

1	Evergreen School District						as of 1-31-2013					
2	FY 2012-2013											
3	A	B	C	D	E	F	G	H	I	J	K	L
4		1ST INTERIM REPORT			FEB BUDGET UPDATE			VARIANCE				
5		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance B - E	Note	Restricted Variance C - F	Note	Total Variance
6	<b>Revenue Detail</b>											
7	Revenue Limit	65,072,627	844,878	65,917,505	65,066,320	844,878	65,911,198	(6,307)		-		(6,307)
8	Federal Revenue	-	4,531,141	4,531,141	-	4,771,966	4,771,966	-		240,825	1	240,825
9	Other State Revenue	11,394,225	3,588,811	14,983,036	11,410,263	3,726,214	15,136,477	16,038	2	137,403	3	153,441
10	Other Local Revenue	2,702,090	3,280,097	5,982,187	2,772,090	3,300,097	6,072,187	70,000	4	20,000	5	90,000
11	Total Revenue	79,168,942	12,244,927	91,413,869	79,248,673	12,643,155	91,891,828	79,731		398,228		477,959
12												
13	<b>Expenditure Detail</b>											
14	Certificated	47,651,613	6,120,103	53,771,716	47,535,411	6,273,869	53,809,280	(116,202)	6	153,766	7	37,564
15	Classified	5,296,666	3,699,972	8,996,638	5,292,367	3,788,998	9,081,365	(4,299)		89,026	8	84,727
16	Employee Benefits	19,870,400	3,942,974	23,813,374	19,803,314	3,851,260	23,654,574	(67,086)	9	(91,714)	10	(158,800)
17	Books & Supplies	1,656,569	3,539,208	5,195,777	1,652,861	2,714,820	4,367,681	(3,708)		(824,388)	11	(828,096)
18	Services, Other Operating	2,388,605	3,912,322	6,300,927	2,283,697	4,118,981	6,402,678	(104,908)	12	206,659	13	101,751
19	Capital Outlay	5,000	8,000	13,000	5,000	8,000	13,000	-		-		-
20	Other Outgo	20,467	470,082	490,549	20,467	366,193	386,660	-		(103,889)	14	(103,889)
21	Direct Support/Indirect	(307,184)	202,534	(104,650)	(307,184)	202,504	(104,680)	-		(30)		(30)
22	<b>Total Expenditures</b>	<b>76,582,136</b>	<b>21,895,195</b>	<b>98,477,331</b>	<b>76,285,933</b>	<b>21,324,625</b>	<b>97,610,558</b>	<b>(296,203)</b>		<b>(570,570)</b>		<b>(866,773)</b>
23												
24	<b>Excess/(Deficiency)</b>	<b>2,586,806</b>	<b>(9,650,268)</b>	<b>(7,063,462)</b>	<b>2,962,740</b>	<b>(8,681,470)</b>	<b>(5,718,730)</b>	<b>375,934</b>		<b>968,798</b>		<b>1,344,732</b>
25												
26	<b>Other Financing Sources/Uses</b>											
27	Transfers In			-			-	-		-		-
28	Transfers Out			-			-	-		-		-
29	Other Sources			-			-	-		-		-
30	Other Uses			-			-	-		-		-
31	Contributions	(8,834,474)	8,834,474	-	(8,420,959)	8,420,959	-	413,515	15	(413,515)	15	-
32	<b>Total Other Sources/Uses</b>	<b>(8,834,474)</b>	<b>8,834,474</b>	<b>-</b>	<b>(8,420,959)</b>	<b>8,420,959</b>	<b>-</b>	<b>413,515</b>		<b>(413,515)</b>		<b>-</b>
33												
34	Net Inc/Dec to Fund Balance	(6,247,668)	(815,794)	(7,063,462)	(5,458,219)	(260,511)	(5,718,730)	789,449		555,283		1,344,732
35												
36	<b>Beginning Balance</b>	<b>21,000,374</b>	<b>2,292,134</b>	<b>23,292,508</b>	<b>21,000,374</b>	<b>2,292,134</b>	<b>23,292,508</b>	<b>-</b>		<b>-</b>		<b>-</b>
37	Ending Balance	14,752,706	1,476,340	16,229,046	15,542,155	2,031,623	17,573,778	789,449		555,283		1,344,732
38												
39	<b>Components of Ending Fund Balance</b>											
40	Revolving Cash	15,000		15,000	15,000		15,000	-		-		-
41	Stores	70,160		70,160	70,160		70,160	(0)		-		(0)
42	Prepaid Expenditures	1,110,290		1,110,290	1,110,290		1,110,290	(0)		-		(0)
43	Restricted		1,476,340	1,476,340		2,031,623	2,031,623	-		555,283	16	555,283
44	Other Assigned	-		-	-		-	-		-		-
45	Reserve for Economic Uncertainty	2,954,320		2,954,320	2,954,320		2,954,320	-		-		-
46	Undesignated	10,602,936		10,602,936	11,392,385		11,392,385	789,449		-		789,449
47	<b>Total</b>	<b>14,752,706</b>	<b>1,476,340</b>	<b>16,229,046</b>	<b>15,542,155</b>	<b>2,031,623</b>	<b>17,573,778</b>	<b>789,449</b>		<b>555,283</b>		<b>1,344,732</b>
48	Percentage			13.77%			14.70%					

**Note : Changes to February Report**

1. New grant for Program improvement LEA corrective action resources \$200,000
2. Mandated cost reimbursement revenue increase
3. Special Ed Mental Health revenue increased by \$184,386
4. Increased lease revenue by \$30,000 and interest/other revenue by \$40,000
5. Increased transportation local revenue by \$20,000
6. Savings - hirings after August 15
7. Hourly teacher budget increased \$273,958; vacant Psychologist positions saving \$120,192
8. Increased hourly classified budget
9. Benefit costs savings - hirings after August 15
10. Benefit costs savings - hirings after August 15 and vacant positions
11. Categorical Budget allocations
12. Reduced election expense budget by \$42,000, based on actual
13. Increased contract service budget for PI correction plan
14. Transportation JPA excess cost reduced by \$103,889
15. Reduced unrestricted programs contributions to Special Ed \$309,626 & transportation \$103,889
16. Fund balance for Special Ed Mental Health Service increased by \$532,359

**Restricted Fund Balance Detail:**

Medi-cal	\$111,665
Lottery: Instructional Materials	645,088
Special Ed:Mental Health Serves	988,400
Maintenance Account	186,470
Local Donations	100,000
<b>Total</b>	<b>\$2,031,623</b>