

**DRAFT**



**Evergreen**  
School District

**2016-17**

**Adopted Budget**

**June 9, 2016**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	LOCAL CONTROL FUNDING FORMULA ASSUMPTIONS			
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	Year	<u>Actual P-2 ADA without COE</u>	<u>Funded ADA with COE</u>	<u>DOF LCFF PER ADA</u>
<b>REVENUE LIMIT/ LOCAL CONTROL FUNDING FORMULA</b>										
8011 STATE AID/LCFF	\$27,111,893	\$21,784,477	\$27,354,824	\$27,476,211	\$29,396,308	\$32,625,979	2012-13	13,003	13,163	\$5,943
8011 SUP/CON LCFF		\$5,717,528	\$7,059,165	\$7,465,075	\$7,488,011	\$7,427,714	2013-14	12,851	13,114	\$6,171
8012 EDUCATION PROTECTION ACC	\$14,001,006	\$17,441,061	\$17,031,930	\$15,808,829	\$12,319,513	\$6,249,649	2014-15	12,496	12,966	\$6,776
8019 PRIOR YEAR, STATE AID	-84,951	-56,101	0	0	0	0	2015-16	11,962	12,612	\$7,582
8021 HOMEOWNERS EXEMPT	225,491	231,755	\$238,708	\$245,869	\$253,245	\$260,843	2016-17	11,522	12,076	\$7,971
8041 SECURED ROLL TAX	35,338,748	38,102,999	\$39,246,089	\$40,423,471	\$41,636,176	\$42,885,261	2017-18	11,147	11,637	\$8,257
8042 UNSECURED ROLL TAX	2,690,672	2,855,028	\$2,940,679	\$3,028,899	\$3,119,766	\$3,213,359	2018-19	10,804	11,261	\$8,399
8046 SUPPLEMENTAL ERAF	0	(1,682,517)	(\$1,732,992)	(\$1,784,982)	(\$1,838,531)	(\$1,893,687)				
8044 SUPPLEMENTAL TAX	1,696,252	3,393,372	\$3,495,174	\$3,600,029	\$3,708,030	\$3,819,271				
TOTAL REVENUE LIMIT	\$80,979,112	\$87,787,602	\$95,633,576	\$96,263,401	\$96,082,517	\$94,588,387	<u>Enrollment without COE</u>			
<b>FEDERAL</b>										
3010-8290 TITLE 1	\$979,147	\$1,582,228	\$1,390,331	\$1,349,110	\$1,349,110	\$1,349,110	2012-13	13,375		
3060-8290 MIGRANT ED	121,705	143,978	176,123	138,938	142,097	142,097	2013-14	13,162		
3185-8290 TITLE 1 PI CORRECTIVE ACT	188,500	0	0	0	0	0	2014-15	12,857		
3310-8181 IDEA BASIC ENT.	1,989,140	2,075,064	2,035,658	2,035,658	2,035,658	2,035,658	2015-16	12,282		
3315-8182 IDEA PRESCHOOL	62,923	63,102	61,938	61,938	61,938	61,938	2016-17	11,854		
3320-8182 IDEA PRESCHOOL LOC	105,480	115,230	107,947	107,947	107,947	107,947	2017-18	11,468		
3327-8182 IDEA MENTAL HEALTH	207,361	124,469	80,598	83,821	80,598	80,598	2018-19	11,115		
3345-8182 IDEA PRE SCH STAFF DEV	669	630	617	617	617	617				
4035-8290 TEACHER QUALITY	322,983	229,507	410,143	320,702	320,702	320,702				
4203-8290 TITLE III, LEP	384,525	277,897	338,212	291,735	291,735	291,735				
5640-8290 MEDICAL	158,387	156,854	100,000	100,000	100,000	100,000				
TOTAL FEDERAL	\$4,520,820	\$4,768,958	\$4,701,567	\$4,490,466	\$4,490,402	\$4,490,402				
<b>STATE</b>										
0000-8550 MANDATED BLOCK GRANT	364,081	1,219,156	6,968,997	3,169,049	364,000	364,000	2014-15	One time Mandate Additional \$66 per pupil		
0000-8590 MEDI-CAL ADM UNRESTRICTED	45,203	47,031	100,000	100,000	100,000	100,000	2015-16	One time Mandate Additional \$530 per pupil		
1100-8560 LOTTERY	1,725,814	1,739,155	1,697,475	1,697,475	1,697,475	1,697,475	2016-17	One time Mandate Additional \$237 per pupil		
6010-8590 AFTER SCHOOL ED.	456,000	452,367	456,000	456,000	456,000	456,000				
6230-8590 CLEAN ENERGY JOB ACT	172,843									
6264-8590 EDUCATOR EFFECTIVENESS PG			868,110					One time \$1,466 per Cert. FTE		
6300-8560 LOTTERY, INST MAT	479,198	491,065	450,000	450,000	450,000	450,000				
6512-8590 SPECIAL ED - MENTAL HEALTH	643,523	612,948	600,000	600,000	600,000	600,000				
6530-8590 IDEA LOW INCIDENCE	4,414	0	0	0	0	0				
6690-8590 TUPE		1,828								
7690-8590 STRS			3,100,458	3,706,295	4,251,338	4,796,382				
7405-8590 COMMON CORE	2,687,876	0	0	0	0	0	One Time Revenue for Common Core			
TOTAL STATE	\$6,578,953	\$4,563,551	\$14,241,040	\$10,178,819	\$7,918,813	\$8,463,857				

	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	ASSUMPTIONS
<b>LOCAL</b>							
8621 PARCEL TAXES	\$2,215,443	\$2,473,428	\$2,448,878	\$2,448,878	\$2,448,682	\$2,448,682	5- year Parcel Tax ends 06-30-2019
8631 SALE OF EQUIPMENT	1,948	9,945	300,000	10,000	10,000	10,000	
8650 LEASES	404,161	550,138	500,000	500,000	500,000	500,000	Rental Income from YMCA/COE/Church/Other
8660 INTEREST	98,036	88,943	87,000	87,000	87,000	87,000	
8699 MISC UNRESTRICTED	76,848	65,483	80,000	80,000	80,000	80,000	
0000-8699 TRANSPORTATION FEES	35,332	51,270	50,000	50,000	50,000	50,000	
9010-8699 OTHER GRANTS	21,674	0	104,531	108,028	110,042	111,497	
9010-8699 ELDT	23,966	0	0	0	0	0	
9010-8699 DONATION/ENERGY	940,223	1,898,676	1,883,823	1,909,209	1,935,611	1,963,068	
9010-8699 SPECIAL ED DONATION	300	0	0	0	0	0	
9010-8699 GATE /EEEF DONATION	200,000	0	0	0	0	0	
9010-8699 MICROSOFT TECH GRANT	82,346	169,779	0	0	0	0	Multi-year Donation for Library Services
<b>TOTAL LOCAL</b>	<b>\$4,100,278</b>	<b>\$5,307,662</b>	<b>\$5,454,232</b>	<b>\$5,193,115</b>	<b>\$5,221,335</b>	<b>\$5,250,247</b>	
<b>OTHER SOURCES</b>							
<b>TRANSFERS IN</b>							
6500-8793 SELPA, SPEC. ED.	114,046	912,312	0	0	0	0	2014-15 COE Prior Year Refund
0000-8997 GASB 45 TRANSFER	0	0	0	0	0	0	
<b>CONTRIBUTE TO RES. PROG.</b>							
8981 SPECIAL ED.	(\$7,851,496)	(\$7,703,949)	(\$9,522,587)	(\$11,127,993)	(\$11,468,215)	(\$11,753,189)	
8983 REGULAR TRANS.	(477,447)	(77,720)	(172,940)	(231,003)	(250,415)	(263,267)	
8983 SPECIAL ED. TRANS.	(740,135)	(798,143)	(1,078,660)	(1,085,116)	(1,114,666)	(1,138,262)	
8985 MAINTENANCE	(2,659,979)	(2,662,741)	(2,662,741)	(2,662,741)	(2,662,741)	(2,887,121)	15-16 to 17-18 at 14-15 Contribution level; 18-19 at 2.4% of GF expenses
8984 DONATION	15,983	0	0	0	0	0	Study Island Contribution
6500-8981 SPECIAL ED.	7,851,496	7,703,949	9,522,587	11,127,993	11,468,215	11,753,189	
0000-8984 DONATION	(15,983)	0	0	0	0	0	
0000-8983 REGULAR TRANS.	477,447	77,720	172,940	231,003	250,415	263,267	
0000-8983 SPECIAL ED. TRANS.	740,135	798,143	1,078,660	1,085,116	1,114,666	1,138,262	
8150-8985 MAINTENANCE	2,659,979	2,662,741	2,662,741	2,662,741	2,662,741	2,887,121	
<b>TOTAL OTHER SOURCES</b>	<b>\$114,046</b>	<b>\$912,312</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>TOTAL REVENUES</b>	<b>\$96,293,209</b>	<b>\$103,340,085</b>	<b>\$120,030,414</b>	<b>\$116,125,801</b>	<b>\$113,713,067</b>	<b>\$112,792,893</b>	
<b>UNRESTRICTED REVENUES</b>	<b>\$75,450,487</b>	<b>\$83,665,462</b>	<b>\$95,680,598</b>	<b>\$90,615,069</b>	<b>\$87,288,718</b>	<b>\$85,285,235</b>	

PROGRAMS	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	ASSUMPTIONS
1110 REGULAR EDUCATION K-6	\$39,843,610	\$41,010,975	\$41,280,961	\$41,153,592	\$41,585,007	\$42,539,942	2016-17
1130 REGULAR EDUCATION 7-8	12,420,493	11,797,826	12,204,811	13,114,411	13,399,854	13,689,469	\$191,748 savings from 5 retirements
1140 PARCEL TAX PROGRAM	2,223,854	2,448,682	2,473,624	2,516,974	2,542,815	2,565,338	\$974,413 step/col for all groups
7690-1111 STRS ON-BEHALF CONTRIBUTION			3,100,458	3,706,295	4,251,338	4,796,382	Health benefits 5% increase
1160 RETIREE MEDICAL	803,552	940,089	764,704	848,876	892,338	938,026	Reduce 428 students
1170 SCHOOL SUPPLIES	356,032	822,185	744,324	748,549	756,234	762,130	Reduce 34 teachers
1175 COPIER MAINTENANCE	94,645	123,788	106,478	110,533	114,629	118,889	Salary level status quo (subject to negotiations)
1195 HOME/HOSPITAL	38,739	26,220	16,856	17,224	17,539	17,855	K-3 class size at 1:24
1202 SATURDAY SCHOOL	3,296	2,698	3,221	3,308	3,383	3,458	PERS rate at 13.89% (increase \$198,718 from 2015-16)
1226 INTERVENTION	77,993	0	0	0	0	0	STRS rate at 12.58% (increase \$1,590,806 from 2015-16)
1250 EXTRA CURRICULAR ACTIVITY	35,100	34,603	36,153	36,753	37,270	37,787	2017-18
1253 FRONT LOAD FOR SUCCESS	4,735	0	0	0	0	0	\$191,748 savings from 5 retirements
1271 PREP PERIOD, 4-6	748,547	758,750	851,390	899,274	917,499	936,020	\$974,413 step/col for all groups
1283 LOTTERY, REG ED	1,725,814	1,739,155	1,697,475	1,697,475	1,697,475	1,697,475	Health benefits 5% increase
1298 SUB TEACHERS	757,797	809,003	854,145	866,206	876,630	887,055	Reduce 386 students
1299 NOON DUTY SUPERVISOR	401,479	424,004	444,786	471,411	476,812	481,043	Reduce 15 teachers
3010-1510 TITLE 1	895,952	1,406,141	782,751	742,428	725,522	707,938	Salary level status quo (subject to negotiations)
3010-1511 TITLE 1 PARENT INV.	26,935	22,846	24,000	12,900	12,900	12,900	K-3 class size at 1:24
3010-1512 TITLE 1 SUMMER SCH/ TRAN	42,486	119,030	186,116	180,540	181,036	181,554	PERS rate at 17.10% (increase \$175,846 from 2017-18)
3010-1513 TITLE 1 PROF. DEV.	13,775	34,000	397,464	413,242	429,652	446,718	STRS rate at 16.28% (increase \$1,566,493 from 2017-18)
3185-1515 TITLE 1 PI CORRECTIVE ACT	188,500	0	0	0	0	0	

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	ASSUMPTIONS
6010-1523 AFTER SCHOOL ED.	456,000	452,367	456,000	456,000	456,000	456,000	
4203-1551 TITLE III, LEP	384,525	277,897	338,212	291,735	291,735	291,735	
6690-1575 TUPE		1,828					
0000-1590 SUPPLEMENTAL -SCHOOLS	1,233,158	725,444	665,787	698,907	700,806	706,481	Meet Supplemental Spending Requirements
0000-1591 SUPPLEMENTAL - STAFFING	1,111,307	3,124,405	4,654,715	5,052,452	5,074,067	5,180,184	2015-16 Added 3 Middle School Counselors 2016-17 Added 1.5 FTE TOSA; 5.6875 FTE of IA
0000-1592 SUPPLEMENTAL - TECHNOLOGY			249,888	279,084	279,242	279,402	
0000-1593 SUPPLEMENTAL -DISTRICTWII	39,941	1,289,695	1,009,064	812,147	797,187	731,353	
0000-1594 SUPPLEMENTAL - FOSTER YOU	0	0	10,000	10,000	10,000	10,000	
0000-1595 SUPPLEMENTAL - PARENT	0	53,674	102,400	73,430	74,630	75,878	
0000-1596 SUPPLEMENTAL - STAFF DEV	26,324	505,840	367,311	447,055	458,610	349,477	
0000-1597 SUPPLEMENTAL - SITE COLLABORATION				92,000	93,469	94,939	
6300-1634 LOTTERY INST MATERIAL	130,000	93,514	1,946,630	450,000	450,000	450,000	
1638 BTSA GRANT	171,353	162,515	100,812	103,008	104,061	104,838	
1639 INST MAT REALIGNMENT	136,632	492,932	350,780	0	0	0	2015-16 Bulldog Computer Replacement
1640 BLOCK GRANTS, SIP	937,817	0	0	0	0	0	
4035-1659 TEACHER QUALITY	322,983	229,507	410,143	320,702	320,702	320,702	
9010-1712 SILVER OAK PARTNERSHIP	4,108	1,400	0	0	0	0	
9010-1715 SCHOOLS DONATION	924,275	1,892,506	1,883,823	1,909,209	1,935,611	1,963,068	
9010-1716 BOOK FAIR	15,404	4,980	0	0	0	0	
9010-1717 SCHOLARSHIP	86	0	0	0	0	0	
9010-1718 MICROSOFT TECH GRANT	82,346	169,779	0	0	0	0	
9010-XXXX OTHER DONATION PROGREMS	5,043	0	104,531	108,028	110,042	111,497	
3060-4850 MIGRANT ED	121,705	143,978	176,123	138,938	142,097	144,206	

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	ASSUMPTIONS
6500-5001 SPECIAL ED ADMINISTRATION	831,327	822,675	812,479	821,758	830,700	838,655	
6500-5050 SPECIAL ED REGIONALIZED SE	162,120	170,086	178,743	188,395	192,125	195,909	
3385-5730 IDEA, PRESCHOOL	520,605	576,158	609,912	637,959	651,776	665,863	
6500-5751 NON-PUBLIC SCHOOLS	189,972	360,245	462,296	381,487	396,746	399,711	
6500-5755 NON-PUBLIC AGENCY	689,493	511,682	442,436	559,432	581,809	587,357	
6500-5758 SDC, SEVERE		65,256	370,980	1,273,819	1,324,772	1,377,763	COE excess cost increase
3310-5770 IDEA, NON-SEVERE	1,963,583	2,053,677	2,226,868	2,279,335	2,347,242	2,392,735	
6500-5776 MENTAL HEALTH	495,132	642,728	479,732	493,499	508,619	524,234	
6500-5777 RS, NON-SEVERE	2,348,521	2,649,791	2,782,744	2,904,600	2,966,144	3,028,819	
6500-5778 SDC, NON-SEVERE	1,734,037	1,693,888	1,657,064	1,830,974	1,871,816	1,913,525	
6500-5779 DIS, NON-SEVERE	1,688,510	1,966,829	2,185,225	2,456,394	2,511,245	2,559,012	
9410 Ed. SERVICES	107,988	0	0	0	0	0	
9412 COMMON CORE	1,715,228	972,648	0	0	0	0	
9415 ASSESSMENT	26,234	4,283	26,617	26,617	26,617	26,617	
9420 CURRICULUM DEVELOP	192,568	209,290	208,879	212,542	217,322	221,146	
9428 DISTRICT STAFF DEVELOP	229,405	226,357	233,227	237,441	242,024	246,196	
9451 AUDIO VISUAL	3,075	11,399	11,106	11,386	11,679	11,983	
9455 IMC	23,044	(5,820)	25,349	25,737	26,499	26,968	
9459 LIBRARY	863,220	617,025	598,592	625,151	644,695	658,461	
9483 SCH ADMINISTRATION	5,609,804	6,033,520	5,923,054	6,140,851	6,284,807	6,409,788	
9485 SCH ADMIN SUPPLIES	63,069	80,314	54,537	54,557	54,578	54,599	
9630 PSYCHOLOGICAL SERV.	317,182	315,704	294,662	434,913	452,716	470,785	

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	ASSUMPTIONS
5640-9640 MEDI-CAL	99,549	88,725	100,000	100,000	100,000	100,000	
9670 HEALTH	764,817	852,660	966,092	989,294	1,017,980	1,040,661	2015-16 Added 0.5 FTE
9690 STAR TESTING	29,836	6,419	11,532	11,532	11,532	11,532	
9770 TRANSPORTATION	503,482	117,331	212,722	270,686	290,098	302,950	2012-13 Added 1 Route: 2013-14 Added two Routes 2015-16 Added 1.22 FTE
9771 SPECIAL ED TRANSPORT	1,045,184	1,088,783	1,364,731	1,370,926	1,400,306	1,423,826	Transportation JPA excess cost
9772 OUTSIDE FIELD TRIPS	9,297	11,659	10,218	10,317	10,317	10,317	
9773 SUMMER SPCL. ED. TRANS	1,907	16,317	20,885	21,146	21,316	21,392	
9811 BOARD OF TRUSTEES	311,465	298,428	227,898	336,143	243,440	351,089	Elections in 2016-17 & 2018-19
9812 SUPERINTENDENT	273,721	269,713	280,794	294,920	300,218	305,578	
9813 GENERAL ADMIN SERVICES	279,882	291,717	236,356	247,430	255,017	259,743	
9814 INDIRECT COST	(388,397)	(408,440)	(273,884)	(272,741)	(272,741)	(272,741)	
9815 BUSINESS SERVICES	1,107,641	1,169,448	1,282,333	1,324,944	1,367,897	1,400,003	
9819 COMMUNICATIONS		116,096	141,742	0	0	0	To supplemental fund
9824 WORK STUDY	4,554	4,538	0	5,008	5,008	5,008	
9826 EMP. RELATIONS	79,648	83,784	55,683	59,065	61,184	63,387	
9827 PERSONNEL	544,417	582,838	663,758	678,508	697,861	713,555	2015-16 Added 1 FTE
9830 PURCHASING	103,624	91,701	93,811	96,216	99,302	101,318	
9831 WAREHOUSE	84,879	86,888	91,930	94,218	97,140	99,084	
9832 PRINT SHOP	13,244	10,180	11,000	11,000	11,000	11,000	
9835 INSURANCE	489,325	603,988	586,415	655,631	681,856	709,130	

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	ASSUMPTIONS
8150-9836 SAFETY PROG	9,608	12,671	25,688	26,395	26,395	26,395	
9840 INFORMATION SERVICES	277,763	568,307	536,271	572,598	590,466	602,262	
8150-9850 MAINTENANCE	2,617,576	2,384,483	2,653,142	2,698,050	2,755,429	2,798,490	
8150-9851 VANDALISM	32,795	24,200	21,089	30,015	30,015	30,015	
9855 CUSTODIAL SERVICES	1,913,891	2,025,694	2,292,789	2,389,757	2,479,737	2,539,735	2015-16 Added 1.625 FTE
9857 SECURITY	40,740	50,171	47,091	48,831	50,641	52,524	
9858 SAFE SCHOOLS	43,661	38,259	5,000	7,200	7,488	7,788	
9860 GROUNDS	275,982	287,040	292,145	297,590	305,141	309,799	
9870 UTILITIES	1,911,436	2,113,561	2,287,384	2,378,876	2,474,031	2,572,992	
TOTAL EXPENDITURES	<u>\$99,061,983</u>	<u>\$105,007,151</u>	<u>\$112,625,053</u>	<u>\$115,133,088</u>	<u>\$117,478,197</u>	<u>\$120,296,697</u>	
UNRESTRICTED EXPENDITURES	<u>\$79,364,396</u>	<u>\$85,255,149</u>	<u>\$87,810,404</u>	<u>\$89,720,959</u>	<u>\$91,076,729</u>	<u>\$92,975,514</u>	



5/25/2016	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	ASSUMPTIONS
<b>SUMMARY</b>							1. HW COST INCREASE 5% IN 2016-17, 2017-18 & 2018-19 2. ENROLLMENT PROJECTION BASED ON JANUARY 2016 REPORT 3. REVENUE BASED ON GOVERNOR'S MAY PROPOSALS DOF LCFF FUNDING GAP PERCENTAGES: 2016-17 @54.84%, 2017-18 @73.96%, 2018-19 @41.22% 4. 5 RETIREMENTS IN FUTURE YEAR 5. SALARY LEVEL STATUS QUO IN FUTURE YEARS (SUBJECT TO NEGOTIATIONS) 6. MEET SUPPLEMENTAL \$ SPENDING REQUIREMENTS 7. PERS RATE INCREASE IN FUTURE YEARS 2016-17 @13.89% (increase \$198,718); 2017-18 @15.50% (increase \$178,270) 2018-19 @17.10% (increase \$175,846) 8. STRS RATE INCREASE IN FUTURE YEARS 2016-17 @12.58% (increase \$1,590,806); 2017-18 @14.43% (increase \$1,577,500) 2018-19 @16.28% (increase \$1,566,493) 9. ONE TIME DISCRETIONARY FUNDS \$237 PER ADA IN 2016-17 (\$2.83 M)
TOTAL REVENUES	\$96,293,209	\$103,340,085	\$120,030,414	\$116,125,801	\$113,713,067	\$112,792,893	
TOTAL EXPENDITURES	99,061,983	105,007,151	112,625,053	115,133,088	117,478,197	120,296,697	
SURPLUS/(DEFICIT)	(\$2,768,775)	(\$1,667,065)	\$7,405,361	\$992,713	(\$3,765,131)	(\$7,503,803)	
BEGINNING BALANCE							
UNRESTRICTED	\$15,860,129	\$11,946,220	\$10,356,533	\$18,226,727	\$19,120,837	\$15,332,825	
RESTRICTED	\$2,527,286	\$3,672,420	\$3,595,042	\$3,130,210	\$3,228,813	\$3,251,694	
ENDING BALANCE	\$15,618,641	\$13,951,575	\$21,356,936	\$22,349,650	\$18,584,519	\$11,080,716	
COMPONENTS OF ENDING BALANCE							2016-17 required minimum reserve level is 3%; \$3,453,993 Committed for Textbook adoptions/ Tech Update \$3,000,000 The amount in excess of minimum reserve is \$11,412,845 The excess reserve is needed due to the following:
<b>A) NONSPENDABLE</b>							1. PERS/STRS contribution rate increases
1 REVOLVING CASH	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	2. Projected future enrollment decline
2 STORES	46,767	49,504	46,767	46,767	46,767	46,767	3. District on-going structural deficit spending
3 PREPAID EXPENDITURES	1,192,232	1,360,418	1,192,232	1,192,232	1,192,232	1,192,232	2017-18 deficit spending \$3,788,012 2018-19 deficit spending \$7,690,279
<b>B) RESTRICTED</b>							4. 2018-19 will not meet the minimum reserve of 3%
MAIN. RESERVES	58,121	299,508	262,330	170,611	21,513	53,734	
RESTRICTED	3,614,300	3,295,534	2,867,880	3,058,202	3,230,181	3,384,436	
<b>C) COMMITTED</b>							
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	
OTHER COMMITMENTS	0	0	3,000,000	3,000,000	3,000,000	3,000,000	
<b>D) ASSIGNED</b>							
OTHER ASSIGNMENTS	0	24,746	0	0	0	0	
<b>E) UNASSIGNED/UNAPPROPRIATED</b>							Possible funds to balance the budget in 2018-19
RESERVE FOR ECO. UNCERTAINTIES	2,971,860	3,150,215	3,378,752	3,453,993	3,524,346	3,608,901	1. GASB \$1.7M
UNASSIGNED/UNAPPROPRIATED	7,720,362	5,756,651	10,593,976	11,412,845	7,554,481	(220,353)	2. Committed Fund Balance \$3M
	\$15,618,640	\$13,951,575	\$21,356,936	\$22,349,650	\$18,584,519	\$11,080,716	
UNRESTRICTED (DEFICIT)/SURPLUS	(\$3,913,909)	(\$1,589,687)	\$7,870,194	\$894,110	(\$3,788,012)	(\$7,690,279)	
% of AVAILABLE RESERVE	10.79%	8.48%	12.41%	12.91%	9.43%	2.82%	

Financial Report - Unrestricted  
Evergreen Elementary School District

5/25/2016

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$64,835,376	\$65,138,743	\$80,979,112	\$87,787,602	\$95,633,577	\$96,263,401	\$96,082,517	\$94,588,387
FEDERAL	0	0	0	0	0	0	0	0
STATE	11,378,414	11,272,571	2,135,098	3,005,342	8,766,472	4,966,524	2,161,475	2,161,475
LOCAL	3,408,720	2,765,163	2,831,769	3,239,207	3,465,878	3,175,878	3,175,682	3,175,682
SUBTOTAL	<u>\$79,622,511</u>	<u>\$79,176,477</u>	<u>\$85,945,979</u>	<u>\$94,032,152</u>	<u>\$107,865,927</u>	<u>\$104,405,803</u>	<u>\$101,419,674</u>	<u>\$99,925,544</u>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$45,876,440	\$47,385,945	\$48,532,716	\$50,554,070	\$51,377,622	\$51,597,163	\$51,709,090	\$51,876,016
CLASSIFIED SALARIES	4,706,475	5,241,702	6,365,514	6,967,116	7,489,156	7,738,981	7,678,981	7,678,981
EMPLOYEE BENEFITS	18,893,454	19,662,563	20,227,919	21,436,960	22,348,830	23,907,066	25,184,111	26,808,307
BOOKS & SUPPLIES	1,660,304	1,376,373	1,757,323	2,800,016	2,698,882	2,366,374	2,307,015	2,121,277
CONTRACTED SERVICES	2,009,593	2,348,077	2,390,486	3,405,917	3,393,768	3,598,028	3,676,707	3,962,536
CAPITAL OUTLAY	14,424	46,477	98,527	3,341	0	0	0	0
OTHER SOURCES/USES	(277,604)	(317,983)	(8,087)	87,730	502,146	513,347	520,826	528,396
SUBTOTAL	<u>\$72,883,087</u>	<u>\$75,743,153</u>	<u>\$79,364,397</u>	<u>\$85,255,149</u>	<u>\$87,810,404</u>	<u>\$89,720,959</u>	<u>\$91,076,730</u>	<u>\$92,975,513</u>
DEFICIT/SURPLUS	\$6,739,424	\$3,433,324	\$6,581,582	\$8,777,003	\$20,055,523	\$14,684,844	\$10,342,944	\$6,950,031
TRANSFERS IN/OUT	(\$7,705,195)	(\$8,573,569)	(\$10,495,492)	(\$10,366,690)	(\$12,185,328)	(\$13,790,734)	(\$14,130,956)	(\$14,640,310)
SUBTOTAL	<u>(\$965,771)</u>	<u>(\$5,140,245)</u>	<u>(\$3,913,910)</u>	<u>(\$1,589,687)</u>	<u>\$7,870,195</u>	<u>\$894,110</u>	<u>(\$3,788,012)</u>	<u>(\$7,690,279)</u>
Beginning Balance	<u>\$21,966,145</u>	<u>\$21,000,374</u>	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$10,356,532</u>	<u>\$18,226,727</u>	<u>\$19,120,837</u>	<u>\$15,332,825</u>
Ending Balance	<u>\$21,000,374</u>	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$10,356,532</u>	<u>\$18,226,727</u>	<u>\$19,120,837</u>	<u>\$15,332,825</u>	<u>\$7,642,546</u>
<b>Components of Ending Balance</b>								
A) NONSPENDABLE								
1 REVOLVING CASH	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
2 STORES	70,160	57,888	46,767	49,504	46,767	46,767	46,767	46,767
3 PREPAID EXPENDITURES	1,110,290	1,191,521	1,192,232	1,360,418	1,192,232	1,192,232	1,192,232	1,192,232
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	0	3,000,000	3,000,000	3,000,000	3,000,000
D) ASSIGNED								
OTHER ASSIGNMENTS	668,573	431,299	0	24,746	0	0	0	0
E) UNASSIGNED/UNAPPROPRIATED								
RESERVE FOR ECO. UNCERTAINTIES	2,826,708	2,881,226	2,971,860	3,150,215	3,378,752	3,453,993	3,524,346	3,608,901
UNASSIGNED/UNAPPROPRIATED	16,309,643	11,283,195	7,720,361	5,756,650	10,593,977	11,412,846	7,554,481	(220,353)
	<u>\$21,000,374</u>	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$10,356,532</u>	<u>\$18,226,727</u>	<u>\$19,120,837</u>	<u>\$15,332,825</u>	<u>\$7,642,546</u>

Financial Report - Restricted  
Evergreen Elementary School District

5/25/2016

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$844,878	\$811,673	\$0	\$0	\$0	\$0	\$0	\$0
FEDERAL	6,650,310	4,269,744	4,520,820	4,768,958	4,701,566	4,490,466	4,490,402	4,490,402
STATE	3,578,082	3,725,897	4,443,854	1,558,208	5,474,568	5,212,295	5,757,338	6,302,382
LOCAL	3,608,053	3,152,004	1,382,556	2,980,767	1,988,354	2,017,237	2,045,653	2,074,565
<b>SUBTOTAL</b>	<u>\$14,681,323</u>	<u>\$11,959,319</u>	<u>\$10,347,230</u>	<u>\$9,307,934</u>	<u>\$12,164,488</u>	<u>\$11,719,998</u>	<u>\$12,293,393</u>	<u>\$12,867,349</u>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$6,945,843	\$5,832,901	\$6,086,394	\$6,210,841	\$6,301,769	\$6,411,672	\$6,411,672	\$6,411,672
CLASSIFIED SALARIES	4,304,713	3,587,194	2,773,070	3,077,636	2,841,470	2,996,642	2,996,642	2,996,642
EMPLOYEE BENEFITS	4,453,659	3,812,753	3,275,662	3,580,605	6,565,372	7,464,087	8,318,757	9,128,265
BOOKS & SUPPLIES	1,508,353	2,114,810	2,073,366	2,094,065	4,010,319	2,435,962	2,402,968	2,372,812
CONTRACTED SERVICES	3,690,754	4,226,424	5,123,542	4,287,957	4,410,835	4,520,025	4,632,087	4,714,628
CAPITAL OUTLAY	35,209	56,203	4,149	17,311	0	0	0	0
OTHER SOURCES/USES	401,967	667,451	361,403	483,586	684,884	1,583,741	1,639,341	1,697,165
<b>SUBTOTAL</b>	<u>\$21,340,498</u>	<u>\$20,297,736</u>	<u>\$19,697,587</u>	<u>\$19,752,002</u>	<u>\$24,814,649</u>	<u>\$25,412,129</u>	<u>\$26,401,467</u>	<u>\$27,321,184</u>
<b>DEFICIT/SURPLUS</b>	<b>(\$6,659,176)</b>	<b>(\$8,338,417)</b>	<b>(\$9,350,356)</b>	<b>(\$10,444,068)</b>	<b>(\$12,650,161)</b>	<b>(\$13,692,131)</b>	<b>(\$14,108,074)</b>	<b>(\$14,453,835)</b>
<b>TRANSFERS IN/OUT</b>	<u>\$7,705,195</u>	<u>\$8,573,569</u>	<u>\$10,495,492</u>	<u>\$10,366,690</u>	<u>\$12,185,328</u>	<u>\$13,790,734</u>	<u>\$14,130,956</u>	<u>\$14,640,310</u>
<b>SUBTOTAL</b>	<u>\$1,046,019</u>	<u>\$235,152</u>	<u>\$1,145,136</u>	<u>(\$77,378)</u>	<u>(\$464,833)</u>	<u>\$98,603</u>	<u>\$22,882</u>	<u>\$186,475</u>
Beginning Balance	<u>\$1,246,115</u>	<u>\$2,292,134</u>	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$3,595,044</u>	<u>\$3,130,211</u>	<u>\$3,228,814</u>	<u>\$3,251,696</u>
Ending Balance	<u>\$2,292,134</u>	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$3,595,044</u>	<u>\$3,130,211</u>	<u>\$3,228,814</u>	<u>\$3,251,696</u>	<u>\$3,438,171</u>
<b>Components of Ending Balance</b>								
A) <b>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>								
MAIN. RESERVES	303,546	58,121	58,121	299,508	262,330	170,611	21,513	53,734
RESTRICTED	1,988,588	2,469,165	3,614,301	3,295,536	2,867,881	3,058,203	3,230,183	3,384,437
C) <b>COMMITTED</b>								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	0	0	0	0	0
D) <b>ASSIGNED</b>								
OTHER ASSIGNMENTS	0	0	0	0	0	0	0	0
E) <b>UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
RESERVE FOR ECO. UNCERTAINTIES	0	0	0	0	0	0	0	0
UNASSIGNED/UNAPPROPRIATED	0	0	0	0	0	0	0	0
<b>SUBTOTAL</b>	<u>\$2,292,134</u>	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$3,595,044</u>	<u>\$3,130,211</u>	<u>\$3,228,814</u>	<u>\$3,251,696</u>	<u>\$3,438,171</u>

Financial Report - Unrestricted/ Restricted  
Evergreen Elementary School District

5/25/2016

	<u>2011-12</u> <u>ACTUAL</u>	<u>2012-13</u> <u>ACTUAL</u>	<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2016-17</u> <u>BUDGET</u>	<u>2017-18</u> <u>BUDGET</u>	<u>2018-19</u> <u>BUDGET</u>
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$65,680,254	\$65,950,416	\$80,979,112	\$87,787,602	\$95,633,577	\$96,263,401	\$96,082,517	\$94,588,387
FEDERAL	6,650,310	4,269,744	4,520,820	4,768,958	4,701,566	4,490,466	4,490,402	4,490,402
STATE	14,956,497	14,998,468	6,578,953	4,563,551	14,241,040	10,178,819	7,918,813	8,463,857
LOCAL	7,016,772	5,917,167	4,214,324	6,219,974	5,454,232	5,193,115	5,221,335	5,250,247
SUBTOTAL	<u>\$94,303,833</u>	<u>\$91,135,796</u>	<u>\$96,293,209</u>	<u>\$103,340,085</u>	<u>\$120,030,415</u>	<u>\$116,125,801</u>	<u>\$113,713,067</u>	<u>\$112,792,893</u>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$52,822,284	\$53,218,846	\$54,619,110	\$56,764,911	\$57,679,391	\$58,008,835	\$58,120,762	\$58,287,688
CLASSIFIED SALARIES	9,011,189	8,828,896	9,138,583	10,044,752	10,330,626	10,735,623	10,675,623	10,675,623
EMPLOYEE BENEFITS	23,347,113	23,475,316	23,503,581	25,017,565	28,914,202	31,371,153	33,502,868	35,936,572
BOOKS & SUPPLIES	3,168,657	3,491,183	3,830,689	4,894,081	6,709,201	4,802,336	4,709,983	4,494,089
CONTRACTED SERVICES	5,700,347	6,574,501	7,514,028	7,693,874	7,804,605	8,118,054	8,308,796	8,677,165
CAPITAL OUTLAY	49,633	102,679	102,676	20,652	0	0	0	0
OTHER SOURCES/USES	124,362	349,468	353,316	571,316	1,187,030	2,097,088	2,160,167	2,225,561
SUBTOTAL	<u>\$94,223,585</u>	<u>\$96,040,889</u>	<u>\$99,061,983</u>	<u>\$105,007,151</u>	<u>\$112,625,055</u>	<u>\$115,133,089</u>	<u>\$117,478,199</u>	<u>\$120,296,698</u>
DEFICIT/SURPLUS	\$80,248	(\$4,905,093)	(\$2,768,774)	(\$1,667,065)	\$7,405,360	\$992,712	(\$3,765,132)	(\$7,503,805)
TRANSFERS IN/OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	<u>\$80,248</u>	<u>(\$4,905,093)</u>	<u>(\$2,768,774)</u>	<u>(\$1,667,065)</u>	<u>\$7,405,360</u>	<u>\$992,712</u>	<u>(\$3,765,132)</u>	<u>(\$7,503,805)</u>
Beginning Balance	<u>\$23,212,260</u>	<u>\$23,292,508</u>	<u>\$18,387,415</u>	<u>\$15,618,641</u>	<u>\$13,951,576</u>	<u>\$21,356,938</u>	<u>\$22,349,651</u>	<u>\$18,584,521</u>
Ending Balance	<u>\$23,292,508</u>	<u>\$18,387,415</u>	<u>\$15,618,641</u>	<u>\$13,951,576</u>	<u>\$21,356,936</u>	<u>\$22,349,650</u>	<u>\$18,584,519</u>	<u>\$11,080,716</u>
<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	70,160	57,888	46,767	49,504	46,767	46,767	46,767	46,767
3 PREPAID EXPENDITURES	1,110,290	1,191,521	1,192,232	1,360,418	1,192,232	1,192,232	1,192,232	1,192,232
<b>B) RESTRICTED</b>								
MAIN. RESERVES	303,546	58,121	58,121	299,508	262,330	170,611	21,513	53,734
RESTRICTED	1,988,588	2,469,165	3,614,301	3,295,535	2,867,880	3,058,202	3,230,181	3,384,436
<b>C) COMMITTED</b>								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	0	3,000,000	3,000,000	3,000,000	3,000,000
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	668,573	431,299	0	24,746	0	0	0	0
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
RESERVE FOR ECO. UNCERTAINTIES	2,826,708	2,881,226	2,971,860	3,150,215	3,378,752	3,453,993	3,524,346	3,608,901
UNASSIGNED/UNAPPROPRIATED	16,309,643	11,283,195	7,720,361	5,756,651	10,593,976	11,412,846	7,554,481	(220,353)
	<u>\$23,292,508</u>	<u>\$18,387,415</u>	<u>\$15,618,641</u>	<u>\$13,951,576</u>	<u>\$21,356,936</u>	<u>\$22,349,650</u>	<u>\$18,584,519</u>	<u>\$11,080,716</u>
% of AVAILABLE RESERVE	20.31%	14.75%	10.79%	8.48%	12.41%	12.91%	9.43%	2.82%

EVERGREEN SCHOOL DISTRICT  
CAFETERIA FUND (130)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
FEDERAL LUNCH	\$1,895,581	\$1,938,720	\$1,937,354	\$1,938,792	\$1,950,000	\$1,950,000	\$2,076,000	\$2,076,000
STATE LUNCH	151,605	154,456	141,538	152,368	157,000	157,000	164,000	164,000
LOCAL SALES	1,834,673	1,787,467	1,734,307	1,628,337	1,918,000	1,918,000	1,940,000	1,940,000
<b>TOTAL REVENUES</b>	<b>\$3,881,860</b>	<b>\$3,880,643</b>	<b>\$3,813,199</b>	<b>\$3,719,497</b>	<b>\$4,025,000</b>	<b>\$4,025,000</b>	<b>\$4,180,000</b>	<b>\$4,180,000</b>
<b>EXPENDITURES</b>								
CAFETERIA	\$3,912,364 0	\$4,110,641 0	\$3,947,915 0	\$3,795,606 0	\$4,291,868 0	\$3,797,950 0	\$4,177,088 0	\$4,177,088 0
<b>TOTAL EXPENDITURES</b>	<b>\$3,912,364</b>	<b>\$4,110,641</b>	<b>\$3,947,915</b>	<b>\$3,795,606</b>	<b>\$4,291,868</b>	<b>\$3,797,950</b>	<b>\$4,177,088</b>	<b>\$4,177,088</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$30,504)</b>	<b>(\$229,997)</b>	<b>(\$134,716)</b>	<b>(\$76,110)</b>	<b>(\$266,868)</b>	<b>\$227,050</b>	<b>\$2,912</b>	<b>\$2,912</b>
<b>BEGINNING BALANCE</b>	<b>\$769,563</b>	<b>\$739,059</b>	<b>\$509,062</b>	<b>\$374,346</b>	<b>\$298,236</b>	<b>\$31,368</b>	<b>\$258,418</b>	<b>\$261,330</b>
<b>ENDING BALANCE</b>	<b>\$739,059</b>	<b>\$509,062</b>	<b>\$374,346</b>	<b>\$298,236</b>	<b>\$31,368</b>	<b>\$258,418</b>	<b>\$261,330</b>	<b>\$264,242</b>
<b>COMPONENTS OF ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200
2 STORES	123,300	146,606	117,860	82,145	82,145	82,145	82,145	82,145
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>								
	615,559	362,255	256,286	215,891	(50,977)	176,073	178,985	181,897
	<b>739,059</b>	<b>509,062</b>	<b>374,346</b>	<b>298,236</b>	<b>31,368</b>	<b>258,418</b>	<b>261,330</b>	<b>264,242</b>

EVERGREEN SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND (140)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
STATE SHARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	24	19	14	16	0	0	0	0
TRANSFER-IN	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$24</u>	<u>\$19</u>	<u>\$14</u>	<u>\$16</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<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>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$24</u>	<u>\$19</u>	<u>\$14</u>	<u>\$16</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>BEGINNING BALANCE</b>	\$3,346	\$3,370	\$3,389	\$3,403	\$3,419	\$3,419	\$3,419	\$3,419
<b>ENDING BALANCE</b>	<u>\$3,370</u>	<u>\$3,389</u>	<u>\$3,403</u>	<u>\$3,419</u>	<u>\$3,419</u>	<u>\$3,419</u>	<u>\$3,419</u>	<u>\$3,419</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>	0	0	0	0	0	0	0	0
OTHER ASSIGNMENTS	3,370	3,389	3,403	3,419	3,419	3,419	3,419	3,419
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<u>\$3,370</u>	<u>\$3,389</u>	<u>\$3,403</u>	<u>\$3,419</u>	<u>\$3,419</u>	<u>\$3,419</u>	<u>\$3,419</u>	<u>\$3,419</u>

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

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST	\$11,766	\$9,525	\$7,135	\$7,878	\$12,150	\$12,150	\$7,900	\$7,900
TRANSFER - IN	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$11,766</u>	<u>\$9,525</u>	<u>\$7,135</u>	<u>\$7,878</u>	<u>\$12,150</u>	<u>\$12,150</u>	<u>\$7,900</u>	<u>\$7,900</u>
<b>EXPENDITURES</b>								
TRANSFER - OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$11,766</u>	<u>\$9,525</u>	<u>\$7,135</u>	<u>\$7,878</u>	<u>\$12,150</u>	<u>\$12,150</u>	<u>\$7,900</u>	<u>\$7,900</u>
<b>BEGINNING BALANCE</b>	\$1,665,047	\$1,676,813	\$1,686,338	\$1,693,472	\$1,701,351	\$1,713,501	\$1,725,651	\$1,733,551
<b>ENDING BALANCE</b>	<u>\$1,676,813</u>	<u>\$1,686,338</u>	<u>\$1,693,472</u>	<u>\$1,701,351</u>	<u>\$1,713,501</u>	<u>\$1,725,651</u>	<u>\$1,733,551</u>	<u>\$1,741,451</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	1,676,813	1,686,338	1,693,472	1,701,351	1,713,501	1,725,651	1,733,551	1,741,451
<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>\$1,676,813</u>	<u>\$1,686,338</u>	<u>\$1,693,472</u>	<u>\$1,701,351</u>	<u>\$1,713,501</u>	<u>\$1,725,651</u>	<u>\$1,733,551</u>	<u>\$1,741,451</u>

EVERGREEN SCHOOL DISTRICT  
BUILDING FUND (210)

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET
<b>REVENUE</b>								
INTEREST/ LOCAL REV	\$101,456	\$78,881	\$42,478	\$43,272	\$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>\$101,456</b>	<b>\$78,881</b>	<b>\$42,478</b>	<b>\$43,272</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>EXPENDITURES</b>								
0000 TRANSFER - OUT	\$0	\$4,400,000	\$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	119,548	4,404	0	82,081	132,000	132,000	132,000	132,000
9963 DISTRICT CONSTRUCTION	0	0	0	0	0	0	0	0
9964 DISTRICT MODERNIZE	0	0	671,357	0	0	0	0	0
9968 INSURANCE REPAIR	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$119,548</b>	<b>\$4,404,404</b>	<b>\$671,357</b>	<b>\$82,081</b>	<b>\$132,000</b>	<b>\$132,000</b>	<b>\$132,000</b>	<b>\$132,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$18,092)</b>	<b>(\$4,325,523)</b>	<b>(\$628,879)</b>	<b>(\$38,809)</b>	<b>(\$82,000)</b>	<b>(\$82,000)</b>	<b>(\$82,000)</b>	<b>(\$82,000)</b>
<b>BEGINNING BALANCE</b>	<b>\$14,431,927</b>	<b>\$14,413,836</b>	<b>\$10,088,313</b>	<b>\$9,459,433</b>	<b>\$9,420,624</b>	<b>\$9,338,624</b>	<b>\$9,256,624</b>	<b>\$9,174,624</b>
<b>ENDING BALANCE</b>	<b>\$14,413,836</b>	<b>\$10,088,313</b>	<b>\$9,459,433</b>	<b>\$9,420,624</b>	<b>\$9,338,624</b>	<b>\$9,256,624</b>	<b>\$9,174,624</b>	<b>\$9,092,624</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	0
<b>C) COMMITTED</b>								
0	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	14,413,836	10,088,313	9,459,433	9,420,624	9,338,624	9,256,624	9,174,624	9,092,624
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$14,413,836</b>	<b>\$10,088,313</b>	<b>\$9,459,433</b>	<b>\$9,420,624</b>	<b>\$9,338,624</b>	<b>\$9,256,624</b>	<b>\$9,174,624</b>	<b>\$9,092,624</b>



EVERGREEN SCHOOL DISTRICT  
BOND FUND (211)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST/ LOCAL REV	(\$174,676)	\$12,037	\$9,634	\$3,003	\$500	\$500	\$0	\$0
TRANSFER - IN	6,000,000	11,683,717	0	0	0	0	0	0
BOND SALE	0		0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$5,825,324</b>	<b>\$11,695,754</b>	<b>\$9,634</b>	<b>\$3,003</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>								
0000 TRANSFER - OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9960 STATE MODERNIZE	2,884	256	1,366	0	0	0	0	0
9961 STATE CONSTRUCTION	255,825	(1,940)	10,283	0	0	0	0	0
9962 OTHER PROJECTS	524,353	341,382	114,993	0	0	0	0	0
9963 DISTRICT CONSTRUCTION	1,893,916	7,032,808	1,188,163	0	0	0	0	0
9964 DISTRICT MODERNIZE	3,611,085	1,450,744	2,159,473	172,216	200,000	200,000	194,302	0
9968 INSURANCE REPAIR	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$6,288,063</b>	<b>\$8,823,250</b>	<b>\$3,474,278</b>	<b>\$172,216</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$194,302</b>	<b>\$0</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$462,739)</b>	<b>\$2,872,503</b>	<b>(\$3,464,644)</b>	<b>(\$169,213)</b>	<b>(\$199,500)</b>	<b>(\$199,500)</b>	<b>(\$194,302)</b>	<b>\$0</b>
<b>BEGINNING BALANCE</b>	<b>\$1,817,895</b>	<b>\$1,355,156</b>	<b>\$4,227,659</b>	<b>\$763,015</b>	<b>\$593,802</b>	<b>\$394,302</b>	<b>\$194,802</b>	<b>\$500</b>
<b>ENDING BALANCE</b>	<b>\$1,355,156</b>	<b>\$4,227,659</b>	<b>\$763,015</b>	<b>\$593,802</b>	<b>\$394,302</b>	<b>\$194,802</b>	<b>\$500</b>	<b>\$500</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	1,355,156	4,227,659	763,015	593,802	394,302	194,802	500	500
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<b>\$1,355,156</b>	<b>\$4,227,659</b>	<b>\$763,015</b>	<b>\$593,802</b>	<b>\$394,302</b>	<b>\$194,802</b>	<b>\$500</b>	<b>\$500</b>

EVERGREEN SCHOOL DISTRICT  
BOND FUND (212)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST/ LOCAL REV				\$0	\$0	\$40,000	\$20,000	\$20,000
TRANSFER - IN				0	0	0	0	0
BOND SALE				0	50,000,000	0	0	30,000,000
<b>TOTAL REVENUES</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50,000,000</u>	<u>\$40,000</u>	<u>\$20,000</u>	<u>\$30,020,000</u>
<b>EXPENDITURES</b>								
0000 TRANSFER - OUT				\$0	\$0	\$0	\$0	\$0
9960 STATE MODERNIZE				0	0	0	0	0
9961 STATE CONSTRUCTION				0	0	0	0	0
9962 OTHER PROJECTS				0	0	0	0	0
9963 DISTRICT CONSTRUCTION				0	0	0	0	0
9964 DISTRICT MODERNIZE				932,080	2,810,264	30,314,612	16,000,000	18,000,000
9968 INSURANCE REPAIR				0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$932,080</u>	<u>\$2,810,264</u>	<u>\$30,314,612</u>	<u>\$16,000,000</u>	<u>\$18,000,000</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$932,080)</u>	<u>\$47,189,736</u>	<u>(\$30,274,612)</u>	<u>(\$15,980,000)</u>	<u>\$12,020,000</u>
<b>BEGINNING BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$932,080)</u>	<u>\$46,257,656</u>	<u>\$15,983,044</u>	<u>\$3,044</u>
<b>ENDING BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$932,080)</u>	<u>\$46,257,656</u>	<u>\$15,983,044</u>	<u>\$3,044</u>	<u>\$12,023,044</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	0	0	0	(932,080)	46,257,656	15,983,044	3,044	12,023,044
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$932,080)</u>	<u>\$46,257,656</u>	<u>\$15,983,044</u>	<u>\$3,044</u>	<u>\$12,023,044</u>

EVERGREEN SCHOOL DISTRICT  
CAPITAL FACILITIES FUND (250)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST	\$4,301	\$7,248	\$5,264	\$4,836	\$4,760	\$4,760	\$4,760	\$4,760
DEV FEES - SILVER OAK	0	7,322	0	0	0	0	0	0
DEV FEES - OTHER	282,195	950,127	282,878	404,733	290,000	290,000	290,000	290,000
<b>TOTAL REVENUES</b>	<u>\$286,496</u>	<u>\$964,697</u>	<u>\$288,142</u>	<u>\$409,569</u>	<u>\$294,760</u>	<u>\$294,760</u>	<u>\$294,760</u>	<u>\$294,760</u>
<b>EXPENDITURES</b>								
FACILITIES	\$0	\$57,613	\$1,127,076	\$55,514	\$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>	<u>\$0</u>	<u>\$57,613</u>	<u>\$1,127,076</u>	<u>\$55,514</u>	<u>\$182,000</u>	<u>\$182,000</u>	<u>\$182,000</u>	<u>\$182,000</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$286,496</u>	<u>\$907,085</u>	<u>(\$838,934)</u>	<u>\$354,055</u>	<u>\$112,760</u>	<u>\$112,760</u>	<u>\$112,760</u>	<u>\$112,760</u>
<b>BEGINNING BALANCE</b>	<u>\$554,813</u>	<u>\$841,308</u>	<u>\$1,748,393</u>	<u>\$909,459</u>	<u>\$1,263,514</u>	<u>\$1,376,274</u>	<u>\$1,489,034</u>	<u>\$1,601,794</u>
<b>ENDING BALANCE</b>	<u>\$841,308</u>	<u>\$1,748,393</u>	<u>\$909,459</u>	<u>\$1,263,514</u>	<u>\$1,376,274</u>	<u>\$1,489,034</u>	<u>\$1,601,794</u>	<u>\$1,714,554</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	841,308	1,748,393	909,459	1,263,514	1,376,274	1,489,034	1,601,794	1,714,554
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<u>\$841,308</u>	<u>\$1,748,393</u>	<u>\$909,459</u>	<u>\$1,263,514</u>	<u>\$1,376,274</u>	<u>\$1,489,034</u>	<u>\$1,601,794</u>	<u>\$1,714,554</u>

EVERGREEN SCHOOL DISTRICT  
**COUNTY SCHOOL FACILITY FUND (350)**

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
STATE APPORTIONMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	67,012	16,211	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$67,012</u>	<u>\$16,211</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>EXPENDITURES</b>								
TRANSFER - OUT	\$6,000,000	\$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
<b>TOTAL EXPENDITURES</b>	<u>\$6,000,000</u>	<u>\$7,238,717</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>SURPLUS/(DEFICIT)</b>	<u>(\$5,932,988)</u>	<u>(\$7,222,506)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>BEGINNING BALANCE</b>	<u>\$13,200,493</u>	<u>\$7,267,505</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>ENDING BALANCE</b>	<u>\$7,267,505</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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	7,267,505	0	0	0	0	0	0	0
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<u>\$7,267,505</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>