

EVERGREEN SCHOOL DISTRICT			
Recap of Changes Since FY 2018-19 First Interim Report			
Included Within Second Interim Report			
Combined General Fund	Unrestricted Ending Balance	Restricted Ending Balance	Ending Balance
18-19 Board Approved First Interim	\$23,374,445	\$1,787,730	\$25,162,175
Local Control Funding Formula (LCFF) Updates	\$110,807	¹	\$110,807
CSEA & Management Agreements Approved 12/13/18	(\$390,620)	(\$49,234)	(\$439,854)
" " " Contribution to Rest Prgm	(\$49,234)	\$49,234	\$0
Fund 130 Cafeteria Indirect Costs	\$148,955		\$148,955
Transfer Fund 200 Post Employment Projected Ending Balance	\$35,465		\$35,465
Fund 250 Capital Facilities (Developer Fees) Admin Fee	\$15,700		\$15,700
Transfer Fund 670 Self Insurance Projected Ending Balance	\$25,642		\$25,642
Misc Updates to Site & Dept budgets	(\$84,219)	²	(\$84,219)
General Fund 2nd Interim Budget	\$23,186,941	\$1,787,730	\$24,974,671
Net Reduction to Fund Balance	(\$187,504)	\$0	(\$187,504)
<p>¹ Updated LCFF estimates using the most current state calculator and property tax estimates. Net of \$(10,938) LCFF Calculation and \$121,745 Prop 30 EPA increase</p> <p>² Updates include adjusting local donation and grant accounts to actuals, increased election expenses, and adjustment of direct and indirect charges between programs</p>			

Combined General Fund	Unrestricted Ending Balance	Restricted Ending Balance	Ending Balance
General Fund 2nd Interim Budget Designations	\$23,186,941	\$1,787,730	\$24,974,671
Revolving Cash	\$15,000		\$15,000
Stores	\$17,716		\$17,716
Minimum Reserve for Economic Uncertainty (3%)	\$3,693,516		\$3,693,516
Unassigned/Unappropriated (For Future Board Action)	\$19,460,709		\$19,460,709
Medi-Cal Admin Activities		\$210,148	\$210,148
Special Ed: Mental Health		\$1,575,454	\$1,575,454
Ongoing and Major Maintenance		\$2,128	\$2,128
General Fund 2nd Interim Budget	\$23,186,941	\$1,787,730	\$24,974,671

EVERGREEN SCHOOL DISTRICT					
COMBINED GENERAL FUND (Unrestricted and Restricted)					
2nd Interim Multi-Year Projection					
		2017-18	2018-19	2019-20	2020-21
	SUMMARY	AUDITED	2nd Interim BUDGET	BUDGET	BUDGET
REVENUES					
	<i>Total Revenues</i>	\$117,143,204	\$121,668,765	\$114,912,122	\$113,306,473
EXPENDITURES					
	<i>Total Expenditures</i>	115,235,117	123,117,196	120,869,735	123,857,143
SURPLUS/(DEFICIT)		\$1,908,087	(\$1,448,431)	(\$5,957,613)	(\$10,550,670)
	Beginning Fund Balance - Unrestricted	21,736,909	21,187,090	23,186,941	17,278,068
	Beginning Fund Balance - Restricted	2,778,106	5,236,012	1,787,730	1,738,990
COMBINED GENERAL FUND PROJECTED ENDING BALANCE		\$26,423,102	\$24,974,671	\$19,017,058	\$8,466,388

	2017-18	2018-19	2019-20	2020-21
SUMMARY	AUDITED	2nd Interim BUDGET	BUDGET	BUDGET
COMBINED GENERAL FUND PROJECTED ENDING BALANCE	\$26,423,102	\$24,974,671	\$19,017,058	\$8,466,388
DESIGNATIONS				
A) NONSPENDABLE				
1 REVOLVING CASH	15,000	15,000	15,000	15,000
2 STORES	17,716	17,716	17,716	17,716
3 PREPAID EXPENDITURES	0	0	0	0
B) RESTRICTED				
RESTRICTED	5,236,012	1,787,730	1,738,990	1,690,250
C) COMMITTED				
STABILIZATION ARRANGEMENTS	0	0	0	0
OTHER COMMITMENTS	3,000,000	0	0	0
D) ASSIGNED				
OTHER ASSIGNMENTS	0	0	0	0
E) UNASSIGNED/UNAPPROPRIATED				
RESERVE FOR ECONOMIC UNCERTAINTIES	3,457,054	3,693,516	3,626,093	3,715,715
UNASSIGNED/UNAPPROPRIATED (For future Board Action)	14,697,320	19,460,709	13,619,259	3,027,707
	\$26,423,102	\$24,974,671	\$19,017,058	\$8,466,388
% of AVAILABLE RESERVE	15.75%	18.81%	14.27%	5.44%
m stark 12/13/2018				

