b>	<b>(\$77,240)</b>	<b>(\$77,240)</b>	<b>(\$77,240)</b>
<b>BEGINNING BALANCE</b>	<b>\$1,748,393</b>	<b>\$909,459</b>	<b>\$1,263,514</b>	<b>\$1,386,815</b>	<b>\$653,718</b>	<b>\$576,478</b>	<b>\$499,238</b>	<b>\$421,998</b>
<b>ENDING BALANCE</b>	<b>\$909,459</b>	<b>\$1,263,514</b>	<b>\$1,386,815</b>	<b>\$653,718</b>	<b>\$576,478</b>	<b>\$499,238</b>	<b>\$421,998</b>	<b>\$344,758</b>
<b>COMPONENTS OF</b>								
<b>ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
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>B) RESTRICTED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C) COMMITTED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>d) ASSIGNED</b>								
OTHER ASSIGNMENTS	909,459	1,263,514	1,386,815	653,718	576,478	499,238	421,998	344,758
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>\$909,459</b>	<b>\$1,263,514</b>	<b>\$1,386,815</b>	<b>\$653,718</b>	<b>\$576,478</b>	<b>\$499,238</b>	<b>\$421,998</b>	<b>\$344,758</b>

EVERGREEN SCHOOL DISTRICT  
BOND INTEREST & REDEMPTION FUND (510)

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET
<b>REVENUE</b>								
VOTED INDEBTEDNESS	\$68,711	\$68,268	\$88,212	\$89,715	\$72,580	\$67,205	\$67,205	\$67,205
SECURED	8,315,204	8,925,306	12,195,629	13,203,571	11,406,596	12,006,539	9,806,539	9,806,539
UNSECURED	237,164	165,043	135,458	146,165	120,341	127,000	127,000	127,000
SUPPLEMENTAL	91,097	209,843	157,325	254,865	0	0	0	0
INTEREST/OTHER	53,786	14,113	3,373,095	95,728	72,809	7,356	7,356	7,356
TOTAL REVENUES	<u>\$8,765,963</u>	<u>\$9,382,572</u>	<u>\$15,949,720</u>	<u>\$13,790,044</u>	<u>\$11,672,326</u>	<u>\$12,208,100</u>	<u>\$10,008,100</u>	<u>\$10,008,100</u>
<b>EXPENDITURES</b>								
BOND REDEMPTION	\$5,055,000	\$5,785,000	\$5,235,000	\$10,315,000	\$11,085,000	\$8,409,374	\$6,237,576	\$6,237,576
BOND INTEREST	3,731,040	2,764,953	3,100,688	4,525,746	4,285,050	4,321,002	4,368,775	4,368,775
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	<u>\$8,786,040</u>	<u>\$8,549,953</u>	<u>\$8,335,688</u>	<u>\$14,840,746</u>	<u>\$15,370,050</u>	<u>\$12,730,376</u>	<u>\$10,606,351</u>	<u>\$10,606,351</u>
SURPLUS/(DEFICIT)	<u>(\$20,077)</u>	<u>\$832,619</u>	<u>\$7,614,033</u>	<u>(\$1,050,702)</u>	<u>(\$3,697,724)</u>	<u>(\$522,276)</u>	<u>(\$598,251)</u>	<u>(\$598,251)</u>
BEGINNING 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
ENDING BALANCE	<u>\$7,224,320</u>	<u>\$8,056,939</u>	<u>\$15,670,972</u>	<u>\$14,620,270</u>	<u>\$10,922,546</u>	<u>\$10,400,270</u>	<u>\$9,802,018</u>	<u>\$9,203,767</u>
<b>COMPONENTS OF</b>								
<b>ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
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>B) RESTRICTED</b>								
<b>C) COMMITTED</b>								
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	7,224,320	8,056,939	15,670,972	14,620,270	10,922,546	10,400,270	9,802,018	9,203,767
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<u>\$7,224,320</u>	<u>\$8,056,939</u>	<u>\$15,670,972</u>	<u>\$14,620,270</u>	<u>\$10,922,546</u>	<u>\$10,400,270</u>	<u>\$9,802,018</u>	<u>\$9,203,767</u>

EVERGREEN SCHOOL DISTRICT  
MELLO ROOS FUND (520)

	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>	2020-21 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST	\$18,176	\$35,013	\$35,871	\$36,542	\$35,000	\$17,500	\$17,500	\$17,500
LOCAL TAX	578,454	586,406	572,929	579,934	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$596,630</u>	<u>\$621,419</u>	<u>\$608,800</u>	<u>\$616,476</u>	<u>\$35,000</u>	<u>\$17,500</u>	<u>\$17,500</u>	<u>\$17,500</u>
<b>EXPENDITURES</b>								
COP REPAYMENT	\$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	0
<b>TOTAL EXPENDITURES</b>	<u>\$587,522</u>	<u>\$603,555</u>	<u>\$606,237</u>	<u>\$605,711</u>	<u>\$588,700</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$9,108</u>	<u>\$17,864</u>	<u>\$2,563</u>	<u>\$10,765</u>	<u>(\$53,700)</u>	<u>\$17,500</u>	<u>\$17,500</u>	<u>\$17,500</u>
<b>BEGINNING BALANCE</b>	<u>\$1,266,731</u>	<u>\$1,275,840</u>	<u>\$1,293,703</u>	<u>\$1,296,267</u>	<u>\$1,307,032</u>	<u>\$753,332</u>	<u>\$770,832</u>	<u>\$788,332</u>
<b>ENDING BALANCE</b>	<u>\$1,275,840</u>	<u>\$1,293,703</u>	<u>\$1,296,267</u>	<u>\$1,307,032</u>	<u>\$753,332</u>	<u>\$770,832</u>	<u>\$788,332</u>	<u>\$805,832</u>
<b>COMPONENTS OF ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
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>B) RESTRICTED</b>	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	1,275,840	1,293,703	1,296,267	1,307,032	753,332	770,832	788,332	805,832
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<u>\$1,275,840</u>	<u>\$1,293,703</u>	<u>\$1,296,267</u>	<u>\$1,307,032</u>	<u>\$753,332</u>	<u>\$770,832</u>	<u>\$788,332</u>	<u>\$805,832</u>

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

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<b>REVENUE</b>								
TRANSFERS-IN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST/LOCAL REV	1,633	1,976	3,294	5,704	3,000	0	0	0
PREMIUMS TRANSFER	991,290	1,105,741	1,199,493	1,214,284	1,217,927	1,221,581	1,225,245	1,228,921
<b>TOTAL REVENUES</b>	<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>	<u>\$1,228,921</u>
<b>EXPENDITURES</b>								
WORKER'S COMP PAYMENT	\$954,141	\$1,014,712	\$1,083,251	\$1,147,690	\$1,217,927	\$1,221,581	\$1,225,245	\$1,228,921
TRANSFERS-OUT	0	0	0	0	0	700,000	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<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>	<u>\$1,228,921</u>
<b>SURPLUS/(DEFICIT)</b>	<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>	<u>\$0</u>
<b>BEGINNING BALANCE</b>	<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>
<b>ENDING BALANCE</b>	<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>	<u>\$12,482</u>
<b>COMPONENTS OF</b>								
<b>ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
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>B) RESTRICTED</b>								
	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>								
	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	424,643	517,648	637,184	709,482	712,482	12,482	12,482	12,482
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
	<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>	<u>\$12,482</u>