



**Evergreen**  
School District

**2016-17 Budget Update**  
**November 10, 2016**  
**Board Meeting**

	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>	<u>LOCAL CONTROL FUNDING FORMULA ASSUMPTIONS</u>			
							<u>Year</u>	<u>Actual P-2 ADA without COE</u>	<u>Funded ADA with COE</u>	<u>DOF LCFF PER ADA</u>
<b>REVENUE LIMIT/ LOCAL CONTROL FUNDING FORMULA</b>										
8011 STATE AID/LCFF	\$27,111,893	\$21,784,477	\$26,470,913	\$25,751,275	\$27,195,303	\$30,352,743	2012-13	13,003	13,163	\$5,943
8011 SUP/CON LCFF		\$5,717,528	\$7,059,165	\$7,465,075	\$7,488,011	\$7,427,714	2013-14	12,851	13,114	\$6,171
8012 EDUCATION PROTECTION ACC	\$14,001,006	\$17,441,061	\$16,362,060	\$15,808,829	\$12,319,513	\$6,249,649	2014-15	12,496	12,966	\$6,776
8019 PRIOR YEAR, STATE AID	-84,951	-56,101	8,260	0	0	0	2015-16	11,962	12,611	\$7,582
8021 HOMEOWNERS EXEMPT	225,491	231,755	\$217,886	\$224,423	\$231,155	\$238,090	2016-17	11,465	12,069	\$7,970
8041 SECURED ROLL TAX	35,338,748	38,102,999	\$40,120,349	\$41,323,959	\$42,563,678	\$43,840,589	2017-18	11,091	11,580	\$8,254
8042 UNSECURED ROLL TAX	2,690,672	2,855,028	\$2,945,923	\$3,034,301	\$3,125,330	\$3,219,089	2018-19	10,749	11,206	\$8,395
8046 SUPPLEMENTAL ERAF	0	(1,682,517)	(\$909,820)	(\$937,115)	(\$965,228)	(\$994,185)				
8044 SUPPLEMENTAL TAX	1,696,252	3,393,372	\$3,414,891	\$3,517,338	\$3,622,858	\$3,731,544				
TOTAL REVENUE LIMIT	<b>\$80,979,112</b>	<b>\$87,787,602</b>	<b>\$95,689,627</b>	<b>\$96,188,085</b>	<b>\$95,580,620</b>	<b>\$94,065,233</b>		<u>Enrollment without COE</u>		
<b>FEDERAL</b>							2012-13	13,375		
3010-8290 TITLE 1	\$979,147	\$1,582,228	\$1,314,048	\$1,244,947	\$1,266,522	\$1,288,692	2013-14	13,162		
3060-8290 MIGRANT ED	121,705	143,978	155,797	154,688	154,707	158,777	2014-15	12,857		
3185-8290 TITLE 1 PI CORRECTIVE ACT	188,500	0	0	0	0	0	2015-16	12,282		
3310-8181 IDEA BASIC ENT.	1,989,140	2,075,064	2,030,014	2,035,658	2,035,658	2,035,658	2016-17	11,820	as Sept 16, 2016	
3315-8182 IDEA PRESCHOOL	62,923	63,102	65,642	61,938	61,938	61,938	2017-18	11,434		
3320-8182 IDEA PRESCHOOL LOC	105,480	115,230	118,481	107,947	107,947	107,947	2018-19	11,081		
3327-8182 IDEA MENTAL HEALTH	207,361	124,469	125,917	83,821	80,598	80,598				
3345-8182 IDEA PRE SCH STAFF DEV	669	630	720	617	617	617				
4035-8290 TEACHER QUALITY	322,983	229,507	417,573	312,552	315,119	317,741				
4203-8290 TITLE III, LEP	384,525	277,897	191,080	437,877	291,735	291,735				
5640-8290 MEDICAL	158,387	156,854	170,143	100,000	100,000	100,000				
TOTAL FEDERAL	\$4,520,820	\$4,768,958	\$4,589,416	\$4,540,045	\$4,414,841	\$4,443,703				
<b>STATE</b>										
0000-8550 MANDATED BLOCK GRANT	364,081	1,219,156	6,968,997	2,899,789	364,000	364,000	2014-15	One time Mandate Additional \$66 per pupil		
0000-8590 MEDI-CAL ADM UNRESTRICTE	45,203	47,031	117,947	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	1,724,422	1,621,775	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	456,000	456,000				
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	538,882	474,948	460,303				
6512-8590 SPECIAL ED - MENTAL HEALTH	643,523	612,948	620,136	600,000	600,000	600,000				
6530-8590 IDEA LOW INCIDENCE	4,414	0	0	0	0	0				
6690-8590 TUPE		1,828	2,672							
7690-8590 STRS			3,848,059	4,000,000	4,588,235	5,176,471				
7405-8590 COMMON CORE	2,687,876	0	0	0	0	0		One Time Revenue for Common Core		
TOTAL STATE	\$6,578,953	\$4,563,551	\$15,426,374	\$10,581,603	\$8,204,958	\$8,728,540				

	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>	ASSUMPTIONS
<b>LOCAL</b>							
8621 PARCEL TAXES	\$2,215,443	\$2,473,428	\$2,473,614	\$2,467,382	\$2,448,682	\$2,448,682	5- year Parcel Tax ends 06-30-2019
8631 SALE OF EQUIPMENT	1,948	9,945	48,760	10,000	10,000	10,000	
8650 LEASES	404,161	550,138	575,448	570,000	570,000	570,000	Rental Income from YMCA/COE/Church/Other
8660 INTEREST	98,036	88,943	172,108	172,000	172,000	172,000	
8699 MISC UNRESTRICTED	76,848	65,483	55,161	80,000	80,000	80,000	
0000-8699 TRANSPORTATION FEES/GRANT:	35,332	51,270	703,374	50,000	50,000	50,000	
9010-8699 OTHER GRANTS	21,674	0	249,015	289,326	0	0	
9010-8699 ELDT	23,966	0	0	0	0	0	
9010-8699 DONATION	940,223	1,898,676	1,855,047	1,909,209	1,909,209	1,909,209	
9010-8699 SPECIAL ED DONATION	300	0	0	0	0	0	
9010-8699 GATE /EEEF DONATION	200,000	0	0	0	0	0	Multi-year Donation for Library Services
9010-8699 MICROSOFT TECH GRANT	82,346	169,779	0	0	0	0	
<b>TOTAL LOCAL</b>	<b>\$4,100,278</b>	<b>\$5,307,662</b>	<b>\$6,132,526</b>	<b>\$5,547,917</b>	<b>\$5,239,891</b>	<b>\$5,239,891</b>	
<b>OTHER SOURCES</b>							
<b>TRANSFERS IN</b>							
6500-8793 SELPA, SPEC. ED.	114,046	912,312	397,974	0	0	0	2014-15 COE Prior Year Refund
0000-8997 GASB 45 TRANSFER	0	0	0	0	0	0	2015-16 State Prior Year Refund
<b>CONTRIBUTE TO RES. PROG.</b>							
8981 SPECIAL ED.	(\$7,851,496)	(\$7,703,949)	(\$8,713,730)	(\$10,777,515)	(\$11,051,333)	(\$11,331,708)	
8983 REGULAR TRANS.	(477,447)	(77,720)	(105,292)	(224,457)	(237,246)	(250,290)	
8983 SPECIAL ED. TRANS.	(740,135)	(798,143)	(1,117,058)	(1,047,441)	(1,085,824)	(1,125,574)	
8985 MAINTENANCE	(2,659,979)	(2,662,741)	(2,959,908)	(2,662,741)	(2,662,741)	(2,856,317)	15-16 to 17-18 at 14-15 Contribution level; 18-19 at 2.4% of GF expenses
8984 DONATION	15,983	0	0	0	0	0	Study Island Contribution
6500-8981 SPECIAL ED.	7,851,496	7,703,949	8,713,730	10,777,515	11,051,333	11,331,708	
XXXX-8984 DONATION	(15,983)	0	0	0	0	0	
0000-8983 REGULAR TRANS.	477,447	77,720	105,292	224,457	237,246	250,290	
0000-8983 SPECIAL ED. TRANS.	740,135	798,143	1,117,058	1,047,441	1,085,824	1,125,574	
8150-8985 MAINTENANCE	2,659,979	2,662,741	2,959,908	2,662,741	2,662,741	2,856,317	
<b>TOTAL OTHER SOURCES</b>	<b>\$114,046</b>	<b>\$912,312</b>	<b>\$397,974</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>TOTAL REVENUES</b>	<b>\$96,293,209</b>	<b>\$103,340,085</b>	<b>\$122,235,917</b>	<b>\$116,857,650</b>	<b>\$113,440,310</b>	<b>\$112,477,367</b>	
<b>UNRESTRICTED REVENUES</b>	<b>\$75,450,487</b>	<b>\$83,665,462</b>	<b>\$97,022,430</b>	<b>\$90,821,422</b>	<b>\$87,283,003</b>	<b>\$85,243,656</b>	

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>ASSUMPTIONS</u>
<b>PROGRAMS</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	
1110 REGULAR EDUCATION K-6	\$39,843,610	\$41,010,975	\$40,969,736	\$39,537,284	\$40,281,109	\$41,027,908	<b>2016-17</b> Salary and benefits based on actual staffing
1130 REGULAR EDUCATION 7-8	12,420,493	11,797,826	12,207,806	12,866,947	13,143,949	13,426,213	9 Retirements Reduce 462 students
1140 PARCEL TAX PROGRAM	2,223,854	2,448,682	2,464,010	2,533,347	2,555,222	2,577,550	Reduce 37.5 teachers Health benefits at actual rates
7690-1111 STRS ON-BEHALF CONTRIBUTION			3,835,396	4,000,000	4,588,235	5,176,471	Salary level status quo (subject to negotiations) K-3 class size at 1:24
1160 RETIREE MEDICAL	803,552	940,089	762,562	704,000	739,200	776,160	PERS rate at 13.89% (increase \$211,789 from 2015-16) STRS rate at 12.58% (increase \$1,620,016 from 2015-16)
1170 SCHOOL SUPPLIES	356,032	822,185	807,915	841,395	848,278	855,255	<b>2017-18</b> \$211,845 savings from 5 retirements
1175 COPIER MAINTENANCE	94,645	123,788	102,221	250,272	259,957	270,030	\$1,140,895 step/col for all groups Health benefits 5% increase
1195 HOME/HOSPITAL	38,739	26,220	21,313	17,224	17,539	17,855	Reduce 386 students Reduce 15 teachers
1202 SATURDAY SCHOOL	3,296	2,698	3,805	3,308	3,383	3,458	Salary level status quo (subject to negotiations) K-3 class size at 1:24
1226 INTERVENTION	77,993	0	0	0	0	0	PERS rate at 15.50% (increase \$156,387 from 2016-17) STRS rate at 14.43% (increase \$1,465,105 from 2016-17)
1250 EXTRA CURRICULAR ACTIVITY	35,100	34,603	35,178	36,753	37,270	37,787	<b>2018-19</b> \$211,845 savings from 5 retirements
1253 FRONT LOAD FOR SUCCESS	4,735	0	0	0	0	0	\$1,140,895 step/col for all groups Health benefits 5% increase
1271 PREP PERIOD, 4-6	748,547	758,750	849,642	855,719	872,697	889,927	Reduce 353 students Reduce 14 teachers
1283 LOTTERY, REG ED	1,725,814	1,739,155	1,891,032	1,724,422	1,621,775	1,571,766	Salary level status quo (subject to negotiations) K-3 class size at 1:24
1298 SUB TEACHERS	757,797	809,003	773,072	866,206	876,630	887,055	PERS rate at 17.10% (increase \$164,904 from 2017-18) STRS rate at 16.28% (increase \$1,457,697 from 2017-18)
1299 NOON DUTY SUPERVISOR	401,479	424,004	430,931	471,411	475,361	479,450	
3010-1510 TITLE 1	895,952	1,406,141	910,199	774,374	785,193	796,220	
3010-1511 TITLE 1 PARENT INV.	26,935	22,846	24,775	40,342	40,389	40,435	
3010-1512 TITLE 1 SUMMER SCH/ TRAN	42,486	119,030	342,996	428,531	439,172	450,198	
3010-1513 TITLE 1 PROF. DEV.	13,775	34,000	36,078	1,700	1,768	1,839	
3185-1515 TITLE 1 PI CORRECTIVE ACT	188,500	0	0	0	0	0	

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>ASSUMPTIONS</u>
<b>PROGRAMS</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	
6010-1523 AFTER SCHOOL ED.	456,000	452,367	456,000	456,000	456,000	456,000	
4203-1551 TITLE III, LEP	384,525	277,897	191,080	437,877	291,735	291,735	
6690-1575 TUPE		1,828	2,672				
0000-1590 SUPPLEMENTAL -SCHOOLS	1,233,158	725,444	646,292	702,953	709,349	715,779	Supplemental Spending
0000-1591 SUPPLEMENTAL - STAFFING	1,111,307	3,124,405	4,624,510	5,366,032	5,477,351	5,590,768	2015-16 Added 3 Middle School Counselors 2016-17 Added 1.5 FTE TOSA; 5.6875 FTE of IA; 1 FTE Social Worker
0000-1592 SUPPLEMENTAL - TECHNOLOGY			236,529	259,602	259,698	259,796	
0000-1593 SUPPLEMENTAL -DISTRICTWI	39,941	1,289,695	1,071,576	852,744	854,368	856,057	
0000-1594 SUPPLEMENTAL - FOSTER YOL	0	0	0	10,000	10,000	10,000	
0000-1595 SUPPLEMENTAL - PARENT	0	53,674	136,345	73,430	74,630	75,878	
0000-1596 SUPPLEMENTAL - STAFF DEV	26,324	505,840	417,798	447,055	454,415	462,069	
0000-1597 SUPPLEMENTAL - SITE COLLABORATION				74,512	75,702	76,892	
6300-1634 LOTTERY INST MATERIAL	130,000	93,514	2,150,043	538,882	474,948	460,303	
1638 BTSA GRANT	171,353	162,515	83,861	103,971	104,762	105,576	
1639 INST MAT REALIGNMENT	136,632	492,932	629,627	0	0	0	2015-16 Bulldog Computer Replacement
1640 BLOCK GRANTS, SIP	937,817	0	0	0	0	0	
4035-1659 TEACHER QUALITY	322,983	229,507	417,573	312,552	315,119	317,741	
9010-1712 SILVER OAK PARTNERSHIP	4,108	1,400	3,908	0	0	0	
9010-1715 SCHOOLS DONATION	924,275	1,892,506	1,848,874	1,909,209	1,909,209	1,909,209	
9010-1716 BOOK FAIR	15,404	4,980	2,265	0	0	0	
9010-1717 SCHOLARSHIP	86	0	0	0	0	0	
9010-1718 MICROSOFT TECH GRANT	82,346	169,779	0	0	0	0	
9010-XXXX OTHER DONATION PROGRAMS	5,043	0	249,015	289,326	0	0	
3060-4850 MIGRANT ED	121,705	143,978	155,797	154,688	156,707	158,777	4

	<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>BUDGET</u>	<u>2017-18</u> <u>BUDGET</u>	<u>2018-19</u> <u>BUDGET</u>	<u>ASSUMPTIONS</u>
<b>PROGRAMS</b>							
6500-5001 SPECIAL ED ADMINISTRATIO	831,327	822,675	794,594	825,954	833,876	841,965	
6500-5050 SPECIAL ED REGIONALIZED S	162,120	170,086	178,445	185,976	189,561	193,190	
3385-5730 IDEA, PRESCHOOL	520,605	576,158	602,646	662,691	677,006	691,595	
6500-5751 NON-PUBLIC SCHOOLS	189,972	360,245	456,553	531,487	534,337	537,302	
6500-5755 NON-PUBLIC AGENCY	689,493	511,682	186,355	409,432	414,767	420,315	
6500-5758 SDC, SEVERE		65,256	249,207	1,273,819	1,324,772	1,377,763	COE excess cost increase
3310-5770 IDEA, NON-SEVERE	1,963,583	2,053,677	2,127,075	2,289,379	2,334,236	2,380,155	
6500-5776 MENTAL HEALTH	495,132	642,728	521,946	579,295	592,641	606,428	
6500-5777 RS, NON-SEVERE	2,348,521	2,649,791	2,782,422	2,675,767	2,732,293	2,789,845	
6500-5778 SDC, NON-SEVERE	1,734,037	1,693,888	1,792,301	1,803,240	1,842,129	1,881,790	
6500-5779 DIS, NON-SEVERE	1,688,510	1,966,829	2,156,964	2,325,930	2,374,516	2,423,948	
9410 ED. SERVICES	107,988	0	0	0	0	0	
9412 COMMON CORE	1,715,228	972,648	0	0	0	0	
9415 ASSESSMENT	26,234	4,283	8,078	8,850	8,950	9,054	
9420 CURRICULUM DEVELOP	192,568	209,290	202,756	213,439	217,194	221,007	
9428 DISTRICT STAFF DEVELOP	229,405	226,357	196,301	207,563	211,729	215,989	
9451 AUDIO VISUAL	3,075	11,399	7,927	26,757	27,210	27,681	
9455 IMC	23,044	(5,820)	10,198	25,382	25,813	26,252	
9459 LIBRARY	863,220	617,025	644,467	682,395	695,273	708,455	
9483 SCH ADMINISTRATION	5,609,804	6,033,520	5,945,644	6,186,645	6,308,734	6,432,951	
9485 SCH ADMIN SUPPLIES	63,069	80,314	44,407	115,239	115,260	115,281	
9630 PSYCHOLOGICAL SERV.	317,182	315,704	330,182	496,131	511,767	527,624	

<b>PROGRAMS</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 ACTUAL</b>	<b>2016-17 BUDGET</b>	<b>2017-18 BUDGET</b>	<b>2018-19 BUDGET</b>	<b>ASSUMPTIONS</b>
5640-9640 MEDI-CAL	99,549	88,725	137,876	100,000	100,000	100,000	
9670 HEALTH	764,817	852,660	953,862	955,131	975,601	996,537	2015-16 Added 0.5 FTE
9690 STAR TESTING	29,836	6,419	3,890	11,532	11,532	11,532	
9770 TRANSPORTATION	503,482	117,331	796,906	250,586	263,076	275,824	2012-13 Added 1 Route; 2013-14 Added two Routes 2015-16 Added 1.22 FTE; 5 new buses
9771 SPECIAL ED TRANSPORT	1,045,184	1,088,783	1,420,341	1,345,785	1,384,061	1,423,705	Transportation JPA excess cost
9772 OUTSIDE FIELD TRIPS	9,297	11,659	11,760	23,871	24,170	24,466	
9773 SUMMER SPCL. ED. TRANS	1,907	16,317	3,673	8,612	8,719	8,825	
9811 BOARD OF TRUSTEES	311,465	298,428	184,212	343,852	251,472	259,454	Elections in 2016-17 & 2018-19
9812 SUPERINTENDENT	273,721	269,713	284,831	304,316	309,766	315,277	
9813 GENERAL ADMIN SERVICES	279,882	291,717	226,452	254,086	258,874	263,759	
9814 INDIRECT COST	(388,397)	(408,440)	(356,209)	(377,543)	(377,543)	(377,543)	
9815 BUSINESS SERVICES	1,107,641	1,169,448	1,272,937	1,361,811	1,393,416	1,425,888	
9819 COMMUNICATIONS		116,096	137,711	0	0	0	To supplemental fund
9824 WORK STUDY	4,554	4,538	0	5,008	5,208	5,417	
9826 EMP. RELATIONS	79,648	83,784	62,781	80,663	83,646	86,747	
9827 PERSONNEL	544,417	582,838	681,146	685,352	700,769	716,555	2015-16 Added 1 FTE
9830 PURCHASING	103,624	91,701	90,266	102,599	104,699	106,847	
9831 WAREHOUSE	84,879	86,888	89,450	94,554	96,444	98,376	
9832 PRINT SHOP	13,244	10,180	9,413	11,000	11,000	11,000	
9835 INSURANCE	489,325	603,988	664,720	655,631	681,856	709,130	

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<b>PROGRAMS</b>							
8150-9836 SAFETY PROG	9,608	12,671	7,406	26,395	27,131	27,896	
9840 INFORMATION SERVICES	277,763	568,307	510,568	526,033	536,075	546,335	
8150-9850 MAINTENANCE	2,617,576	2,384,483	2,945,860	2,666,771	2,708,872	2,752,157	
8150-9851 VANDALISM	32,795	24,200	9,143	30,015	30,818	31,654	
9855 CUSTODIAL SERVICES	1,913,891	2,025,694	2,324,640	2,359,553	2,414,976	2,471,652	2015-16 Added 1.625 FTE
9856 CUSTODIAL SUPPLIES-SCH				126,243	127,086	127,962	
9857 SECURITY	40,740	50,171	32,121	48,831	50,641	52,524	
9858 SAFE SCHOOLS	43,661	38,259	4,722	7,200	7,488	7,788	
9860 GROUNDS	275,982	287,040	278,940	294,532	299,143	303,838	
9870 UTILITIES	1,911,436	2,113,561	2,329,131	2,562,043	2,663,426	2,768,863	
<b>TOTAL EXPENDITURES</b>	<b><u>\$99,061,983</u></b>	<b><u>\$105,007,151</u></b>	<b><u>\$114,149,446</u></b>	<b><u>\$114,331,901</u></b>	<b><u>\$116,335,606</u></b>	<b><u>\$119,013,212</u></b>	
<b>UNRESTRICTED EXPENDITURES</b>	<b><u>\$79,364,396</u></b>	<b><u>\$85,255,149</u></b>	<b><u>\$88,561,321</u></b>	<b><u>\$87,734,151</u></b>	<b><u>\$90,160,176</u></b>	<b><u>\$91,898,281</u></b>	



10/17/2016	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET	ASSUMPTIONS
<b>SUMMARY</b>							1. HW COST INCREASE 5% IN 2017-18 & 2018-19 2. ENROLLMENT PROJECTION BASED ON JANUARY 2016 REPORT 3. REVENUE BASED ON DEPARTMENT OF FINANCE (DOF) PROJECTION DOF LCFF FUNDING GAP PERCENTAGES: 2016-17 @54.18%, 2017-18 @72.99%, 2018-19 @40.36% 4. 5 RETIREMENTS IN FUTURE YEAR 5. SALARY LEVEL STATUS QUO IN FUTURE YEARS (SUBJECT TO NEGOTIATIONS) 6. MEET SUPPLEMENTAL \$ SPENDING REQUIREMENTS 7. PERS RATE INCREASE IN FUTURE YEARS 2016-17 @13.89% ( increase \$211,789); 2017-18 @15.50% (increase \$156,387) 2018-19 @17.10% (increase \$164,904) 8. STRS RATE INCREASE IN FUTURE YEARS 2016-17 @12.58% (increase \$1,620,016); 2017-18 @14.43% (increase \$1,465,105) 2018-19 @16.28% (increase \$1,457,697) 9. ONE TIME DISCRETIONARY FUNDS \$214 PER ADA IN 2016-17 (\$2.56 M)
TOTAL REVENUES	\$96,293,209	\$103,340,085	\$122,235,917	\$116,857,650	\$113,440,310	\$112,477,367	
TOTAL EXPENDITURES	99,061,983	105,007,151	114,149,446	114,331,901	116,335,606	119,013,212	
SURPLUS/(DEFICIT)	(\$2,768,775)	(\$1,667,065)	\$8,086,471	\$2,525,749	(\$2,895,296)	(\$6,535,845)	
BEGINNING BALANCE							
UNRESTRICTED	\$15,860,129	\$11,946,220	\$10,356,533	\$18,817,642	\$21,904,913	\$19,027,740	
RESTRICTED	\$2,527,286	\$3,672,420	\$3,595,042	\$3,220,404	\$2,658,882	\$2,640,759	
ENDING BALANCE	\$15,618,641	\$13,951,575	\$22,038,046	\$24,563,795	\$21,668,499	\$15,132,654	
COMPONENTS OF ENDING BALANCE							2016-17 required minimum reserve level is 3%; \$3,429,957 Committed for Textbook adoptions/ Tech Update \$3,000,000 The amount in excess of minimum reserve is \$14,183,875 The excess reserve is needed due to the following:
<b>A) NONSPENDABLE</b>							1. PERS/STRS contribution rate increases 2. Projected future enrollment decline 3. Deficit spending in the future years
1 REVOLVING CASH	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
2 STORES	46,767	49,504	39,664	39,664	39,664	39,664	
3 PREPAID EXPENDITURES	1,192,232	1,360,418	1,236,417	1,236,417	1,236,417	1,236,417	
<b>B) RESTRICTED</b>							
MAIN. RESERVES	58,121	299,508	299,508	239,068	134,988	179,598	
RESTRICTED	3,614,300	3,295,534	2,920,896	2,419,814	2,505,771	2,579,941	
<b>C) COMMITTED</b>							
STABILIZATION ARRANGEMENT.	0	0	0	0	0	0	
OTHER COMMITMENTS	0	0	3,000,000	3,000,000	3,000,000	3,000,000	
<b>D) ASSIGNED</b>							
OTHER ASSIGNMENTS	0	24,746	34,350	0	0	0	
<b>E) UNASSIGNED/UNAPPROPRIATED</b>							
RESERVE FOR ECO. UNCERTAINTIES	2,971,860	3,150,215	3,424,483	3,429,957	3,490,068	3,570,396	
UNASSIGNED/UNAPPROPRIATED	7,720,362	5,756,651	11,067,728	14,183,875	11,246,591	4,511,638	
	\$15,618,640	\$13,951,575	\$22,038,046	\$24,563,795	\$21,668,499	\$15,132,654	
UNRESTRICTED (DEFICIT)/SURPLUS	(\$3,913,909)	(\$1,589,687)	\$8,461,109	\$3,087,271	(\$2,877,173)	(\$6,654,625)	
% of AVAILABLE RESERVE	10.79%	8.48%	12.70%	15.41%	12.67%	6.79%	

Financial Report - Unrestricted  
Evergreen Elementary School District

10/17/2016

	<u>2011-12</u> <u>ACTUAL</u>	<u>2012-13</u> <u>ACTUAL</u>	<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>BUDGET</u>	<u>2017-18</u> <u>BUDGET</u>	<u>2018-19</u> <u>BUDGET</u>
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$64,835,376	\$65,138,743	\$80,979,112	\$87,787,602	\$95,689,627	\$96,188,085	\$95,580,620	\$94,065,233
FEDERAL	0	0	0	0	0	0	0	0
STATE	11,378,414	11,272,571	2,135,098	3,005,342	8,977,976	4,724,211	2,085,775	2,035,766
LOCAL	3,408,720	2,765,163	2,831,769	3,239,207	4,028,464	3,349,382	3,330,682	3,330,682
SUBTOTAL	<u>\$79,622,511</u>	<u>\$79,176,477</u>	<u>\$85,945,979</u>	<u>\$94,032,152</u>	<u>\$108,696,068</u>	<u>\$104,261,678</u>	<u>\$100,997,077</u>	<u>\$99,431,681</u>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$45,876,440	\$47,385,945	\$48,532,716	\$50,554,070	\$51,264,493	\$49,967,150	\$50,825,721	\$51,099,157
CLASSIFIED SALARIES	4,706,475	5,241,702	6,365,514	6,967,116	7,508,312	7,857,470	7,857,470	7,857,470
EMPLOYEE BENEFITS	18,893,454	19,662,563	20,227,919	21,436,960	22,243,537	22,942,304	24,394,465	25,635,234
BOOKS & SUPPLIES	1,660,304	1,376,373	1,757,323	2,800,016	2,852,983	2,537,530	2,539,789	2,542,139
CONTRACTED SERVICES	2,009,593	2,348,077	2,390,486	3,405,917	3,563,092	4,021,152	4,105,901	4,298,040
CAPITAL OUTLAY	14,424	46,477	98,527	3,341	662,923	0	0	0
OTHER SOURCES/USES	(277,604)	(317,983)	(8,087)	87,730	465,981	408,545	436,829	466,243
SUBTOTAL	<u>\$72,883,087</u>	<u>\$75,743,153</u>	<u>\$79,364,397</u>	<u>\$85,255,149</u>	<u>\$88,561,321</u>	<u>\$87,734,151</u>	<u>\$90,160,175</u>	<u>\$91,898,283</u>
DEFICIT/SURPLUS	\$6,739,424	\$3,433,324	\$6,581,582	\$8,777,003	\$20,134,747	\$16,527,527	\$10,836,902	\$7,533,398
TRANSFERS IN/OUT	(\$7,705,195)	(\$8,573,569)	(\$10,495,492)	(\$10,366,690)	(\$11,673,638)	(\$13,440,256)	(\$13,714,074)	(\$14,188,025)
SUBTOTAL	<u>(\$965,771)</u>	<u>(\$5,140,245)</u>	<u>(\$3,913,910)</u>	<u>(\$1,589,687)</u>	<u>\$8,461,109</u>	<u>\$3,087,271</u>	<u>(\$2,877,172)</u>	<u>(\$6,654,627)</u>
Beginning Balance	\$21,966,145	\$21,000,374	\$15,860,129	\$11,946,219	\$10,356,532	\$18,817,642	\$21,904,913	\$19,027,741
Ending Balance	<u>\$21,000,374</u>	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$10,356,532</u>	<u>\$18,817,642</u>	<u>\$21,904,913</u>	<u>\$19,027,741</u>	<u>\$12,373,114</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	15,000
2 STORES	70,160	57,888	46,767	49,504	39,664	39,664	39,664	39,664
3 PREPAID EXPENDITURES	1,110,290	1,191,521	1,192,232	1,360,418	1,236,417	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
C) <b>COMMITTED</b>								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	0	3,000,000	3,000,000	3,000,000	3,000,000
D) <b>ASSIGNED</b>								
OTHER ASSIGNMENTS	668,573	431,299	0	24,746	34,350	0	0	0
E) <b>UNASSIGNED/UNAPPROPRIATED</b>								
RESERVE FOR ECO. UNCERTAINTIES	2,826,708	2,881,226	2,971,860	3,150,215	3,424,483	3,429,957	3,490,068	3,570,396
UNASSIGNED/UNAPPROPRIATED	16,309,643	11,283,195	7,720,361	5,756,650	11,067,728	14,183,875	11,246,592	4,511,637
	<u>\$21,000,374</u>	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$10,356,532</u>	<u>\$18,817,642</u>	<u>\$21,904,913</u>	<u>\$19,027,741</u>	<u>\$12,373,114</u>

Financial Report - Restricted  
Evergreen Elementary School District

10/17/2016

	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>BUDGET</u></b>	<b><u>BUDGET</u></b>	<b><u>BUDGET</u></b>
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$844,878	\$811,673	\$0	\$0	\$0	\$0	\$0	\$0
FEDERAL	6,650,310	4,269,744	4,520,820	4,768,958	4,589,416	4,540,045	4,414,841	4,443,703
STATE	3,578,082	3,725,897	4,443,854	1,558,208	6,448,398	5,857,392	6,119,183	6,692,774
LOCAL	3,608,053	3,152,004	1,382,556	2,980,767	2,502,036	2,198,535	1,909,209	1,909,209
SUBTOTAL	<u>\$14,681,323</u>	<u>\$11,959,319</u>	<u>\$10,347,230</u>	<u>\$9,307,934</u>	<u>\$13,539,850</u>	<u>\$12,595,972</u>	<u>\$12,443,233</u>	<u>\$13,045,686</u>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$6,945,843	\$5,832,901	\$6,086,394	\$6,210,841	\$6,182,291	\$6,829,023	\$6,098,448	\$6,098,448
CLASSIFIED SALARIES	4,304,713	3,587,194	2,773,070	3,077,636	2,977,470	2,947,152	2,875,533	2,875,533
EMPLOYEE BENEFITS	4,453,659	3,812,753	3,275,662	3,580,605	7,377,188	7,963,572	8,519,194	9,363,250
BOOKS & SUPPLIES	1,508,353	2,114,810	2,073,366	2,094,065	3,826,709	2,541,125	2,476,586	2,461,320
CONTRACTED SERVICES	3,690,754	4,226,424	5,123,542	4,287,957	4,530,471	4,732,491	4,615,683	4,668,567
CAPITAL OUTLAY	35,209	56,203	4,149	17,311	66,862	0	0	0
OTHER SOURCES/USES	401,967	667,451	361,403	483,586	627,135	1,584,387	1,589,987	1,647,811
SUBTOTAL	<u>\$21,340,498</u>	<u>\$20,297,736</u>	<u>\$19,697,587</u>	<u>\$19,752,002</u>	<u>\$25,588,126</u>	<u>\$26,597,750</u>	<u>\$26,175,431</u>	<u>\$27,114,929</u>
DEFICIT/SURPLUS	(\$6,659,176)	(\$8,338,417)	(\$9,350,356)	(\$10,444,068)	(\$12,048,276)	(\$14,001,778)	(\$13,732,198)	(\$14,069,243)
TRANSFERS IN/OUT	\$7,705,195	\$8,573,569	\$10,495,492	\$10,366,690	\$11,673,638	\$13,440,256	\$13,714,074	\$14,188,025
SUBTOTAL	<u>\$1,046,019</u>	<u>\$235,152</u>	<u>\$1,145,136</u>	<u>(\$77,378)</u>	<u>(\$374,638)</u>	<u>(\$561,522)</u>	<u>(\$18,124)</u>	<u>\$118,782</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>\$3,220,405</u>	<u>\$2,658,883</u>	<u>\$2,640,759</u>
Ending Balance	<u>\$2,292,134</u>	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$3,595,044</u>	<u>\$3,220,405</u>	<u>\$2,658,883</u>	<u>\$2,640,759</u>	<u>\$2,759,541</u>
<b>Components of Ending Balance</b>								
A) <b>NONSPENDABLE</b>								
1 REVOLVING CASH	0	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
B) <b>RESTRICTED</b>								
MAIN. RESERVES	303,546	58,121	58,121	299,508	299,508	239,068	134,988	179,598
RESTRICTED	1,988,588	2,469,165	3,614,301	3,295,536	2,920,897	2,419,815	2,505,771	2,579,943
C) <b>COMMITTED</b>								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	0	0	0	0	0
D) <b>ASSIGNED</b>								
OTHER ASSIGNMENTS	0	0	0	0	0	0	0	0
E) <b>UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
RESERVE FOR ECO. UNCERTAINTIES	0	0	0	0	0	0	0	0
UNASSIGNED/UNAPPROPRIATED	0	0	0	0	0	0	0	0
	<u>\$2,292,134</u>	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$3,595,044</u>	<u>\$3,220,405</u>	<u>\$2,658,883</u>	<u>\$2,640,759</u>	<u>\$2,759,541</u>

Financial Report - Unrestricted/ Restricted  
Evergreen Elementary School District

10/17/2016

	<u>2011-12</u> <u>ACTUAL</u>	<u>2012-13</u> <u>ACTUAL</u>	<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>BUDGET</u>	<u>2017-18</u> <u>BUDGET</u>	<u>2018-19</u> <u>BUDGET</u>
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$65,680,254	\$65,950,416	\$80,979,112	\$87,787,602	\$95,689,627	\$96,188,085	\$95,580,620	\$94,065,233
FEDERAL	6,650,310	4,269,744	4,520,820	4,768,958	4,589,416	4,540,045	4,414,841	4,443,703
STATE	14,956,497	14,998,468	6,578,953	4,563,551	15,426,374	10,581,603	8,204,958	8,728,540
LOCAL	7,016,772	5,917,167	4,214,324	6,219,974	6,530,500	5,547,917	5,239,891	5,239,891
SUBTOTAL	<u>\$94,303,833</u>	<u>\$91,135,796</u>	<u>\$96,293,209</u>	<u>\$103,340,085</u>	<u>\$122,235,917</u>	<u>\$116,857,650</u>	<u>\$113,440,310</u>	<u>\$112,477,367</u>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$52,822,284	\$53,218,846	\$54,619,110	\$56,764,911	\$57,446,784	\$56,796,173	\$56,924,169	\$57,197,605
CLASSIFIED SALARIES	9,011,189	8,828,896	9,138,583	10,044,752	10,485,782	10,804,622	10,733,003	10,733,003
EMPLOYEE BENEFITS	23,347,113	23,475,316	23,503,581	25,017,565	29,620,725	30,905,876	32,913,659	34,998,484
BOOKS & SUPPLIES	3,168,657	3,491,183	3,830,689	4,894,081	6,679,692	5,078,655	5,016,375	5,003,459
CONTRACTED SERVICES	5,700,347	6,574,501	7,514,028	7,693,874	8,093,564	8,753,644	8,721,586	8,966,608
CAPITAL OUTLAY	49,633	102,679	102,676	20,652	729,784	0	0	0
OTHER SOURCES/USES	124,362	349,468	353,316	571,316	1,093,116	1,992,932	2,026,816	2,114,054
SUBTOTAL	<u>\$94,223,585</u>	<u>\$96,040,889</u>	<u>\$99,061,983</u>	<u>\$105,007,151</u>	<u>\$114,149,448</u>	<u>\$114,331,902</u>	<u>\$116,335,608</u>	<u>\$119,013,213</u>
DEFICIT/SURPLUS	\$80,248	(\$4,905,093)	(\$2,768,774)	(\$1,667,065)	\$8,086,469	\$2,525,748	(\$2,895,298)	(\$6,535,846)
TRANSFERS IN/OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	<u>\$80,248</u>	<u>(\$4,905,093)</u>	<u>(\$2,768,774)</u>	<u>(\$1,667,065)</u>	<u>\$8,086,469</u>	<u>\$2,525,748</u>	<u>(\$2,895,298)</u>	<u>(\$6,535,846)</u>
Beginning Balance	\$23,212,260	\$23,292,508	\$18,387,415	\$15,618,641	\$13,951,576	\$22,038,047	\$24,563,796	\$21,668,500
Ending Balance	<u>\$23,292,508</u>	<u>\$18,387,415</u>	<u>\$15,618,641</u>	<u>\$13,951,576</u>	<u>\$22,038,045</u>	<u>\$24,563,795</u>	<u>\$21,668,498</u>	<u>\$15,132,654</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	15,000
2 STORES	70,160	57,888	46,767	49,504	39,664	39,664	39,664	39,664
3 PREPAID EXPENDITURES	1,110,290	1,191,521	1,192,232	1,360,418	1,236,417	1,236,417	1,236,417	1,236,417
B) <b>RESTRICTED</b>								
MAIN. RESERVES	303,546	58,121	58,121	299,508	299,508	239,068	134,988	179,598
RESTRICTED	1,988,588	2,469,165	3,614,301	3,295,535	2,920,896	2,419,815	2,505,769	2,579,942
C) <b>COMMITTED</b>								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	0	3,000,000	3,000,000	3,000,000	3,000,000
D) <b>ASSIGNED</b>								
OTHER ASSIGNMENTS	668,573	431,299	0	24,746	34,350	0	0	0
E) <b>UNASSIGNED/UNAPPROPRIATED</b>								
RESERVE FOR ECO. UNCERTAINTIES	2,826,708	2,881,226	2,971,860	3,150,215	3,424,483	3,429,957	3,490,068	3,570,396
UNASSIGNED/UNAPPROPRIATED	16,309,643	11,283,195	7,720,361	5,756,651	11,067,727	14,183,875	11,246,592	4,511,637
	<u>\$23,292,508</u>	<u>\$18,387,415</u>	<u>\$15,618,641</u>	<u>\$13,951,576</u>	<u>\$22,038,046</u>	<u>\$24,563,796</u>	<u>\$21,668,498</u>	<u>\$15,132,654</u>
% of AVAILABLE RESERVE	20.31%	14.75%	10.79%	8.48%	12.70%	15.41%	12.67%	6.79%

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>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
FEDERAL LUNCH	\$1,895,581	\$1,938,720	\$1,937,354	\$1,938,792	\$1,878,536	\$1,833,000	\$1,800,000	\$1,795,000
STATE LUNCH	151,605	154,456	141,538	152,368	139,958	147,580	147,000	140,000
LOCAL SALES	1,834,673	1,787,467	1,734,307	1,628,337	1,796,128	1,760,500	1,760,000	1,700,000
<b>TOTAL REVENUES</b>	<b>\$3,881,860</b>	<b>\$3,880,643</b>	<b>\$3,813,199</b>	<b>\$3,719,497</b>	<b>\$3,814,622</b>	<b>\$3,741,080</b>	<b>\$3,707,000</b>	<b>\$3,635,000</b>
<b>EXPENDITURES</b>								
CAFETERIA	\$3,912,364 0	\$4,110,641 0	\$3,947,915 0	\$3,795,606 0	\$3,976,944 0	\$3,757,281 0	\$3,700,000 0	\$3,600,000 0
<b>TOTAL EXPENDITURES</b>	<b>\$3,912,364</b>	<b>\$4,110,641</b>	<b>\$3,947,915</b>	<b>\$3,795,606</b>	<b>\$3,976,944</b>	<b>\$3,757,281</b>	<b>\$3,700,000</b>	<b>\$3,600,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$30,504)</b>	<b>(\$229,997)</b>	<b>(\$134,716)</b>	<b>(\$76,110)</b>	<b>(\$162,322)</b>	<b>(\$16,201)</b>	<b>\$7,000</b>	<b>\$35,000</b>
<b>BEGINNING BALANCE</b>	<b>\$769,563</b>	<b>\$739,059</b>	<b>\$509,062</b>	<b>\$374,346</b>	<b>\$298,236</b>	<b>\$135,914</b>	<b>\$119,713</b>	<b>\$126,713</b>
<b>ENDING BALANCE</b>	<b>\$739,059</b>	<b>\$509,062</b>	<b>\$374,346</b>	<b>\$298,236</b>	<b>\$135,914</b>	<b>\$119,713</b>	<b>\$126,713</b>	<b>\$161,713</b>
<b>COMPONENTS OF ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200
2 STORES	123,300	146,606	117,860	82,145	145,562	82,145	82,145	82,145
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>								
	615,559	362,255	256,286	215,891	(9,847)	37,369	44,369	79,369
	<b>739,059</b>	<b>509,062</b>	<b>374,346</b>	<b>298,236</b>	<b>135,914</b>	<b>119,713</b>	<b>126,713</b>	<b>161,713</b>

EVERGREEN SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND (140)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
STATE SHARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	24	19	14	16	24	0	0	0
TRANSFER-IN	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$24</b>	<b>\$19</b>	<b>\$14</b>	<b>\$16</b>	<b>\$24</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>\$24</b>	<b>\$19</b>	<b>\$14</b>	<b>\$16</b>	<b>\$24</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>BEGINNING BALANCE</b>	<b>\$3,346</b>	<b>\$3,370</b>	<b>\$3,389</b>	<b>\$3,403</b>	<b>\$3,419</b>	<b>\$3,443</b>	<b>\$3,443</b>	<b>\$3,443</b>
<b>ENDING BALANCE</b>	<b>\$3,370</b>	<b>\$3,389</b>	<b>\$3,403</b>	<b>\$3,419</b>	<b>\$3,443</b>	<b>\$3,443</b>	<b>\$3,443</b>	<b>\$3,443</b>
<b>COMPONENTS OF ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	0	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	3,370	3,389	3,403	3,419	3,443	3,443	3,443	3,443
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<b>\$3,370</b>	<b>\$3,389</b>	<b>\$3,403</b>	<b>\$3,419</b>	<b>\$3,443</b>	<b>\$3,443</b>	<b>\$3,443</b>	<b>\$3,443</b>

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>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST	\$11,766	\$9,525	\$7,135	\$7,878	\$12,115	\$12,150	\$7,900	\$7,900
TRANSFER - IN	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$11,766</b>	<b>\$9,525</b>	<b>\$7,135</b>	<b>\$7,878</b>	<b>\$12,115</b>	<b>\$12,150</b>	<b>\$7,900</b>	<b>\$7,900</b>
<b>EXPENDITURES</b>								
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>\$11,766</b>	<b>\$9,525</b>	<b>\$7,135</b>	<b>\$7,878</b>	<b>\$12,115</b>	<b>\$12,150</b>	<b>\$7,900</b>	<b>\$7,900</b>
<b>BEGINNING BALANCE</b>	<b>\$1,665,047</b>	<b>\$1,676,813</b>	<b>\$1,686,338</b>	<b>\$1,693,472</b>	<b>\$1,701,351</b>	<b>\$1,713,466</b>	<b>\$1,725,616</b>	<b>\$1,733,516</b>
<b>ENDING BALANCE</b>	<b>\$1,676,813</b>	<b>\$1,686,338</b>	<b>\$1,693,472</b>	<b>\$1,701,351</b>	<b>\$1,713,466</b>	<b>\$1,725,616</b>	<b>\$1,733,516</b>	<b>\$1,741,416</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>C) COMMITTED</b>								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	1,676,813	1,686,338	1,693,472	1,701,351	1,713,466	1,725,616	1,733,516	1,741,416
<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
	<b>\$1,676,813</b>	<b>\$1,686,338</b>	<b>\$1,693,472</b>	<b>\$1,701,351</b>	<b>\$1,713,466</b>	<b>\$1,725,616</b>	<b>\$1,733,516</b>	<b>\$1,741,416</b>

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>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST/ LOCAL REV	\$101,456	\$78,881	\$42,478	\$43,272	\$59,304	\$50,000	\$50,000	\$50,000
TRANSFER - IN	0	0	0	0	0	0	0	0
BOND SALE	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$101,456</b>	<b>\$78,881</b>	<b>\$42,478</b>	<b>\$43,272</b>	<b>\$59,304</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>EXPENDITURES</b>								
0000 TRANSFER - OUT	\$0	\$4,400,000	\$0	\$0	\$0	\$0	\$0	\$0
9960 STATE MODERNIZE	0	0	0	0	0	0	0	0
9961 STATE CONSTRUCTION	0	0	0	0	0	0	0	0
9962 OTHER PROJECTS	119,548	4,404	0	82,081	14,777	132,000	132,000	132,000
9963 DISTRICT CONSTRUCTION	0	0	0	0	0	0	0	0
9964 DISTRICT MODERNIZE	0	0	671,357	0	0	0	0	0
9968 INSURANCE REPAIR	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$119,548</b>	<b>\$4,404,404</b>	<b>\$671,357</b>	<b>\$82,081</b>	<b>\$14,777</b>	<b>\$132,000</b>	<b>\$132,000</b>	<b>\$132,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$18,092)</b>	<b>(\$4,325,523)</b>	<b>(\$628,879)</b>	<b>(\$38,809)</b>	<b>\$44,528</b>	<b>(\$82,000)</b>	<b>(\$82,000)</b>	<b>(\$82,000)</b>
<b>BEGINNING BALANCE</b>	<b>\$14,431,927</b>	<b>\$14,413,836</b>	<b>\$10,088,313</b>	<b>\$9,459,433</b>	<b>\$9,420,624</b>	<b>\$9,465,152</b>	<b>\$9,383,152</b>	<b>\$9,301,152</b>
<b>ENDING BALANCE</b>	<b>\$14,413,836</b>	<b>\$10,088,313</b>	<b>\$9,459,433</b>	<b>\$9,420,624</b>	<b>\$9,465,152</b>	<b>\$9,383,152</b>	<b>\$9,301,152</b>	<b>\$9,219,152</b>
<b>COMPONENTS OF ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	0	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>	0	0	0	0	0	0	0	0
<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	9,465,152	9,383,152	9,301,152	9,219,152
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<b>\$14,413,836</b>	<b>\$10,088,313</b>	<b>\$9,459,433</b>	<b>\$9,420,624</b>	<b>\$9,465,152</b>	<b>\$9,383,152</b>	<b>\$9,301,152</b>	<b>\$9,219,152</b>



EVERGREEN SCHOOL DISTRICT  
BOND FUND (211)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST/ LOCAL REV	(\$174,676)	\$12,037	\$9,634	\$3,003	\$3,865	\$500	\$0	\$0
TRANSFER - IN	6,000,000	11,683,717	0	0	(138,039)	0	0	0
BOND SALE	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$5,825,324</b>	<b>\$11,695,754</b>	<b>\$9,634</b>	<b>\$3,003</b>	<b>(\$134,174)</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>								
0000 TRANSFER - OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9960 STATE MODERNIZE	2,884	256	1,366	0	0	0	0	0
9961 STATE CONSTRUCTION	255,825	(1,940)	10,283	0	0	0	0	0
9962 OTHER PROJECTS	524,353	341,382	114,993	0	0	0	0	0
9963 DISTRICT CONSTRUCTION	1,893,916	7,032,808	1,188,163	0	0	0	0	0
9964 DISTRICT MODERNIZE	3,611,085	1,450,744	2,159,473	172,216	(132,869)	200,000	194,302	0
9968 INSURANCE REPAIR	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$6,288,063</b>	<b>\$8,823,250</b>	<b>\$3,474,278</b>	<b>\$172,216</b>	<b>(\$132,869)</b>	<b>\$200,000</b>	<b>\$194,302</b>	<b>\$0</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$462,739)</b>	<b>\$2,872,503</b>	<b>(\$3,464,644)</b>	<b>(\$169,213)</b>	<b>(\$1,305)</b>	<b>(\$199,500)</b>	<b>(\$194,302)</b>	<b>\$0</b>
<b>BEGINNING BALANCE</b>	<b>\$1,817,895</b>	<b>\$1,355,156</b>	<b>\$4,227,659</b>	<b>\$763,015</b>	<b>\$593,802</b>	<b>\$592,497</b>	<b>\$392,997</b>	<b>\$198,695</b>
<b>ENDING BALANCE</b>	<b>\$1,355,156</b>	<b>\$4,227,659</b>	<b>\$763,015</b>	<b>\$593,802</b>	<b>\$592,497</b>	<b>\$392,997</b>	<b>\$198,695</b>	<b>\$198,695</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>C) COMMITTED</b>								
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	1,355,156	4,227,659	763,015	593,802	592,497	392,997	198,695	198,695
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
	0	0	0	0	0	0	0	0
	<b>\$1,355,156</b>	<b>\$4,227,659</b>	<b>\$763,015</b>	<b>\$593,802</b>	<b>\$592,497</b>	<b>\$392,997</b>	<b>\$198,695</b>	<b>\$198,695</b>

EVERGREEN SCHOOL DISTRICT  
BOND FUND (212)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST/ LOCAL REV				\$0	\$123,370	\$40,000	\$20,000	\$20,000
TRANSFER - IN				0	0	0	0	0
BOND SALE				0	50,000,000	0	30,000,000	0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,123,370</b>	<b>\$40,000</b>	<b>\$30,020,000</b>	<b>\$20,000</b>
<b>EXPENDITURES</b>								
0000 TRANSFER - OUT				\$0	\$0	\$0	\$0	\$0
9960 STATE MODERNIZE				0	0	0	0	0
9961 STATE CONSTRUCTION				0	0	0	0	0
9962 OTHER PROJECTS				0	0	0	0	0
9963 DISTRICT CONSTRUCTION				0	0	0	0	0
9964 DISTRICT MODERNIZE				932,080	4,931,920	30,319,213	16,000,000	18,000,000
9968 INSURANCE REPAIR				0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$932,080</b>	<b>\$4,931,920</b>	<b>\$30,319,213</b>	<b>\$16,000,000</b>	<b>\$18,000,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$45,191,449</b>	<b>(\$30,279,213)</b>	<b>\$14,020,000</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>\$44,259,370</b>	<b>\$13,980,157</b>	<b>\$28,000,157</b>
<b>ENDING BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$44,259,370</b>	<b>\$13,980,157</b>	<b>\$28,000,157</b>	<b>\$10,020,157</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>C) COMMITTED</b>								
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	0	0	0	(\$932,080)	44,259,370	13,980,157	28,000,157	10,020,157
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
	0	0	0	0	0	0	0	0
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$932,080)</b>	<b>\$44,259,370</b>	<b>\$13,980,157</b>	<b>\$28,000,157</b>	<b>\$10,020,157</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>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
INTEREST	\$4,301	\$7,248	\$5,264	\$4,836	\$5,393	\$4,760	\$4,760	\$4,760
DEV FEES - SILVER OAK	0	7,322	0	0	0	0	0	0
DEV FEES - OTHER	282,195	950,127	282,878	404,733	178,025	290,000	290,000	290,000
<b>TOTAL REVENUES</b>	<b>\$286,496</b>	<b>\$964,697</b>	<b>\$288,142</b>	<b>\$409,569</b>	<b>\$183,418</b>	<b>\$294,760</b>	<b>\$294,760</b>	<b>\$294,760</b>
<b>EXPENDITURES</b>								
FACILITIES	\$0	\$57,613	\$1,127,076	\$55,514	\$60,117	\$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>\$0</b>	<b>\$57,613</b>	<b>\$1,127,076</b>	<b>\$55,514</b>	<b>\$60,117</b>	<b>\$182,000</b>	<b>\$182,000</b>	<b>\$182,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$286,496</b>	<b>\$907,085</b>	<b>(\$838,934)</b>	<b>\$354,055</b>	<b>\$123,301</b>	<b>\$112,760</b>	<b>\$112,760</b>	<b>\$112,760</b>
<b>BEGINNING BALANCE</b>	<b>\$554,813</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>\$1,499,575</b>	<b>\$1,612,335</b>
<b>ENDING 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>\$1,499,575</b>	<b>\$1,612,335</b>	<b>\$1,725,095</b>
<b>COMPONENTS OF ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	0	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	841,308	1,748,393	909,459	1,263,514	1,386,815	1,499,575	1,612,335	1,725,095
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<b>\$841,308</b>	<b>\$1,748,393</b>	<b>\$909,459</b>	<b>\$1,263,514</b>	<b>\$1,386,815</b>	<b>\$1,499,575</b>	<b>\$1,612,335</b>	<b>\$1,725,095</b>

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>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
STATE APPORTIONMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	67,012	16,211	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$67,012</u>	<u>\$16,211</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>EXPENDITURES</b>								
TRANSFER - OUT	\$6,000,000	\$7,238,717	\$0	\$0	\$0	\$0	\$0	\$0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$6,000,000</u>	<u>\$7,238,717</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>SURPLUS/(DEFICIT)</b>	<u>(\$5,932,988)</u>	<u>(\$7,222,506)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>BEGINNING BALANCE</b>	<u>\$13,200,493</u>	<u>\$7,267,505</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>ENDING BALANCE</b>	<u>\$7,267,505</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>COMPONENTS OF ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	0	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	7,267,505	0	0	0	0	0	0	0
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0	0
	<u>\$7,267,505</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

EVERGREEN SCHOOL DISTRICT  
**BOND INTEREST & REDEMPTION FUND (510)**

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
VOTED INDEBTEDNESS	\$86,953	\$80,535	\$68,711	\$68,268	\$88,212	\$54,704	\$67,205	\$67,205
SECURED	9,409,649	8,858,128	8,315,204	8,925,306	12,195,629	7,635,545	8,806,539	8,806,539
UNSECURED	181,584	160,829	237,164	165,043	135,458	109,504	119,395	119,395
SUPPLEMENTAL	58,783	58,511	91,097	209,843	157,325	0	0	0
INTEREST/OTHER	23,346	15,862	53,786	14,113	3,371,218	14,536	7,356	7,356
<b>TOTAL REVENUES</b>	<u>\$9,760,314</u>	<u>\$9,173,865</u>	<u>\$8,765,963</u>	<u>\$9,382,572</u>	<u>\$15,947,844</u>	<u>\$7,814,289</u>	<u>\$9,000,495</u>	<u>\$9,000,495</u>
<b>EXPENDITURES</b>								
BOND REDEMPTION	\$6,144,520	\$5,563,989	\$5,055,000	\$5,785,000	\$5,235,000	\$5,392,050	\$5,785,000	\$5,785,000
BOND INTEREST	4,679,157	4,283,445	3,731,040	2,764,953	3,100,688	1,794,815	3,594,553	3,594,553
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$10,823,677</u>	<u>\$9,847,435</u>	<u>\$8,786,040</u>	<u>\$8,549,953</u>	<u>\$8,335,688</u>	<u>\$7,186,865</u>	<u>\$9,379,553</u>	<u>\$9,379,553</u>
<b>SURPLUS/(DEFICIT)</b>	<u>(\$1,063,362)</u>	<u>(\$673,570)</u>	<u>(\$20,077)</u>	<u>\$832,619</u>	<u>\$7,612,156</u>	<u>\$627,424</u>	<u>(\$379,058)</u>	<u>(\$379,058)</u>
<b>BEGINNING BALANCE</b>	<u>\$8,981,329</u>	<u>\$7,917,967</u>	<u>\$7,244,397</u>	<u>\$7,224,320</u>	<u>\$8,056,939</u>	<u>\$15,669,095</u>	<u>\$16,296,519</u>	<u>\$15,917,461</u>
<b>ENDING BALANCE</b>	<u>\$7,917,967</u>	<u>\$7,244,397</u>	<u>\$7,224,320</u>	<u>\$8,056,939</u>	<u>\$15,669,095</u>	<u>\$16,296,519</u>	<u>\$15,917,461</u>	<u>\$15,538,402</u>
<b>COMPONENTS OF ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	0	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>								
	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>								
	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	7,917,967	7,244,397	7,224,320	8,056,939	15,669,095	16,296,519	15,917,461	15,538,402
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
	0	0	0	0	0	0	0	0
	<u>\$7,917,967</u>	<u>\$7,244,397</u>	<u>\$7,224,320</u>	<u>\$8,056,939</u>	<u>\$15,669,095</u>	<u>\$16,296,519</u>	<u>\$15,917,461</u>	<u>\$15,538,402</u>

EVERGREEN SCHOOL DISTRICT  
MELLO ROOS FUND (520)

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	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>
<b>REVENUE</b>								
INTEREST	\$35,803	\$35,178	\$18,176	\$35,013	\$35,871	\$35,000	\$35,000	\$35,000
LOCAL TAX	569,245	586,961	578,454	586,406	572,929	560,000	560,000	560,000
	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$605,048</b>	<b>\$622,139</b>	<b>\$596,630</b>	<b>\$621,419</b>	<b>\$608,800</b>	<b>\$595,000</b>	<b>\$595,000</b>	<b>\$595,000</b>
<b>EXPENDITURES</b>								
COP REPAYMENT	\$609,016	\$603,945	\$587,522	\$603,555	\$606,237	\$588,700	\$588,700	\$588,700
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$609,016</b>	<b>\$603,945</b>	<b>\$587,522</b>	<b>\$603,555</b>	<b>\$606,237</b>	<b>\$588,700</b>	<b>\$588,700</b>	<b>\$588,700</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(\$3,968)</b>	<b>\$18,194</b>	<b>\$9,108</b>	<b>\$17,864</b>	<b>\$2,563</b>	<b>\$6,300</b>	<b>\$6,300</b>	<b>\$6,300</b>
<b>BEGINNING BALANCE</b>	<b>\$1,252,505</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>\$1,302,567</b>	<b>\$1,308,867</b>
<b>ENDING 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>\$1,302,567</b>	<b>\$1,308,867</b>	<b>\$1,315,167</b>
<b>COMPONENTS OF ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	0	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>								
	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>								
	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	1,248,537	1,266,731	1,275,840	1,293,703	1,296,267	1,302,567	1,308,867	1,315,167
<b>E) UNASSIGNED/UNAPPROPRIATED</b>								
	0	0	0	0	0	0	0	0
	<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>\$1,302,567</b>	<b>\$1,308,867</b>	<b>\$1,315,167</b>

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

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>ACTUAL</u>	2015-16 <u>ACTUAL</u>	2016-17 <u>BUDGET</u>	2017-18 <u>BUDGET</u>	2018-19 <u>BUDGET</u>
<b>REVENUE</b>								
TRANSFERS-IN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST/LOCAL REV	2,568	2,159	1,633	1,976	3,294	3,000	3,000	3,000
PREMIUMS TRANSFER	794,618	1,014,620	991,290	1,105,741	1,199,493	1,116,815	1,120,165	1,123,526
<b>TOTAL REVENUES</b>	<u>\$797,186</u>	<u>\$1,016,779</u>	<u>\$992,923</u>	<u>\$1,107,716</u>	<u>\$1,202,787</u>	<u>\$1,119,815</u>	<u>\$1,123,165</u>	<u>\$1,126,526</u>
<b>EXPENDITURES</b>								
WORKER'S COMP PAYMENT	\$781,953	\$1,014,620	\$954,141	\$1,014,712	\$1,083,251	\$1,161,487	\$1,120,165	\$1,123,526
TRANSFERS-OUT	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$781,953</u>	<u>\$1,014,620</u>	<u>\$954,141</u>	<u>\$1,014,712</u>	<u>\$1,083,251</u>	<u>\$1,161,487</u>	<u>\$1,120,165</u>	<u>\$1,123,526</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$15,233</u>	<u>\$2,159</u>	<u>\$38,782</u>	<u>\$93,004</u>	<u>\$119,536</u>	<u>(\$41,672)</u>	<u>\$3,000</u>	<u>\$3,000</u>
<b>BEGINNING BALANCE</b>	<u>\$368,469</u>	<u>\$383,702</u>	<u>\$385,861</u>	<u>\$424,643</u>	<u>\$517,648</u>	<u>\$637,184</u>	<u>\$595,512</u>	<u>\$598,512</u>
<b>ENDING BALANCE</b>	<u>\$383,702</u>	<u>\$385,861</u>	<u>\$424,643</u>	<u>\$517,648</u>	<u>\$637,184</u>	<u>\$595,512</u>	<u>\$598,512</u>	<u>\$601,512</u>
<b>COMPONENTS OF ENDING BALANCE</b>								
<b>A) NONSPENDABLE</b>								
1 REVOLVING CASH	0	0	0	0	0	0	0	0
2 STORES	0	0	0	0	0	0	0	0
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>	0	0	0	0	0	0	0	0
<b>C) COMMITTED</b>	0	0	0	0	0	0	0	0
<b>D) ASSIGNED</b>								
OTHER ASSIGNMENTS	383,702	385,861	424,643	517,648	637,184	595,512	598,512	601,512
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	<u>\$383,702</u>	<u>\$385,861</u>	<u>\$424,643</u>	<u>\$517,648</u>	<u>\$637,184</u>	<u>\$595,512</u>	<u>\$598,512</u>	<u>\$601,512</u>

## Total FTE by Major Positions

AS 9-30-2016

<b>Certificated</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY14-15</b>	<b>FY15-16</b>	<b>FY16-17</b>
Regular Teachers	513.6000	511.0400	514.8000	503.4000	489.8000	449.9000
Special Teachers	9.3500	8.4100	14.5000	13.5000	11.0000	12.0000
Special Education Teachers	55.6000	56.0000	56.5000	57.0000	57.5000	57.0000
Librarians	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Nurses	2.0000	2.0000	2.0000	2.0000	3.0000	3.0000
Psychologists/Counselor/Social Worker	7.8000	9.0000	9.0000	9.0000	12.2000	14.1000
<b>Subtotal</b>	<b>588.8500</b>	<b>586.9500</b>	<b>597.3000</b>	<b>585.4000</b>	<b>574.0000</b>	<b>536.5000</b>

<b>Classified</b>						
Instructional Aides	24.0750	23.1750	24.7750	23.1250	23.1250	26.4375
Instructional Aides - Special Ed	38.1063	37.5125	37.6375	36.1375	36.0125	37.8875
Operations	43.3750	43.3750	43.6250	43.6250	45.2500	45.2500
Transportation	16.4689	11.0630	11.8128	11.8752	12.4063	12.4063
Clerical	54.1750	54.6875	55.7500	59.2500	60.0000	59.2500
Health Aides	8.8750	9.1875	8.8750	8.8750	9.8750	9.8750
Occupational Therapist	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
Library Aides	11.4375	11.2375	13.5625	13.5625	13.5625	13.5625
Food Service	28.5000	28.3750	27.8750	27.5000	27.5000	27.5000
<b>Subtotal</b>	<b>227.0127</b>	<b>220.6130</b>	<b>225.9128</b>	<b>225.9502</b>	<b>229.7313</b>	<b>234.1688</b>

<b>Administration</b>						
Certificated Management	33.5000	33.5000	33.5000	32.5000	33.5000	32.5000
Classified Management	9.0000	9.0000	9.0000	10.0000	10.0000	10.0000
<b>Subtotal</b>	<b>42.5000</b>	<b>42.5000</b>	<b>42.5000</b>	<b>42.5000</b>	<b>43.5000</b>	<b>42.5000</b>
<b>TOTAL</b>	<b>858.3627</b>	<b>850.0630</b>	<b>865.7128</b>	<b>853.8502</b>	<b>847.2313</b>	<b>813.1688</b>



## General Fund Unrestricted Reserves as October 17, 2016

