



Evergreen
School District

2015-16
Adopted Budget
June 18, 2015

5/29/2015

	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	<u>LOCAL CONTROL FUNDING FORMULA ASSUMPTIONS</u>			
						<u>Actual P-2</u>			
						<u>ADA without</u>	<u>Funded ADA with</u>		<u>DOF LCFF PER ADA</u>
						<u>Year</u>	<u>COE</u>	<u>COE</u>	
REVENUE LIMIT/ LOCAL CONTROL FUNDING FORMULA									
8011 STATE AID/LCFF	\$27,111,893	\$27,512,520	\$33,482,904	\$35,839,499	\$37,191,753	2012-13	13,003	13,163	\$5,908
8011 SUP/CON LCFF		\$5,717,528	\$7,120,068	\$7,523,977	\$7,732,097	2013-14	12,851	13,124	\$6,170
8012 EDUCATION PROTECTION ACCT	\$14,001,006	\$14,359,044	\$14,646,159	\$13,686,459	\$12,706,967	2014-15	12,496	12,960	\$6,756
8019 PRIOR YEAR, STATE AID	-84,951	0	0	0	0	2015-16	12,223	12,604	\$7,553
8021 HOMEOWNERS EXEMPT	225,491	225,491	225,491	225,491	225,491	2016-17	11,886	12,331	\$7,866
8041 SECURED ROLL TAX	35,338,748	35,338,748	35,338,748	35,338,748	35,338,748	2017-18	11,603	11,994	\$8,136
8042 UNSECURED ROLL TAX	2,690,672	2,690,672	2,690,672	2,690,672	2,690,672				
8046 SUPPLEMENTAL ERAF	0	0	0	0	0				
8044 SUPPLEMENTAL TAX	1,696,252	1,696,252	1,696,252	1,696,252	1,696,252				
TOTAL REVENUE LIMIT	\$80,979,112	\$87,540,256	\$95,200,295	\$97,001,099	\$97,581,981				
FEDERAL									
3010-8290 TITLE 1	\$979,147	\$1,732,746	\$1,337,595	\$1,336,595	\$1,336,595				
3060-8290 MIGRANT ED	121,705	144,462	135,841	136,141	136,296				
3185-8290 TITLE 1 PI CORRECTIVE ACT	188,500	0	0	0	0				
3310-8181 IDEA BASIC ENT.	1,989,140	2,035,658	2,035,658	2,035,658	2,035,658				
3315-8182 IDEA PRESCHOOL	62,923	61,938	61,938	61,938	61,938				
3320-8182 IDEA PRESCHOOL LOC	105,480	107,947	107,947	107,947	107,947				
3327-8182 IDEA MENTAL HEALTH	207,361	126,257	80,598	80,598	80,598				
3345-8182 IDEA PRE SCH STAFF DEV	669	617	617	617	617				
4035-8290 TEACHER QUALITY	322,983	320,702	320,702	320,702	320,702				
4203-8290 TITLE III, LEP	384,525	312,539	289,851	289,851	289,851				
5640-8290 MEDICAL	158,387	100,000	100,000	100,000	100,000				
TOTAL FEDERAL	\$4,520,820	\$4,942,866	\$4,470,747	\$4,470,047	\$4,470,202				
STATE									
0000-8550 MANDATED BLOCK GRANT	364,081	1,192,366	7,635,780	364,000	364,000	2014-15	One time Mandate Additonal \$66 per pupil		
0000-8590 MEDI-CAL ADM UNRESTRICTED	45,203	100,000	100,000	100,000	100,000	2015-16	One time Mandate Additonal \$601 per pupil		
1100-8560 LOTTERY	1,725,814	1,697,475	1,697,475	1,697,475	1,697,475				
6010-8590 AFTER SCHOOL ED.	456,000	456,000	456,000	456,000	456,000				
6230-8590 CLEAN ENERGY JOB ACT	172,843								
6300-8560 LOTTERY, INST MAT	479,198	407,394	407,394	407,394	407,394				
6512-8590 SPECIAL ED - MENTAL HEALTH	643,523	640,427	640,427	640,427	640,427				
6530-8590 IDEA LOW INCIDENCE	4,414	5,231	5,231	5,231	5,231				
6535-8590 IDEA STAFF DEV	0	2,914	2,914	2,914	2,914				
7405-8590 COMMON CORE	2,687,876	0	0	0	0				One Time Revenue for Common Core
TOTAL STATE	\$6,578,953	\$4,501,807	\$10,945,221	\$3,673,441	\$3,673,441				

	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	ASSUMPTIONS
LOCAL						
8621 PARCEL TAXES	\$2,215,443	\$2,448,682	\$2,448,682	\$2,448,682	\$2,448,682	5- year Parcel Tax ends 06-30-2019
8631 SALE OF EQUIPMENT	1,948	10,000	10,000	10,000	10,000	
8650 LEASES	404,161	400,000	400,000	400,000	400,000	Rental Income from YMCA/COE/Church/Other
8660 INTEREST	98,036	98,000	98,000	98,000	98,000	
8699 MISC UNRESTRICTED	76,848	80,000	80,000	80,000	80,000	
0000-8699 TRANSPORTATION FEES	35,332	20,000	20,000	20,000	20,000	
9010-8699 OTHER GRANTS	21,674	0	0	0	0	
9010-8699 ELDT	23,966	0	0	0	0	
9010-8699 DONATION/ENERGY	940,223	1,554,146	983,823	1,004,009	1,025,003	
9010-8699 SPECIAL ED DONATION	300	0	0	0	0	
9010-8699 GATE /EEEF DONATION	200,000	0	0	0	0	Multi-year Donation for Library Services
9010-8699 MICROSOFT TECH GRANT	82,346	83,074	0	0	0	
TOTAL LOCAL	\$4,100,278	\$4,693,902	\$4,040,505	\$4,060,691	\$4,081,685	
OTHER SOURCES						
TRANSFERS IN						
6500-8793 SELPA, SPEC. ED.	114,046	451,797	0	0	0	2014-15 COE Prior Year Refund
0000-8997 GASB 45 TRANSFER	0	0	0	0	0	GASB 45 Transfer
CONTRIBUTE TO RES. PROG.						
8981 SPECIAL ED.	(\$7,851,496)	(\$8,253,990)	(\$9,133,884)	(\$9,392,379)	(\$9,645,080)	
8983 REGULAR TRANS.	(477,447)	(265,105)	(237,925)	(250,721)	(261,714)	
8983 SPECIAL ED. TRANS.	(740,135)	(762,196)	(792,238)	(822,735)	(851,360)	
8985 MAINTENANCE	(2,659,979)	(2,662,741)	(3,225,367)	(3,281,390)	(3,355,961)	3% of General Fund budget starts 2015-16
8984 DONATION	15,983	0	0	0	0	Study Island Contribution
6500-8981 SPECIAL ED.	7,851,496	8,253,990	9,133,884	9,392,379	9,645,080	
CXXX-8984 DONATION	(15,983)	0	0	0	0	
0000-8983 REGULAR TRANS.	477,447	265,105	237,925	250,721	261,714	
0000-8983 SPECIAL ED. TRANS.	740,135	762,196	792,238	822,735	851,360	
8150-8985 MAINTENANCE	2,659,979	2,662,741	3,225,367	3,281,390	3,355,961	
TOTAL OTHER SOURCES	\$114,046	\$451,797	\$0	\$0	\$0	
TOTAL REVENUES	\$96,293,209	\$102,130,628	\$114,656,768	\$109,205,278	\$109,807,309	
UNRESTRICTED REVENUES	\$75,450,487	\$82,670,048	\$95,330,981	\$89,545,487	\$89,799,097	

PROGRAMS	2013-14	2014-15	2015-16	2016-17	2017-18	ASSUMPTIONS
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
						2015-16
1110 REGULAR EDUCATION K-6	\$39,843,610	\$40,957,648	\$41,396,546	\$42,338,052	\$43,423,593	\$345,145 savings from 9 retirements \$211,088 savings from leaves/resignations \$1,250,676 step/col for all groups
1130 REGULAR EDUCATION 7-8	12,420,493	11,953,851	12,311,267	12,584,977	12,863,651	Health benefits 0% increase Reduce 291 ADA
1140 PARCEL TAX PROGRAM	2,223,854	2,448,682	2,448,682	2,448,682	2,448,682	Reduce 13 teachers Salary level status quo (subject to negotiations)
1160 RETIREE MEDICAL	803,552	873,701	873,704	918,438	965,462	K-3 class size at 1:24 PERS rate at 11.847% (increase \$8,455 from 2014-15)
1170 SCHOOL SUPPLIES	356,032	849,625	876,320	880,220	883,826	STRS rate at 10.73% (increase \$1,040,385 from 2014-15) 12% substitute teachers' daily rate increase (\$107,022)
1175 COPIER MAINTENANCE	94,645	127,049	132,125	137,410	142,906	
1195 HOME/HOSPITAL	38,739	17,602	17,337	17,637	17,938	2016-17
1202 SATURDAY SCHOOL	3,296	5,522	5,458	5,529	5,601	\$191,748 savings from 5 retirements \$211,088 savings from leaves/resignations \$1,250,676 step/col for all groups
1226 INTERVENTION	77,993	0	0	0	0	Health benefits 5.12% increase Reduce 337 ADA
1250 EXTRA CURRICULAR ACTIVITY	35,100	35,100	35,100	35,100	35,100	Reduce 14 teachers Salary level status quo (subject to negotiations)
1253 FRONT LOAD FOR SUCCESS	4,735	0	0	0	0	K-3 class size at 1:24 PERS rate at 13.05% (increase \$112,889 from 2014-15)
1271 PREP PERIOD, 4-6	748,547	790,882	834,039	849,883	865,972	STRS rate at 12.58% (increase \$2,080,770 from 2014-15)
1283 LOTTERY, REG ED	1,725,814	1,697,475	1,697,475	1,697,475	1,697,475	
1298 SUB TEACHERS	757,797	845,531	943,830	953,756	963,682	2017-18 \$191,748 savings from 5 retirements \$211,088 savings from leaves/resignations \$1,250,676 step/col for all groups
1299 NOON DUTY SUPERVISOR	401,479	426,305	451,898	456,217	460,191	Health benefits 5.12% increase Reduce 283 ADA Reduce 12 teachers
3010-1510 TITLE 1	895,952	1,370,627	1,106,902	1,097,381	1,088,518	Salary level status quo (subject to negotiations) K-3 class size at 1:24
3010-1511 TITLE 1 PARENT INV.	26,935	22,892	17,661	17,661	17,661	PERS rate at 16.6% (increase \$530,936 from 2014-15) STRS rate at 14.43% (increase \$3,121,156 from 2014-15)
3010-1512 TITLE 1 SUMMER SCH/ TRAN	42,486	232,450	111,048	115,490	120,110	
3010-1513 TITLE 1 PROF. DEV.	13,775	106,777	101,984	106,063	110,306	

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	ASSUMPTIONS
3185-1515 TITLE 1 PI CORRECTIVE ACT	188,500	0	0	0	0	
6010-1523 AFTER SCHOOL ED.	456,000	456,000	456,000	456,000	456,000	
4203-1551 TITLE III, LEP	384,525	312,539	289,851	289,851	289,851	
XXXX-1590 SUPPLEMENTAL -SCHOOLS	1,233,158	725,444	725,787	730,884	735,601	Meet Supplemental Spending Requirements
XXXX-1591 SUPPLEMENTAL - STAFFING	1,111,307	3,245,235	4,323,450	4,431,490	4,532,013	
0000-1592 SUPPLEMENTAL - TECHNOLOGY			250,000	310,000	310,000	
XXXX-1593 SUPPLEMENTAL -DISTRICTWIDE	39,941	966,471	997,489	1,008,633	896,584	
XXXX-1594 SUPPLEMENTAL - FOSTER YOUTH	0	10,000	10,000	10,000	10,000	
XXXX-1595 SUPPLEMENTAL - PARENT	0	100,000	102,400	104,896	107,492	
XXXX-1596 SUPPLEMENTAL - STAFF DEV	26,324	670,378	710,942	928,074	1,140,407	
6300-1634 LOTTERY INST MATERIAL	130,000	153,394	1,207,394	407,394	407,394	
1638 BTSA GRANT	171,353	161,477	166,310	168,695	171,009	
1639 INST MAT REALIGNMENT	136,632	0	0	0	0	
1640 BLOCK GRANTS, SIP	937,817	0	0	0	0	
4035-1659 TEACHER QUALITY	322,983	320,702	320,702	320,702	320,702	
9010-1712 SILVER OAK PARTNERSHIP	4,108	0	0	0	0	
9010-1715 SCHOOLS DONATION	924,275	1,518,422	983,823	1,004,009	1,025,003	
9010-1716 BOOK FAIR	15,404	15,399	0	0	0	
9010-1717 SCHOLARSHIP	86	9,825	0	0	0	
9010-1718 MICROSOFT TECH GRANT	82,346	83,074	0	0	0	
9010-XXXX OTHER DONATION PROGRAMS	5,043	10,500	0	0	0	
3060-4850 MIGRANT ED	121,705	144,462	135,841	136,141	136,296	

PROGRAMS	<u>2013-14 ACTUAL</u>	<u>2014-15 BUDGET</u>	<u>2015-16 BUDGET</u>	<u>2016-17 BUDGET</u>	<u>2017-18 BUDGET</u>	ASSUMPTIONS
6500-5001 SPECIAL ED ADMINISTRATION	831,327	795,961	809,689	817,844	825,723	
6500-5050 SPECIAL ED REGIONALIZED SERV:	162,120	170,379	178,689	182,224	185,806	
3385-5730 IDEA, PRESCHOOL	520,605	579,506	601,247	614,588	628,198	
6500-5751 NON-PUBLIC SCHOOLS	189,972	256,555	266,816	277,489	288,588	
6500-5755 NON-PUBLIC AGENCY	689,493	565,305	587,916	611,433	635,890	
3310-5770 IDEA, NON-SEVERE	1,963,583	2,198,997	2,206,850	2,258,787	2,302,462	
6500-5776 MENTAL HEALTH	495,132	330,925	356,605	365,919	375,383	
6500-5777 RS, NON-SEVERE	2,348,521	2,677,730	2,745,272	2,804,145	2,864,094	
6500-5778 SDC, NON-SEVERE	1,734,037	1,713,583	1,772,219	1,811,644	1,851,916	
6500-5779 DIS, NON-SEVERE	1,688,510	1,962,076	2,179,491	2,228,530	2,276,708	
9410 ED. SERVICES	107,988	0	0	0	0	
9412 COMMON CORE	1,715,228	972,648	0	0	0	
9415 ASSESSMENT	26,234	26,647	26,234	26,234	26,234	
9420 CURRICULUM DEVELOP	192,568	198,690	204,567	208,606	212,302	
9428 DISTRICT STAFF DEVELOP	229,405	238,638	247,078	253,487	259,882	
9451 AUDIO VISUAL	3,075	13,344	13,550	13,764	13,987	
9455 IMC	23,044	24,581	24,624	25,172	25,609	
320x-9459 LIBRARY	863,220	624,036	628,894	643,374	655,715	
9483 SCH ADMINISTRATION	5,609,804	5,901,365	6,012,064	6,135,565	6,344,783	
9485 SCH ADMIN SUPPLIES	63,069	79,372	79,372	79,372	79,372	
9630 PSYCHOLOGICAL SERV.	317,182	347,185	373,411	390,787	408,456	

PROGRAMS	<u>2013-14 ACTUAL</u>	<u>2014-15 BUDGET</u>	<u>2015-16 BUDGET</u>	<u>2016-17 BUDGET</u>	<u>2017-18 BUDGET</u>	ASSUMPTIONS
5640-9640 MEDI-CAL	99,549	100,000	100,000	100,000	100,000	
9670 HEALTH	764,817	842,946	904,155	925,950	945,760	
9690 STAR TESTING	29,836	11,532	11,532	11,532	11,532	
9770 TRANSPORTATION	503,482	263,733	237,325	250,121	261,114	2012-13 add 1 route 2013-14 add two routes
9771 SPECIAL ED TRANSPORT	1,045,184	1,048,119	1,078,918	1,109,311	1,137,867	
9772 OUTSIDE FIELD TRIPS	9,297	21,372	20,600	20,600	20,600	
9773 SUMMER SPCL. ED. TRANS	1,907	21,033	20,276	20,380	20,449	
9811 BOARD OF TRUSTEES	311,465	326,740	230,112	332,186	244,602	Elections in FY 2014-15 & FY 2016-17
9812 SUPERINTENDENT	273,721	291,494	304,754	310,623	316,577	
9813 GENERAL ADMIN SERVICES	279,882	304,958	270,841	277,094	282,062	
9814 INDIRECT COST	(388,397)	(361,877)	(327,626)	(327,626)	(327,626)	
9815 BUSINESS SERVICES	1,107,641	1,269,892	1,287,656	1,323,322	1,355,472	
9819 COMMUNICATIONS		133,656	138,158	141,509	144,347	
9824 WORK STUDY	4,554	4,631	4,816	5,009	5,209	
9826 EMP. RELATIONS	79,648	94,521	97,951	101,519	105,229	
9827 PERSONNEL	544,417	598,115	643,132	659,123	673,887	
9830 PURCHASING	103,624	87,984	98,314	100,834	102,945	
9831 WAREHOUSE	84,879	89,118	89,307	91,559	93,455	
9832 PRINT SHOP	13,244	22,000	22,000	22,000	22,000	
9835 INSURANCE	489,325	683,092	710,415	738,832	768,385	

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	ASSUMPTIONS
8150-9836 SAFETY PROG	9,608	8,000	25,688	26,396	27,131	
9840 INFORMATION SERVICES	277,763	500,093	509,955	524,302	536,393	
8150-9850 MAINTENANCE	2,617,576	2,351,496	2,814,947	2,871,308	2,922,588	
8150-9851 VANDALISM	32,795	56,237	58,089	60,015	62,019	
9855 CUSTODIAL SERVICES	1,913,891	2,084,160	2,259,461	2,326,105	2,382,259	
9857 SECURITY	40,740	35,802	37,091	38,432	39,826	
9858 SAFE SCHOOLS	43,661	31,313	32,565	33,868	35,222	
9860 GROUNDS	275,982	326,836	328,448	336,375	343,328	
9870 UTILITIES	1,911,436	1,992,680	2,147,384	2,233,279	2,322,611	
TOTAL EXPENDITURES	<u>\$99,061,983</u>	<u>\$104,582,240</u>	<u>\$107,512,217</u>	<u>\$109,379,662</u>	<u>\$111,865,377</u>	
UNRESTRICTED EXPENDITURES	<u>\$79,364,396</u>	<u>\$85,085,779</u>	<u>\$88,077,493</u>	<u>\$90,398,648</u>	<u>\$92,547,030</u>	

5/29/2015	2013-14	2014-15	2015-16	2016-17	2017-18	ASSUMPTIONS
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
SUMMARY						
TOTAL REVENUES	\$96,293,209	\$102,130,628	\$114,656,768	\$109,205,278	\$109,807,309	1. HW COST DECREASE 0% IN 2015-16; 5.12% IN 2016-17 & 2017-18 2. ENROLLMENT PROJECTION BASED ON DEC 2014 REPORT 3. REVENUE BASED ON DOF LCFF FUNDING GAP PERCENTAGES: 2014-15 @29.15%, 2015-16 @53.08%, 2016-17 @37.4%, 2017-18 @36.7%
TOTAL EXPENDITURES	99,061,983	104,582,240	107,512,217	109,379,662	111,865,377	4. 9 RETIREMENTS IN 2015-16; 5 RETIREMENTS IN FUTURE YEAR 5. NO TRANSFER FROM GASB 45 FUND TO GENERAL FUND 6. SALARY LEVEL STATUS QUO (SUBJECT TO NEGOTIATIONS) 7. MEET SUPPLEMENTAL \$ SPENDING REQUIREMENTS
SURPLUS/(DEFICIT)	(\$2,768,775)	(\$2,451,612)	\$7,144,551	(\$174,384)	(\$2,058,068)	8. PERS RATE INCREASE IN FUTURE YEARS 2014-15 @11.771%; 2015-16 @11.847% (increase \$19,146); 2016-17 @13.05% (increase \$273,020); 2017-18 @16.6% (increase \$530,936)
BEGINNING BALANCE						9. STRS RATE INCREASE IN FUTURE YEARS 2014-15 @8.88%; 2015-16 @10.73% (increase \$1,040,385); 2016-17 @12.58% (increase \$2,080,770); 2017-18 @14.43% (increase \$3,121,156)
UNRESTRICTED	\$15,860,129	\$11,946,220	\$9,530,489	\$16,783,978	\$15,930,817	10. ONE TIME DISCRETIONARY FUNDS \$601 PER ADA IN 2015-16 ONLY
RESTRICTED	\$2,527,286	\$3,672,420	\$3,636,539	\$3,527,602	\$4,206,379	11. ADD 1.625 FTE FOR CUSTODIAL SERVICES
ENDING BALANCE	\$15,618,641	\$13,167,029	\$20,311,579	\$20,137,195	\$18,079,127	12. 12% COST INCREASE FOR SUBSTITUTE TEACHERS' DAILY RATE 13. ADD 3 FTE MIDDLE SCHOOL COUNSELORS 14. ADD 0.4 FTE PREP TEACHER 15. INCREASE SEAT HOURS FROM 100 TO 125
COMPONENTS OF ENDING BALANCE						
A) NONSPENDABLE						
1 REVOLVING CASH	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	FY2015-16 required minimum reserve level is 3%; \$3,225,367
2 STORES	46,767	46,767	46,767	46,767	46,767	Committed for Textbook adoptions \$3,000,000
3 PREPAID EXPENDITURES	1,192,232	1,192,232	1,192,232	1,192,232	1,192,232	The amount in excess of minimum reserve is \$9,304,612
B) RESTRICTED						The excess reserve is needed due to the following:
MAIN. RESERVES	58,121	305,129	631,771	955,442	1,299,666	1. Union contract negotiations
RESTRICTED	3,614,300	3,331,411	2,895,831	3,250,937	3,596,579	2. PERS/STRS contribution rate increases 3. Projected future enrollment decline
C) COMMITTED						4. District on-going structural deficit spending
STABILIZATION ARRANGEMENTS	0	0	0	0	0	5. Maintain 3 years projected minimum 3% reserve requirement
OTHER COMMITMENTS	0	0	3,000,000	3,000,000	3,000,000	
D) ASSIGNED						
OTHER ASSIGNMENTS	0	0	0	0	0	
E) UNASSIGNED/UNAPPROPRIATED						
RESERVE FOR ECO. UNCERTAINTIES	2,971,860	3,137,467	3,225,367	3,281,390	3,355,961	
UNASSIGNED/UNAPPROPRIATED	7,720,362	5,139,023	9,304,612	8,395,428	5,572,923	
	\$15,618,640	\$13,167,029	\$20,311,579	\$20,137,195	\$18,079,127	
UNRESTRICTED (DEFICIT)/SURPLUS	(\$3,913,909)	(\$2,415,731)	\$7,253,488	(\$853,161)	(\$2,747,933)	
% of AVAILABLE RESERVE	10.79%	7.91%	11.65%	10.68%	7.98%	

Financial Report - Unrestricted
Evergreen Elementary School District

5/29/2015

	<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>BUDGET</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2016-17</u> <u>BUDGET</u>	<u>2017-18</u> <u>BUDGET</u>
REVENUES							
REVENUE LIMIT/LCFF	\$64,835,376	\$65,138,743	\$80,979,112	\$87,540,256	\$95,200,295	\$97,001,099	\$97,581,981
FEDERAL	0	0	0	0	0	0	0
STATE	11,378,414	11,272,571	2,135,098	2,989,841	9,433,255	2,161,475	2,161,475
LOCAL	3,408,720	2,765,163	2,831,769	3,056,682	3,056,682	3,056,682	3,056,682
SUBTOTAL	<u>\$79,622,511</u>	<u>\$79,176,477</u>	<u>\$85,945,979</u>	<u>\$93,586,779</u>	<u>\$107,690,232</u>	<u>\$102,219,256</u>	<u>\$102,800,138</u>
EXPENDITURES							
CERTIFICATED SALARIES	\$45,876,440	\$47,385,945	\$48,532,716	\$50,242,295	\$51,874,916	\$52,076,989	\$52,561,308
CLASSIFIED SALARIES	4,706,475	5,241,702	6,365,514	7,205,736	7,275,762	7,275,762	7,275,762
EMPLOYEE BENEFITS	18,893,454	19,662,563	20,227,919	21,398,389	22,523,002	24,084,923	25,740,195
BOOKS & SUPPLIES	1,660,304	1,376,373	1,757,323	2,464,992	2,528,276	2,781,966	2,675,003
CONTRACTED SERVICES	2,009,593	2,348,077	2,390,486	3,658,168	3,725,087	4,013,414	4,113,414
CAPITAL OUTLAY	14,424	46,477	98,527	0	0	0	0
OTHER SOURCES/USES	(277,604)	(317,983)	(8,087)	116,199	150,450	165,594	181,348
SUBTOTAL	<u>\$72,883,087</u>	<u>\$75,743,153</u>	<u>\$79,364,397</u>	<u>\$85,085,779</u>	<u>\$88,077,493</u>	<u>\$90,398,648</u>	<u>\$92,547,030</u>
DEFICIT/SURPLUS	\$6,739,424	\$3,433,324	\$6,581,582	\$8,501,000	\$19,612,739	\$11,820,608	\$10,253,108
TRANSFERS IN/OUT	(\$7,705,195)	(\$8,573,569)	(\$10,495,492)	(\$10,916,731)	(\$12,359,251)	(\$12,673,769)	(\$13,001,041)
SUBTOTAL	<u>(\$965,771)</u>	<u>(\$5,140,245)</u>	<u>(\$3,913,910)</u>	<u>(\$2,415,731)</u>	<u>\$7,253,488</u>	<u>(\$853,161)</u>	<u>(\$2,747,933)</u>
Beginning Balance	\$21,966,145	\$21,000,374	\$15,860,129	\$11,946,219	\$9,530,488	\$16,783,976	\$15,930,815
Ending Balance	<u>\$21,000,374</u>	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$9,530,488</u>	<u>\$16,783,976</u>	<u>\$15,930,815</u>	<u>\$13,182,882</u>
Components of Ending Balance							
A) NONSPENDABLE							
1 REVOLVING CASH	15,000	15,000	15,000	15,000	15,000	15,000	15,000
2 STORES	70,160	57,888	46,767	46,767	46,767	46,767	46,767
3 PREPAID EXPENDITURES	1,110,290	1,191,521	1,192,232	1,192,232	1,192,232	1,192,232	1,192,232
B) RESTRICTED							
MAIN. RESERVES	0	0	0	0	0	0	0
RESTRICTED	0	0	0	0	0	0	0
C) COMMITTED							
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	0	3,000,000	3,000,000	3,000,000
D) ASSIGNED							
OTHER ASSIGNMENTS	668,573	431,299	0	0	0	0	0
E) UNASSIGNED/UNAPPROPRIATED							
RESERVE FOR ECO. UNCERTAINTIES	2,826,708	2,881,226	2,971,860	3,137,467	3,225,367	3,281,390	3,355,961
UNASSIGNED/UNAPPROPRIATED	16,309,643	11,283,195	7,720,361	5,139,022	9,304,611	8,395,426	5,572,922
	<u>\$21,000,374</u>	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$9,530,488</u>	<u>\$16,783,976</u>	<u>\$15,930,815</u>	<u>\$13,182,882</u>

Financial Report - Restricted
Evergreen Elementary School District

5/29/2015

	<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>BUDGET</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2016-17</u> <u>BUDGET</u>	<u>2017-18</u> <u>BUDGET</u>
REVENUES							
REVENUE LIMIT/LCFF	\$844,878	\$811,673	\$0	\$0	\$0	\$0	\$0
FEDERAL	6,650,310	4,269,744	4,520,820	4,942,866	4,470,747	4,470,047	4,470,202
STATE	3,578,082	3,725,897	4,443,854	1,511,966	1,511,966	1,511,966	1,511,966
LOCAL	3,608,053	3,152,004	1,382,556	2,089,017	983,823	1,004,009	1,025,003
SUBTOTAL	<u>\$14,681,323</u>	<u>\$11,959,319</u>	<u>\$10,347,230</u>	<u>\$8,543,849</u>	<u>\$6,966,536</u>	<u>\$6,986,022</u>	<u>\$7,007,171</u>
EXPENDITURES							
CERTIFICATED SALARIES	\$6,945,843	\$5,832,901	\$6,086,394	\$6,250,764	\$5,916,216	\$5,909,631	\$5,903,068
CLASSIFIED SALARIES	4,304,713	3,587,194	2,773,070	3,109,904	3,076,941	3,076,941	3,076,941
EMPLOYEE BENEFITS	4,453,659	3,812,753	3,275,662	3,693,809	3,712,616	3,996,483	4,263,405
BOOKS & SUPPLIES	1,508,353	2,114,810	2,073,366	2,191,993	2,332,625	1,501,820	1,474,727
CONTRACTED SERVICES	3,690,754	4,226,424	5,123,542	4,031,764	4,212,350	4,312,163	4,416,230
CAPITAL OUTLAY	35,209	56,203	4,149	0	0	0	0
OTHER SOURCES/USES	401,967	667,451	361,403	218,227	183,976	183,976	183,976
SUBTOTAL	<u>\$21,340,498</u>	<u>\$20,297,736</u>	<u>\$19,697,587</u>	<u>\$19,496,461</u>	<u>\$19,434,724</u>	<u>\$18,981,014</u>	<u>\$19,318,347</u>
DEFICIT/SURPLUS	(\$6,659,176)	(\$8,338,417)	(\$9,350,356)	(\$10,952,612)	(\$12,468,188)	(\$11,994,992)	(\$12,311,176)
TRANSFERS IN/OUT	\$7,705,195	\$8,573,569	\$10,495,492	\$10,916,731	\$12,359,251	\$12,673,769	\$13,001,041
SUBTOTAL	<u>\$1,046,019</u>	<u>\$235,152</u>	<u>\$1,145,136</u>	<u>(\$35,881)</u>	<u>(\$108,937)</u>	<u>\$678,777</u>	<u>\$689,865</u>
Beginning Balance	<u>\$1,246,115</u>	<u>\$2,292,134</u>	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$3,636,541</u>	<u>\$3,527,604</u>	<u>\$4,206,381</u>
Ending Balance	<u>\$2,292,134</u>	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$3,636,541</u>	<u>\$3,527,604</u>	<u>\$4,206,381</u>	<u>\$4,896,246</u>
Components of Ending Balance							
A) NONSPENDABLE							
1 REVOLVING CASH	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
B) RESTRICTED							
MAIN. RESERVES	303,546	58,121	58,121	305,129	631,771	955,442	1,299,666
RESTRICTED	1,988,588	2,469,165	3,614,301	3,331,412	2,895,832	3,250,938	3,596,580
C) COMMITTED							
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	0	0	0	0
D) ASSIGNED							
OTHER ASSIGNMENTS	0	0	0	0	0	0	0
E) UNASSIGNED/UNAPPROPRIATED	0	0	0	0	0	0	0
RESERVE FOR ECO. UNCERTAINTIES	0	0	0	0	0	0	0
UNASSIGNED/UNAPPROPRIATED	0	0	0	0	0	0	0
	<u>\$2,292,134</u>	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$3,636,541</u>	<u>\$3,527,604</u>	<u>\$4,206,381</u>	<u>\$4,896,246</u>

Financial Report - Unrestricted/ Restricted
Evergreen Elementary School District

5/29/2015

	<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>BUDGET</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2016-17</u> <u>BUDGET</u>	<u>2017-18</u> <u>BUDGET</u>
REVENUES							
REVENUE LIMIT/LCFF	\$65,680,254	\$65,950,416	\$80,979,112	\$87,540,256	\$95,200,295	\$97,001,099	\$97,581,981
FEDERAL	6,650,310	4,269,744	4,520,820	4,942,866	4,470,747	4,470,047	4,470,202
STATE	14,956,497	14,998,468	6,578,953	4,501,807	10,945,221	3,673,441	3,673,441
LOCAL	7,016,772	5,917,167	4,214,324	5,145,699	4,040,505	4,060,691	4,081,685
SUBTOTAL	<u>\$94,303,833</u>	<u>\$91,135,796</u>	<u>\$96,293,209</u>	<u>\$102,130,628</u>	<u>\$114,656,768</u>	<u>\$109,205,278</u>	<u>\$109,807,309</u>
EXPENDITURES							
CERTIFICATED SALARIES	\$52,822,284	\$53,218,846	\$54,619,110	\$56,493,059	\$57,791,132	\$57,986,620	\$58,464,376
CLASSIFIED SALARIES	9,011,189	8,828,896	9,138,583	10,315,640	10,352,703	10,352,703	10,352,703
EMPLOYEE BENEFITS	23,347,113	23,475,316	23,503,581	25,092,198	26,235,618	28,081,406	30,003,600
BOOKS & SUPPLIES	3,168,657	3,491,183	3,830,689	4,656,985	4,860,901	4,283,786	4,149,730
CONTRACTED SERVICES	5,700,347	6,574,501	7,514,028	7,689,932	7,937,437	8,325,577	8,529,644
CAPITAL OUTLAY	49,633	102,679	102,676	0	0	0	0
OTHER SOURCES/USES	124,362	349,468	353,316	334,426	334,426	349,570	365,324
SUBTOTAL	<u>\$94,223,585</u>	<u>\$96,040,889</u>	<u>\$99,061,983</u>	<u>\$104,582,240</u>	<u>\$107,512,217</u>	<u>\$109,379,662</u>	<u>\$111,865,377</u>
DEFICIT/SURPLUS	\$80,248	(\$4,905,093)	(\$2,768,774)	(\$2,451,612)	\$7,144,551	(\$174,384)	(\$2,058,068)
TRANSFERS IN/OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	<u>\$80,248</u>	<u>(\$4,905,093)</u>	<u>(\$2,768,774)</u>	<u>(\$2,451,612)</u>	<u>\$7,144,551</u>	<u>(\$174,384)</u>	<u>(\$2,058,068)</u>
Beginning Balance	\$23,212,260	\$23,292,508	\$18,387,415	\$15,618,641	\$13,167,029	\$20,311,580	\$20,137,196
Ending Balance	<u>\$23,292,508</u>	<u>\$18,387,415</u>	<u>\$15,618,641</u>	<u>\$13,167,029</u>	<u>\$20,311,580</u>	<u>\$20,137,196</u>	<u>\$18,079,128</u>
Components of Ending Balance							
A) NONSPENDABLE							
1 REVOLVING CASH	15,000	15,000	15,000	15,000	15,000	15,000	15,000
2 STORES	70,160	57,888	46,767	46,767	46,767	46,767	46,767
3 PREPAID EXPENDITURES	1,110,290	1,191,521	1,192,232	1,192,232	1,192,232	1,192,232	1,192,232
B) RESTRICTED							
MAIN. RESERVES	303,546	58,121	58,121	305,129	631,771	955,442	1,299,666
RESTRICTED	1,988,588	2,469,165	3,614,301	3,331,411	2,895,831	3,250,938	3,596,580
C) COMMITTED							
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	0	3,000,000	3,000,000	3,000,000
D) ASSIGNED							
OTHER ASSIGNMENTS	668,573	431,299	0	0	0	0	0
E) UNASSIGNED/UNAPPROPRIATED							
RESERVE FOR ECO. UNCERTAINTIES	2,826,708	2,881,226	2,971,860	3,137,467	3,225,367	3,281,390	3,355,961
UNASSIGNED/UNAPPROPRIATED	16,309,643	11,283,195	7,720,361	5,139,023	9,304,612	8,395,426	5,572,922
	<u>\$23,292,508</u>	<u>\$18,387,415</u>	<u>\$15,618,641</u>	<u>\$13,167,029</u>	<u>\$20,311,580</u>	<u>\$20,137,196</u>	<u>\$18,079,128</u>
% of AVAILABLE RESERVE	20.31%	14.75%	10.79%	7.91%	11.65%	10.68%	7.98%

EVERGREEN SCHOOL DISTRICT
CAFETERIA FUND (130)

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
REVENUE							
FEDERAL LUNCH	\$1,895,581	\$1,938,720	\$1,937,354	\$1,900,000	\$1,950,000	\$2,076,000	\$2,076,000
STATE LUNCH	151,605	154,456	141,538	152,475	157,000	159,500	164,000
LOCAL SALES	1,834,673	1,787,467	1,734,307	1,898,000	1,918,000	1,940,000	1,940,000
TOTAL REVENUES	\$3,881,860	\$3,880,643	\$3,813,199	\$3,950,475	\$4,025,000	\$4,175,500	\$4,180,000
EXPENDITURES							
CAFETERIA	\$3,912,364	\$4,110,641	\$3,947,915	\$4,109,066	\$4,150,524	\$4,177,088	\$4,177,088
	0	0	0	0	0	0	0
TOTAL EXPENDITURES	\$3,912,364	\$4,110,641	\$3,947,915	\$4,109,066	\$4,150,524	\$4,177,088	\$4,177,088
SURPLUS/(DEFICIT)	(\$30,504)	(\$229,997)	(\$134,716)	(\$158,591)	(\$125,524)	(\$1,588)	\$2,912
BEGINNING BALANCE	\$769,563	\$739,059	\$509,062	\$374,346	\$215,755	\$90,231	\$88,643
ENDING BALANCE	\$739,059	\$509,062	\$374,346	\$215,755	\$90,231	\$88,643	\$91,555
COMPONENTS OF							
ENDING BALANCE							
A) NONSPENDABLE							
1 REVOLVING CASH	\$200	\$200	\$200	\$0	\$0	\$0	\$0
2 STORES	123,300	146,606	117,860	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
B) RESTRICTED	615,559	362,255	256,286	215,755	90,231	88,643	91,555
	739,059	509,062	374,346	215,755	90,231	88,643	91,555

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>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
REVENUE							
STATE SHARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	24	19	14	0	0	0	0
TRANSFER-IN	0	0	0	0	0	0	0
TOTAL REVENUES	\$24	\$19	\$14	\$0	\$0	\$0	\$0
EXPENDITURES							
MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFER-OUT	0	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS/(DEFICIT)	\$24	\$19	\$14	\$0	\$0	\$0	\$0
BEGINNING BALANCE	\$3,346	\$3,370	\$3,389	\$3,403	\$3,403	\$3,403	\$3,403
ENDING BALANCE	\$3,370	\$3,389	\$3,403	\$3,403	\$3,403	\$3,403	\$3,403
COMPONENTS OF ENDING BALANCE							
A) NONSPENDABLE							
1 REVOLVING CASH	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
B) RESTRICTED	0	0	0	0	0	0	0
C) COMMITTED	0	0	0	0	0	0	0
D) ASSIGNED							
OTHER ASSIGNMENTS	3,370	3,389	3,403	3,403	3,403	3,403	3,403
E) UNASSIGNED/UNAPPROPRIATED	0	0	0	0	0	0	0
	\$3,370	\$3,389	\$3,403	\$3,403	\$3,403	\$3,403	\$3,403

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>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
REVENUE							
INTEREST	\$11,766	\$9,525	\$7,135	\$12,150	\$12,150	\$12,150	\$12,150
TRANSFER - IN	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL REVENUES	\$11,766	\$9,525	\$7,135	\$12,150	\$12,150	\$12,150	\$12,150
EXPENDITURES							
TRANSFER - OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SURPLUS/(DEFICIT)	\$11,766	\$9,525	\$7,135	\$12,150	\$12,150	\$12,150	\$12,150
BEGINNING BALANCE	\$1,665,047	\$1,676,813	\$1,686,338	\$1,693,472	\$1,705,622	\$1,717,772	\$1,729,922
ENDING BALANCE	\$1,676,813	\$1,686,338	\$1,693,472	\$1,705,622	\$1,717,772	\$1,729,922	\$1,742,072
COMPONENTS OF ENDING BALANCE							
A) NONSPENDABLE							
1 REVOLVING CASH	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
B) RESTRICTED							
C) COMMITTED							
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0
OTHER COMMITMENTS	1,676,813	1,686,338	1,693,472	1,705,622	1,717,772	1,729,922	1,742,072
D) ASSIGNED							
OTHER ASSIGNMENTS	0	0	0	0	0	0	0
E) UNASSIGNED/UNAPPROPRIATED							
	0	0	0	0	0	0	0
	\$1,676,813	\$1,686,338	\$1,693,472	\$1,705,622	\$1,717,772	\$1,729,922	\$1,742,072

EVERGREEN SCHOOL DISTRICT
BUILDING FUND (210)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
REVENUE							
INTEREST/ LOCAL REV	\$101,456	\$78,881	\$42,478	\$50,000	\$50,000	\$50,000	\$50,000
TRANSFER - IN	0	0	0	0	0	0	0
BOND SALE	0	0	0	0	0	0	0
TOTAL REVENUES	\$101,456	\$78,881	\$42,478	\$50,000	\$50,000	\$50,000	\$50,000
EXPENDITURES							
0000 TRANSFER - OUT	\$0	\$4,400,000	\$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	119,548	4,404	0	132,000	132,000	132,000	132,000
9963 DISTRICT CONSTRUCTION	0	0	0	0	0	0	0
9964 DISTRICT MODERNIZE	0	0	671,357	0	0	0	0
9968 INSURANCE REPAIR	0	0	0	0	0	0	0
TOTAL EXPENDITURES	\$119,548	\$4,404,404	\$671,357	\$132,000	\$132,000	\$132,000	\$132,000
SURPLUS/(DEFICIT)	(\$18,092)	(\$4,325,523)	(\$628,879)	(\$82,000)	(\$82,000)	(\$82,000)	(\$82,000)
BEGINNING BALANCE	\$14,431,927	\$14,413,836	\$10,088,313	\$9,459,433	\$9,377,433	\$9,295,433	\$9,213,433
ENDING BALANCE	\$14,413,836	\$10,088,313	\$9,459,433	\$9,377,433	\$9,295,433	\$9,213,433	\$9,131,433
COMPONENTS OF ENDING BALANCE							
A) NONSPENDABLE							
1 REVOLVING CASH	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
B) RESTRICTED							
0	0	0	0	0	0	0	0
C) COMMITTED							
0	0	0	0	0	0	0	0
D) ASSIGNED							
OTHER ASSIGNMENTS	14,413,836	10,088,313	9,459,433	9,377,433	9,295,433	9,213,433	9,131,433
E) UNASSIGNED/UNAPPROPRIATED	0	0	0	0	0	0	0
	\$14,413,836	\$10,088,313	\$9,459,433	\$9,377,433	\$9,295,433	\$9,213,433	\$9,131,433

EVERGREEN SCHOOL DISTRICT
BOND FUND (211)

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
REVENUE							
INTEREST/ LOCAL REV	(\$174,676)	\$12,037	\$9,634	\$500	\$500	\$0	\$0
TRANSFER - IN	6,000,000	11,683,717	0	0	0	0	0
BOND SALE	0		0	0	0	0	0
TOTAL REVENUES	\$5,825,324	\$11,695,754	\$9,634	\$500	\$500	\$0	\$0
EXPENDITURES							
0000 TRANSFER - OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9960 STATE MODERNIZE	2,884	256	1,366	0	0	0	0
9961 STATE CONSTRUCTION	255,825	(1,940)	10,283	0	0	0	0
9962 OTHER PROJECTS	524,353	341,382	114,993	0	0	0	0
9963 DISTRICT CONSTRUCTION	1,893,916	7,032,808	1,188,163	0	0	0	0
9964 DISTRICT MODERNIZE	3,611,085	1,450,744	2,159,473	400,000	200,000	164,015	0
9968 INSURANCE REPAIR	0	0	0	0	0	0	0
TOTAL EXPENDITURES	\$6,288,063	\$8,823,250	\$3,474,278	\$400,000	\$200,000	\$164,015	\$0
SURPLUS/(DEFICIT)	(\$462,739)	\$2,872,503	(\$3,464,644)	(\$399,500)	(\$199,500)	(\$164,015)	\$0
BEGINNING BALANCE	\$1,817,895	\$1,355,156	\$4,227,659	\$763,015	\$363,515	\$164,015	(\$0)
ENDING BALANCE	\$1,355,156	\$4,227,659	\$763,015	\$363,515	\$164,015	(\$0)	(\$0)
COMPONENTS OF							
ENDING BALANCE							
A) NONSPENDABLE							
1 REVOLVING CASH	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
B) RESTRICTED							
0	0	0	0	0	0	0	0
C) COMMITTED							
0	0	0	0	0	0	0	0
D) ASSIGNED							
OTHER ASSIGNMENTS	1,355,156	4,227,659	763,015	363,515	164,015	(0)	(0)
E) UNASSIGNED/UNAPPROPRIATED	0	0	0	0	0	0	0
TOTAL	\$1,355,156	\$4,227,659	\$763,015	\$363,515	\$164,015	(\$0)	(\$0)

EVERGREEN SCHOOL DISTRICT
BOND FUND (212)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
REVENUE							
INTEREST/ LOCAL REV				\$0	\$0	\$20,000	\$20,000
TRANSFER - IN				0	0	0	0
BOND SALE				30,000,000	30,000,000	0	0
TOTAL REVENUES	\$0	\$0	\$0	\$30,000,000	\$30,000,000	\$20,000	\$20,000
EXPENDITURES							
0000 TRANSFER - OUT				\$0	\$0	\$0	\$0
9960 STATE MODERNIZE				0	0	0	0
9961 STATE CONSTRUCTION				0	0	0	0
9962 OTHER PROJECTS				0	0	0	0
9963 DISTRICT CONSTRUCTION				0	0	0	0
9964 DISTRICT MODERNIZE				1,000,000	2,706,860	18,000,000	18,000,000
9968 INSURANCE REPAIR				0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$1,000,000	\$2,706,860	\$18,000,000	\$18,000,000
SURPLUS/(DEFICIT)	\$0	\$0	\$0	\$29,000,000	\$27,293,140	(\$17,980,000)	(\$17,980,000)
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$29,000,000	\$56,293,140	\$38,313,140
ENDING BALANCE	\$0	\$0	\$0	\$29,000,000	\$56,293,140	\$38,313,140	\$20,333,140
COMPONENTS OF ENDING BALANCE							
A) NONSPENDABLE							
1 REVOLVING CASH	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
B) RESTRICTED	0	0	0	0	0	0	0
C) COMMITTED	0	0	0	0	0	0	0
D) ASSIGNED							
OTHER ASSIGNMENTS	0	0	0	29,000,000	56,293,140	38,313,140	20,333,140
E) UNASSIGNED/UNAPPROPRIATED	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$29,000,000	\$56,293,140	\$38,313,140	\$20,333,140

EVERGREEN SCHOOL DISTRICT
CAPITAL FACILITIES FUND (250)

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
REVENUE							
INTEREST	\$4,301	\$7,248	\$5,264	\$4,760	\$4,760	\$4,760	\$4,760
DEV FEES - SILVER OAK	0	7,322	0	0	0	0	0
DEV FEES - OTHER	282,195	950,127	282,878	290,000	290,000	200,000	200,000
TOTAL REVENUES	<u>\$286,496</u>	<u>\$964,697</u>	<u>\$288,142</u>	<u>\$294,760</u>	<u>\$294,760</u>	<u>\$204,760</u>	<u>\$204,760</u>
EXPENDITURES							
FACILITIES	\$0	\$57,613	\$1,127,076	\$182,000	\$182,000	\$182,000	\$182,000
TRANSFERS-OUT	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$57,613</u>	<u>\$1,127,076</u>	<u>\$182,000</u>	<u>\$182,000</u>	<u>\$182,000</u>	<u>\$182,000</u>
SURPLUS/(DEFICIT)	<u>\$286,496</u>	<u>\$907,085</u>	<u>(\$838,934)</u>	<u>\$112,760</u>	<u>\$112,760</u>	<u>\$22,760</u>	<u>\$22,760</u>
BEGINNING BALANCE	\$554,813	\$841,308	\$1,748,393	\$909,459	\$1,022,219	\$1,134,979	\$1,157,739
ENDING BALANCE	<u>\$841,308</u>	<u>\$1,748,393</u>	<u>\$909,459</u>	<u>\$1,022,219</u>	<u>\$1,134,979</u>	<u>\$1,157,739</u>	<u>\$1,180,499</u>
COMPONENTS OF							
ENDING BALANCE							
A) NONSPENDABLE							
1 REVOLVING CASH	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
B) RESTRICTED							
C) COMMITTED							
D) ASSIGNED							
OTHER ASSIGNMENTS	841,308	1,748,393	909,459	1,022,219	1,134,979	1,157,739	1,180,499
E) UNASSIGNED/UNAPPROPRIATED							
	0	0	0	0	0	0	0
	<u>\$841,308</u>	<u>\$1,748,393</u>	<u>\$909,459</u>	<u>\$1,022,219</u>	<u>\$1,134,979</u>	<u>\$1,157,739</u>	<u>\$1,180,499</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>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
REVENUE							
STATE APPORTIONMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	67,012	16,211	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL REVENUES	<u>\$67,012</u>	<u>\$16,211</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
EXPENDITURES							
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
TOTAL EXPENDITURES	<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>
SURPLUS/(DEFICIT)	<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>
BEGINNING BALANCE	\$13,200,493	\$7,267,505	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	<u>\$7,267,505</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
COMPONENTS OF ENDING BALANCE							
A) NONSPENDABLE							
1 REVOLVING CASH	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
B) RESTRICTED	0	0	0	0	0	0	0
C) COMMITTED	0	0	0	0	0	0	0
D) ASSIGNED							
OTHER ASSIGNMENTS	7,267,505	0	0	0	0	0	0
E) UNASSIGNED/UNAPPROPRIATED	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>

EVERGREEN SCHOOL DISTRICT
BOND INTEREST & REDEMPTION FUND (510)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
REVENUE							
VOTED INDEBTEDNESS	\$86,953	\$80,535	\$68,711	\$67,205	\$67,205	\$67,205	\$67,205
SECURED	9,409,649	8,858,128	8,315,204	8,806,539	8,806,539	8,806,539	8,806,539
UNSECURED	181,584	160,829	237,164	119,395	119,395	119,395	119,395
SUPPLEMENTAL	58,783	58,511	91,097	0	0	0	0
INTEREST/OTHER	23,346	15,862	53,786	7,356	7,356	7,356	7,356
TOTAL REVENUES	\$9,760,314	\$9,173,865	\$8,765,963	\$9,000,495	\$9,000,495	\$9,000,495	\$9,000,495
EXPENDITURES							
BOND REDEMPTION	\$6,144,520	\$5,563,989	\$5,055,000	\$5,785,000	\$5,785,000	\$5,785,000	\$5,785,000
BOND INTEREST	4,679,157	4,283,445	3,731,040	3,594,553	3,594,553	3,594,553	3,594,553
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL EXPENDITURES	\$10,823,677	\$9,847,435	\$8,786,040	\$9,379,553	\$9,379,553	\$9,379,553	\$9,379,553
SURPLUS/(DEFICIT)	(\$1,063,362)	(\$673,570)	(\$20,077)	(\$379,058)	(\$379,058)	(\$379,058)	(\$379,058)
BEGINNING BALANCE	\$8,981,329	\$7,917,967	\$7,244,397	\$7,224,320	\$6,845,261	\$6,466,203	\$6,087,144
ENDING BALANCE	\$7,917,967	\$7,244,397	\$7,224,320	\$6,845,261	\$6,466,203	\$6,087,144	\$5,708,086
COMPONENTS OF							
ENDING BALANCE							
A) NONSPENDABLE							
1 REVOLVING CASH	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
B) RESTRICTED	0	0	0	0	0	0	0
C) COMMITTED	0	0	0	0	0	0	0
D) ASSIGNED							
OTHER ASSIGNMENTS	7,917,967	7,244,397	7,224,320	6,845,261	6,466,203	6,087,144	5,708,086
E) UNASSIGNED/UNAPPROPRIATED	0	0	0	0	0	0	0
	\$7,917,967	\$7,244,397	\$7,224,320	\$6,845,261	\$6,466,203	\$6,087,144	\$5,708,086

EVERGREEN SCHOOL DISTRICT
MELLO ROOS FUND (520)

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET
REVENUE							
INTEREST	\$35,803	\$35,178	\$18,176	\$35,000	\$35,000	\$35,000	\$35,000
LOCAL TAX	569,245	586,961	578,454	560,000	560,000	560,000	560,000
	0	0	0	0	0	0	0
TOTAL REVENUES	\$605,048	\$622,139	\$596,630	\$595,000	\$595,000	\$595,000	\$595,000
EXPENDITURES							
COP REPAYMENT	\$609,016	\$603,945	\$587,522	\$588,700	\$588,700	\$588,700	\$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
TOTAL EXPENDITURES	\$609,016	\$603,945	\$587,522	\$588,700	\$588,700	\$588,700	\$588,700
SURPLUS/(DEFICIT)	(\$3,968)	\$18,194	\$9,108	\$6,300	\$6,300	\$6,300	\$6,300
BEGINNING BALANCE	\$1,252,505	\$1,248,537	\$1,266,731	\$1,275,840	\$1,282,140	\$1,288,440	\$1,294,740
ENDING BALANCE	\$1,248,537	\$1,266,731	\$1,275,840	\$1,282,140	\$1,288,440	\$1,294,740	\$1,301,040
COMPONENTS OF ENDING BALANCE							
A) NONSPENDABLE							
1 REVOLVING CASH	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
B) RESTRICTED	0	0	0	0	0	0	0
C) COMMITTED	0	0	0	0	0	0	0
D) ASSIGNED							
OTHER ASSIGNMENTS	1,248,537	1,266,731	1,275,840	1,282,140	1,288,440	1,294,740	1,301,040
E) UNASSIGNED/UNAPPROPRIATED	0	0	0	0	0	0	0
	\$1,248,537	\$1,266,731	\$1,275,840	\$1,282,140	\$1,288,440	\$1,294,740	\$1,301,040

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

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
REVENUE							
TRANSFERS-IN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST/LOCAL REV	2,568	2,159	1,633	3,000	3,000	3,000	3,000
PREMIUMS TRANSFER	794,618	1,014,620	991,290	1,058,466	1,116,815	1,120,165	1,123,526
TOTAL REVENUES	\$797,186	\$1,016,779	\$992,923	\$1,061,466	\$1,119,815	\$1,123,165	\$1,126,526
EXPENDITURES							
WORKER'S COMP PAYMENT	\$781,953	\$1,014,620	\$954,141	\$1,058,466	\$1,116,815	\$1,120,165	\$1,123,526
TRANSFERS-OUT	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL EXPENDITURES	\$781,953	\$1,014,620	\$954,141	\$1,058,466	\$1,116,815	\$1,120,165	\$1,123,526
SURPLUS/(DEFICIT)	\$15,233	\$2,159	\$38,782	\$3,000	\$3,000	\$3,000	\$3,000
BEGINNING BALANCE	\$368,469	\$383,702	\$385,861	\$424,643	\$427,643	\$430,643	\$433,643
ENDING BALANCE	\$383,702	\$385,861	\$424,643	\$427,643	\$430,643	\$433,643	\$436,643
COMPONENTS OF ENDING BALANCE							
A) NONSPENDABLE							
1 REVOLVING CASH	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
B) RESTRICTED	0	0	0	0	0	0	0
C) COMMITTED	0	0	0	0	0	0	0
D) ASSIGNED							
OTHER ASSIGNMENTS	383,702	385,861	424,643	427,643	430,643	433,643	436,643
E) UNASSIGNED/UNAPPROPRIATED	\$383,702	\$385,861	\$424,643	\$427,643	\$430,643	\$433,643	\$436,643