


Evergreen School District

General Fund Financial Recap

YEAR	99/00 Actual	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual
A. Revenues											
1) Revenue Limit/LCFF Sources	45,088,159	51,224,574	53,956,423	56,107,024	57,211,616	60,881,675	64,527,971	69,891,447	71,870,595	70,457,327	61,849,215
2) Federal Revenue	1,848,810	2,454,988	2,670,211	3,325,308	4,403,081	3,854,796	3,846,332	3,776,868	3,855,649	8,877,375	7,116,819
3) Other State Revenue	11,908,705	14,590,919	12,944,810	11,458,297	11,025,144	12,998,467	15,549,111	18,608,882	16,964,989	16,593,745	16,671,795
4) Other Local Revenue	3,728,873	5,101,010	4,187,533	3,404,107	3,592,188	3,306,250	4,083,776	4,075,438	5,140,467	5,209,192	6,642,159
5) Total Revenues	62,574,547	73,371,491	73,758,977	74,294,736	76,232,030	81,041,188	88,007,190	96,352,635	97,831,700	101,137,639	92,279,988
B. Expenditures											
1) Certificated Salaries	36,036,358	40,779,477	42,516,016	43,903,348	44,389,839	46,679,579	48,574,119	51,772,545	54,487,122	55,131,281	55,133,243
2) Classified Salaries	8,051,521	9,097,686	9,647,168	9,783,208	8,857,400	8,989,410	9,137,076	9,748,493	10,023,210	9,832,329	9,978,558
3) Employee Benefits	10,078,143	11,905,760	13,828,422	16,377,096	19,262,376	18,275,924	19,830,944	21,114,358	20,220,402	21,879,845	22,805,209
4) Books and Supplies	3,171,046	4,769,325	4,811,514	3,835,296	2,703,154	3,329,363	3,028,453	2,975,809	4,892,458	3,420,175	4,368,894
5) Services/Other Operating Exp	2,963,256	3,699,467	4,749,577	4,461,813	4,227,176	4,443,596	4,750,297	5,821,196	6,062,450	5,618,584	5,229,419
6) Capital Outlay	882,497	832,771	1,233,135	149,780	86,736	18,425	5,293	56,617	124,506	78,080	24,756
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	1,186,923	1,255,729	699,030	713,708	736,345	897,640	862,142	522,042	344,540	355,242	420,127
8) Transfer of Indirect/Direct Support Costs	0	0	0	0	0	0	0	0	(36,055)	(104,650)	(110,914)
9) Other Outgo											
Total Expenditures	62,369,744	72,340,215	77,484,862	79,224,250	80,263,027	82,633,938	86,188,324	92,011,060	96,118,634	96,210,885	97,849,292
Deficit/Surplus	204,803	1,031,276	(3,725,885)	(4,929,514)	(4,030,997)	(1,592,749)	1,818,866	4,341,576	1,713,066	4,926,754	(5,569,304)
Transfer Out	2,504,737	400,000	400,000	0	300,000	0	0	1,057,690	1,283,119	0	0
Transfer In	0	3,000,000	1,400,000	3,600,000	3,400,000	3,800,000	2,415,336	0	330,394	447,149	4,289,173
Net Increase/Decrease	(2,299,934)	3,631,276	(2,725,885)	(1,329,514)	(930,997)	2,207,251	4,234,202	3,283,886	760,342	5,373,903	(1,280,131)
Beginning Balance	10,668,775	8,590,719	12,024,714	9,298,829	7,969,315	7,597,079	10,162,808	14,397,010	17,680,896	18,441,237	23,273,789
Restatements	0	(197,280)	0	0	558,761	358,478	0	0	0	0	0
Ending Balance	8,368,841	12,024,715	9,298,829	7,969,315	7,597,079	10,162,808	14,397,010	17,680,896	18,441,237	23,815,140	21,993,659
Components of Ending Balance											
A) Nonspendable											
Revolving Cash	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Stores	228,460	231,339	136,294	43,235	101,940	90,877	77,093	50,740	39,642	37,071	29,231
Prepaid Exp.	324,727	146,738	385,475	22,924	670,306	1,042,340	966,402	560,364	544,911	588,637	677,686
B) Restricted Amount	3,840,973	5,893,768	4,239,297	2,377,890	1,456,431	1,732,229	4,197,604	7,256,976	5,628,366	7,409,895	2,936,545
C) Committed Amount											
D) Assigned											
E) Unassigned/Unappropriated	3,409,896	4,805,264	3,757,151	4,678,465	4,391,555	7,198,961	9,019,136	9,625,662	11,695,200	15,277,515	17,608,975
Total Ending Balance	8,368,841	12,024,715	9,298,829	7,969,315	7,597,079	10,162,808	14,397,010	17,680,896	18,441,237	23,815,140	21,993,659
Unrestricted Balance as % of Expenditures	5.47%	6.64%	4.85%	5.91%	5.47%	8.71%	10.46%	10.46%	12.17%	15.88%	18.00%
District Actual P-2 ADA	11790	11939	12018	12272	12719	12985	13017	12931	12926	13004	12934

Evergreen School District								
General Fund Financial Recap								
YEAR	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
	Actual	Actual	Actual	Actual	Actual	Projection	Projection	Projection
A. Revenues								
1) Revenue Limit/LCFF Sources	65,800,201	65,680,254	65,950,416	80,979,112	87,787,602	95,063,416	94,588,657	95,074,715
2) Federal Revenue	5,145,024	6,650,310	4,269,744	4,520,820	4,768,958	4,658,796	4,474,636	4,477,860
3) Other State Revenue	14,411,194	14,956,497	14,998,468	6,578,953	4,563,551	14,258,923	7,302,495	7,837,056
4) Other Local Revenue	6,583,246	7,016,772	5,917,167	4,214,324	6,219,974	5,454,232	5,190,641	5,218,995
5) Total Revenues	91,939,665	94,303,833	91,135,796	96,293,209	103,340,085	119,435,367	111,556,429	112,608,626
B. Expenditures								
1) Certificated Salaries	52,495,269	52,822,284	53,218,846	54,619,110	56,764,911	58,527,520	58,182,211	58,035,717
2) Classified Salaries	9,131,542	9,011,189	8,828,896	9,138,583	10,044,752	10,567,588	10,597,588	10,597,588
3) Employee Benefits	21,899,771	23,347,113	23,475,316	23,503,581	25,017,565	29,418,243	31,610,569	34,094,664
4) Books and Supplies	2,423,882	3,168,657	3,491,183	3,830,689	4,894,081	6,477,504	5,649,427	5,410,630
5) Services/Other Operating Exp	5,649,966	5,700,347	6,574,501	7,514,028	7,693,874	7,954,072	8,350,951	8,504,546
6) Capital Outlay	41,056	49,633	102,679	102,676	20,652			
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	114,060	238,898	475,209	474,977	571,316	582,209	605,497	629,717
8) Transfer of Indirect/Direct Support Costs	(84,483)	(114,536)	(125,741)	(121,660)	0	0	0	0
9) Other Outgo								
Total Expenditures	91,671,064	94,223,585	96,040,889	99,061,983	105,007,151	113,527,135	114,996,243	117,272,862
Deficit/Surplus	268,601	80,248	(4,905,093)	(2,768,774)	(1,667,065)	5,908,233	(3,439,814)	(4,664,236)
Transfer Out	0	0	0	0	0	0	0	0
Transfer In	950,000	0	0	0	0	0	0	1,700,000
Net Increase/Decrease	1,218,601	80,248	(4,905,093)	(2,768,774)	(1,667,065)	5,908,233	(3,439,814)	(2,964,236)
Beginning Balance	21,993,659	23,212,260	23,292,508	18,387,415	15,618,641	13,951,576	19,859,808	16,419,995
Restatements	0	0	0					
Ending Balance	23,212,260	23,292,508	18,387,415	15,618,641	13,951,576	19,859,808	16,419,995	13,455,759
Components of Ending Balance								
A) Nonspendable								
Revolving Cash	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Stores	54,696	70,160	57,888	46,767	49,504	46,767	46,767	46,767
Prepaid Exp.	1,099,413	1,110,290	1,191,521	1,192,232	1,360,418	1,192,232	1,192,232	1,192,232
B) Restricted Amount	1,246,114	2,292,134	2,527,286	3,672,421	3,595,043	3,914,105	4,095,834	4,476,525
C) Committed Amount						3,000,000	3,000,000	3,000,000
D) Assigned	1,143,447	668,573	431,299		24,746			
E) Unassigned/Unappropriated	19,653,590	19,136,351	14,164,421	10,692,221	8,906,864	11,691,704	8,070,162	4,725,235
Total Ending Balance	23,212,260	23,292,508	18,387,415	15,618,641	13,951,576	19,859,808	16,419,995	13,455,759
Unrestricted Balance as % of Expenditures	21.44%	20.31%	14.75%	10.79%	8.48%	10.30%	7.02%	4.03%
District Actual P-2 ADA	13073	13053	13003	12851	12496	11921	11586	11304

Governor's Proposals for the 2016-17 State Budget and K-12 Education



CalSTRS Rate Increases


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- Employer rates are increasing to 12.58% in 2016-17, up from 10.73% in 2015-16
- No specific funds are provided for this cost increase
- Under current law, once the statutory rates are achieved, CalSTRS will have the authority to marginally increase or decrease the employer contribution rate

Year	Employer	Pre-PEPRA Employees	Post-PEPRA Employees
2015-16	10.73%	9.20%	8.56%
2016-17	12.58%	10.25%	9.205%
2017-18	14.43%	10.25%	9.205%
2018-19	16.28%	10.25%	9.205%
2019-20	18.13%	10.25%	9.205%
2020-21	19.10%	10.25%	9.205%

*Public Employees' Pension Reform Act (PEPRA)



CalPERS Rate Increases

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- The employer contribution to CalPERS is proposed to increase to 13.05% in 2016-17 from 11.847% in 2015-16
- "Classic" members continue to pay 7.00%
 - New members pay 6.00%, which may fluctuate from year to year based on the PEPRA requirement to pay half the normal cost rate
- Estimates of the resulting future contribution rate increases for school employers are as follows:

Actual	Projected				
	2016-17	2017-18	2018-19	2019-20	2020-21
2015-16	13.05%	16.6%*	18.2%*	19.9%*	20.4%*
	11.847%				

*CalPERS provided these estimates in 2014 and has not yet issued revised estimates