



**Evergreen**  
School District

**2017-18 Revised Budget Detail  
First Interim Report**

Board meeting  
December 14, 2017

11/16/2017

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	LOCAL CONTROL FUNDING FORMULA						
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>ASSUMPTIONS</u>						
								<u>Year</u>	<u>ADA without COE</u>	<u>Funded ADA with COE</u>	<u>DOF LCFF PER ADA</u>			
<b>LOCAL CONTROL FUNDING FORMULA</b>														
8011 STATE AID/LCFF	\$27,111,893	\$21,784,477	\$26,470,913	\$27,248,199	\$30,085,220	\$28,025,619	\$25,049,245	2012-13	13,003	13,163	\$5,943			
8011 SUP/CON LCFF		\$5,717,528	\$7,059,165	\$7,465,075	\$7,165,621	\$6,860,846	\$6,694,445	2013-14	12,851	13,114	\$6,171			
8012 EDUCATION PROTECTION A	\$14,001,006	\$17,441,061	\$16,362,060	\$2,603,561	\$2,313,204	\$2,382,600	\$2,454,078	2014-15	12,496	12,966	\$6,775			
8019 PRIOR YEAR, STATE AID	-84,951	-56,101	8,260	-898	0	0	0	2015-16	11,962	12,611	\$7,587			
8021 HOMEOWNERS EXEMPT	225,491	231,755	\$217,886	\$205,124	\$195,736	\$201,608	\$207,656	2016-17	11,451	12,077	\$7,975			
8041 SECURED ROLL TAX	35,338,748	38,102,999	\$40,120,349	\$41,945,286	\$43,654,545	\$44,964,181	\$46,313,107	2017-18	11,031	11,566	\$8,160			
8042 UNSECURED ROLL TAX	2,690,672	2,855,028	\$2,945,923	\$2,765,252	\$2,988,615	\$3,078,273	\$3,170,622	2018-19	10,592	11,146	\$8,411			
8046 SUPPLEMENTAL ERAF	0	(1,682,517)	(\$909,820)	\$10,087,624	\$4,600,281	\$4,738,289	\$4,880,438	2019-20	10,162	10,707	\$8,627			
8044 SUPPLEMENTAL TAX	1,696,252	3,393,372	\$3,414,891	\$3,989,621	\$3,391,000	\$3,492,730	\$3,597,512							
TOTAL LCFF REVENUE	\$80,979,112	\$87,787,602	\$95,689,627	\$96,308,845	\$94,394,222	\$93,744,147	\$92,367,103	Enrollment without COE						
<b>FEDERAL</b>														
3010-8290 TITLE 1	\$979,147	\$1,582,228	\$1,314,048	\$1,265,046	\$1,129,225	\$1,011,174	\$1,011,174	2012-13	13,375					
3060-8290 MIGRANT ED	121,705	143,978	155,797	188,549	0	0	0	2013-14	13,162					
3185-8290 TITLE 1 PI CORRECTIVE ACT	188,500	0	0	0	0	0	0	2014-15	12,857					
3310-8181 IDEA BASIC ENT.	1,989,140	2,075,064	2,030,014	1,970,435	2,035,658	2,035,658	2,035,658	2015-16	12,282					
3315-8182 IDEA PRESCHOOL	62,923	63,102	65,642	60,751	61,938	61,938	61,938	2016-17	11,794					
3320-8182 IDEA PRESCHOOL LOC	105,480	115,230	118,481	166,827	107,947	107,947	107,947	2017-18	11,374	Sept 6th enrollment				
3327-8182 IDEA MENTAL HEALTH	207,361	124,469	125,917	121,158	80,598	80,598	80,598	2018-19	10,935					
3345-8182 IDEA PRE SCH STAFF DEV	669	630	720	605	617	617	617	2019-20	10,505					
4035-8290 TEACHER QUALITY	322,983	229,507	417,573	312,372	237,040	178,458	133,820							
4124-8290 AFTER SCHOOL ED.				38,500										
4203-8290 TITLE III, LEP	384,525	277,897	191,080	400,933	286,522	286,522	286,522							
5640-8290 MEDICAL	158,387	156,854	170,143	151,121	100,000	100,000	100,000							
TOTAL FEDERAL	\$4,520,820	\$4,768,958	\$4,589,416	\$4,676,297	\$4,039,545	\$3,862,912	\$3,818,274							
<b>STATE</b>														
0000-8550 MANDATED BLOCK GRANT	364,081	1,219,156	6,968,997	2,906,389	2,047,297	364,000	364,000	2014-15	One time Mandate Additional \$66 per pupil					
0000-8590 MEDI-CAL ADM UNRESTRIC	45,203	47,031	117,947	60,135	100,000	100,000	100,000	2015-16	One time Mandate Additional \$530 per pupil					
1100-8560 LOTTERY	1,725,814	1,739,155	1,891,032	1,673,007	1,621,775	1,571,766	1,571,766	2016-17	One time Mandate Additional \$214 per pupil					
6010-8590 AFTER SCHOOL ED.	456,000	452,367	456,000	456,000	497,952	497,952	497,952	2017-18	One time Mandate Addition \$147 per pupil					
6230-8590 CLEAN ENERGY JOB ACT	172,843			262,510										
6264-8590 EDUCATOR EFFECTIVENESS PG			868,118						One time \$1,466 per Cert. FTE					
6300-8560 LOTTERY, INST MAT	479,198	491,065	653,413	566,205	474,948	460,303	460,303							
6512-8590 SPECIAL ED - MENTAL HEAL	643,523	612,948	620,136	586,463	599,285	600,000	600,000							
6690-8590 TUPE		1,828	2,672											
7690-8590 STRS			3,848,059	4,345,480	4,588,235	5,176,470	5,764,706							
TOTAL STATE	\$6,578,953	\$4,563,551	\$15,426,374	\$10,856,189	\$9,929,492	\$8,770,491	\$9,358,727							

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	ASSUMPTIONS
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
<b>LOCAL</b>								
8621 PARCEL TAXES	\$2,215,443	\$2,473,428	\$2,473,614	\$2,472,327	\$2,445,745	\$2,445,745	\$0	5- year Parcel Tax ends 06-30-2019, Reduce programs
8631 SALE OF EQUIPMENT	1,948	9,945	48,760	22,854	10,000	10,000	10,000	
8650 LEASES	404,161	550,138	575,448	642,408	670,000	703,500	738,000	Rental Income from YMCA/COE/Church/Other
8660 INTEREST	98,036	88,943	172,108	263,579	172,000	172,000	172,000	
8699 MISC UNRESTRICTED	76,848	65,483	55,161	200,922	80,000	80,000	80,000	
0000-8699 TRANSPORTATION FEES/GRAI	35,332	51,270	703,374	54,560	50,000	50,000	50,000	
9010-8699 OTHER GRANTS	21,674	0	249,015	331,895	320,764	130,079	130,079	
9010-8699 DONATION	940,223	1,898,676	1,855,047	2,175,201	1,909,209	1,909,209	1,909,209	
9010-8699 MICROSOFT TECH GRANT	82,346	169,779	0	0	0	0	0	
<b>TOTAL LOCAL</b>	<b>\$4,100,278</b>	<b>\$5,307,662</b>	<b>\$6,132,526</b>	<b>\$6,163,745</b>	<b>\$5,657,718</b>	<b>\$5,500,533</b>	<b>\$3,089,288</b>	
<b>OTHER SOURCES</b>								
<b>TRANSFERS IN</b>								
6500-8793 SELPA, SPEC. ED.	114,046	912,312	397,974	0	0	0	0	2014-15 COE Prior Year Refund; 2015-16 State Prior Year Refund
0000-8997 GASB 45 TRANSFER	0	0	0	0	0	1,730,000	0	
0000-8997 WORKERS' COMP FUND						700,000		
<b>CONTRIBUTE TO RES. PROG.</b>								
8981 SPECIAL ED.	(\$7,851,496)	(\$7,703,949)	(\$8,713,730)	(\$10,769,711)	(\$12,844,223)	(\$13,232,406)	(\$13,633,576)	
9010-8990 SITE DONATION				(\$98,121)				
8983 REGULAR TRANS.	(477,447)	(77,720)	(105,292)	(201,617)	(264,868)	(281,080)	(298,099)	
8983 SPECIAL ED. TRANS.	(740,135)	(798,143)	(1,117,058)	(1,042,426)	(1,049,147)	(1,096,317)	(1,145,484)	
8985 MAINTENANCE	(2,659,979)	(2,662,741)	(2,959,908)	(2,662,741)	(2,662,741)	(2,926,971)	(2,953,628)	17-18 at 14-15 Contribution level; 18-19 & 19-20 at 2.45% of GF expenses
8983 PARCEL TAX ES				(57,185)	(78,325)	(102,209)		
6500-8981 SPECIAL ED.	7,851,496	7,703,949	8,713,730	10,769,711	12,844,223	13,232,406	13,633,576	
0000-8990 SITE GENERAL	(15,983)	0	0	98,121		0	0	
0000-8983 REGULAR TRANS.	477,447	77,720	105,292	201,617	264,868	281,080	298,099	
0000-8983 SPECIAL ED. TRANS.	740,135	798,143	1,117,058	1,042,426	1,049,147	1,096,317	1,145,484	
8150-8985 MAINTENANCE	2,659,979	2,662,741	2,959,908	2,662,741	2,662,741	2,926,971	2,953,628	
1140-8983 PARCEL TAX ES				57,185	78,325	102,209		
<b>TOTAL OTHER SOURCES</b>	<b>\$114,046</b>	<b>\$912,312</b>	<b>\$397,974</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$2,430,000</b>	<b>\$0</b>	
<b>TOTAL REVENUES</b>	<b>\$96,293,209</b>	<b>\$103,340,085</b>	<b>\$122,235,917</b>	<b>\$118,005,076</b>	<b>\$114,020,976</b>	<b>\$114,308,083</b>	<b>\$108,633,392</b>	
<b>UNRESTRICTED REVENUES</b>	<b>\$75,450,487</b>	<b>\$83,665,462</b>	<b>\$97,022,430</b>	<b>\$91,270,695</b>	<b>\$86,084,075</b>	<b>\$85,511,781</b>	<b>\$78,865,665</b>	

PROGRAMS	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	ASSUMPTIONS
1110 REGULAR EDUCATION K-6	\$39,843,610	\$41,010,975	\$40,969,736	\$40,297,104	\$39,089,400	\$39,168,513	\$41,034,229	<b>2017-18</b> SERP saving reflected on actual salary
1130 REGULAR EDUCATION 7-8	12,420,493	11,797,826	12,207,806	12,980,884	13,311,674	13,592,390	13,878,385	\$836,103 step/col for all groups \$609,952 Saving from leave and resigned
1140 PARCEL TAX PROGRAM	2,223,854	2,448,682	2,464,010	2,563,862	2,524,070	2,547,954	0	Health benefits 3.6% increase Reduce 420 students
7690-1111 STRS ON-BEHALF CONTRIBUTION			3,835,396	4,332,349	4,588,235	5,176,470	5,764,706	Reduce 10 teachers Salary level status quo (subject to negotiations)
1160 RETIREE MEDICAL	803,552	940,089	762,562	689,487	929,809	976,299	1,025,114	K-3 class size at 1:24 PERS rate at 15.531% (increase \$175,414 from 2016-17)
1170 SCHOOL SUPPLIES	356,032	822,185	807,915	932,393	880,174	886,904	893,792	STRS rate at 14.43% (increase \$1,605,588 from 2016-17)
1175 COPIER MAINTENANCE	94,645	123,788	102,221	111,356	132,025	136,904	141,979	<b>2018-19</b> SERP saving reflected on actual salary
1195 HOME/HOSPITAL	38,739	26,220	21,313	34,815	17,224	17,499	17,774	\$836,103 step/col for all groups \$381,220 Saving from leave and resign (10 teachers)
1202 SATURDAY SCHOOL	3,296	2,698	3,805	2,496	3,308	3,373	3,439	Health benefits 5% increase Reduce 439 students
1250 EXTRA CURRICULAR ACTIVI	35,100	34,603	35,178	35,700	105,000	105,000	105,000	Reduce 14 teachers Salary level status quo (subject to negotiations)
1271 PREP PERIOD, 4-6	748,547	758,750	849,642	873,771	896,793	914,402	932,275	K-3 class size at 1:24 PERS rate at 18.1% (increase \$277,126 from 2017-18)
1283 LOTTERY, REG ED	1,725,814	1,739,155	1,891,032	1,673,007	1,621,775	1,571,766	1,571,766	STRS rate at 16.28% (increase \$1,589,660 from 2017-18)
1298 SUB TEACHERS	757,797	809,003	773,072	648,811	770,206	776,345	782,484	<b>2019-20</b> SERP saving reflected on actual salary
1299 NOON DUTY SUPERVISOR	401,479	424,004	430,931	558,561	568,561	576,600	585,046	\$862,826 step/col for all groups \$381,220 Saving from leave and resign (10 teachers)
3010-1510 TITLE 1	895,952	1,406,141	910,199	859,905	776,388	655,850	653,314	Health benefits 5% increase Reduce 430 students
3010-1511 TITLE 1 PARENT INV.	26,935	22,846	24,775	26,167	51,045	51,330	51,618	Reduce 14 teachers K-3 class size at 1:24
3010-1512 TITLE 1 SUMMER SCH/ TRAI	42,486	119,030	342,996	365,981	241,399	243,265	245,172	PERS rate at 20.8% (increase \$285,942 from 2018-19) STRS rate at 18.13% (increase \$1,565,598 from 2018-19)
3010-1513 TITLE 1 PROF. DEV.	13,775	34,000	36,078	12,993	60,393	60,729	61,070	

PROGRAMS	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	ASSUMPTIONS
6010-1523 AFTER SCHOOL ED.	456,000	452,367	456,000	494,500	497,952	497,952	497,952	
4203-1551 TITLE III, LEP	384,525	277,897	191,080	400,933	286,522	286,522	286,522	
6690-1575 TUPE		1,828	2,672	0				
0000-1590 SUPPLEMENTAL -SCHOOLS	1,233,158	725,444	646,292	691,801	642,230	648,715	655,344	Supplemental Spending
0000-1591 SUPPLEMENTAL - STAFFING	1,111,307	3,124,405	4,624,510	5,324,920	5,484,907	5,769,322	5,703,200	2015-16 Added 3 Middle School Counselors 2016-17 Added 1.5 FTE TOSA; 5.6875 FTE of IA; 1 FTE Social Worker 2017-18 Added 7.1875 FTE IA; Reduce 1.75 FTE Clerical 2018-19 Added 4,375 FTE IA
0000-1592 SUPPLEMENTAL - TECHNOLOGY			236,529	274,728	256,499	256,549	256,601	
0000-1593 SUPPLEMENTAL -DISTRICT	39,941	1,289,695	1,071,576	967,066	1,010,256	1,019,862	1,029,852	
0000-1594 SUPPLEMENTAL - FOSTER Y	0	0	0	0	10,000	10,000	10,000	
0000-1595 SUPPLEMENTAL - PARENT	0	53,674	136,345	142,082	74,630	75,878	77,176	
0000-1596 SUPPLEMENTAL - STAFF DE	26,324	505,840	417,798	312,584	454,415	462,069	470,030	
0000-1597 SUPPLEMENTAL - SITE COLLABORATION				75,628	90,795	92,222	93,650	
6300-1634 LOTTERY INST MATERIAL	130,000	93,514	2,150,043	559,106	438,882	438,882	438,882	
1638 BTSA GRANT	171,353	162,515	83,861	63,931	65,353	0	0	
1639 INST MAT REALIGNMENT	136,632	492,932	629,627		183,122	0	0	2015-16 Bulldog Computer Replacement & LSI phase I 2017-18 LSI phase II Computer
4035-1659 TEACHER QUALITY	322,983	229,507	417,573	312,372	237,040	178,458	133,820	
9010-1712 SILVER OAK PARTNERSHIP	4,108	1,400	3,908	0	0	0	0	
9010-1715 SCHOOLS DONATION	924,275	1,892,506	1,848,874	2,077,080	1,909,209	1,909,209	1,909,209	
9010-1716 BOOK FAIR	15,404	4,980	2,265	8,849	0	0	0	
9010-1718 MICROSOFT TECH GRANT	82,346	169,779	0	0	0	0	0	
1010-XXXX OTHER DONATION PROGRE	5,043	0	249,015	323,046	320,764	130,079	131,826	
3060-4850 MIGRANT ED	121,705	143,978	155,797	188,549	0	0	0	

	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	2019-20 <u>BUDGET</u>	<u>ASSUMPTIONS</u>
<b>PROGRAMS</b>								
6500-5001 SPECIAL ED ADMINISTRAT.	831,327	822,675	794,594	1,015,009	984,639	993,360	1,002,340	
6500-5050 SPECIAL ED REGIONALIZED	162,120	170,086	178,445	189,206	192,495	196,145	199,841	
3385-5730 IDEA, PRESCHOOL	520,605	576,158	602,646	660,214	693,014	707,761	722,790	
6500-5751 NON-PUBLIC SCHOOLS	189,972	360,245	456,553	516,340	461,537	479,998	499,198	
6500-5755 NON-PUBLIC AGENCY	689,493	511,682	186,355	213,613	294,767	306,558	318,820	
6500-5758 SDC, SEVERE		65,256	249,207	1,031,681	2,736,407	2,845,863	2,959,698	COE excess cost increase: 2017-18 actual rate
3310-5770 IDEA, NON-SEVERE	1,963,583	2,053,677	2,127,075	2,350,458	2,538,117	2,602,010	2,669,133	
6500-5776 MENTAL HEALTH	495,132	642,728	521,946	434,978	729,489	746,031	763,080	
6500-5777 RS, NON-SEVERE	2,348,521	2,649,791	2,782,422	2,617,133	2,707,224	2,765,360	2,824,536	
6500-5778 SDC, NON-SEVERE	1,734,037	1,693,888	1,792,301	2,003,959	1,914,723	1,958,016	2,002,280	
6500-5779 DIS, NON-SEVERE	1,688,510	1,966,829	2,156,964	2,370,717	2,527,460	2,583,495	2,641,100	
9412 COMMON CORE	1,715,228	972,648	0	0	0	0	0	
9415 ASSESSMENT	26,234	4,283	8,078	5,047	8,950	9,054	9,162	
9420 CURRICULUM DEVELOP	192,568	209,290	202,756	215,210	222,071	226,458	230,984	
9428 DISTRICT STAFF DEVELOP	229,405	226,357	196,301	210,159	214,638	167,427	171,066	
9451 AUDIO VISUAL	3,075	11,399	7,927	10,070	12,953	13,012	13,073	
9455 IMC	23,044	(5,820)	10,198	17,251	26,951	0	0	
9459 LIBRARY	863,220	617,025	644,467	640,433	684,036	699,679	716,064	
9483 SCH ADMINISTRATION	5,609,804	6,033,520	5,945,644	6,342,311	6,410,700	6,549,103	6,691,439	
9485 SCH ADMIN SUPPLIES	63,069	80,314	44,407	55,212	56,630	56,630	56,630	
9630 PSYCHOLOGICAL SERV.	317,182	315,704	330,182	452,412	447,471	469,107	491,105	

PROGRAMS	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	ASSUMPTIONS
5640-9640 MEDI-CAL	99,549	88,725	137,876	111,375	100,000	100,000	100,000	
9670 HEALTH	764,817	852,660	953,862	965,181	979,302	1,003,117	1,027,872	2015-16 Added 0.5 FTE
9690 STAR TESTING	29,836	6,419	3,890	0	11,532	11,532	11,532	
9770 TRANSPORTATION	503,482	117,331	796,906	248,397	306,802	322,945	339,892	2012-13 Added 1 Route; 2013-14 Added two Routes
9771 SPECIAL ED TRANSPORT	1,045,184	1,088,783	1,420,341	1,312,098	1,333,244	1,379,990	1,428,711	2015-16 Added 1.22 FTE; 5 new buses Transportation JPA excess cost
9772 OUTSIDE FIELD TRIPS	9,297	11,659	11,760	7,779	8,066	8,135	8,207	
9773 SUMMER SPCL. ED. TRANS	1,907	16,317	3,673	37,285	22,859	23,283	23,729	
9811 BOARD OF TRUSTEES	311,465	298,428	184,212	304,457	242,133	347,170	255,007	Elections in 2016-17 & 2018-19
9812 SUPERINTENDENT	273,721	269,713	284,831	314,266	322,349	328,374	334,473	
9813 GENERAL ADMIN SERVICES	279,882	291,717	226,452	290,940	301,009	307,546	314,413	
9814 INDIRECT COST	(388,397)	(408,440)	(356,209)	(447,507)	(328,737)	(322,882)	(321,582)	
9815 BUSINESS SERVICES	1,107,641	1,169,448	1,272,937	1,337,150	1,401,864	1,440,078	1,480,089	
9819 COMMUNICATIONS		116,096	137,711	0	0	0	0	To supplemental fund
9824 WORK STUDY	4,554	4,538	0	4,993	5,208	5,416	5,633	
9826 EMP. RELATIONS	79,648	83,784	62,781	44,130	83,646	86,748	89,974	
9827 PERSONNEL	544,417	582,838	681,146	666,401	718,950	737,002	755,742	2015-16 Added 1 FTE
9830 PURCHASING	103,624	91,701	90,266	99,585	110,500	113,333	116,310	
9831 WAREHOUSE	84,879	86,888	89,450	93,147	97,586	99,951	102,435	
9832 PRINT SHOP	13,244	10,180	9,413	8,289	11,000	11,000	11,000	
9835 INSURANCE	489,325	603,988	664,720	559,059	567,456	590,154	613,760	

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	2019-20 <u>BUDGET</u>	<u>ASSUMPTIONS</u>
8150-9836 SAFETY PROG	9,608	12,671	7,406	17,121	27,131	27,896	28,692	
9840 INFORMATION SERVICES	277,763	568,307	510,568	683,897	731,572	744,941	758,956	
8150-9850 MAINTENANCE	2,617,576	2,384,483	2,945,860	2,725,978	2,766,785	2,823,656	2,883,125	
8150-9851 VANDALISM	32,795	24,200	9,143	4,821	30,818	31,653	32,522	
9855 CUSTODIAL SERVICES	1,913,891	2,025,694	2,324,640	2,331,270	2,375,683	2,449,188	2,526,401	2015-16 Added 1.625 FTE
9856 CUSTODIAL SUPPLIES-SCH				116,937	119,760	120,640	121,555	
9857 SECURITY	40,740	50,171	32,121	28,471	50,641	52,524	54,482	
9858 SAFE SCHOOLS	43,661	38,259	4,722	5,212	7,488	7,788	8,099	
9860 GROUNDS	275,982	287,040	278,940	276,840	277,633	283,525	289,715	
9870 UTILITIES	1,911,436	2,113,561	2,329,131	2,441,306	2,664,524	2,721,105	2,731,949	
9940 INTERFUND TRANSFER				300,000				Cover Cafeterial Fund deficit spending
9986 CONSTRUCTION				71,000				
TOTAL EXPENDITURES	<u>\$99,061,983</u>	<u>\$105,007,151</u>	<u>\$114,149,446</u>	<u>\$115,528,108</u>	<u>\$117,741,131</u>	<u>\$119,468,187</u>	<u>\$120,556,259</u>	
UNRESTRICTED EXPENDITURES	<u>\$79,364,396</u>	<u>\$85,255,149</u>	<u>\$88,561,321</u>	<u>\$88,351,427</u>	<u>\$89,628,696</u>	<u>\$90,671,639</u>	<u>\$90,735,013</u>	



11/16/2017	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	ASSUMPTIONS
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	
<b>SUMMARY</b>								
TOTAL REVENUES	\$96,293,209	\$103,340,085	\$122,235,917	\$118,005,076	\$114,020,976	\$114,308,083	\$108,633,392	1. HW COST INCREASE 3.6% IN 2017-18 & 5% IN FUTURE YEARS 2. ENROLLMENT PROJECTION BASED ON 2017 DEMOGRAPHER'S REPORT 3. REVENUE BASED ON STATE ENACT 2017-18 BUDGET DOF LCFF FUNDING GAP PERCENTAGES: 2016-17 @56.08%, 2017-18 @43.19%, 2018-19 @66.12%, 2019-20@ 64.92%
TOTAL EXPENDITURES	99,061,983	105,007,151	114,149,446	115,528,108	117,741,131	119,468,187	120,556,259	4. SERP SAVING STARTS 2017-18 5. SALARY 2% INCREASE IN 2016-17; STATUS QUO IN FUTURE YEARS (SUBJECT TO NEGOTIATIONS) 6. MEET SUPPLEMENTAL \$ SPENDING REQUIREMENTS
SURPLUS/(DEFICIT)	(\$2,768,775)	(\$1,667,065)	\$8,086,471	\$2,476,968	(\$3,720,155)	(\$5,160,104)	(\$11,922,867)	7. PERS RATE INCREASE IN FUTURE YEARS 2017-18 @15.531% (increase \$175,414 from 2016-17) 2018-19 @18.10% (increase \$277,126 from 2017-18) 2019-20 @20.80% (increase \$285,942 from 2018-19)
BEGINNING BALANCE								8. STRS RATE INCREASE IN FUTURE YEARS 2017-18 @14.43% (increase \$1,605,588 from 2016-17) 2018-19 @16.28% (increase \$1,589,660 from 2017-18) 2019-20 @18.13% (increase \$1,565,598 from 2018-19)
UNRESTRICTED	\$15,860,129	\$11,946,220	\$10,356,533	\$18,817,642	\$21,736,910	\$18,192,288	\$13,032,431	
RESTRICTED	\$2,527,286	\$3,672,420	\$3,595,042	\$3,220,404	\$2,778,105	\$2,602,572	\$2,602,325	
ENDING BALANCE	\$15,618,641	\$13,951,575	\$22,038,046	\$24,515,015	\$20,794,860	\$15,634,756	\$3,711,889	9. ONE TIME DISCRETIONARY FUNDS \$147 PER ADA IN 2017-18 (\$1.68M) 10. 19-20 NO PARCEL TAX REVENUE; REDUCE PROGRAMS AND REDUCE 10.72 FTE 11. 2018-19 ADD ADDITIONAL 4.375 FTE of IA for FULL DAY TK & K 12. 2019-20 3% MINIMUM RESERVE REQUIREMENT NOT MET
<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	
2 STORES	46,767	49,504	39,664	32,781	39,663	39,663	39,663	
3 PREPAID EXPENDITURES	1,192,232	1,360,418	1,236,417	2,023,878	1,236,417	1,236,417	1,236,417	2017-18 required minimum reserve level is 3%; \$3,532,234 Committed for Textbook adoptions/ Tech Update \$3,000,000
<b>B) RESTRICTED</b>								The amount in excess of minimum reserve is \$10,368,975 The excess reserve is needed due to the following:
MAIN. RESERVES	58,121	299,508	299,508	214,328	52,335	96,101	105,390	1. PERS/STRS contribution rate increases
RESTRICTED	3,614,300	3,295,534	2,920,896	2,563,777	2,550,236	2,506,224	2,443,416	2. Projected future enrollment decline
<b>C) COMMITTED</b>								3. Deficit spending in the future years
STABILIZATION ARRANGEME	0	0	0	0	0	0	0	
OTHER COMMITMENTS	0	0	3,000,000	3,000,000	3,000,000	199,010	199,010	
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	0	24,746	34,350	0	0	0	0	
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
RESERVE FOR ECO. UNCERTAINTI	2,971,860	3,150,215	3,424,483	3,465,843	3,532,234	3,584,046	3,616,688	
UNASSIGNED/UNAPPROPRIAT	7,720,362	5,756,651	11,067,728	13,199,407	10,368,975	7,958,295	(3,943,695)	
	\$15,618,640	\$13,951,575	\$22,038,046	\$24,515,015	\$20,794,860	\$15,634,756	\$3,711,889	
UNRESTRICTED (DEFICIT)/SURPLUS	(\$3,913,909)	(\$1,589,687)	\$8,461,109	\$2,919,268	(\$3,544,621)	(\$5,159,858)	(\$11,869,348)	
% of AVAILABLE RESERVE	10.79%	8.48%	12.70%	14.43%	11.81%	9.66%	-0.27%	

Financial Report - Unrestricted  
Evergreen Elementary School District

11/16/2017

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$65,138,743	\$80,979,112	\$87,787,602	\$95,689,627	\$96,308,845	\$94,394,222	\$93,744,147	\$92,367,103
FEDERAL	0	0	0	0	0	0	0	0
STATE	11,272,571	2,135,098	3,005,342	8,977,976	4,639,531	3,769,072	2,035,766	2,035,766
LOCAL	2,765,163	2,831,769	3,239,207	4,028,464	3,656,650	3,427,745	3,461,245	1,050,001
<b>SUBTOTAL</b>	<u>\$79,176,477</u>	<u>\$85,945,979</u>	<u>\$94,032,152</u>	<u>\$108,696,068</u>	<u>\$104,605,026</u>	<u>\$101,591,039</u>	<u>\$99,241,158</u>	<u>\$95,452,870</u>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$47,385,945	\$48,532,716	\$50,554,070	\$51,264,493	\$50,992,295	\$50,131,826	\$49,739,639	\$49,319,027
CLASSIFIED SALARIES	5,241,702	6,365,514	6,967,116	7,508,312	8,114,819	8,099,734	8,194,167	7,844,441
EMPLOYEE BENEFITS	19,662,563	20,227,919	21,436,960	22,243,537	22,943,971	24,298,860	25,581,763	26,420,359
BOOKS & SUPPLIES	1,376,373	1,757,323	2,800,016	2,852,983	2,252,424	2,538,696	2,349,354	2,327,604
CONTRACTED SERVICES	2,348,077	2,390,486	3,405,917	3,563,092	3,398,794	4,014,916	4,224,815	4,207,741
CAPITAL OUTLAY	46,477	98,527	3,341	662,923	9,581	9,800	9,800	9,800
OTHER SOURCES/USES	(317,983)	(8,087)	87,730	465,981	339,543	534,863	572,102	606,041
<b>SUBTOTAL</b>	<u>\$75,743,153</u>	<u>\$79,364,397</u>	<u>\$85,255,149</u>	<u>\$88,561,321</u>	<u>\$88,051,428</u>	<u>\$89,628,695</u>	<u>\$90,671,640</u>	<u>\$90,735,013</u>
<b>DEFICIT/SURPLUS</b>	\$3,433,324	\$6,581,582	\$8,777,003	\$20,134,747	\$16,553,598	\$11,962,344	\$8,569,518	\$4,717,857
<b>TRANSFERS IN/OUT</b>	(\$8,573,569)	(\$10,495,492)	(\$10,366,690)	(\$11,673,638)	(\$13,634,331)	(\$15,506,964)	(\$13,729,377)	(\$16,587,204)
<b>SUBTOTAL</b>	<u>(\$5,140,245)</u>	<u>(\$3,913,910)</u>	<u>(\$1,589,687)</u>	<u>\$8,461,109</u>	<u>\$2,919,267</u>	<u>(\$3,544,620)</u>	<u>(\$5,159,859)</u>	<u>(\$11,869,348)</u>
Beginning Balance	\$21,000,374	\$15,860,129	\$11,946,219	\$10,356,532	\$18,817,642	\$21,736,909	\$18,192,289	\$13,032,430
Ending Balance	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$10,356,532</u>	<u>\$18,817,642</u>	<u>\$21,736,909</u>	<u>\$18,192,289</u>	<u>\$13,032,430</u>	<u>\$1,163,082</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	57,888	46,767	49,504	39,664	32,781	39,663	39,663	39,663
3 PREPAID EXPENDITURES	1,191,521	1,192,232	1,360,418	1,236,417	2,023,878	1,236,417	1,236,417	1,236,417
<b>B) RESTRICTED</b>								
MAIN. RESERVES	0	0	0	0	0	0	0	0
RESTRICTED	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	3,000,000	3,000,000	3,000,000	199,010	199,010
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	431,299	0	24,746	34,350	0	0	0	0
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
RESERVE FOR ECO. UNCERTAINTIES	2,881,226	2,971,860	3,150,215	3,424,483	3,465,843	3,532,234	3,584,046	3,616,688
UNASSIGNED/UNAPPROPRIATED	11,283,195	7,720,361	5,756,650	11,067,728	13,199,406	10,368,975	7,958,294	(3,943,695)
<b>SUBTOTAL</b>	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$10,356,532</u>	<u>\$18,817,642</u>	<u>\$21,736,909</u>	<u>\$18,192,289</u>	<u>\$13,032,430</u>	<u>\$1,163,082</u>

Financial Report - Restricted  
Evergreen Elementary School District

11/16/2017

	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>ACTUAL</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	2019-20 <u>BUDGET</u>
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$811,673	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FEDERAL	4,269,744	4,520,820	4,768,958	4,589,416	4,676,297	4,039,545	3,862,912	3,818,274
STATE	3,725,897	4,443,854	1,558,208	6,448,398	6,216,658	6,160,420	6,734,725	7,322,961
LOCAL	3,152,004	1,382,556	2,980,767	2,502,036	2,507,095	2,229,973	2,039,288	2,039,288
<b>SUBTOTAL</b>	<b>\$11,959,319</b>	<b>\$10,347,230</b>	<b>\$9,307,934</b>	<b>\$13,539,850</b>	<b>\$13,400,050</b>	<b>\$12,429,938</b>	<b>\$12,636,925</b>	<b>\$13,180,523</b>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$5,832,901	\$6,086,394	\$6,210,841	\$6,182,291	\$6,825,015	\$6,226,589	\$6,201,285	\$6,178,010
CLASSIFIED SALARIES	3,587,194	2,773,070	3,077,636	2,977,470	3,120,576	3,141,799	3,141,799	3,141,799
EMPLOYEE BENEFITS	3,812,753	3,275,662	3,580,605	7,377,188	8,212,762	8,610,889	9,470,097	10,356,240
BOOKS & SUPPLIES	2,114,810	2,073,366	2,094,065	3,826,709	2,259,938	2,553,924	2,397,199	2,381,806
CONTRACTED SERVICES	4,226,424	5,123,542	4,287,957	4,530,471	5,129,263	4,456,335	4,350,033	4,404,698
CAPITAL OUTLAY	56,203	4,149	17,311	66,862	114,570	0	0	0
OTHER SOURCES/USES	667,451	361,403	483,586	627,135	1,514,557	3,122,899	3,236,136	3,358,693
<b>SUBTOTAL</b>	<b>\$20,297,736</b>	<b>\$19,697,587</b>	<b>\$19,752,002</b>	<b>\$25,588,126</b>	<b>\$27,176,681</b>	<b>\$28,112,435</b>	<b>\$28,796,549</b>	<b>\$29,821,246</b>
<b>DEFICIT/SURPLUS</b>	<b>(\$8,338,417)</b>	<b>(\$9,350,356)</b>	<b>(\$10,444,068)</b>	<b>(\$12,048,276)</b>	<b>(\$13,776,631)</b>	<b>(\$15,682,497)</b>	<b>(\$16,159,624)</b>	<b>(\$16,640,723)</b>
<b>TRANSFERS IN/OUT</b>	<b>\$8,573,569</b>	<b>\$10,495,492</b>	<b>\$10,366,690</b>	<b>\$11,673,638</b>	<b>\$13,334,331</b>	<b>\$15,506,964</b>	<b>\$16,159,377</b>	<b>\$16,587,204</b>
<b>SUBTOTAL</b>	<b>\$235,152</b>	<b>\$1,145,136</b>	<b>(\$77,378)</b>	<b>(\$374,638)</b>	<b>(\$442,299)</b>	<b>(\$175,533)</b>	<b>(\$247)</b>	<b>(\$53,519)</b>
Beginning Balance	\$2,292,134	\$2,527,286	\$3,672,422	\$3,595,044	\$3,220,404	\$2,778,105	\$2,602,572	\$2,602,325
Ending Balance	\$2,527,286	\$3,672,422	\$3,595,044	\$3,220,404	\$2,778,105	\$2,602,572	\$2,602,325	\$2,548,806
<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	58,121	58,121	299,508	299,508	214,328	52,335	96,101	105,390
RESTRICTED	2,469,165	3,614,301	3,295,536	2,920,895	2,563,777	2,550,237	2,506,224	2,443,416
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>								
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>	<b>\$2,527,286</b>	<b>\$3,672,422</b>	<b>\$3,595,044</b>	<b>\$3,220,403</b>	<b>\$2,778,105</b>	<b>\$2,602,572</b>	<b>\$2,602,325</b>	<b>\$2,548,806</b>

Financial Report - Unrestricted/ Restricted  
Evergreen Elementary School District

11/16/2017

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$65,950,416	\$80,979,112	\$87,787,602	\$95,689,627	\$96,308,845	\$94,394,222	\$93,744,147	\$92,367,103
FEDERAL	4,269,744	4,520,820	4,768,958	4,589,416	4,676,297	4,039,545	3,862,912	3,818,274
STATE	14,998,468	6,578,953	4,563,551	15,426,374	10,856,189	9,929,492	8,770,491	9,358,727
LOCAL	5,917,167	4,214,324	6,219,974	6,530,500	6,163,746	5,657,718	5,500,533	3,089,289
<b>SUBTOTAL</b>	<u>\$91,135,796</u>	<u>\$96,293,209</u>	<u>\$103,340,085</u>	<u>\$122,235,917</u>	<u>\$118,005,077</u>	<u>\$114,020,977</u>	<u>\$111,878,083</u>	<u>\$108,633,393</u>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$53,218,846	\$54,619,110	\$56,764,911	\$57,446,784	\$57,817,310	\$56,358,415	\$55,940,924	\$55,497,037
CLASSIFIED SALARIES	8,828,896	9,138,583	10,044,752	10,485,782	11,235,394	11,241,533	11,335,966	10,986,240
EMPLOYEE BENEFITS	23,475,316	23,503,581	25,017,565	29,620,725	31,156,733	32,909,749	35,051,860	36,776,599
BOOKS & SUPPLIES	3,491,183	3,830,689	4,894,081	6,679,692	4,512,362	5,092,620	4,746,553	4,709,410
CONTRACTED SERVICES	6,574,501	7,514,028	7,693,874	8,093,564	8,528,057	8,471,251	8,574,848	8,612,439
CAPITAL OUTLAY	102,679	102,676	20,652	729,784	124,151	9,800	9,800	9,800
OTHER SOURCES/USES	349,468	353,316	571,316	1,093,116	1,854,100	3,657,762	3,808,238	3,964,734
<b>SUBTOTAL</b>	<u>\$96,040,889</u>	<u>\$99,061,983</u>	<u>\$105,007,151</u>	<u>\$114,149,448</u>	<u>\$115,228,108</u>	<u>\$117,741,130</u>	<u>\$119,468,188</u>	<u>\$120,556,259</u>
<b>DEFICIT/SURPLUS</b>	<u>(\$4,905,093)</u>	<u>(\$2,768,774)</u>	<u>(\$1,667,065)</u>	<u>\$8,086,469</u>	<u>\$2,776,968</u>	<u>(\$3,720,153)</u>	<u>(\$7,590,105)</u>	<u>(\$11,922,867)</u>
<b>TRANSFERS IN/OUT</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$300,000)</u>	<u>\$0</u>	<u>\$2,430,000</u>	<u>\$0</u>
<b>SUBTOTAL</b>	<u>(\$4,905,093)</u>	<u>(\$2,768,774)</u>	<u>(\$1,667,065)</u>	<u>\$8,086,469</u>	<u>\$2,476,968</u>	<u>(\$3,720,153)</u>	<u>(\$5,160,105)</u>	<u>(\$11,922,867)</u>
Beginning Balance	\$23,292,508	\$18,387,415	\$15,618,641	\$13,951,576	\$22,038,046	\$24,515,014	\$20,794,861	\$15,634,755
Ending Balance	<u>\$18,387,415</u>	<u>\$15,618,641</u>	<u>\$13,951,576</u>	<u>\$22,038,045</u>	<u>\$24,515,015</u>	<u>\$20,794,861</u>	<u>\$15,634,756</u>	<u>\$3,711,889</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	57,888	46,767	49,504	39,664	32,781	39,663	39,663	39,663
3 PREPAID EXPENDITURES	1,191,521	1,192,232	1,360,418	1,236,417	2,023,878	1,236,417	1,236,417	1,236,417
<b>B) RESTRICTED</b>								
MAIN. RESERVES	58,121	58,121	299,508	299,508	214,328	52,335	96,101	105,390
RESTRICTED	2,469,165	3,614,301	3,295,535	2,920,894	2,563,777	2,550,237	2,506,224	2,443,416
<b>C) COMMITTED</b>								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	3,000,000	3,000,000	3,000,000	199,010	199,010
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	431,299	0	24,746	34,350	0	0	0	0
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
RESERVE FOR ECO. UNCERTAINTIES	2,881,226	2,971,860	3,150,215	3,424,483	3,465,843	3,532,234	3,584,046	3,616,688
UNASSIGNED/UNAPPROPRIATED	11,283,195	7,720,361	5,756,651	11,067,728	13,199,407	10,368,975	7,958,294	(3,943,695)
	<u>\$18,387,415</u>	<u>\$15,618,641</u>	<u>\$13,951,576</u>	<u>\$22,038,044</u>	<u>\$24,515,015</u>	<u>\$20,794,861</u>	<u>\$15,634,755</u>	<u>\$3,711,889</u>
% of AVAILABLE RESERVE	14.75%	10.79%	8.48%	12.70%	14.43%	11.81%	9.66%	-0.27%

EVERGREEN SCHOOL DISTRICT  
CAFETERIA FUND (130)

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<b>REVENUE</b>								
FEDERAL LUNCH	\$1,938,720	\$1,937,354	\$1,938,792	\$1,878,536	\$1,760,022	\$1,633,833	\$1,600,000	\$1,550,000
STATE LUNCH	154,456	141,538	152,368	139,958	125,211	117,599	110,000	100,000
LOCAL SALES	1,787,467	1,734,307	1,628,337	1,796,128	1,825,632	1,634,224	1,600,000	1,600,000
TRANSFER FROM GENERAL FUND					300,000			
<b>TOTAL REVENUES</b>	<u>\$3,880,643</u>	<u>\$3,813,199</u>	<u>\$3,719,497</u>	<u>\$3,814,622</u>	<u>\$4,010,865</u>	<u>\$3,385,656</u>	<u>\$3,310,000</u>	<u>\$3,250,000</u>
<b>EXPENDITURES</b>								
CAFETERIA	\$4,110,641	\$3,947,915	\$3,795,606	\$3,976,944	\$4,003,965	\$3,404,461	\$3,400,000	\$3,450,000
	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$4,110,641</u>	<u>\$3,947,915</u>	<u>\$3,795,606</u>	<u>\$3,976,944</u>	<u>\$4,003,965</u>	<u>\$3,404,461</u>	<u>\$3,400,000</u>	<u>\$3,450,000</u>
<b>SURPLUS/(DEFICIT)</b>	<u>(\$229,997)</u>	<u>(\$134,716)</u>	<u>(\$76,110)</u>	<u>(\$162,322)</u>	<u>\$6,900</u>	<u>(\$18,805)</u>	<u>(\$90,000)</u>	<u>(\$200,000)</u>
<b>BEGINNING BALANCE</b>	<u>\$739,059</u>	<u>\$509,062</u>	<u>\$374,346</u>	<u>\$298,236</u>	<u>\$135,914</u>	<u>\$142,814</u>	<u>\$124,009</u>	<u>\$34,009</u>
<b>ENDING BALANCE</b>	<u>\$509,062</u>	<u>\$374,346</u>	<u>\$298,236</u>	<u>\$135,914</u>	<u>\$142,814</u>	<u>\$124,009</u>	<u>\$34,009</u>	<u>(\$165,991)</u>
<b>COMPONENTS OF</b>								
<b>ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	\$200	\$200	\$200	\$200	\$300	\$200	\$200	\$0
2 STORES	146,606	117,860	82,145	145,562	55,967	55,967	45,850	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>	362,255	256,286	215,891	(9,847)	86,547	67,842	(12,041)	(165,991)
	<u>509,062</u>	<u>374,346</u>	<u>298,236</u>	<u>135,914</u>	<u>142,814</u>	<u>124,009</u>	<u>34,009</u>	<u>(165,991)</u>

EVERGREEN SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND (140)

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>								
STATE SHARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	19	14	16	24	34	0	0	0
TRANSFER-IN	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$19</b>	<b>\$14</b>	<b>\$16</b>	<b>\$24</b>	<b>\$34</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>								
MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFER-OUT	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$19</b>	<b>\$14</b>	<b>\$16</b>	<b>\$24</b>	<b>\$34</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>BEGINNING BALANCE</b>	<b>\$3,370</b>	<b>\$3,389</b>	<b>\$3,403</b>	<b>\$3,419</b>	<b>\$3,443</b>	<b>\$3,477</b>	<b>\$3,477</b>	<b>\$3,477</b>
<b>ENDING BALANCE</b>	<b>\$3,389</b>	<b>\$3,403</b>	<b>\$3,419</b>	<b>\$3,443</b>	<b>\$3,477</b>	<b>\$3,477</b>	<b>\$3,477</b>	<b>\$3,477</b>
<b>COMPONENTS OF</b>								
<b>ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	0	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C) COMMITTED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	3,389	3,403	3,419	3,443	3,477	3,477	3,477	3,477
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>\$3,389</b>	<b>\$3,403</b>	<b>\$3,419</b>	<b>\$3,443</b>	<b>\$3,477</b>	<b>\$3,477</b>	<b>\$3,477</b>	<b>\$3,477</b>

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

	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>ACTUAL</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	2019-20 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST	\$9,525	\$7,135	\$7,878	\$12,115	\$16,976	\$12,150	\$0	\$0
TRANSFER - IN	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$9,525</u>	<u>\$7,135</u>	<u>\$7,878</u>	<u>\$12,115</u>	<u>\$16,976</u>	<u>\$12,150</u>	<u>\$0</u>	<u>\$0</u>
<b>EXPENDITURES</b>								
TRANSFER - OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$1,730,000	\$0
<b>TOTAL EXPENDITURES</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,730,000</u>	<u>\$0</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$9,525</u>	<u>\$7,135</u>	<u>\$7,878</u>	<u>\$12,115</u>	<u>\$16,976</u>	<u>\$12,150</u>	<u>(\$1,730,000)</u>	<u>\$0</u>
<b>BEGINNING BALANCE</b>	<u>\$1,676,813</u>	<u>\$1,686,338</u>	<u>\$1,693,472</u>	<u>\$1,701,351</u>	<u>\$1,713,466</u>	<u>\$1,730,441</u>	<u>\$1,742,591</u>	<u>\$12,591</u>
<b>ENDING BALANCE</b>	<u>\$1,686,338</u>	<u>\$1,693,472</u>	<u>\$1,701,351</u>	<u>\$1,713,466</u>	<u>\$1,730,441</u>	<u>\$1,742,591</u>	<u>\$12,591</u>	<u>\$12,591</u>
<b>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	1,686,338	1,693,472	1,701,351	1,713,466	1,730,441	1,742,591	12,591	12,591
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	0	0	0	0	0	0	0	0
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
	0	0	0	0	0	0	0	0
	<u>\$1,686,338</u>	<u>\$1,693,472</u>	<u>\$1,701,351</u>	<u>\$1,713,466</u>	<u>\$1,730,441</u>	<u>\$1,742,591</u>	<u>\$12,591</u>	<u>\$12,591</u>



EVERGREEN SCHOOL DISTRICT  
BUILDING FUND (210)

	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>ACTUAL</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	2019-20 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST/ LOCAL REV	\$78,881	\$42,478	\$43,272	\$59,304	\$90,611	\$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>	<u>\$78,881</u>	<u>\$42,478</u>	<u>\$43,272</u>	<u>\$59,304</u>	<u>\$90,611</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>
<b>EXPENDITURES</b>								
0000 TRANSFER - OUT	\$4,400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9960 STATE MODERNIZE	0	0	0	0	0	0	0	0
9961 STATE CONSTRUCTION	0	0	0	0	0	0	0	0
9962 OTHER PROJECTS	4,404	0	82,081	14,777	0	0	0	0
9963 DISTRICT CONSTRUCTION	0	0	0	0	0	0	0	0
9964 DISTRICT MODERNIZE	0	671,357	0	0	(8,986)	0	0	0
9968 INSURANCE REPAIR	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$4,404,404</u>	<u>\$671,357</u>	<u>\$82,081</u>	<u>\$14,777</u>	<u>(\$8,986)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>SURPLUS/(DEFICIT)</b>	<u>(\$4,325,523)</u>	<u>(\$628,879)</u>	<u>(\$38,809)</u>	<u>\$44,528</u>	<u>\$99,597</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>
<b>BEGINNING BALANCE</b>	<u>\$14,413,836</u>	<u>\$10,088,313</u>	<u>\$9,459,433</u>	<u>\$9,420,624</u>	<u>\$9,465,152</u>	<u>\$9,564,749</u>	<u>\$9,614,749</u>	<u>\$9,664,749</u>
<b>ENDING BALANCE</b>	<u>\$10,088,313</u>	<u>\$9,459,433</u>	<u>\$9,420,624</u>	<u>\$9,465,152</u>	<u>\$9,564,749</u>	<u>\$9,614,749</u>	<u>\$9,664,749</u>	<u>\$9,714,749</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	10,088,313	9,459,433	9,420,624	9,465,152	9,564,749	9,614,749	9,664,749	9,714,749
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<u>\$10,088,313</u>	<u>\$9,459,433</u>	<u>\$9,420,624</u>	<u>\$9,465,152</u>	<u>\$9,564,749</u>	<u>\$9,614,749</u>	<u>\$9,664,749</u>	<u>\$9,714,749</u>



EVERGREEN SCHOOL DISTRICT  
BOND FUND (211)

	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>ACTUAL</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	2019-20 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST/ LOCAL REV	\$12,037	\$9,634	\$3,003	\$3,865	\$5,383	\$500	\$450	\$0
TRANSFER - IN	11,683,717	0	0	(138,039)	0	0	0	0
BOND SALE		0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$11,695,754</u>	<u>\$9,634</u>	<u>\$3,003</u>	<u>(\$134,174)</u>	<u>\$5,383</u>	<u>\$500</u>	<u>\$450</u>	<u>\$0</u>
<b>EXPENDITURES</b>								
0000 TRANSFER - OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9960 STATE MODERNIZE	256	1,366	0	0	0	0	0	0
9961 STATE CONSTRUCTION	(1,940)	10,283	0	0	0	0	0	0
9962 OTHER PROJECTS	341,382	114,993	0	0	0	0	0	0
9963 DISTRICT CONSTRUCTION	7,032,808	1,188,163	0	0	0	0	0	0
9964 DISTRICT MODERNIZE	1,450,744	2,159,473	172,216	(132,869)	60,643	294,302	199,645	0
9968 INSURANCE REPAIR	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$8,823,250</u>	<u>\$3,474,278</u>	<u>\$172,216</u>	<u>(\$132,869)</u>	<u>\$60,643</u>	<u>\$294,302</u>	<u>\$199,645</u>	<u>\$0</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$2,872,503</u>	<u>(\$3,464,644)</u>	<u>(\$169,213)</u>	<u>(\$1,305)</u>	<u>(\$55,260)</u>	<u>(\$293,802)</u>	<u>(\$199,195)</u>	<u>\$0</u>
<b>BEGINNING BALANCE</b>	<u>\$1,355,156</u>	<u>\$4,227,659</u>	<u>\$763,015</u>	<u>\$593,802</u>	<u>\$592,497</u>	<u>\$537,237</u>	<u>\$243,435</u>	<u>\$44,240</u>
<b>ENDING BALANCE</b>	<u>\$4,227,659</u>	<u>\$763,015</u>	<u>\$593,802</u>	<u>\$592,497</u>	<u>\$537,237</u>	<u>\$243,435</u>	<u>\$44,240</u>	<u>\$44,240</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	0
<b>C) COMMITTED</b>								
0	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	4,227,659	763,015	593,802	592,497	537,237	243,435	44,240	44,240
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<u>\$4,227,659</u>	<u>\$763,015</u>	<u>\$593,802</u>	<u>\$592,497</u>	<u>\$537,237</u>	<u>\$243,435</u>	<u>\$44,240</u>	<u>\$44,240</u>

EVERGREEN SCHOOL DISTRICT  
BOND FUND (212)

	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>ACTUAL</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	2019-20 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST/ LOCAL REV			\$0	\$123,370	\$323,541	\$40,000	\$120,000	\$20,000
TRANSFER - IN			0	0	0	0	0	0
BOND SALE			0	50,000,000	0	30,000,000	0	0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,123,370</b>	<b>\$323,541</b>	<b>\$30,040,000</b>	<b>\$120,000</b>	<b>\$20,000</b>
<b>EXPENDITURES</b>								
0000 TRANSFER - OUT			\$0	\$0	\$0	\$0	\$0	\$0
9960 STATE MODERNIZE			0	0	0	0	0	0
9961 STATE CONSTRUCTION			0	0	0	0	0	0
9962 OTHER PROJECTS			0	0	0	0	0	0
9963 DISTRICT CONSTRUCTION			0	0	0	0	0	0
9964 DISTRICT MODERNIZE			932,080	4,931,920	32,323,330	16,000,000	18,000,000	8,000,000
9968 INSURANCE REPAIR			0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$932,080</b>	<b>\$4,931,920</b>	<b>\$32,323,330</b>	<b>\$16,000,000</b>	<b>\$18,000,000</b>	<b>\$8,000,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$45,191,449</b>	<b>(\$31,999,789)</b>	<b>\$14,040,000</b>	<b>(\$17,880,000)</b>	<b>(\$7,980,000)</b>
<b>BEGINNING BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$44,259,370</b>	<b>\$12,259,581</b>	<b>\$26,299,581</b>	<b>\$8,419,581</b>
<b>ENDING BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$44,259,370</b>	<b>\$12,259,581</b>	<b>\$26,299,581</b>	<b>\$8,419,581</b>	<b>\$439,581</b>
<b>COMPONENTS OF</b>								
<b>ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	0	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>								
0	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>								
0	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	0	0	(932,080)	44,259,370	12,259,581	26,299,581	8,419,581	439,581
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$44,259,370</b>	<b>\$12,259,581</b>	<b>\$26,299,581</b>	<b>\$8,419,581</b>	<b>\$439,581</b>

EVERGREEN SCHOOL DISTRICT  
CAPITAL FACILITIES FUND (250)

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<b>REVENUE</b>								
INTEREST	\$7,248	\$5,264	\$4,836	\$5,393	\$11,108	\$4,760	\$4,760	\$4,760
DEV FEES - SILVER OAK	7,322	0	0	0	0	0	0	0
DEV FEES - OTHER	950,127	282,878	404,733	178,025	140,382	100,000	100,000	100,000
<b>TOTAL REVENUES</b>	<b>\$964,697</b>	<b>\$288,142</b>	<b>\$409,569</b>	<b>\$183,418</b>	<b>\$151,490</b>	<b>\$104,760</b>	<b>\$104,760</b>	<b>\$104,760</b>
<b>EXPENDITURES</b>								
FACILITIES	\$57,613	\$1,127,076	\$55,514	\$60,117	\$884,587	\$182,000	\$182,000	\$182,000
TRANSFERS-OUT	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$57,613</b>	<b>\$1,127,076</b>	<b>\$55,514</b>	<b>\$60,117</b>	<b>\$884,587</b>	<b>\$182,000</b>	<b>\$182,000</b>	<b>\$182,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$907,085</b>	<b>(\$838,934)</b>	<b>\$354,055</b>	<b>\$123,301</b>	<b>(\$733,097)</b>	<b>(\$77,240)</b>	<b>(\$77,240)</b>	<b>(\$77,240)</b>
<b>BEGINNING BALANCE</b>	<b>\$841,308</b>	<b>\$1,748,393</b>	<b>\$909,459</b>	<b>\$1,263,514</b>	<b>\$1,386,815</b>	<b>\$653,718</b>	<b>\$576,478</b>	<b>\$499,238</b>
<b>ENDING BALANCE</b>	<b>\$1,748,393</b>	<b>\$909,459</b>	<b>\$1,263,514</b>	<b>\$1,386,815</b>	<b>\$653,718</b>	<b>\$576,478</b>	<b>\$499,238</b>	<b>\$421,998</b>
<b>COMPONENTS OF</b>								
<b>ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	0	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C) COMMITTED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	1,748,393	909,459	1,263,514	1,386,815	653,718	576,478	499,238	421,998
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>\$1,748,393</b>	<b>\$909,459</b>	<b>\$1,263,514</b>	<b>\$1,386,815</b>	<b>\$653,718</b>	<b>\$576,478</b>	<b>\$499,238</b>	<b>\$421,998</b>

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

	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>ACTUAL</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	2019-20 <u>BUDGET</u>
<b>REVENUE</b>								
STATE APPORTIONMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	16,211	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$16,211</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>EXPENDITURES</b>								
TRANSFER - OUT	\$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	0
<b>TOTAL EXPENDITURES</b>	<u>\$7,238,717</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>(\$7,222,506)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>BEGINNING 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>ENDING BALANCE</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>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	0	0	0	0	0
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<u>\$0</u>	<u>\$0</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)

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
<b>REVENUE</b>								
VOTED INDEBTEDNESS	\$80,535	\$68,711	\$68,268	\$88,212	\$89,715	\$72,580	\$67,205	\$67,205
SECURED	8,858,128	8,315,204	8,925,306	12,195,629	13,203,571	11,406,596	12,006,539	9,806,539
UNSECURED	160,829	237,164	165,043	135,458	146,165	120,341	127,000	127,000
SUPPLEMENTAL	58,511	91,097	209,843	157,325	254,865	0	0	0
INTEREST/OTHER	15,862	53,786	14,113	3,373,095	95,728	72,809	7,356	7,356
TOTAL REVENUES	<u>\$9,173,865</u>	<u>\$8,765,963</u>	<u>\$9,382,572</u>	<u>\$15,949,720</u>	<u>\$13,790,044</u>	<u>\$11,672,326</u>	<u>\$12,208,100</u>	<u>\$10,008,100</u>
<b>EXPENDITURES</b>								
BOND REDEMPTION	\$5,563,989	\$5,055,000	\$5,785,000	\$5,235,000	\$10,315,000	\$11,085,000	\$8,409,374	\$6,237,576
BOND INTEREST	4,283,445	3,731,040	2,764,953	3,100,688	4,525,746	4,285,050	4,321,002	4,368,775
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	<u>\$9,847,435</u>	<u>\$8,786,040</u>	<u>\$8,549,953</u>	<u>\$8,335,688</u>	<u>\$14,840,746</u>	<u>\$15,370,050</u>	<u>\$12,730,376</u>	<u>\$10,606,351</u>
SURPLUS/(DEFICIT)	<u>(\$673,570)</u>	<u>(\$20,077)</u>	<u>\$832,619</u>	<u>\$7,614,033</u>	<u>(\$1,050,702)</u>	<u>(\$3,697,724)</u>	<u>(\$522,276)</u>	<u>(\$598,251)</u>
BEGINNING BALANCE	\$7,917,967	\$7,244,397	\$7,224,320	\$8,056,939	\$15,670,972	\$14,620,270	\$10,922,546	\$10,400,270
ENDING BALANCE	<u>\$7,244,397</u>	<u>\$7,224,320</u>	<u>\$8,056,939</u>	<u>\$15,670,972</u>	<u>\$14,620,270</u>	<u>\$10,922,546</u>	<u>\$10,400,270</u>	<u>\$9,802,018</u>
<b>COMPONENTS OF</b>								
<b>ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	0	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>								
<b>C) COMMITTED</b>								
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	7,244,397	7,224,320	8,056,939	15,670,972	14,620,270	10,922,546	10,400,270	9,802,018
E) UNASSIGNED/UNAPPROPRIATED	0	0	0	0	0	0	0	0
	<u>\$7,244,397</u>	<u>\$7,224,320</u>	<u>\$8,056,939</u>	<u>\$15,670,972</u>	<u>\$14,620,270</u>	<u>\$10,922,546</u>	<u>\$10,400,270</u>	<u>\$9,802,018</u>

EVERGREEN SCHOOL DISTRICT  
MELLO ROOS FUND (520)

	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>ACTUAL</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>	2019-20 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST	\$35,178	\$18,176	\$35,013	\$35,871	\$36,542	\$35,000	\$17,500	\$17,500
LOCAL TAX	586,961	578,454	586,406	572,929	579,934	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$622,139</b>	<b>\$596,630</b>	<b>\$621,419</b>	<b>\$608,800</b>	<b>\$616,476</b>	<b>\$35,000</b>	<b>\$17,500</b>	<b>\$17,500</b>
<b>EXPENDITURES</b>								
COP REPAYMENT	\$603,945	\$587,522	\$603,555	\$606,237	\$605,711	\$588,700	\$0	\$0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$603,945</b>	<b>\$587,522</b>	<b>\$603,555</b>	<b>\$606,237</b>	<b>\$605,711</b>	<b>\$588,700</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$18,194</b>	<b>\$9,108</b>	<b>\$17,864</b>	<b>\$2,563</b>	<b>\$10,765</b>	<b>(\$553,700)</b>	<b>\$17,500</b>	<b>\$17,500</b>
<b>BEGINNING BALANCE</b>	<b>\$1,248,537</b>	<b>\$1,266,731</b>	<b>\$1,275,840</b>	<b>\$1,293,703</b>	<b>\$1,296,267</b>	<b>\$1,307,032</b>	<b>\$753,332</b>	<b>\$770,832</b>
<b>ENDING BALANCE</b>	<b>\$1,266,731</b>	<b>\$1,275,840</b>	<b>\$1,293,703</b>	<b>\$1,296,267</b>	<b>\$1,307,032</b>	<b>\$753,332</b>	<b>\$770,832</b>	<b>\$788,332</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	1,266,731	1,275,840	1,293,703	1,296,267	1,307,032	753,332	770,832	788,332
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	\$1,266,731	\$1,275,840	\$1,293,703	\$1,296,267	\$1,307,032	\$753,332	\$770,832	\$788,332

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

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
<b>REVENUE</b>								
TRANSFERS-IN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST/LOCAL REV	2,159	1,633	1,976	3,294	5,704	3,000	0	0
PREMIUMS TRANSFER	1,014,620	991,290	1,105,741	1,199,493	1,214,284	1,217,927	1,221,581	1,225,245
<b>TOTAL REVENUES</b>	<b>\$1,016,779</b>	<b>\$992,923</b>	<b>\$1,107,716</b>	<b>\$1,202,787</b>	<b>\$1,219,988</b>	<b>\$1,220,927</b>	<b>\$1,221,581</b>	<b>\$1,225,245</b>
<b>EXPENDITURES</b>								
WORKER'S COMP PAYMENT	\$1,014,620	\$954,141	\$1,014,712	\$1,083,251	\$1,147,690	\$1,217,927	\$1,221,581	\$1,225,245
TRANSFERS-OUT	0	0	0	0	0	0	700,000	0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,014,620</b>	<b>\$954,141</b>	<b>\$1,014,712</b>	<b>\$1,083,251</b>	<b>\$1,147,690</b>	<b>\$1,217,927</b>	<b>\$1,921,581</b>	<b>\$1,225,245</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$2,159</b>	<b>\$38,782</b>	<b>\$93,004</b>	<b>\$119,536</b>	<b>\$72,298</b>	<b>\$3,000</b>	<b>(\$700,000)</b>	<b>\$0</b>
<b>BEGINNING BALANCE</b>	<b>\$383,702</b>	<b>\$385,861</b>	<b>\$424,643</b>	<b>\$517,648</b>	<b>\$637,184</b>	<b>\$709,482</b>	<b>\$712,482</b>	<b>\$12,482</b>
<b>ENDING BALANCE</b>	<b>\$385,861</b>	<b>\$424,643</b>	<b>\$517,648</b>	<b>\$637,184</b>	<b>\$709,482</b>	<b>\$712,482</b>	<b>\$12,482</b>	<b>\$12,482</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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C) COMMITTED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	385,861	424,643	517,648	637,184	709,482	712,482	12,482	12,482
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>\$385,861</b>	<b>\$424,643</b>	<b>\$517,648</b>	<b>\$637,184</b>	<b>\$709,482</b>	<b>\$712,482</b>	<b>\$12,482</b>	<b>\$12,482</b>