



# Evergreen School District

*From strong roots grow bright futures*

## 2015-16 Interim Report

December 10, 2015

Board Meeting

	2013-14	2014-15	2015-16	2016-17	2017-18	LOCAL CONTROL FUNDING FORMULA ASSUMPTIONS			
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	Actual P-2			
						ADA without	Funded ADA with		
						COE	COE	Year	DOF LCFF PER ADA
<b>REVENUE LIMIT/ LOCAL CONTROL FUNDING FORMULA</b>									
8011 STATE AID/LCFF	\$27,111,893	\$21,784,477	\$29,185,914	\$28,300,144	\$28,168,900	2012-13	13,003	13,163	\$5,908
8011 SUP/CON LCFF		\$5,717,528	\$7,059,165	\$7,418,659	\$7,632,951	2013-14	12,851	13,115	\$6,170
8012 EDUCATION PROTECTION ACCT	\$14,001,006	\$17,441,061	\$14,630,679	\$13,356,568	\$12,394,179	2014-15	12,496	12,966	\$6,775
8019 PRIOR YEAR, STATE AID	-84,951	-56,101	0	0	0	2015-16	11,921	12,609	\$7,539
8021 HOMEOWNERS EXEMPT	225,491	231,755	\$238,708	\$245,869	\$253,245	2016-17	11,586	12,034	\$7,860
8041 SECURED ROLL TAX	35,338,748	38,102,999	\$39,246,089	\$40,423,471	\$41,636,176	2017-18	11,304	11,698	\$8,127
8042 UNSECURED ROLL TAX	2,690,672	2,855,028	\$2,940,679	\$3,028,899	\$3,119,766				
8046 SUPPLEMENTAL ERAF	0	(1,682,517)	(\$1,732,992)	(\$1,784,982)	(\$1,838,531)				
8044 SUPPLEMENTAL TAX	1,696,252	3,393,372	\$3,495,174	\$3,600,029	\$3,708,030				
TOTAL REVENUE LIMIT	\$80,979,112	\$87,787,602	\$95,063,415	\$94,588,657	\$95,074,715	Enrollment without COE			
<b>FEDERAL</b>									
3010-8290 TITLE 1	\$979,147	\$1,582,228	\$1,384,719	\$1,336,595	\$1,336,595	2012-13	13375		
3060-8290 MIGRANT ED	121,705	143,978	138,965	140,730	143,954	2013-14	13162		
3185-8290 TITLE 1 PI CORRECTIVE ACT	188,500	0	0	0	0	2014-15	12857		
3310-8181 IDEA BASIC ENT.	1,989,140	2,075,064	2,035,658	2,035,658	2,035,658	2015-16	12265		
3315-8182 IDEA PRESCHOOL	62,923	63,102	61,938	61,938	61,938	2016-17	11920		
3320-8182 IDEA PRESCHOOL LOC	105,480	115,230	107,947	107,947	107,947	2017-18	11630		
3327-8182 IDEA MENTAL HEALTH	207,361	124,469	80,598	80,598	80,598				
3345-8182 IDEA PRE SCH STAFF DEV	669	630	617	617	617				
4035-8290 TEACHER QUALITY	322,983	229,507	410,143	320,702	320,702				
4203-8290 TITLE III, LEP	384,525	277,897	338,212	289,851	289,851				
5640-8290 MEDICAL	158,387	156,854	100,000	100,000	100,000				
TOTAL FEDERAL	\$4,520,820	\$4,768,958	\$4,658,796	\$4,474,636	\$4,477,860				
<b>STATE</b>									
0000-8550 MANDATED BLOCK GRANT	364,081	1,219,156	6,986,880	364,000	364,000	2014-15	One time Mandate Additional \$66 per pupil		
0000-8590 MEDI-CAL ADM UNRESTRICTED	45,203	47,031	100,000	100,000	100,000	2015-16	One time Mandate Additional \$530 per pupil		
1100-8560 LOTTERY	1,725,814	1,739,155	1,697,475	1,697,475	1,697,475				
6010-8590 AFTER SCHOOL ED.	456,000	452,367	456,000	456,000	456,000				
6230-8590 CLEAN ENERGY JOB ACT	172,843								
6264-8590 EDUCATOR EFFECTIVENESS PG			868,110			One time	\$1,466 per Cert. FTE		
6300-8560 LOTTERY, INST MAT	479,198	491,065	450,000	450,000	450,000				
6512-8590 SPECIAL ED - MENTAL HEALTH	643,523	612,948	600,000	600,000	600,000				
6530-8590 IDEA LOW INCIDENCE	4,414	0	0	0	0				
6690-8590 TUPE		1,828							
7690-8590 STRS			3,100,458	3,635,020	4,169,581				
7405-8590 COMMON CORE	2,687,876	0	0	0	0	One Time Revenue for Common Core			
TOTAL STATE	\$6,578,953	\$4,563,551	\$14,258,923	\$7,302,495	\$7,837,056				

	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	<u>ASSUMPTIONS</u>
<b>LOCAL</b>						
8621 PARCEL TAXES	\$2,215,443	\$2,473,428	\$2,448,878	\$2,448,682	\$2,448,682	5- year Parcel Tax ends 06-30-2019
8631 SALE OF EQUIPMENT	1,948	9,945	300,000	10,000	10,000	
8650 LEASES	404,161	550,138	500,000	500,000	500,000	Rental Income from YMCA/COE/Church/Other
8660 INTEREST	98,036	88,943	87,000	87,000	87,000	
8699 MISC UNRESTRICTED	76,848	65,483	80,000	80,000	80,000	
0000-8699 TRANSPORTATION FEES	35,332	51,270	50,000	50,000	50,000	
9010-8699 OTHER GRANTS	21,674	0	104,531	105,750	107,702	
9010-8699 ELDT	23,966	0	0	0	0	
9010-8699 DONATION/ENERGY	940,223	1,898,676	1,883,823	1,909,209	1,935,611	
9010-8699 SPECIAL ED DONATION	300	0	0	0	0	
9010-8699 GATE /EEEE DONATION	200,000	0	0	0	0	Multi-year Donation for Library Services
9010-8699 MICROSOFT TECH GRANT	82,346	169,779	0	0	0	
<b>TOTAL LOCAL</b>	<b>\$4,100,278</b>	<b>\$5,307,662</b>	<b>\$5,454,232</b>	<b>\$5,190,641</b>	<b>\$5,218,995</b>	
<b>OTHER SOURCES</b>						
<b>TRANSFERS IN</b>						
6500-8793 SELPA, SPEC. ED.	114,046	912,312	0	0	0	2014-15 COE Prior Year Refund
0000-8997 GASB 45 TRANSFER	0	0	0	0	1,700,000	ALL GASB 45 Transfer
<b>CONTRIBUTE TO RES. PROG.</b>						
8981 SPECIAL ED.	(\$7,851,496)	(\$7,703,949)	(\$9,337,662)	(\$9,553,695)	(\$9,809,794)	
8983 REGULAR TRANS.	(477,447)	(77,720)	(201,040)	(211,541)	(230,102)	
8983 SPECIAL ED. TRANS.	(740,135)	(798,143)	(823,839)	(851,037)	(887,272)	
8985 MAINTENANCE	(2,659,979)	(2,662,741)	(2,746,762)	(2,774,906)	(3,049,094)	2.4% of General Fund budget in 2015-16
8984 DONATION	15,983	0	0	0	0	Study Island Contribution
6500-8981 SPECIAL ED.	7,851,496	7,703,949	9,337,662	9,553,695	9,809,794	
XXXX-8984 DONATION	(15,983)	0	0	0	0	
0000-8983 REGULAR TRANS.	477,447	77,720	201,040	211,541	230,102	
0000-8983 SPECIAL ED. TRANS.	740,135	798,143	823,839	851,037	887,272	
8150-8985 MAINTENANCE	2,659,979	2,662,741	2,746,762	2,774,906	3,049,094	
<b>TOTAL OTHER SOURCES</b>	<b>\$114,046</b>	<b>\$912,312</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,700,000</b>	
<b>TOTAL REVENUES</b>	<b>\$96,293,209</b>	<b>\$103,340,085</b>	<b>\$119,435,366</b>	<b>\$111,556,429</b>	<b>\$114,308,626</b>	
<b>UNRESTRICTED REVENUES</b>	<b>\$75,450,487</b>	<b>\$83,665,462</b>	<b>\$95,229,224</b>	<b>\$87,597,213</b>	<b>\$89,252,984</b>	

PROGRAMS	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	ASSUMPTIONS
1110 REGULAR EDUCATION K-6	\$39,843,610	\$41,010,975	\$41,755,381	\$42,144,810	\$42,688,421	2015-16 Staffing costs based on Sept 2015 position control
1130 REGULAR EDUCATION 7-8	12,420,493	11,797,826	12,362,247	12,634,121	12,913,030	Health benefits 0% increase
1140 PARCEL TAX PROGRAM	2,223,854	2,448,682	2,473,624	2,494,067	2,519,472	Reduce 575 ADA
7690-1111 STRS ON-BEHALF CONTRIBUTION			3,100,458	3,635,020	4,169,581	Reduce 13 teachers 3% Salary Increase for all groups (subject to negotiations)
1160 RETIREE MEDICAL	803,552	940,089	873,704	918,438	965,462	K-3 class size at 1:24 PERS rate at 11.847% (increase \$19,146 from 2014-15)
1170 SCHOOL SUPPLIES	356,032	822,185	821,765	827,083	834,687	STRS rate at 10.73% (increase \$1,145,004 from 2014-15)
1175 COPIER MAINTENANCE	94,645	123,788	128,812	133,904	139,201	12% substitute teachers' daily rate increase (\$107,022)
1195 HOME/HOSPITAL	38,739	26,220	26,856	27,165	27,475	2016-17 \$191,748 savings from 5 retirements
1202 SATURDAY SCHOOL	3,296	2,698	3,221	3,294	3,368	\$211,088 savings from leaves/resignations
1226 INTERVENTION	77,993	0	0	0	0	\$1,250,676 step/col for all groups
1250 EXTRA CURRICULAR ACTIVITY	35,100	34,603	36,153	36,660	37,167	Health benefits 5.12% increase
1253 FRONT LOAD FOR SUCCESS	4,735	0	0	0	0	Reduce 335 ADA
1271 PREP PERIOD, 4-6	748,547	758,750	870,451	888,217	906,265	Reduce 14 teachers & Reduce 6 teachers due to loss enrollment in 15-16
1283 LOTTERY, REG ED	1,725,814	1,739,155	1,697,475	1,697,475	1,697,475	Salary level status quo (subject to negotiations)
1298 SUB TEACHERS	757,797	809,003	972,145	982,369	992,593	K-3 class size at 1:24 PERS rate at 13.05% (increase \$120,510 from 2015-16)
1299 NOON DUTY SUPERVISOR	401,479	424,004	463,786	467,441	472,819	STRS rate at 12.58% (increase \$1,558,876 from 2015-16)
3010-1510 TITLE 1	895,952	1,406,141	777,139	711,799	725,632	2017-18 \$191,748 savings from 5 retirements
3010-1511 TITLE 1 PARENT INV.	26,935	22,846	24,000	24,041	24,124	\$211,088 savings from leaves/resignations
3010-1512 TITLE 1 SUMMER SCH/ TRAN	42,486	119,030	186,116	187,512	189,077	\$1,250,676 step/col for all groups
3010-1513 TITLE 1 PROF. DEV.	13,775	34,000	397,464	413,243	397,762	Health benefits 5.12% increase

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	ASSUMPTIONS
3185-1515 TITLE 1 PI CORRECTIVE ACT	188,500	0	0	0	0	
6010-1523 AFTER SCHOOL ED.	456,000	452,367	456,000	456,000	456,000	
4203-1551 TITLE III, LEP	384,525	277,897	338,212	289,851	289,851	
6690-1575 TUPE		1,828				
XXXX-1590 SUPPLEMENTAL -SCHOOLS	1,233,158	725,444	665,787	670,993	677,783	Meet Supplemental Spending Requirements
XXXX-1591 SUPPLEMENTAL - STAFFING	1,111,307	3,124,405	4,716,645	4,870,201	5,000,920	
0000-1592 SUPPLEMENTAL - TECHNOLOGY			249,888	250,064	250,242	
XXXX-1593 SUPPLEMENTAL -DISTRICTWIDE	39,941	1,289,695	994,134	1,184,867	1,251,256	
XXXX-1594 SUPPLEMENTAL - FOSTER YOUTH	0	0	10,000	10,000	10,000	
XXXX-1595 SUPPLEMENTAL - PARENT	0	53,674	102,400	104,896	107,492	
XXXX-1596 SUPPLEMENTAL - STAFF DEV	26,324	505,840	320,311	327,638	335,258	
6300-1634 LOTTERY INST MATERIAL	130,000	93,514	1,207,394	450,000	450,000	
1638 BTSA GRANT	171,353	162,515	100,812	101,481	102,528	
1639 INST MAT REALIGNMENT	136,632	492,932	850,780	700,000	400,000	
1640 BLOCK GRANTS, SIP	937,817	0	0	0	0	
4035-1659 TEACHER QUALITY	322,983	229,507	410,143	320,702	320,702	
9010-1712 SILVER OAK PARTNERSHIP	4,108	1,400	0	0	0	
9010-1715 SCHOOLS DONATION	924,275	1,892,506	1,883,823	1,909,209	1,935,611	
9010-1716 BOOK FAIR	15,404	4,980	0	0	0	
9010-1717 SCHOLARSHIP	86	0	0	0	0	
9010-1718 MICROSOFT TECH GRANT	82,346	169,779	0	0	0	
9010-XXXX OTHER DONATION PROGREMS	5,043	0	104,531	105,750	107,702	
3060-4850 MIGRANT ED	121,705	143,978	138,965	140,730	143,954	

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	ASSUMPTIONS
6500-5001 SPECIAL ED ADMINISTRATION	831,327	822,675	812,479	819,849	828,739	
6500-5050 SPECIAL ED REGIONALIZED SERV	162,120	170,086	178,743	182,325	185,958	
3385-5730 IDEA, PRESCHOOL	520,605	576,158	614,894	628,300	641,963	
6500-5751 NON-PUBLIC SCHOOLS	189,972	360,245	366,816	369,557	372,407	
6500-5755 NON-PUBLIC AGENCY	689,493	511,682	537,916	543,046	548,380	
6500-5758 SDC, SEVERE		65,256	70,980	73,819	76,772	
3310-5770 IDEA, NON-SEVERE	1,963,583	2,053,677	2,226,868	2,264,900	2,332,324	
6500-5776 MENTAL HEALTH	495,132	642,728	482,095	496,930	512,249	
6500-5777 RS, NON-SEVERE	2,348,521	2,649,791	2,806,148	2,865,999	2,926,925	
6500-5778 SDC, NON-SEVERE	1,734,037	1,693,888	1,729,015	1,768,061	1,807,936	
6500-5779 DIS, NON-SEVERE	1,688,510	1,966,829	2,199,963	2,243,999	2,294,550	
9410 ED. SERVICES	107,988	0	0	0	0	
9412 COMMON CORE	1,715,228	972,648	0	0	0	
9415 ASSESSMENT	26,234	4,283	26,617	26,617	26,617	
9420 CURRICULUM DEVELOP	192,568	209,290	208,879	212,361	217,136	
9428 DISTRICT STAFF DEVELOP	229,405	226,357	233,227	237,108	241,682	
9451 AUDIO VISUAL	3,075	11,399	11,106	11,387	11,680	
9455 IMC	23,044	(5,820)	25,349	25,736	26,497	
9459 LIBRARY	863,220	617,025	604,133	615,816	635,106	
9483 SCH ADMINISTRATION	5,609,804	6,033,520	5,976,554	6,092,902	6,237,838	
9485 SCH ADMIN SUPPLIES	63,069	80,314	70,320	70,340	70,361	
9630 PSYCHOLOGICAL SERV.	317,182	315,704	445,312	464,714	484,474	

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	ASSUMPTIONS
5640-9640 MEDI-CAL	99,549	88,725	100,000	100,000	100,000	
9670 HEALTH	764,817	852,660	977,863	997,919	1,026,333	
9690 STAR TESTING	29,836	6,419	11,532	11,532	11,532	
9770 TRANSPORTATION	503,482	117,331	229,822	240,323	258,884	2012-13 add 1 route 2013-14 add two routes
9771 SPECIAL ED TRANSPORT	1,045,184	1,088,783	1,109,910	1,137,051	1,173,118	
9772 OUTSIDE FIELD TRIPS	9,297	11,659	21,218	21,218	21,218	
9773 SUMMER SPCL. ED. TRANS	1,907	16,317	20,885	20,942	21,110	
9811 BOARD OF TRUSTEES	311,465	298,428	227,898	334,859	246,156	Elections in FY 2014-15 & FY 2016-17
9812 SUPERINTENDENT	273,721	269,713	280,794	286,156	291,576	
9813 GENERAL ADMIN SERVICES	279,882	291,717	236,356	240,190	247,573	
9814 INDIRECT COST	(388,397)	(408,440)	(272,976)	(272,976)	(272,976)	
9815 BUSINESS SERVICES	1,107,641	1,169,448	1,312,333	1,341,237	1,385,024	
9819 COMMUNICATIONS		116,096	141,742	144,328	148,744	
9824 WORK STUDY	4,554	4,538	4,816	4,816	4,816	
9826 EMP. RELATIONS	79,648	83,784	97,951	101,519	105,229	
9827 PERSONNEL	544,417	582,838	663,758	677,846	697,181	
9830 PURCHASING	103,624	91,701	93,811	95,488	98,554	
9831 WAREHOUSE	84,879	86,888	91,930	93,556	96,459	
9832 PRINT SHOP	13,244	10,180	22,000	22,000	22,000	
9835 INSURANCE	489,325	603,988	710,415	738,832	768,385	

PROGRAMS	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	ASSUMPTIONS
8150-9836 SAFETY PROG	9,608	12,671	25,688	26,396	27,131	
9840 INFORMATION SERVICES	277,763	568,307	536,271	575,647	591,868	
8150-9850 MAINTENANCE	2,617,576	2,384,483	2,653,142	2,690,434	2,747,602	
8150-9851 VANDALISM	32,795	24,200	58,089	60,015	62,019	
9855 CUSTODIAL SERVICES	1,913,891	2,025,694	2,320,231	2,370,106	2,458,688	
9857 SECURITY	40,740	50,171	57,091	59,232	61,458	
9858 SAFE SCHOOLS	43,661	38,259	55,000	57,200	59,488	
9860 GROUNDS	275,982	287,040	304,145	308,691	317,153	
9870 UTILITIES	1,911,436	2,113,561	2,287,384	2,378,879	2,474,035	
TOTAL EXPENDITURES	<u>\$99,061,983</u>	<u>\$105,007,151</u>	<u>\$113,527,135</u>	<u>\$114,996,243</u>	<u>\$117,272,862</u>	
UNRESTRICTED EXPENDITURES	<u>\$79,364,396</u>	<u>\$85,255,149.05</u>	<u>\$89,640,054</u>	<u>\$91,218,756</u>	<u>\$92,597,911</u>	



11/16/2015	2013-14	2014-15	2015-16	2016-17	2017-18	ASSUMPTIONS
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
<b>SUMMARY</b>						
TOTAL REVENUES	\$96,293,209	\$103,340,085	\$119,435,366	\$111,556,429	\$114,308,626	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 @30.165%, 2015-16 @51.52%, 2016-17 @35.55%, 2017-18 @35.11%
TOTAL EXPENDITURES	99,061,983	105,007,151	113,527,135	114,996,243	117,272,862	4. 9 RETIREMENTS IN 2015-16; 5 RETIREMENTS IN FUTURE YEAR 5. 2017-18 TRANSFER ALL GASB 45 FUND \$1.7M TO GENERAL FUND 6. 3% SALARY INCREASE FOR ALL GROUPS ( SUBJECT TO NEGOTIATION) 7. MEET SUPPLEMENTAL \$ SPENDING REQUIREMENTS
SURPLUS/(DEFICIT)	(\$2,768,775)	(\$1,667,065)	\$5,908,231	(\$3,439,814)	(\$2,964,236)	8. PERS RATE INCREASE IN FUTURE YEARS 2014-15 @11.771%; 2015-16 @11.847% (increase \$19,146); 2016-17 @13.05% ( increase \$120,510); 2017-18 @16.6% (increase \$355,620)
BEGINNING BALANCE						9. STRS RATE INCREASE IN FUTURE YEARS 2014-15 @8.88%; 2015-16 @10.73% (increase \$1,145,004);
UNRESTRICTED	\$15,860,129	\$11,946,220	\$10,356,533	\$15,945,703	\$12,324,160	2016-17 @12.58% (increase \$1,588,876); 2017-18 @14.43% (increase \$1,588,876)
RESTRICTED	\$2,527,286	\$3,672,420	\$3,595,042	\$3,914,104	\$4,095,833	10. ONE TIME DISCRETIONARY FUNDS \$530 PER ADA IN 2015-16 ONLY
ENDING BALANCE	\$15,618,641	\$13,951,575	\$19,859,806	\$16,419,993	\$13,455,757	11. ADD 1.625 FTE FOR CUSTODIAL SERVICES 12. 12% COST INCREASE FOR SUBSTITUTE TEACHERS' DAILY RATE 13. ADD 3 FTE MIDDLE SCHOOL COUNSELORS 14. ADD 0.4 FTE STEAM TEACHER 15. INCREASE SEAT HOURS FROM 100 TO 125 16. ROUTING MAINTENANCE ACCOUNT CONTRIBUTION AT 2.4% 17. ADD 1.22 FTE FOR TRANSPORTATION SERVICES
COMPONENTS OF ENDING BALANCE						18. ADD 0.5 FTE NURSE
<b>A) NONSPENDABLE</b>						
1 REVOLVING CASH	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
2 STORES	46,767	49,504	46,767	46,767	46,767	
3 PREPAID EXPENDITURES	1,192,232	1,360,418	1,192,232	1,192,232	1,192,232	
<b>B) RESTRICTED</b>						
MAIN. RESERVES	58,121	299,508	309,351	307,412	519,754	FY2015-16 required minimum reserve level is 3%; \$3,405,814
RESTRICTED	3,614,300	3,295,534	3,604,753	3,788,421	3,956,770	Committed for Textbook adoptions/ Tech Update \$3,000,000 The amount in excess of minimum reserve is \$8,285,890
<b>C) COMMITTED</b>						The excess reserve is needed due to the following:
STABILIZATION ARRANGEMENTS	0	0	0	0	0	1. Union contract negotiations
OTHER COMMITMENTS	0	0	3,000,000	3,000,000	3,000,000	2. PERS/STRS contribution rate increases
<b>D) ASSIGNED</b>						3. Projected future enrollment decline
OTHER ASSIGNMENTS	0	24,746	0	0	0	4. District on-going structural deficit spending
<b>E) UNASSIGNED/UNAPPROPRIATED</b>						2016-17 deficit spending \$3,621,543; 2017-18 deficit spending \$3,344,927
RESERVE FOR ECO. UNCERTAINTIES	2,971,860	3,150,215	3,405,814	3,449,887	3,518,186	
UNASSIGNED/UNAPPROPRIATED	7,720,362	5,756,651	8,285,890	4,620,274	1,207,048	5. Maintain 3 years projected minimum 3% reserve requirement
	\$15,618,640	\$13,951,575	\$19,859,806	\$16,419,993	\$13,455,757	
UNRESTRICTED (DEFICIT)/SURPLUS	(\$3,913,909)	(\$1,589,687)	\$5,589,170	(\$3,621,543)	(\$3,344,927)	
% of AVAILABLE RESERVE	10.79%	8.48%	10.30%	7.02%	4.03%	

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	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
<b>REVENUES</b>							
REVENUE LIMIT/LCFF	\$64,835,376	\$65,138,743	\$80,979,112	\$87,787,602	\$95,063,416	\$94,588,657	\$95,074,715
FEDERAL	0	0	0	0	0	0	0
STATE	11,378,414	11,272,571	2,135,098	3,005,342	8,784,355	2,161,475	2,161,475
LOCAL	3,408,720	2,765,163	2,831,769	3,239,207	3,465,878	3,175,682	3,175,682
SUBTOTAL	<u>\$79,622,511</u>	<u>\$79,176,477</u>	<u>\$85,945,979</u>	<u>\$94,032,152</u>	<u>\$107,313,649</u>	<u>\$99,925,814</u>	<u>\$100,411,872</u>
<b>EXPENDITURES</b>							
CERTIFICATED SALARIES	\$45,876,440	\$47,385,945	\$48,532,716	\$50,554,070	\$52,206,955	\$51,954,795	\$51,812,634
CLASSIFIED SALARIES	4,706,475	5,241,702	6,365,514	6,967,116	7,727,656	7,757,656	7,757,656
EMPLOYEE BENEFITS	18,893,454	19,662,563	20,227,919	21,436,960	22,783,088	24,196,539	25,834,674
BOOKS & SUPPLIES	1,660,304	1,376,373	1,757,323	2,800,016	3,209,991	3,247,062	3,010,450
CONTRACTED SERVICES	2,009,593	2,348,077	2,390,486	3,405,917	3,514,131	3,848,782	3,952,260
CAPITAL OUTLAY	14,424	46,477	98,527	3,341	0	0	0
OTHER SOURCES/USES	(277,604)	(317,983)	(8,087)	87,730	198,233	213,921	230,237
SUBTOTAL	<u>\$72,883,087</u>	<u>\$75,743,153</u>	<u>\$79,364,397</u>	<u>\$85,255,149</u>	<u>\$89,640,054</u>	<u>\$91,218,755</u>	<u>\$92,597,911</u>
DEFICIT/SURPLUS	\$6,739,424	\$3,433,324	\$6,581,582	\$8,777,003	\$17,673,595	\$8,707,059	\$7,813,961
TRANSFERS IN/OUT	(\$7,705,195)	(\$8,573,569)	(\$10,495,492)	(\$10,366,690)	(\$12,084,424)	(\$12,328,601)	(\$11,158,888)
SUBTOTAL	<u>(\$965,771)</u>	<u>(\$5,140,245)</u>	<u>(\$3,913,910)</u>	<u>(\$1,589,687)</u>	<u>\$5,589,171</u>	<u>(\$3,621,542)</u>	<u>(\$3,344,927)</u>
Beginning Balance	\$21,966,145	\$21,000,374	\$15,860,129	\$11,946,219	\$10,356,532	\$15,945,703	\$12,324,161
Ending Balance	<u>\$21,000,374</u>	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$10,356,532</u>	<u>\$15,945,703</u>	<u>\$12,324,161</u>	<u>\$8,979,234</u>
<b>Components of Ending Balance</b>							
A) <b>NONSPENDABLE</b>							
1 REVOLVING CASH	15,000	15,000	15,000	15,000	15,000	15,000	15,000
2 STORES	70,160	57,888	46,767	49,504	46,767	46,767	46,767
3 PREPAID EXPENDITURES	1,110,290	1,191,521	1,192,232	1,360,418	1,192,232	1,192,232	1,192,232
B) <b>RESTRICTED</b>							
MAIN. RESERVES	0	0	0	0	0	0	0
RESTRICTED	0	0	0	0	0	0	0
C) <b>COMMITTED</b>							
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) <b>ASSIGNED</b>							
OTHER ASSIGNMENTS	668,573	431,299	0	24,746	0	0	0
E) <b>UNASSIGNED/UNAPPROPRIATED</b>							
RESERVE FOR ECO. UNCERTAINTIES	2,826,708	2,881,226	2,971,860	3,150,215	3,405,814	3,449,887	3,518,186
UNASSIGNED/UNAPPROPRIATED	16,309,643	11,283,195	7,720,361	5,756,650	8,285,890	4,620,275	1,207,049
	<u>\$21,000,374</u>	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$10,356,532</u>	<u>\$15,945,703</u>	<u>\$12,324,161</u>	<u>\$8,979,234</u>

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	<u>2011-12</u> <u>ACTUAL</u>	<u>2012-13</u> <u>ACTUAL</u>	<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>BUDGET</u>	<u>2016-17</u> <u>BUDGET</u>	<u>2017-18</u> <u>BUDGET</u>
<b>REVENUES</b>							
REVENUE LIMIT/LCFF	\$844,878	\$811,673	\$0	\$0	\$0	\$0	\$0
FEDERAL	6,650,310	4,269,744	4,520,820	4,768,958	4,658,796	4,474,636	4,477,860
STATE	3,578,082	3,725,897	4,443,854	1,558,208	5,474,568	5,141,020	5,675,581
LOCAL	3,608,053	3,152,004	1,382,556	2,980,767	1,988,354	2,014,959	2,043,313
SUBTOTAL	<u>\$14,681,323</u>	<u>\$11,959,319</u>	<u>\$10,347,230</u>	<u>\$9,307,934</u>	<u>\$12,121,718</u>	<u>\$11,630,615</u>	<u>\$12,196,754</u>
<b>EXPENDITURES</b>							
CERTIFICATED SALARIES	\$6,945,843	\$5,832,901	\$6,086,394	\$6,210,841	\$6,320,565	\$6,227,416	\$6,223,083
CLASSIFIED SALARIES	4,304,713	3,587,194	2,773,070	3,077,636	2,839,932	2,839,932	2,839,932
EMPLOYEE BENEFITS	4,453,659	3,812,753	3,275,662	3,580,605	6,635,155	7,414,030	8,259,990
BOOKS & SUPPLIES	1,508,353	2,114,810	2,073,366	2,094,065	3,267,512	2,402,365	2,400,180
CONTRACTED SERVICES	3,690,754	4,226,424	5,123,542	4,287,957	4,439,941	4,502,169	4,552,286
CAPITAL OUTLAY	35,209	56,203	4,149	17,311	0	0	0
OTHER SOURCES/USES	401,967	667,451	361,403	483,586	383,976	391,576	399,480
SUBTOTAL	<u>\$21,340,498</u>	<u>\$20,297,736</u>	<u>\$19,697,587</u>	<u>\$19,752,002</u>	<u>\$23,887,081</u>	<u>\$23,777,488</u>	<u>\$24,674,951</u>
DEFICIT/SURPLUS	(\$6,659,176)	(\$8,338,417)	(\$9,350,356)	(\$10,444,068)	(\$11,765,363)	(\$12,146,873)	(\$12,478,197)
TRANSFERS IN/OUT	\$7,705,195	\$8,573,569	\$10,495,492	\$10,366,690	\$12,084,424	\$12,328,601	\$12,858,888
SUBTOTAL	<u>\$1,046,019</u>	<u>\$235,152</u>	<u>\$1,145,136</u>	<u>(\$77,378)</u>	<u>\$319,061</u>	<u>\$181,728</u>	<u>\$380,691</u>
Beginning Balance	<u>\$1,246,115</u>	<u>\$2,292,134</u>	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$3,595,044</u>	<u>\$3,914,105</u>	<u>\$4,095,833</u>
Ending Balance	<u>\$2,292,134</u>	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$3,595,044</u>	<u>\$3,914,105</u>	<u>\$4,095,833</u>	<u>\$4,476,524</u>
<b>Components of Ending Balance</b>							
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	299,508	309,351	307,412	519,754
RESTRICTED	1,988,588	2,469,165	3,614,301	3,295,536	3,604,754	3,788,421	3,956,769
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>\$3,595,044</u>	<u>\$3,914,105</u>	<u>\$4,095,833</u>	<u>\$4,476,524</u>

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	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
<b>REVENUES</b>							
REVENUE LIMIT/LCFF	\$65,680,254	\$65,950,416	\$80,979,112	\$87,787,602	\$95,063,416	\$94,588,657	\$95,074,715
FEDERAL	6,650,310	4,269,744	4,520,820	4,768,958	4,658,796	4,474,636	4,477,860
STATE	14,956,497	14,998,468	6,578,953	4,563,551	14,258,923	7,302,495	7,837,056
LOCAL	7,016,772	5,917,167	4,214,324	6,219,974	5,454,232	5,190,641	5,218,995
SUBTOTAL	<u>\$94,303,833</u>	<u>\$91,135,796</u>	<u>\$96,293,209</u>	<u>\$103,340,085</u>	<u>\$119,435,367</u>	<u>\$111,556,429</u>	<u>\$112,608,626</u>
<b>EXPENDITURES</b>							
CERTIFICATED SALARIES	\$52,822,284	\$53,218,846	\$54,619,110	\$56,764,911	\$58,527,520	\$58,182,211	\$58,035,717
CLASSIFIED SALARIES	9,011,189	8,828,896	9,138,583	10,044,752	10,567,588	10,597,588	10,597,588
EMPLOYEE BENEFITS	23,347,113	23,475,316	23,503,581	25,017,565	29,418,243	31,610,569	34,094,664
BOOKS & SUPPLIES	3,168,657	3,491,183	3,830,689	4,894,081	6,477,503	5,649,427	5,410,630
CONTRACTED SERVICES	5,700,347	6,574,501	7,514,028	7,693,874	7,954,072	8,350,951	8,504,546
CAPITAL OUTLAY	49,633	102,679	102,676	20,652	0	0	0
OTHER SOURCES/USES	124,362	349,468	353,316	571,316	582,209	605,497	629,717
SUBTOTAL	<u>\$94,223,585</u>	<u>\$96,040,889</u>	<u>\$99,061,983</u>	<u>\$105,007,151</u>	<u>\$113,527,135</u>	<u>\$114,996,243</u>	<u>\$117,272,862</u>
DEFICIT/SURPLUS	\$80,248	(\$4,905,093)	(\$2,768,774)	(\$1,667,065)	\$5,908,232	(\$3,439,814)	(\$4,664,236)
TRANSFERS IN/OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700,000
SUBTOTAL	<u>\$80,248</u>	<u>(\$4,905,093)</u>	<u>(\$2,768,774)</u>	<u>(\$1,667,065)</u>	<u>\$5,908,232</u>	<u>(\$3,439,814)</u>	<u>(\$2,964,236)</u>
Beginning Balance	\$23,212,260	\$23,292,508	\$18,387,415	\$15,618,641	\$13,951,576	\$19,859,808	\$16,419,994
Ending Balance	<u>\$23,292,508</u>	<u>\$18,387,415</u>	<u>\$15,618,641</u>	<u>\$13,951,576</u>	<u>\$19,859,808</u>	<u>\$16,419,994</u>	<u>\$13,455,758</u>
<b>Components of Ending Balance</b>							
A) <b>NONSPENDABLE</b>							
1 REVOLVING CASH	15,000	15,000	15,000	15,000	15,000	15,000	15,000
2 STORES	70,160	57,888	46,767	49,504	46,767	46,767	46,767
3 PREPAID EXPENDITURES	1,110,290	1,191,521	1,192,232	1,360,418	1,192,232	1,192,232	1,192,232
B) <b>RESTRICTED</b>							
MAIN. RESERVES	303,546	58,121	58,121	299,508	309,351	307,412	519,754
RESTRICTED	1,988,588	2,469,165	3,614,301	3,295,535	3,604,753	3,788,421	3,956,770
C) <b>COMMITTED</b>							
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) <b>ASSIGNED</b>							
OTHER ASSIGNMENTS	668,573	431,299	0	24,746	0	0	0
E) <b>UNASSIGNED/UNAPPROPRIATED</b>							
RESERVE FOR ECO. UNCERTAINTIES	2,826,708	2,881,226	2,971,860	3,150,215	3,405,814	3,449,887	3,518,186
UNASSIGNED/UNAPPROPRIATED	16,309,643	11,283,195	7,720,361	5,756,651	8,285,890	4,620,274	1,207,048
	<u>\$23,292,508</u>	<u>\$18,387,415</u>	<u>\$15,618,641</u>	<u>\$13,951,576</u>	<u>\$19,859,807</u>	<u>\$16,419,993</u>	<u>\$13,455,757</u>
% of AVAILABLE RESERVE	20.31%	14.75%	10.79%	8.48%	10.30%	7.02%	4.03%

EVERGREEN SCHOOL DISTRICT  
CAFETERIA FUND (130)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
<b>REVENUE</b>							
FEDERAL LUNCH	\$1,895,581	\$1,938,720	\$1,937,354	\$1,938,792	\$1,950,000	\$2,076,000	\$2,076,000
STATE LUNCH	151,605	154,456	141,538	152,368	157,000	159,500	164,000
LOCAL SALES	1,834,673	1,787,467	1,734,307	1,628,337	1,918,000	1,940,000	1,940,000
TOTAL REVENUES	<u>\$3,881,860</u>	<u>\$3,880,643</u>	<u>\$3,813,199</u>	<u>\$3,719,497</u>	<u>\$4,025,000</u>	<u>\$4,175,500</u>	<u>\$4,180,000</u>
<b>EXPENDITURES</b>							
CAFETERIA	\$3,912,364 0	\$4,110,641 0	\$3,947,915 0	\$3,795,606 0	\$4,291,868 0	\$4,177,088 0	\$4,177,088 0
TOTAL EXPENDITURES	<u>\$3,912,364</u>	<u>\$4,110,641</u>	<u>\$3,947,915</u>	<u>\$3,795,606</u>	<u>\$4,291,868</u>	<u>\$4,177,088</u>	<u>\$4,177,088</u>
SURPLUS/(DEFICIT)	(\$30,504)	(\$229,997)	(\$134,716)	(\$76,110)	(\$266,868)	(\$1,588)	\$2,912
BEGINNING BALANCE	\$769,563	\$739,059	\$509,062	\$374,346	\$298,236	\$31,368	\$29,780
ENDING BALANCE	<u>\$739,059</u>	<u>\$509,062</u>	<u>\$374,346</u>	<u>\$298,236</u>	<u>\$31,368</u>	<u>\$29,780</u>	<u>\$32,692</u>
<b>COMPONENTS OF ENDING BALANCE</b>							
<b>A) NONSPENDABLE</b>							
1 REVOLVING CASH	\$200	\$200	\$200	\$200	\$200	\$200	\$200
2 STORES	123,300	146,606	117,860	82,145	82,145	82,145	82,145
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>	615,559	362,255	256,286	215,891	(50,977)	(52,565)	(49,653)
	<u>739,059</u>	<u>509,062</u>	<u>374,346</u>	<u>298,236</u>	<u>31,368</u>	<u>29,780</u>	<u>32,692</u>

EVERGREEN SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND (140)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
<b>REVENUE</b>							
STATE SHARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	24	19	14	16	0	0	0
TRANSFER-IN	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$24</u>	<u>\$19</u>	<u>\$14</u>	<u>\$16</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>EXPENDITURES</b>							
MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFER-OUT	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$24</u>	<u>\$19</u>	<u>\$14</u>	<u>\$16</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>BEGINNING BALANCE</b>	<u>\$3,346</u>	<u>\$3,370</u>	<u>\$3,389</u>	<u>\$3,403</u>	<u>\$3,419</u>	<u>\$3,419</u>	<u>\$3,419</u>
<b>ENDING BALANCE</b>	<u>\$3,370</u>	<u>\$3,389</u>	<u>\$3,403</u>	<u>\$3,419</u>	<u>\$3,419</u>	<u>\$3,419</u>	<u>\$3,419</u>
<b>COMPONENTS OF</b>							
<b>ENDING BALANCE</b>							
<b>A) NONSPENDABLE</b>							
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>B) RESTRICTED</b>	0	0	0	0	0	0	0
<b>C) COMMITTED</b>	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>							
OTHER ASSIGNMENTS	3,370	3,389	3,403	3,419	3,419	3,419	3,419
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0
	<u>\$3,370</u>	<u>\$3,389</u>	<u>\$3,403</u>	<u>\$3,419</u>	<u>\$3,419</u>	<u>\$3,419</u>	<u>\$3,419</u>

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

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
<b>REVENUE</b>							
INTEREST	\$11,766	\$9,525	\$7,135	\$7,878	\$12,150	\$7,900	\$7,900
TRANSFER - IN	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$11,766</u>	<u>\$9,525</u>	<u>\$7,135</u>	<u>\$7,878</u>	<u>\$12,150</u>	<u>\$7,900</u>	<u>\$7,900</u>
<b>EXPENDITURES</b>							
TRANSFER - OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700,000
<b>TOTAL EXPENDITURES</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,700,000</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$11,766</u>	<u>\$9,525</u>	<u>\$7,135</u>	<u>\$7,878</u>	<u>\$12,150</u>	<u>\$7,900</u>	<u>(\$1,692,100)</u>
<b>BEGINNING BALANCE</b>	<u>\$1,665,047</u>	<u>\$1,676,813</u>	<u>\$1,686,338</u>	<u>\$1,693,472</u>	<u>\$1,701,351</u>	<u>\$1,713,501</u>	<u>\$1,721,401</u>
<b>ENDING BALANCE</b>	<u>\$1,676,813</u>	<u>\$1,686,338</u>	<u>\$1,693,472</u>	<u>\$1,701,351</u>	<u>\$1,713,501</u>	<u>\$1,721,401</u>	<u>\$29,301</u>
<b>COMPONENTS OF</b>							
<b>ENDING BALANCE</b>							
<b>A) NONSPENDABLE</b>							
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>B) RESTRICTED</b>							
<b>C) COMMITTED</b>							
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0
OTHER COMMITMENTS	1,676,813	1,686,338	1,693,472	1,701,351	1,713,501	1,721,401	29,301
<b>D) ASSIGNED</b>							
OTHER ASSIGNMENTS	0	0	0	0	0	0	0
<b>E) UNASSIGNED/UNAPPROPRIATED</b>							
	0	0	0	0	0	0	0
	<u>\$1,676,813</u>	<u>\$1,686,338</u>	<u>\$1,693,472</u>	<u>\$1,701,351</u>	<u>\$1,713,501</u>	<u>\$1,721,401</u>	<u>\$29,301</u>

EVERGREEN SCHOOL DISTRICT  
BUILDING FUND (210)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
<b>REVENUE</b>							
INTEREST/ LOCAL REV	\$101,456	\$78,881	\$42,478	\$43,272	\$50,000	\$50,000	\$50,000
TRANSFER - IN	0	0	0	0	0	0	0
BOND SALE	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$101,456</u>	<u>\$78,881</u>	<u>\$42,478</u>	<u>\$43,272</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>
<b>EXPENDITURES</b>							
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	82,081	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
<b>TOTAL EXPENDITURES</b>	<u>\$119,548</u>	<u>\$4,404,404</u>	<u>\$671,357</u>	<u>\$82,081</u>	<u>\$132,000</u>	<u>\$132,000</u>	<u>\$132,000</u>
<b>SURPLUS/(DEFICIT)</b>	<u>(\$18,092)</u>	<u>(\$4,325,523)</u>	<u>(\$628,879)</u>	<u>(\$38,809)</u>	<u>(\$82,000)</u>	<u>(\$82,000)</u>	<u>(\$82,000)</u>
<b>BEGINNING BALANCE</b>	\$14,431,927	\$14,413,836	\$10,088,313	\$9,459,433	\$9,420,624	\$9,338,624	\$9,256,624
<b>ENDING BALANCE</b>	<u>\$14,413,836</u>	<u>\$10,088,313</u>	<u>\$9,459,433</u>	<u>\$9,420,624</u>	<u>\$9,338,624</u>	<u>\$9,256,624</u>	<u>\$9,174,624</u>
<b>COMPONENTS OF ENDING BALANCE</b>							
<b>A) NONSPENDABLE</b>							
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>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	14,413,836	10,088,313	9,459,433	9,420,624	9,338,624	9,256,624	9,174,624
<b>E) UNASSIGNED/UNAPPROPRIATED</b>							
0	0	0	0	0	0	0	0
	<u>\$14,413,836</u>	<u>\$10,088,313</u>	<u>\$9,459,433</u>	<u>\$9,420,624</u>	<u>\$9,338,624</u>	<u>\$9,256,624</u>	<u>\$9,174,624</u>



EVERGREEN SCHOOL DISTRICT  
BOND FUND (211)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
<b>REVENUE</b>							
INTEREST/ LOCAL REV	(\$174,676)	\$12,037	\$9,634	\$3,003	\$500	\$0	\$0
TRANSFER - IN	6,000,000	11,683,717	0	0	0	0	0
BOND SALE	0		0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$5,825,324</u>	<u>\$11,695,754</u>	<u>\$9,634</u>	<u>\$3,003</u>	<u>\$500</u>	<u>\$0</u>	<u>\$0</u>
<b>EXPENDITURES</b>							
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	172,216	200,000	164,015	0
9968 INSURANCE REPAIR	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$6,288,063</u>	<u>\$8,823,250</u>	<u>\$3,474,278</u>	<u>\$172,216</u>	<u>\$200,000</u>	<u>\$164,015</u>	<u>\$0</u>
<b>SURPLUS/(DEFICIT)</b>	<u>(\$462,739)</u>	<u>\$2,872,503</u>	<u>(\$3,464,644)</u>	<u>(\$169,213)</u>	<u>(\$199,500)</u>	<u>(\$164,015)</u>	<u>\$0</u>
<b>BEGINNING BALANCE</b>	<u>\$1,817,895</u>	<u>\$1,355,156</u>	<u>\$4,227,659</u>	<u>\$763,015</u>	<u>\$593,802</u>	<u>\$394,302</u>	<u>\$230,287</u>
<b>ENDING BALANCE</b>	<u>\$1,355,156</u>	<u>\$4,227,659</u>	<u>\$763,015</u>	<u>\$593,802</u>	<u>\$394,302</u>	<u>\$230,287</u>	<u>\$230,287</u>
<b>COMPONENTS OF</b>							
<b>ENDING BALANCE</b>							
<b>A) NONSPENDABLE</b>							
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>B) RESTRICTED</b>							
<b>C) COMMITTED</b>							
<b>D) ASSIGNED</b>							
OTHER ASSIGNMENTS	1,355,156	4,227,659	763,015	593,802	394,302	230,287	230,287
<b>E) UNASSIGNED/UNAPPROPRIATED</b>							
	0	0	0	0	0	0	0
	<u>\$1,355,156</u>	<u>\$4,227,659</u>	<u>\$763,015</u>	<u>\$593,802</u>	<u>\$394,302</u>	<u>\$230,287</u>	<u>\$230,287</u>

EVERGREEN SCHOOL DISTRICT  
BOND FUND (212)

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET
<b>REVENUE</b>							
INTEREST/ LOCAL REV				\$0	\$0	\$20,000	\$20,000
TRANSFER - IN				0	0	0	0
BOND SALE				0	30,000,000	30,000,000	0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000,000</b>	<b>\$30,020,000</b>	<b>\$20,000</b>
<b>EXPENDITURES</b>							
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				932,080	2,810,264	30,000,000	18,000,000
9968 INSURANCE REPAIR				0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$932,080</b>	<b>\$2,810,264</b>	<b>\$30,000,000</b>	<b>\$18,000,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$27,189,736</b>	<b>\$20,000</b>	<b>(\$17,980,000)</b>
<b>BEGINNING BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$26,257,656</b>	<b>\$26,277,656</b>
<b>ENDING BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$26,257,656</b>	<b>\$26,277,656</b>	<b>\$8,297,656</b>
<b>COMPONENTS OF</b>							
<b>ENDING BALANCE</b>							
<b>A) NONSPENDABLE</b>							
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>B) RESTRICTED</b>	0	0	0	0	0	0	0
<b>C) COMMITTED</b>	0	0	0	0	0	0	0
<b>d) ASSIGNED</b>							
OTHER ASSIGNMENTS	0	0	0	(932,080)	26,257,656	26,277,656	8,297,656
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$26,257,656</b>	<b>\$26,277,656</b>	<b>\$8,297,656</b>

EVERGREEN SCHOOL DISTRICT  
CAPITAL FACILITIES FUND (250)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
<b>REVENUE</b>							
INTEREST	\$4,301	\$7,248	\$5,264	\$4,836	\$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	404,733	290,000	200,000	200,000
<b>TOTAL REVENUES</b>	<u>\$286,496</u>	<u>\$964,697</u>	<u>\$288,142</u>	<u>\$409,569</u>	<u>\$294,760</u>	<u>\$204,760</u>	<u>\$204,760</u>
<b>EXPENDITURES</b>							
FACILITIES	\$0	\$57,613	\$1,127,076	\$55,514	\$182,000	\$182,000	\$182,000
TRANSFERS-OUT	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$0</u>	<u>\$57,613</u>	<u>\$1,127,076</u>	<u>\$55,514</u>	<u>\$182,000</u>	<u>\$182,000</u>	<u>\$182,000</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$286,496</u>	<u>\$907,085</u>	<u>(\$838,934)</u>	<u>\$354,055</u>	<u>\$112,760</u>	<u>\$22,760</u>	<u>\$22,760</u>
<b>BEGINNING BALANCE</b>	<u>\$554,813</u>	<u>\$841,308</u>	<u>\$1,748,393</u>	<u>\$909,459</u>	<u>\$1,263,514</u>	<u>\$1,376,274</u>	<u>\$1,399,034</u>
<b>ENDING BALANCE</b>	<u>\$841,308</u>	<u>\$1,748,393</u>	<u>\$909,459</u>	<u>\$1,263,514</u>	<u>\$1,376,274</u>	<u>\$1,399,034</u>	<u>\$1,421,794</u>
<b>COMPONENTS OF ENDING BALANCE</b>							
<b>A) NONSPENDABLE</b>							
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>B) RESTRICTED</b>	0	0	0	0	0	0	0
<b>C) COMMITTED</b>	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>							
OTHER ASSIGNMENTS	841,308	1,748,393	909,459	1,263,514	1,376,274	1,399,034	1,421,794
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0
	<u>\$841,308</u>	<u>\$1,748,393</u>	<u>\$909,459</u>	<u>\$1,263,514</u>	<u>\$1,376,274</u>	<u>\$1,399,034</u>	<u>\$1,421,794</u>

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

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>
<b>REVENUE</b>							
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
<b>TOTAL REVENUES</b>	<u>\$67,012</u>	<u>\$16,211</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>EXPENDITURES</b>							
TRANSFER - OUT	\$6,000,000	\$7,238,717	\$0	\$0	\$0	\$0	\$0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$6,000,000</u>	<u>\$7,238,717</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>SURPLUS/(DEFICIT)</b>	<u>(\$5,932,988)</u>	<u>(\$7,222,506)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>BEGINNING BALANCE</b>	\$13,200,493	\$7,267,505	\$0	\$0	\$0	\$0	\$0
<b>ENDING BALANCE</b>	<u>\$7,267,505</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>COMPONENTS OF</b>							
<b>ENDING BALANCE</b>							
<b>A) NONSPENDABLE</b>							
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>B) RESTRICTED</b>	0	0	0	0	0	0	0
<b>C) COMMITTED</b>	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>							
OTHER ASSIGNMENTS	7,267,505	0	0	0	0	0	0
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	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>