

# OPERATIONAL BUDGET 2014-15



Millbrook Elementary School



Norwood Creek Elementary School



**EVERGREEN ELEMENTARY SCHOOL DISTRICT**

**San Jose, CA**

March 12, 2015

## Financial Report

	Revenue						LOCAL CONTROL FUNDING FORMULA ASSUMPTIONS			
	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	Year	Actual P-2 ADA without COE	Funded ADA with COE	DOF LCFF PER ADA
<b>REVENUE LIMIT/ LOCAL CONTROL FUNDING FORMULA</b>										
8011 STATE AID/LCFF	\$25,987,143	\$10,593,464	\$27,111,893	\$27,512,520	\$31,086,216	\$32,496,147	2012-13	13,003	13,163	\$5,908
8011 SUP/CON LCFF				\$5,717,528	\$6,550,264	\$6,946,087	2013-14	12,851	13,124	\$6,170
8012 EDUCATION PROTECTION ACCT		\$14,201,696	\$14,001,006	\$14,359,044	\$14,040,724	\$13,771,477	2014-15	12,514	12,960	\$6,755
8019 PRIOR YEAR, STATE AID	470	686	-84,951	0	0	0	2015-16	12,223	12,622	\$7,259
8021 HOMEOWNERS EXEMPT	238,546	227,559	225,491	225,491	225,491	225,491	2016-17	11,886	12,331	\$7,555
8041 SECURED ROLL TAX	32,286,714	32,389,954	35,338,748	35,338,748	35,338,748	35,338,748				
8042 UNSECURED ROLL TAX	2,471,709	2,748,477	2,690,672	2,690,672	2,690,672	2,690,672				
8044 SUPPLEMENTAL TAX	1,250,001	1,336,296	1,696,252	1,696,252	1,696,252	1,696,252				
8045 ERAF	3,329,967	4,375,892	0	0	0	0				
6500-8091 RESTRICTED SDC/NPS ADA	844,878	811,673								
8091 UNREST. SDC/NPS ADA	(844,878)	(811,673)								
8092 PERS REDUCTION	115,704	76,393								
<b>TOTAL REVENUE LIMIT</b>	<b>\$65,680,254</b>	<b>\$65,950,416</b>	<b>\$80,979,112</b>	<b>\$87,540,256</b>	<b>\$91,628,368</b>	<b>\$93,164,875</b>				
<b>FEDERAL</b>										
3010-8290 TITLE 1	\$1,224,774	\$1,496,218	\$979,147	\$1,732,746	\$1,337,595	\$1,336,595				
3011-8290 ARRA TITLE I	\$12,171	\$0	\$0	\$0	\$0	\$0				
3060-8290 MIGRANT ED	120,909	139,605	121,705	144,462	135,841	136,141				
3185-8290 TITLE 1 PI CORRECTIVE ACT	0	11,500	188,500	0	0	0				
3205-8290 ED. JOBS FUND	2,467,515	0	0	0	0	0				
3310-8181 IDEA BASIC ENT.	1,444,016	1,502,021	1,989,140	2,035,658	2,035,658	2,035,658				
3315-8182 IDEA PRESCHOOL	100,195	80,220	62,923	61,938	61,938	61,938				
3320-8182 IDEA PRESCHOOL LOC	173,834	139,809	105,480	107,947	107,947	107,947				
3324-8182 ARRA IDEA STAFF DEV	0	0	0	0	0	0				
3327-8182 IDEA MENTAL HEALTH	41,410	53,631	207,361	80,598	80,598	80,598				
3345-8182 IDEA PRE SCH STAFF DEV	973	833	669	617	617	617				
4035-8290 TEACHER QUALITY	538,425	378,262	322,983	320,702	320,702	320,702				
4203-8290 TITLE III, LEP	346,231	386,956	384,525	312,539	289,851	289,851				
5640-8290 MEDICAL	179,856	80,690	158,387	100,000	100,000	100,000				
<b>TOTAL FEDERAL</b>	<b>\$6,650,310</b>	<b>\$4,269,744</b>	<b>\$4,520,820</b>	<b>\$4,897,207</b>	<b>\$4,470,747</b>	<b>\$4,470,047</b>				

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	2015-16 BUDGET	2016-17 BUDGET	ASSUMPTIONS
<i>STATE</i>							
0000-8550 MANDATED BLOCK GRANT	166,394	384,229	364,081	1,192,366	2,635,780	364,000	Mandated Block Grant Starts FY 12-13
0000-8590 MEDI-CAL ADM UNRESTRICTED	164,530	27,140	45,203	100,000	100,000	100,000	FY14-15 One time Mandate Additional \$66 per pupil
1100-8560 LOTTERY	1,684,900	1,723,016	1,725,814	1,697,475	1,697,475	1,697,475	FY15-16 One time Mandate Additional \$180 per pupil
6010-8590 AFTER SCHOOL ED.	449,803	429,582	456,000	456,000	456,000	456,000	
6230-8590 CLEAN ENERGY JOB ACT			172,843				
6300-8560 LOTTERY, INST MAT	392,411	425,034	479,198	407,394	407,394	407,394	
6512-8590 SPECIAL ED - MENTAL HEALTH	456,041	634,455	643,523	640,427	640,427	640,427	
6530-8590 IDEA LOW INCIDENCE	7,167	11,925	4,414	5,231	5,231	5,231	
6535-8590 IDEA STAFF DEV	2,799	2,914	0	2,914	2,914	2,914	
7405-8590 COMMON CORE	0	0	2,687,876	0	0	0	One Time Revenue for Common Core
NON LCFF STATE REVENUES	3,324,045	3,638,294	6,578,953	4,501,807	5,945,221	3,673,441	
0000-8590 HOURLY PG STATE APPORT.	\$626,374	\$626,375	0	0	0	0	
0000-8590 STAR	27,334	0	0	0	0	0	
0000-8590 ORAL HEALTH ASSE/STAR TESTING	10,325	10,325	0	0	0	0	
1300-8434 CLASS SIZE REDUCTION	\$4,216,527	\$4,021,605	0	0	0	0	
0014-8590 DEFERRED MAINTENANCE	\$474,064	\$472,899	0	0	0	0	
0558-8590 COMM BASED ENGLISH	105,129	105,127	0	0	0	0	
0560-8590 SCH SAFETY AND VIOL.	43,662	43,662	0	0	0	0	
0561-8590 ARTS & MUSIC BLOCK GRANT	182,125	182,138	0	0	0	0	
0563-8590 SUPPLE. SCH COUNSELING	162,677	162,677	0	0	0	0	
0565-8311 GATE	97,312	97,313	0	0	0	0	
0566-8590 INST MATERIALS/REALIGN	736,143	735,147	0	0	0	0	
0570-8590 PEER ASSIST. & REVIEW	50,099	50,099	0	0	0	0	
0575-8590 MATHEMATIC AND READING PROF	132,273	132,273	0	0	0	0	
0577-8590 ADMINISTRATOR TRAINING PG	21,822	21,822	0	0	0	0	
0583-8590 BLOCK GRANT, CREDENTIALING	198,947	198,947	0	0	0	0	
0584-8590 BLOCK GRANT, STAFF BUYBACK	470,033	470,033	0	0	0	0	
0585-8590 BLOCK GRANT, SUPP.	682,190	682,190	0	0	0	0	
0586-8590 BLOCK GRANT, SIP, LIB,	1,125,554	1,125,554	0	0	0	0	
7090-8311 EIA	1,959,426	1,912,155	0	0	0	0	
7230-8311 HOME/SCH TRANS.	310,436	309,833	0	0	0	0	
LCFF STATE REVENUES	11,632,452	11,360,174	0	0	0	0	
TOTAL STATE	\$14,956,497	\$14,998,468	\$6,578,953	\$4,501,807	\$5,945,221	\$3,673,441	

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	<u>ASSUMPTIONS</u>
<i>LOCAL</i>							
8621 PARCEL TAXES	\$2,201,572	\$2,208,123	\$2,215,443	\$2,448,682	\$2,448,682	\$2,448,682	5- year Parcel Tax ends 06-30-2019
8631 SALE OF EQUIPMENT	4,586	1,687	1,948	10,000	10,000	10,000	
8650 LEASES	359,474	351,023	404,161	400,000	400,000	400,000	Rental Income from YMCA/COE/Church/Other
8660 INTEREST	144,308	105,339	98,036	98,000	98,000	98,000	
8699 MISC UNRESTRICTED	698,779	98,990	76,848	80,000	80,000	80,000	FY 11-12 Insurance Profit Share/ERRP Rev
0000-8699 TRANSPORTATION FEES	63,682	53,754	35,332	20,000	20,000	20,000	
9010-8699 HOMEWORK CTR/SUMMER PG	110,705	89,355		0	0	0	
9010-8699 OTHER GRANTS	26,757	61,741	21,674	0	0	0	
9010-8699 ELDT	20,604	20,908	23,966	0	0	0	
9010-8699 DONATION/ENERGY	934,144	906,930	940,223	984,146	983,823	1,004,613	
9010-8699 SPECIAL ED DONATION	0	8,060	300	0	0	0	
9010-8699 GATE /EEEF DONATION	0	0	200,000	0	0	0	Multi-year Donation for Library Services
9010-8699 MICROSOFT CA GOV GRANT	21,103	0	0	0	0	0	
9010-8699 MICROSOFT TECH GRANT	4,217	0	82,346	83,074	0	0	
TOTAL LOCAL	\$4,589,931	\$3,905,910	\$4,100,278	\$4,123,902	\$4,040,505	\$4,061,295	
<i>OTHER SOURCES</i>							
<i>TRANSFERS IN</i>							
6500-8793 SELPA, SPEC. ED.	2,426,841	2,011,257	114,046	451,797	0	0	14-15 COE PRIOR YEAR REFUND
8150-8919 MAINTENANCE	0	0	0	0	0	0	
0000-8997 GASB 45 TRANSFER	0	0	0	0	0	600,000	GASB 45 TRANSFER
0000-8919 WORKER COMP SELF INSUR. FUND	0	0	0	0	0	0	

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	ASSUMPTIONS
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
<i>CONTRIBUTE TO RES. PROG.</i>							
8981 SPECIAL ED.	(\$4,721,732)	(\$5,267,519)	(\$7,851,496)	(\$8,253,990)	(\$8,927,049)	(\$9,186,135)	
8983 REGULAR TRANS.	(123,687)	(240,879)	(477,447)	(265,105)	(271,928)	(285,491)	
8983 SPECIAL ED. TRANS.	(474,506)	(629,901)	(740,135)	(762,196)	(784,357)	(815,168)	
8985 MAINTENANCE	(2,235,270)	(2,435,270)	(2,659,979)	(2,662,741)	(3,188,871)	(3,279,975)	3% of General Fund budget starts 2015-16
8984 DONATION	(150,000)	0	15,983	0	0	0	Study Island Contribution
8998 FLEXIBILITY TRANSFER	2,643,834	2,641,685	0	0	0	0	
0558-8998 COMM BASED ENGLISH	(105,129)	(105,127)	0	0	0	0	
0014-8998 DEFERRED MAINTENANCE	(\$474,064)	(\$472,899)	0	0	0	0	
0561-8998 ARTS & MUSIC BLOCK GRANT	(182,125)	(182,138)	0	0	0	0	
0563-8998 SUPPLE. SCH COUNSELING	(162,677)	(162,677)	0	0	0	0	
0565-8982 GATE	(97,312)	(97,313)	0	0	0	0	
0566-8998 INST MATERIALS	(736,143)	(735,147)	0	0	0	0	
0570-8998 PEER ASSIST. & REVIEW	(50,099)	(50,099)	0	0	0	0	
0575-8998 MATHEMATIC AND READING PROF	(132,273)	(132,273)	0	0	0	0	
0577-8998 ADMINISTRATOR TRAINING PG	(21,822)	(21,822)	0	0	0	0	
6500-8981 SPECIAL ED.	4,721,732	5,267,519	7,851,496	8,253,990	8,927,049	9,186,135	
XXX-8984 DONATION	150,000	0	(15,983)	0	0	0	
0000-8983 REGULAR TRANS.	123,687	240,879	477,447	265,105	271,928	285,491	
0000-8983 SPECIAL ED. TRANS.	474,506	629,901	740,135	762,196	784,357	815,168	
8150-8985 MAINTENANCE	2,235,270	2,435,270	2,659,979	2,662,741	3,188,871	3,279,975	
0585-8993 BLOCK, TARGETED INST. IMPV	(682,190)	(682,190)	0	0	0	0	
6500-8981 BLOCK ITEM, SIP/SPEC ED	198,437	180,089	0	0	0	0	
7230-8983 BLOCK ITEM, SIP/TRANS	0	168,833	0	0	0	0	
0586-8995 BLOCK ITEM, SIP/TRANS & SPEC ED	(198,437)	(348,922)	0	0	0	0	
TOTAL OTHER SOURCES	\$2,426,841	\$2,011,257	\$114,046	\$451,797	\$0	\$600,000	
TOTAL REVENUES	<u>\$94,303,833</u>	<u>\$91,135,796</u>	<u>\$96,293,209</u>	<u>\$101,514,969</u>	<u>\$106,084,841</u>	<u>\$105,969,658</u>	
UNRESTRICTED REVENUES	<u>\$71,917,316</u>	<u>\$70,602,907</u>	<u>\$75,450,487</u>	<u>\$82,670,048</u>	<u>\$87,002,385</u>	<u>\$86,516,921</u>	

PROGRAMS	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	ASSUMPTIONS
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
							<b>2014-15</b>
1110 REGULAR EDUCATION K-6	\$34,813,141	\$35,311,711	\$39,843,610	\$40,957,648	\$42,280,769	\$43,579,615	\$460,196 savings from 12 retirements \$211,088 savings from leaves/resignations Reduce 337 ADA
1130 REGULAR EDUCATION 7-8	11,142,039	11,862,413	12,420,493	11,953,851	12,223,537	12,499,758	Reduce 11.4 FTE teachers 3.25% salary increase for all groups
1140 PARCEL TAX PROGRAM	2,266,648	2,281,316	2,223,854	2,448,682	2,448,682	2,448,682	K-3 class size at 1:24 ETA trust contribution \$10 addition
1160 RETIREE MEDICAL	993,236	823,297	803,552	873,701	918,434	965,458	PERS rate at 11.771% STRS rate at 8.88%
1170 SCHOOL SUPPLIES	281,055	257,532	356,032	845,575	849,484	854,837	
1175 COPIER MAINTENANCE	89,973	104,989	94,645	127,049	132,131	137,416	<b>2015-16</b>
1195 HOME/HOSPITAL	17,319	36,409	38,739	17,602	18,020	18,438	\$191,748 savings from 5 retirements \$211,088 savings from leaves/resignations \$1,078,510 step/col for all groups
1200 REG. ED. STAFF PROF. DEVELOP.	470,033	470,033	0	0	0	0	Health benefits 5.12% increase Reduce 291 ADA
1201 CLASS SIZE REDUCTION	4,216,527	4,021,605	0	0	0	0	Reduce 13 teachers No salary increase for all groups
1202 SATURDAY SCHOOL	4,677	2,633	3,296	5,522	5,622	5,721	K-3 class size at 1:24 PERS rate at 12.6%
1226 INTERVENTION	78,488	65,019	77,993	0	0	0	STRS rate at 10.73%
1250 EXTRA CURRICULAR ACTIVITY	39,606	33,913	35,100	35,100	35,695	36,290	<b>2016-17</b>
1253 FRONT LOAD FOR SUCCESS	4,091	4,741	4,735	0	0	0	\$191,748 savings from 5 retirements \$211,088 savings from leaves/resignations \$1,078,510 step/col for all groups
1266 ART, MUSIC PE SUPPLIES & EQUIP	30,684	0	0	0	0	0	Health benefits 5.12% increase Reduce 337 ADA
1271 PREP PERIOD, 4-6	790,466	748,696	748,547	790,882	806,985	823,333	Reduce 14 teachers No salary increase for all groups
1283 LOTTERY, REG ED	1,684,900	1,723,016	1,725,814	1,697,475	1,697,475	1,697,475	K-3 class size at 1:24 PERS rate at 15%
1298 SUB TEACHERS	823,250	791,857	757,797	845,531	859,342	873,154	STRS rate at 12.58%
1299 NOON DUTY SUPERVISOR	420,819	409,023	401,479	426,305	426,474	429,657	

PROGRAMS	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	<u>ASSUMPTIONS</u>
3010-1510 TITLE 1	1,188,723	1,329,510	895,952	1,370,627	1,125,014	1,125,014	
3010-1511 TITLE 1 PARENT INV.	13,966	24,843	26,935	22,892	20,135	20,135	
3010-1512 TITLE 1 SUMMER SCH/ TRAN	168	60,193	42,486	232,450	110,048	110,048	
3010-1513 TITLE 1 PROF. DEV.	34,089	81,672	13,775	106,777	82,398	81,398	
3185-1515 TITLE 1 PI CORRECTIVE ACT		11,500	188,500	0	0	0	
6010-1523 AFTER SCHOOL ED.	449,803	429,582	456,000	456,000	456,000	456,000	
4203-1551 TITLE III, LEP	346,231	386,956	384,525	312,539	289,851	289,851	
XXXX-1590 SUPPLEMENTAL -SCHOOLS	773,528	1,090,273	1,233,158	725,444	729,378	734,567	Meet Supplemental Spending Requirements
XXXX-1591 SUPPLEMENTAL - STAFFING	711,481	691,300	1,111,307	3,245,235	4,040,385	4,127,850	
XXXX-1593 SUPPLEMENTAL -DISTRICTWIDE	20,604	20,908	39,941	966,471	969,001	971,883	
XXXX-1594 SUPPLEMENTAL - FOSTER YOUTH	0	0	0	10,000	10,000	10,000	
XXXX-1595 SUPPLEMENTAL - PARENT	0	0	0	100,000	102,400	104,896	
XXXX-1596 SUPPLEMENTAL - STAFF DEV	0	0	26,324	670,378	699,100	996,890	
6300-1634 LOTTERY INST MATERIAL	328,950	413,755	130,000	977,394	407,394	407,394	
1638 BTS&A GRANT	135,221	159,197	171,353	161,477	164,379	167,642	
1639 INST MAT REALIGNMENT	405,958	212,770	136,632	0	0	0	

PROGRAMS	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	ASSUMPTIONS
1640 BLOCK GRANTS, SIP	932,646	961,752	937,817	0	0	0	
4035-1659 TEACHER QUALITY	538,425	378,262	322,983	320,702	320,702	320,702	
1705 DISCRETIONARY SITE BLOCK GRAN	21,538	0	0	0	0	0	
9010-1712 SILVER OAK PARTNERSHIP	26,757	61,741	4,108	0	0	0	
9010-1715 SCHOOLS DONATION	929,693	894,934	924,275	948,422	968,424	989,214	
9010-1716 BOOK FAIR	4,451	11,359	15,404	15,399	15,399	15,399	
9010-1717 SCHOLARSHIP	0	0	86	9,825	0	0	
9010-1718 MICROSOFT TECH GRANT	21,103	0	82,346	83,074	0	0	
9010-1719 MICROSOFT CA GOV GRANT	4,217	0	0	0	0	0	
9010-XXXX OTHER DONATION PROGREMS	110,705	89,355	5,043	10,500	0	0	
3060-4850 MIGRANT ED	120,909	139,605	121,705	144,462	135,841	136,141	
6500-5001 SPECIAL ED ADMINISTRATION	795,649	750,620	831,327	795,961	802,687	810,797	
6500-5050 SPECIAL ED REGIONALIZED SERVI	155,313	161,011	162,120	170,379	173,822	177,312	
3385-5730 IDEA, PRESCHOOL	454,023	515,117	520,605	579,506	592,629	606,020	



PROGRAMS	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	ASSUMPTIONS
6500-5751 NON-PUBLIC SCHOOLS	204,857	183,511	189,972	256,555	266,817	277,490	
6500-5755 NON-PUBLIC AGENCY	442,254	474,273	689,493	565,305	587,917	611,434	
3310-5770 IDEA, NON-SEVERE	1,950,922	1,930,828	1,963,583	2,198,997	2,223,551	2,275,499	
9010-5775 CAHSEE- SPECIAL ED	2,788	8,060	0	0	0	0	
6500-5776 MENTAL HEALTH	149,478	198,072	495,132	285,266	293,205	301,649	Mental Health Cost to District
6500-5777 RS, NON-SEVERE	2,283,420	2,448,952	2,348,521	2,677,730	2,736,144	2,795,635	
6500-5778 SDC, NON-SEVERE	1,652,107	1,675,460	1,734,037	1,713,583	1,753,962	1,795,247	
6500-5779 DIS, NON-SEVERE	1,783,889	1,688,399	1,688,510	1,962,076	2,003,825	2,051,006	
9410 ED. SERVICES	78,324	96,643	107,988	0	0	0	
9412 COMMON CORE			1,715,228	972,648	0	0	
9415 ASSESSMENT	29,579	26,044	26,234	26,647	26,647	26,647	
9420 CURRICULUM DEVELOP	191,492	190,806	192,568	198,690	201,555	205,587	
9428 DISTRICT STAFF DEVELOP	183,904	192,183	229,405	238,638	244,332	250,743	
9451 AUDIO VISUAL	872	44	3,075	13,344	13,550	13,764	
9455 IMC	22,729	(1,708)	23,044	24,581	24,798	25,356	
320x-9459 LIBRARY	671,533	749,742	863,220	624,036	631,784	646,526	
9483 SCH ADMINISTRATION	5,524,216	5,555,248	5,609,804	5,901,365	6,009,036	6,142,287	
9485 SCH ADMIN SUPPLIES	58,809	36,471	63,069	79,372	79,372	79,372	
9630 PSYCHOLOGICAL SERV.	341,444	309,452	317,182	347,185	364,334	381,777	
5640-9640 MEDI-CAL	112,731	81,987	99,549	100,000	100,000	100,000	
9650 RESPONSE TO INTERVENTION	28	0	0	0	0	0	

PROGRAMS	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	<u>ASSUMPTIONS</u>
9670 HEALTH	745,263	741,590	764,817	842,946	857,794	879,561	
9690 STAR TESTING	26,180	27,195	29,836	11,532	11,532	11,532	
9770 TRANSPORTATION	763,771	431,245	503,482	263,733	270,659	284,222	FY12-13 add 1 route FY13-14 add two routes
9771 SPECIAL ED TRANSPORT	764,902	921,172	1,045,184	1,048,119	1,070,342	1,101,038	
9772 OUTSIDE FIELD TRIPS	28,445	13,388	9,297	21,372	21,269	21,269	
9773 SUMMER SPCL. ED. TRANS	20,040	18,562	1,907	21,033	20,971	21,086	
9811 BOARD OF TRUSTEES	165,029	240,619	311,465	326,740	236,078	343,421	Elections in FY 14-15 & FY 16-17
9812 SUPERINTENDENT	256,228	278,548	273,721	291,494	297,565	303,720	
9813 GENERAL ADMIN SERVICES	248,505	299,537	279,882	304,958	287,426	294,233	
9814 INDIRECT COST	(326,124)	(362,551)	(388,397)	(361,877)	(327,626)	(327,626)	
9815 BUSINESS SERVICES	1,068,863	1,134,238	1,107,641	1,269,892	1,289,277	1,323,943	
9819 COMMUNICATIONS				133,656	135,346	138,545	
9824 WORK STUDY	4,400	30	4,554	4,631	4,816	5,009	
9010-9825 PARENT ADVISORY COUNCIL	0	637	0	0	0	0	
9826 EMP. RELATIONS	75,548	111,182	79,648	94,521	97,952	101,519	
9827 PERSONNEL	506,151	539,365	544,417	598,115	609,523	625,016	
9830 PURCHASING	81,763	101,415	103,624	87,984	93,211	95,598	
9831 WAREHOUSE	83,296	84,313	84,879	89,118	90,253	92,553	
9832 PRINT SHOP	21,016	18,584	13,244	22,000	22,000	22,000	
9835 INSURANCE	444,690	429,229	489,325	683,092	714,747	747,984	
8150-9836 SAFETY PROG	0	86,045	9,608	25,008	25,688	26,396	

	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>	<u>ASSUMPTIONS</u>
<b>PROGRAMS</b>							
9840 INFORMATION SERVICES	391,370	477,860	277,763	500,093	507,501	522,378	
8150-9850 MAINTENANCE	2,427,598	2,565,025	2,617,576	2,581,496	2,839,048	2,896,160	
8150-9851 VANDALISM	11,840	29,625	32,795	56,237	58,089	60,016	
9855 CUSTODIAL SERVICES	1,982,961	2,037,805	1,913,891	2,084,160	2,110,253	2,166,788	
9857 SECURITY	27,300	41,576	40,740	35,802	37,091	38,432	
9858 SAFE SCHOOLS	7,754	51,303	43,661	31,313	32,566	33,868	
9860 GROUNDS	293,302	308,171	275,982	326,836	331,488	339,568	
9870 UTILITIES	1,727,014	1,746,297	1,911,436	1,992,680	2,072,387	2,155,280	
<b>TOTAL EXPENDITURES</b>	<b><u>\$94,223,585</u></b>	<b><u>\$96,040,889</u></b>	<b><u>\$99,061,983</u></b>	<b><u>\$105,033,539</u></b>	<b><u>\$106,295,712</u></b>	<b><u>\$109,332,515</u></b>	
<b>UNRESTRICTED EXPENDITURES</b>	<b><u>\$72,883,087</u></b>	<b><u>\$75,743,153</u></b>	<b><u>\$79,364,396</u></b>	<b><u>\$85,081,729</u></b>	<b><u>\$87,907,122</u></b>	<b><u>\$90,596,558</u></b>	

2/14/2015	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	ASSUMPTIONS
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
<b>SUMMARY</b>							1. HW COST INCREASE @ 5.12% IN FY 15-16 & 16-17
TOTAL REVENUES	\$94,303,833	\$91,135,796	\$96,293,209	\$101,514,969	\$106,084,841	\$105,969,658	2. ENROLLMENT PROJECTION BASED ON DEC 2014 RPT
TOTAL EXPENDITURES	94,223,585	96,040,889	99,061,983	105,033,539	106,295,712	109,332,515	3. REVENUE BASED ON DOF LCFF FUNDING GAP PERCENTAGES: FY14-15 29.15%, FY15-16 32.19%, FY16-17 23.71%
SURPLUS/(DEFICIT)	\$80,248	(\$4,905,093)	(\$2,768,775)	(\$3,518,570)	(\$210,871)	(\$3,362,857)	4. 5 RETIREMENTS IN FUTURE YEAR
BEGINNING BALANCE							5. TRANSFER \$ 0.6M GASB 45 FUND IN FY 16-17
UNRESTRICTED	\$21,966,145	\$21,000,375	\$15,860,129	\$11,946,220	\$9,534,539	\$8,629,801	6. 2014-15 3.25% SALARY INCREASE FOR ALL GROUPS NO ADDITIONAL SALARY COLA INCREASE IN FUTURE YEARS
RESTRICTED	\$1,246,115	\$2,292,134	\$2,527,287	\$3,672,421	\$2,565,532	\$3,259,399	7. MEET SUPPLEMENTAL \$ SPENDING REQUIREMENTS
ENDING BALANCE	\$23,292,509	\$18,387,416	\$15,618,642	\$12,100,071	\$11,889,200	\$8,526,343	8. PERS RATE INCREASE IN FUTURE YEARS FY 14-15 @ 11.771%; FY15-16 @ 12.6%; FY16-17 @ 15%
COMPONENTS OF ENDING BALANCE							9. STRS RATE INCREASE IN FUTURE YEARS FY 14-15 @8.88%; FY 15-16 @10.73%; FY 16-17 @12.58%
<b>A) NONSPENDABLE</b>							10. ONE TIME DISCRETIONARY FUNDS \$180 PER ADA IN FY 15-16
1 REVOLVING CASH	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
2 STORES	70,160	57,888	46,767	46,767	46,767	46,767	
3 PREPAID EXPENDITURES	1,110,290	1,191,521	1,192,232	1,192,232	1,192,232	1,192,232	
<b>B) RESTRICTED</b>							
MAIN. RESERVES	303,546	58,121	58,121	58,121	324,167	621,571	
RESTRICTED	1,988,588	2,469,166	3,614,301	2,507,412	2,935,232	3,354,608	
<b>C) COMMITTED</b>							
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	
OTHER COMMITMENTS	0	0	0	0	0	0	
<b>D) ASSIGNED</b>							
OTHER ASSIGNMENTS	668,573	431,299	0	0	0	0	
<b>E) UNASSIGNED/UNAPPROPRIATED</b>							
RESERVE FOR ECO. UNCERTAINTIES	2,826,708	2,881,226	2,971,860	3,151,006	3,188,871	3,279,975	
UNASSIGNED/UNAPPROPRIATED	16,309,645	11,283,195	7,720,362	5,129,534	4,186,931	16,191	
	\$23,292,509	\$18,387,416	\$15,618,641	\$12,100,071	\$11,889,200	\$8,526,343	
UNRESTRICTED (DEFICIT)/SURPLUS	(\$965,771)	(\$5,140,245)	(\$3,913,909)	(\$2,411,681)	(\$904,737)	(\$4,079,637)	
% of AVAILABLE RESERVE	20.31%	14.75%	10.79%	7.88%	6.94%	3.01%	

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	2009-10 <u>ACTUAL</u>	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$60,777,080	\$64,869,923	\$64,835,376	\$65,138,743	\$80,979,112	\$87,540,256	\$91,628,368	\$93,164,875
FEDERAL	0	0	0	0	0	0	0	0
STATE	13,204,834	11,432,599	11,378,414	11,272,571	2,135,098	2,989,841	4,433,255	2,161,475
LOCAL	2,838,082	2,606,006	3,408,720	2,765,163	2,831,769	3,056,682	3,056,682	3,056,682
SUBTOTAL	<u>\$76,819,996</u>	<u>\$78,908,528</u>	<u>\$79,622,511</u>	<u>\$79,176,477</u>	<u>\$85,945,979</u>	<u>\$93,586,779</u>	<u>\$99,118,305</u>	<u>\$98,383,032</u>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$46,596,440	\$45,333,972	\$45,876,440	\$47,385,945	\$48,532,716	\$50,634,264	\$51,408,669	\$51,974,287
CLASSIFIED SALARIES	5,240,589	4,822,639	4,706,475	5,241,702	6,365,514	7,205,736	7,171,203	7,171,203
EMPLOYEE BENEFITS	18,040,111	17,520,361	18,893,454	19,662,563	20,227,919	21,397,939	23,225,961	25,050,703
BOOKS & SUPPLIES	1,112,471	1,025,319	1,660,304	1,376,373	1,757,323	2,186,654	2,317,345	2,318,448
CONTRACTED SERVICES	1,782,884	1,917,912	2,009,593	2,348,077	2,390,486	3,540,937	3,617,532	3,898,907
CAPITAL OUTLAY	7,516	14,976	14,424	46,477	98,527	0	0	0
OTHER SOURCES/USES	(349,364)	(263,968)	(277,604)	(317,983)	(8,087)	116,199	166,413	183,015
SUBTOTAL	<u>\$72,430,647</u>	<u>\$70,371,210</u>	<u>\$72,883,087</u>	<u>\$75,743,153</u>	<u>\$79,364,397</u>	<u>\$85,081,729</u>	<u>\$87,907,123</u>	<u>\$90,596,563</u>
DEFICIT/SURPLUS	\$4,389,349	\$8,537,318	\$6,739,424	\$3,433,324	\$6,581,582	\$8,505,050	\$11,211,182	\$7,786,469
TRANSFERS IN/OUT	(\$1,196,130)	(\$5,628,286)	(\$7,705,195)	(\$8,573,569)	(\$10,495,492)	(\$10,916,731)	(\$12,115,920)	(\$11,866,110)
SUBTOTAL	<u>\$3,193,219</u>	<u>\$2,909,032</u>	<u>(\$965,771)</u>	<u>(\$5,140,245)</u>	<u>(\$3,913,910)</u>	<u>(\$2,411,681)</u>	<u>(\$904,738)</u>	<u>(\$4,079,641)</u>
Beginning Balance	\$15,863,894	\$19,057,113	\$21,966,145	\$21,000,374	\$15,860,129	\$11,946,219	\$9,534,538	\$8,629,800
Ending Balance	<u>\$19,057,113</u>	<u>\$21,966,145</u>	<u>\$21,000,374</u>	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$9,534,538</u>	<u>\$8,629,800</u>	<u>\$4,550,159</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	29,231	54,696	70,160	57,888	46,767	46,767	46,767	46,767
3 PREPAID EXPENDITURES	677,686	1,099,413	1,110,290	1,191,521	1,192,232	1,192,232	1,192,232	1,192,232
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	0	0	0	0
D) <b>ASSIGNED</b>								
OTHER ASSIGNMENTS	726,222	1,143,448	668,573	431,299	0	0	0	0
E) <b>UNASSIGNED/UNAPPROPRIATED</b>								
RESERVE FOR ECO. UNCERTAINTIES	2,935,479	2,750,132	2,826,708	2,881,226	2,971,860	3,151,006	3,188,871	3,279,975
UNASSIGNED/UNAPPROPRIATED	14,673,496	16,903,456	16,309,643	11,283,194	7,720,361	5,129,533	4,186,930	16,185
	<u>\$19,057,113</u>	<u>\$21,966,145</u>	<u>\$21,000,374</u>	<u>\$15,860,129</u>	<u>\$11,946,219</u>	<u>\$9,534,538</u>	<u>\$8,629,800</u>	<u>\$4,550,159</u>

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	2009-10 <u>ACTUAL</u>	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$1,072,135	\$930,277	\$844,878	\$811,673	\$0	\$0	\$0	\$0
FEDERAL	7,116,819	5,145,024	6,650,310	4,269,744	4,520,820	4,897,207	4,470,747	4,470,047
STATE	3,466,961	2,978,595	3,578,082	3,725,897	4,443,854	1,511,966	1,511,966	1,511,966
LOCAL	3,804,077	3,977,240	3,608,053	3,152,004	1,382,556	1,519,017	983,823	1,004,613
SUBTOTAL	<u>\$15,459,992</u>	<u>\$13,031,136</u>	<u>\$14,681,323</u>	<u>\$11,959,319</u>	<u>\$10,347,230</u>	<u>\$7,928,190</u>	<u>\$6,966,536</u>	<u>\$6,986,626</u>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$8,536,803	\$7,161,297	\$6,945,843	\$5,832,901	\$6,086,394	\$6,268,196	\$5,718,302	\$5,718,302
CLASSIFIED SALARIES	4,737,968	4,308,903	4,304,713	3,587,194	2,773,070	3,167,088	3,109,754	3,095,236
EMPLOYEE BENEFITS	4,765,097	4,379,410	4,453,659	3,812,753	3,275,662	3,723,945	3,795,146	4,079,583
BOOKS & SUPPLIES	3,256,423	1,398,563	1,508,353	2,114,810	2,073,366	2,292,687	1,222,617	1,192,529
CONTRACTED SERVICES	3,446,535	3,732,055	3,690,754	4,226,424	5,123,542	4,281,667	4,357,196	4,463,065
CAPITAL OUTLAY	17,240	26,080	35,209	56,203	4,149	0	0	0
OTHER SOURCES/USES	658,578	293,546	401,967	667,451	361,403	218,227	185,576	187,240
SUBTOTAL	<u>\$25,418,645</u>	<u>\$21,299,854</u>	<u>\$21,340,498</u>	<u>\$20,297,736</u>	<u>\$19,697,587</u>	<u>\$19,951,810</u>	<u>\$18,388,591</u>	<u>\$18,735,955</u>
DEFICIT/SURPLUS	(\$9,958,653)	(\$8,268,718)	(\$6,659,176)	(\$8,338,417)	(\$9,350,356)	(\$12,023,620)	(\$11,422,055)	(\$11,749,329)
TRANSFERS IN/OUT	\$5,485,303	\$6,578,286	\$7,705,195	\$8,573,569	\$10,495,492	\$10,916,731	\$12,115,920	\$12,466,110
SUBTOTAL	<u>(\$4,473,349)</u>	<u>(\$1,690,431)</u>	<u>\$1,046,019</u>	<u>\$235,152</u>	<u>\$1,145,136</u>	<u>(\$1,106,889)</u>	<u>\$693,865</u>	<u>\$716,781</u>
Beginning Balance	\$7,409,895	\$2,936,546	\$1,246,115	\$2,292,134	\$2,527,286	\$3,672,422	\$2,565,533	\$3,259,398
Ending Balance	<u>\$2,936,546</u>	<u>\$1,246,115</u>	<u>\$2,292,134</u>	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$2,565,533</u>	<u>\$3,259,398</u>	<u>\$3,976,179</u>
<b>Components of Ending Balance</b>								
A) NONSPENDABLE								
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) RESTRICTED								
MAIN. RESERVES	437,982	507,715	303,546	58,121	58,121	58,121	324,167	621,571
RESTRICTED	2,498,564	738,400	1,988,588	2,469,165	3,614,301	2,507,412	2,935,230	3,354,608
C) COMMITTED								
STABILIZATION ARRANGEMENTS	0	0	0	0	0	0	0	0
OTHER COMMITMENTS	0	0	0	0	0	0	0	0
D) ASSIGNED								
OTHER ASSIGNMENTS	0	0	0	0	0	0	0	0
E) UNASSIGNED/UNAPPROPRIATED								
RESERVE FOR ECO. UNCERTAINTIES	0	0	0	0	0	0	0	0
UNASSIGNED/UNAPPROPRIATED	0	0	0	0	0	0	0	0
	<u>\$2,936,546</u>	<u>\$1,246,115</u>	<u>\$2,292,134</u>	<u>\$2,527,286</u>	<u>\$3,672,422</u>	<u>\$2,565,533</u>	<u>\$3,259,398</u>	<u>\$3,976,179</u>

Financial Report - Unrestricted/ Restricted  
Evergreen Elementary School District

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	2009-10 <u>ACTUAL</u>	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
<b>REVENUES</b>								
REVENUE LIMIT/LCFF	\$61,849,215	\$65,800,201	\$65,680,254	\$65,950,416	\$80,979,112	\$87,540,256	\$91,628,368	\$93,164,875
FEDERAL	7,116,819	5,145,024	6,650,310	4,269,744	4,520,820	4,897,207	4,470,747	4,470,047
STATE	16,671,795	14,411,194	14,956,497	14,998,468	6,578,953	4,501,807	5,945,221	3,673,441
LOCAL	6,642,159	6,583,246	7,016,772	5,917,167	4,214,324	4,575,699	4,040,505	4,061,295
SUBTOTAL	<u>\$92,279,988</u>	<u>\$91,939,665</u>	<u>\$94,303,833</u>	<u>\$91,135,796</u>	<u>\$96,293,209</u>	<u>\$101,514,969</u>	<u>\$106,084,841</u>	<u>\$105,369,658</u>
<b>EXPENDITURES</b>								
CERTIFICATED SALARIES	\$55,133,243	\$52,495,269	\$52,822,284	\$53,218,846	\$54,619,110	\$56,902,460	\$57,126,971	\$57,692,589
CLASSIFIED SALARIES	9,978,558	9,131,542	9,011,189	8,828,896	9,138,583	10,372,824	10,280,957	10,266,439
EMPLOYEE BENEFITS	22,805,209	21,899,771	23,347,113	23,475,316	23,503,581	25,121,884	27,021,107	29,130,286
BOOKS & SUPPLIES	4,368,894	2,423,882	3,168,657	3,491,183	3,830,689	4,479,341	3,539,962	3,510,977
CONTRACTED SERVICES	5,229,419	5,649,966	5,700,347	6,574,501	7,514,028	7,822,604	7,974,728	8,361,972
CAPITAL OUTLAY	24,756	41,056	49,633	102,679	102,676	0	0	0
OTHER SOURCES/USES	309,213	29,578	124,362	349,468	353,316	334,426	351,989	370,255
SUBTOTAL	<u>\$97,849,292</u>	<u>\$91,671,064</u>	<u>\$94,223,585</u>	<u>\$96,040,889</u>	<u>\$99,061,983</u>	<u>\$105,033,539</u>	<u>\$106,295,714</u>	<u>\$109,332,518</u>
DEFICIT/SURPLUS	(\$5,569,304)	\$268,601	\$80,248	(\$4,905,093)	(\$2,768,774)	(\$3,518,570)	(\$210,873)	(\$3,962,860)
TRANSFERS IN/OUT	\$4,289,173	\$950,000	\$0	\$0	\$0	\$0	\$0	\$600,000
SUBTOTAL	<u>(\$1,280,130)</u>	<u>\$1,218,601</u>	<u>\$80,248</u>	<u>(\$4,905,093)</u>	<u>(\$2,768,774)</u>	<u>(\$3,518,570)</u>	<u>(\$210,873)</u>	<u>(\$3,362,860)</u>
Beginning Balance	\$23,273,789	\$21,993,659	\$23,212,260	\$23,292,508	\$18,387,415	\$15,618,641	\$12,100,071	\$11,889,198
Ending Balance	<u>\$21,993,659</u>	<u>\$23,212,260</u>	<u>\$23,292,508</u>	<u>\$18,387,415</u>	<u>\$15,618,641</u>	<u>\$12,100,071</u>	<u>\$11,889,198</u>	<u>\$8,526,338</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	29,231	54,696	70,160	57,888	46,767	46,767	46,767	46,767
3 PREPAID EXPENDITURES	677,686	1,099,413	1,110,290	1,191,521	1,192,232	1,192,232	1,192,232	1,192,232
B) <b>RESTRICTED</b>								
MAIN. RESERVES	437,982	507,715	303,546	58,121	58,121	58,121	324,167	621,571
RESTRICTED	2,498,564	738,400	1,988,588	2,469,165	3,614,301	2,507,412	2,935,230	3,354,608
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	726,222	1,143,448	668,573	431,299	0	0	0	0
E) <b>UNASSIGNED/UNAPPROPRIATED</b>								
RESERVE FOR ECO. UNCERTAINTIES	2,935,479	2,750,132	2,826,708	2,881,226	2,971,860	3,151,006	3,188,871	3,279,975
UNASSIGNED/UNAPPROPRIATED	14,673,496	16,903,456	16,309,643	11,283,194	7,720,361	5,129,533	4,186,930	16,185
	<u>\$21,993,659</u>	<u>\$23,212,260</u>	<u>\$23,292,508</u>	<u>\$18,387,415</u>	<u>\$15,618,641</u>	<u>\$12,100,071</u>	<u>\$11,889,198</u>	<u>\$8,526,338</u>
% of AVAILABLE RESERVE	18.00%	21.44%	20.31%	14.75%	10.79%	7.88%	6.94%	3.01%

EVERGREEN SCHOOL DISTRICT  
CAFETERIA FUND (130)

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
<b>REVENUE</b>							
FEDERAL LUNCH	\$1,771,213	\$1,895,581	\$1,938,720	\$1,937,354	\$1,900,000	\$2,000,000	\$2,076,000
STATE LUNCH	140,425	151,605	154,456	141,538	152,475	155,524	165,000
LOCAL SALES	1,897,667	1,834,673	1,787,467	1,734,307	1,898,000	1,916,980	1,940,000
<b>TOTAL REVENUES</b>	<b>\$3,809,305</b>	<b>\$3,881,860</b>	<b>\$3,880,643</b>	<b>\$3,813,199</b>	<b>\$3,950,475</b>	<b>\$4,072,504</b>	<b>\$4,181,000</b>
<b>EXPENDITURES</b>							
CAFETERIA	\$3,692,021 0	\$3,912,364 0	\$4,110,641 0	\$3,947,915 0	\$4,231,194 0	\$4,135,731 0	\$4,177,088 0
<b>TOTAL EXPENDITURES</b>	<b>\$3,692,021</b>	<b>\$3,912,364</b>	<b>\$4,110,641</b>	<b>\$3,947,915</b>	<b>\$4,231,194</b>	<b>\$4,135,731</b>	<b>\$4,177,088</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$117,284</b>	<b>(\$30,504)</b>	<b>(\$229,997)</b>	<b>(\$134,716)</b>	<b>(\$280,719)</b>	<b>(\$63,227)</b>	<b>\$3,912</b>
<b>BEGINNING BALANCE</b>	<b>\$652,279</b>	<b>\$769,563</b>	<b>\$739,059</b>	<b>\$509,062</b>	<b>\$374,346</b>	<b>\$93,627</b>	<b>\$30,400</b>
<b>ENDING BALANCE</b>	<b>\$769,563</b>	<b>\$739,059</b>	<b>\$509,062</b>	<b>\$374,346</b>	<b>\$93,627</b>	<b>\$30,400</b>	<b>\$34,312</b>
<b>COMPONENTS OF ENDING BALANCE</b>							
<b>A) NONSPENDABLE</b>							
1 REVOLVING CASH	\$200	\$200	\$200	\$200	\$200	\$200	\$200
2 STORES	132,651	123,300	146,606	117,860	117,860	83,210	87,122
3 PREPAID EXPENDITURES	0	0	0	0	0	0	0
<b>B) RESTRICTED</b>	<b>636,712</b>	<b>615,559</b>	<b>362,255</b>	<b>256,286</b>	<b>(24,433)</b>	<b>(53,010)</b>	<b>(53,010)</b>
	<b>769,563</b>	<b>739,059</b>	<b>509,062</b>	<b>374,346</b>	<b>93,627</b>	<b>30,400</b>	<b>34,312</b>



EVERGREEN SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND (140)

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
<b>REVENUE</b>							
STATE SHARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	21	24	19	14	0	0	0
TRANSFER-IN	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$21</b>	<b>\$24</b>	<b>\$19</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>							
MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFER-OUT	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>SURPLUS/(DEFICIT)</b>	<b>\$21</b>	<b>\$24</b>	<b>\$19</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>BEGINNING BALANCE</b>	<b>\$3,325</b>	<b>\$3,346</b>	<b>\$3,370</b>	<b>\$3,389</b>	<b>\$3,403</b>	<b>\$3,403</b>	<b>\$3,403</b>
<b>ENDING BALANCE</b>	<b>\$3,346</b>	<b>\$3,370</b>	<b>\$3,389</b>	<b>\$3,403</b>	<b>\$3,403</b>	<b>\$3,403</b>	<b>\$3,403</b>
<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	3,346	3,370	3,389	3,403	3,403	3,403	3,403
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0
	<b>\$3,346</b>	<b>\$3,370</b>	<b>\$3,389</b>	<b>\$3,403</b>	<b>\$3,403</b>	<b>\$3,403</b>	<b>\$3,403</b>

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

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
<b>REVENUE</b>							
INTEREST	\$13,105	\$11,766	\$9,525	\$7,135	\$12,150	\$12,150	\$12,150
TRANSFER - IN	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$13,105</u>	<u>\$11,766</u>	<u>\$9,525</u>	<u>\$7,135</u>	<u>\$12,150</u>	<u>\$12,150</u>	<u>\$12,150</u>
<b>EXPENDITURES</b>							
TRANSFER - OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
<b>TOTAL EXPENDITURES</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$500,000</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$13,105</u>	<u>\$11,766</u>	<u>\$9,525</u>	<u>\$7,135</u>	<u>\$12,150</u>	<u>\$12,150</u>	<u>(\$487,850)</u>
<b>BEGINNING BALANCE</b>	<u>\$1,651,942</u>	<u>\$1,665,047</u>	<u>\$1,676,813</u>	<u>\$1,686,338</u>	<u>\$1,693,472</u>	<u>\$1,705,622</u>	<u>\$1,717,772</u>
<b>ENDING BALANCE</b>	<u>\$1,665,047</u>	<u>\$1,676,813</u>	<u>\$1,686,338</u>	<u>\$1,693,472</u>	<u>\$1,705,622</u>	<u>\$1,717,772</u>	<u>\$1,229,922</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	1,665,047	1,676,813	1,686,338	1,693,472	1,705,622	1,717,772	1,229,922
<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>\$1,665,047</u>	<u>\$1,676,813</u>	<u>\$1,686,338</u>	<u>\$1,693,472</u>	<u>\$1,705,622</u>	<u>\$1,717,772</u>	<u>\$1,229,922</u>

EVERGREEN SCHOOL DISTRICT  
BUILDING FUND (210)

	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 BUDGET	2016-17 BUDGET
<b>REVENUE</b>							
INTEREST/ LOCAL REV	\$117,840	\$101,456	\$78,881	\$42,478	\$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>	<b>\$117,840</b>	<b>\$101,456</b>	<b>\$78,881</b>	<b>\$42,478</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>EXPENDITURES</b>							
0000 TRANSFER - OUT	\$0	\$0	\$4,400,000	\$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	115,593	119,548	4,404	0	132,000	132,000	132,000
9963 DISTRICT CONSTRUCTION	0	0	0	0	0	0	0
9964 DISTRICT MODERNIZE	0	0	0	671,357	0	0	0
9968 INSURANCE REPAIR	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$115,593</b>	<b>\$119,548</b>	<b>\$4,404,404</b>	<b>\$671,357</b>	<b>\$132,000</b>	<b>\$132,000</b>	<b>\$132,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$2,247</b>	<b>(\$18,092)</b>	<b>(\$4,325,523)</b>	<b>(\$628,879)</b>	<b>(\$82,000)</b>	<b>(\$82,000)</b>	<b>(\$82,000)</b>
<b>BEGINNING BALANCE</b>	<b>\$14,429,680</b>	<b>\$14,431,927</b>	<b>\$14,413,836</b>	<b>\$10,088,313</b>	<b>\$9,459,433</b>	<b>\$9,377,433</b>	<b>\$9,295,433</b>
<b>ENDING BALANCE</b>	<b>\$14,431,927</b>	<b>\$14,413,836</b>	<b>\$10,088,313</b>	<b>\$9,459,433</b>	<b>\$9,377,433</b>	<b>\$9,295,433</b>	<b>\$9,213,433</b>
<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	14,431,927	14,413,836	10,088,313	9,459,433	9,377,433	9,295,433	9,213,433
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0
	<b>\$14,431,927</b>	<b>\$14,413,836</b>	<b>\$10,088,313</b>	<b>\$9,459,433</b>	<b>\$9,377,433</b>	<b>\$9,295,433</b>	<b>\$9,213,433</b>

EVERGREEN SCHOOL DISTRICT  
BOND FUND (211)

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
<b>REVENUE</b>							
INTEREST/ LOCAL REV	\$95,162	(\$174,676)	\$12,037	\$9,634	\$500	\$0	\$0
TRANSFER - IN	0	6,000,000	11,683,717	0	0	0	0
BOND SALE	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>\$95,162</u>	<u>\$5,825,324</u>	<u>\$11,695,754</u>	<u>\$9,634</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	14,473	2,884	256	1,366	0	0	0
9961 STATE CONSTRUCTION	1,402,746	255,825	(1,940)	10,283	0	0	0
9962 OTHER PROJECTS	1,013,583	524,353	341,382	114,993	0	0	0
9963 DISTRICT CONSTRUCTION	3,999,890	1,893,916	7,032,808	1,188,163	0	0	0
9964 DISTRICT MODERNIZE	4,537,647	3,611,085	1,450,744	2,159,473	400,000	0	0
9968 INSURANCE REPAIR	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$10,968,339</u>	<u>\$6,288,063</u>	<u>\$8,823,250</u>	<u>\$3,474,278</u>	<u>\$400,000</u>	<u>\$0</u>	<u>\$0</u>
<b>SURPLUS/(DEFICIT)</b>	<u>(\$10,873,176)</u>	<u>(\$462,739)</u>	<u>\$2,872,503</u>	<u>(\$3,464,644)</u>	<u>(\$399,500)</u>	<u>\$0</u>	<u>\$0</u>
<b>BEGINNING BALANCE</b>	<u>\$12,691,071</u>	<u>\$1,817,895</u>	<u>\$1,355,156</u>	<u>\$4,227,659</u>	<u>\$763,015</u>	<u>\$363,515</u>	<u>\$363,515</u>
<b>ENDING BALANCE</b>	<u>\$1,817,895</u>	<u>\$1,355,156</u>	<u>\$4,227,659</u>	<u>\$763,015</u>	<u>\$363,515</u>	<u>\$363,515</u>	<u>\$363,515</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	1,817,895	1,355,156	4,227,659	763,015	363,515	363,515	363,515
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0
	<u>\$1,817,895</u>	<u>\$1,355,156</u>	<u>\$4,227,659</u>	<u>\$763,015</u>	<u>\$363,515</u>	<u>\$363,515</u>	<u>\$363,515</u>

EVERGREEN SCHOOL DISTRICT  
BOND FUND (212)

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
<b>REVENUE</b>							
INTEREST/ LOCAL REV					\$0	\$25,000	\$20,000
TRANSFER - IN					0	0	0
BOND SALE					30,000,000	0	0
<b>TOTAL REVENUES</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$30,000,000</u>	<u>\$25,000</u>	<u>\$20,000</u>
<b>EXPENDITURES</b>							
0000 TRANSFER - OUT					\$0	\$0	\$0
9960 STATE MODERNIZE					0	0	0
9961 STATE CONSTRUCTION					0	0	0
9962 OTHER PROJECTS					0	0	0
9963 DISTRICT CONSTRUCTION					0	0	0
9964 DISTRICT MODERNIZE					1,000,000	10,000,000	18,000,000
9968 INSURANCE REPAIR					0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,000,000</u>	<u>\$10,000,000</u>	<u>\$18,000,000</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,000,000</u>	<u>(\$9,975,000)</u>	<u>(\$17,980,000)</u>
<b>BEGINNING BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,000,000</u>	<u>\$19,025,000</u>
<b>ENDING BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,000,000</u>	<u>\$19,025,000</u>	<u>\$1,045,000</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	0	0	0	0	29,000,000	19,025,000	1,045,000
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,000,000</u>	<u>\$19,025,000</u>	<u>\$1,045,000</u>

EVERGREEN SCHOOL DISTRICT  
CAPITAL FACILITIES FUND (250)

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
<b>REVENUE</b>							
INTEREST	\$4,024	\$4,301	\$7,248	\$5,264	\$4,760	\$4,760	\$4,760
DEV FEES - SILVER OAK	0	0	7,322	0	0	0	0
DEV FEES - OTHER	63,242	282,195	950,127	282,878	290,000	20,000	20,000
<b>TOTAL REVENUES</b>	<u>\$67,266</u>	<u>\$286,496</u>	<u>\$964,697</u>	<u>\$288,142</u>	<u>\$294,760</u>	<u>\$24,760</u>	<u>\$24,760</u>
<b>EXPENDITURES</b>							
FACILITIES	\$1,897	\$0	\$57,613	\$1,127,076	\$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>\$1,897</u>	<u>\$0</u>	<u>\$57,613</u>	<u>\$1,127,076</u>	<u>\$182,000</u>	<u>\$182,000</u>	<u>\$182,000</u>
<b>SURPLUS/(DEFICIT)</b>	<u>\$65,369</u>	<u>\$286,496</u>	<u>\$907,085</u>	<u>(\$838,934)</u>	<u>\$112,760</u>	<u>(\$157,240)</u>	<u>(\$157,240)</u>
<b>BEGINNING BALANCE</b>	<u>\$489,444</u>	<u>\$554,813</u>	<u>\$841,308</u>	<u>\$1,748,393</u>	<u>\$909,459</u>	<u>\$1,022,219</u>	<u>\$864,979</u>
<b>ENDING BALANCE</b>	<u>\$554,813</u>	<u>\$841,308</u>	<u>\$1,748,393</u>	<u>\$909,459</u>	<u>\$1,022,219</u>	<u>\$864,979</u>	<u>\$707,739</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	554,813	841,308	1,748,393	909,459	1,022,219	864,979	707,739
<b>E) UNASSIGNED/UNAPPROPRIATED</b>							
	0	0	0	0	0	0	0
	<u>\$554,813</u>	<u>\$841,308</u>	<u>\$1,748,393</u>	<u>\$909,459</u>	<u>\$1,022,219</u>	<u>\$864,979</u>	<u>\$707,739</u>

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

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
<b>REVENUE</b>							
STATE APPORTIONMENT	\$7,421,821	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	97,256	67,012	16,211	0	0	0	0
	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$7,519,077</b>	<b>\$67,012</b>	<b>\$16,211</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>							
TRANSFER - OUT	\$0	\$6,000,000	\$7,238,717	\$0	\$0	\$0	\$0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$6,000,000</b>	<b>\$7,238,717</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$7,519,077</b>	<b>(\$5,932,988)</b>	<b>(\$7,222,506)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>BEGINNING BALANCE</b>	<b>\$5,681,416</b>	<b>\$13,200,493</b>	<b>\$7,267,505</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ENDING BALANCE</b>	<b>\$13,200,493</b>	<b>\$7,267,505</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<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	13,200,493	7,267,505	0	0	0	0	0
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0
	<b>\$13,200,493</b>	<b>\$7,267,505</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
<b>REVENUE</b>							
VOTED INDEBTEDNESS	\$137,470	\$86,953	\$80,535	\$68,711	\$67,205	\$67,205	\$101,980
SECURED	10,831,831	9,409,649	8,858,128	8,315,204	8,806,539	8,800,000	8,800,000
UNSECURED	156,027	181,584	160,829	237,164	119,395	120,000	120,000
SUPPLEMENTAL	37,212	58,783	58,511	91,097	0	0	0
INTEREST/OTHER	33,130	23,346	15,862	53,786	7,356	7,000	7,000
<b>TOTAL REVENUES</b>	<b>\$11,195,670</b>	<b>\$9,760,314</b>	<b>\$9,173,865</b>	<b>\$8,765,963</b>	<b>\$9,000,495</b>	<b>\$8,994,205</b>	<b>\$9,028,980</b>
<b>EXPENDITURES</b>							
BOND REDEMPTION	\$5,609,127	\$6,144,520	\$5,563,989	\$5,055,000	\$5,785,000	\$5,800,000	\$5,800,000
BOND INTEREST	4,817,955	4,679,157	4,283,445	3,731,040	3,594,553	3,594,000	3,594,000
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$10,427,082</b>	<b>\$10,823,677</b>	<b>\$9,847,435</b>	<b>\$8,786,040</b>	<b>\$9,379,553</b>	<b>\$9,394,000</b>	<b>\$9,394,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$768,588</b>	<b>(\$1,063,362)</b>	<b>(\$673,570)</b>	<b>(\$20,077)</b>	<b>(\$379,058)</b>	<b>(\$399,795)</b>	<b>(\$365,020)</b>
<b>BEGINNING BALANCE</b>	<b>\$8,212,741</b>	<b>\$8,981,329</b>	<b>\$7,917,967</b>	<b>\$7,244,397</b>	<b>\$7,224,320</b>	<b>\$6,845,261</b>	<b>\$6,445,466</b>
<b>ENDING BALANCE</b>	<b>\$8,981,329</b>	<b>\$7,917,967</b>	<b>\$7,244,397</b>	<b>\$7,224,320</b>	<b>\$6,845,261</b>	<b>\$6,445,466</b>	<b>\$6,080,446</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	8,981,329	7,917,967	7,244,397	7,224,320	6,845,261	6,445,466	6,080,446
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0
	<b>\$8,981,329</b>	<b>\$7,917,967</b>	<b>\$7,244,397</b>	<b>\$7,224,320</b>	<b>\$6,845,261</b>	<b>\$6,445,466</b>	<b>\$6,080,446</b>



EVERGREEN SCHOOL DISTRICT  
MELLO ROOS FUND (520)

	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 BUDGET	2016-17 BUDGET
<b>REVENUE</b>							
INTEREST	\$35,566	\$35,803	\$35,178	\$18,176	\$35,000	\$35,000	\$35,000
LOCAL TAX	586,388	569,245	586,961	578,454	560,000	560,000	560,000
	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$621,954</b>	<b>\$605,048</b>	<b>\$622,139</b>	<b>\$596,630</b>	<b>\$595,000</b>	<b>\$595,000</b>	<b>\$595,000</b>
<b>EXPENDITURES</b>							
COP REPAYMENT	\$607,134	\$609,016	\$603,945	\$587,522	\$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
<b>TOTAL EXPENDITURES</b>	<b>\$607,134</b>	<b>\$609,016</b>	<b>\$603,945</b>	<b>\$587,522</b>	<b>\$588,700</b>	<b>\$588,700</b>	<b>\$588,700</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$14,820</b>	<b>(\$3,968)</b>	<b>\$18,194</b>	<b>\$9,108</b>	<b>\$6,300</b>	<b>\$6,300</b>	<b>\$6,300</b>
<b>BEGINNING BALANCE</b>	<b>\$1,237,685</b>	<b>\$1,252,505</b>	<b>\$1,248,537</b>	<b>\$1,266,731</b>	<b>\$1,275,840</b>	<b>\$1,282,140</b>	<b>\$1,288,440</b>
<b>ENDING BALANCE</b>	<b>\$1,252,505</b>	<b>\$1,248,537</b>	<b>\$1,266,731</b>	<b>\$1,275,840</b>	<b>\$1,282,140</b>	<b>\$1,288,440</b>	<b>\$1,294,740</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	1,252,505	1,248,537	1,266,731	1,275,840	1,282,140	1,288,440	1,294,740
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	0	0	0	0	0	0	0
	<b>\$1,252,505</b>	<b>\$1,248,537</b>	<b>\$1,266,731</b>	<b>\$1,275,840</b>	<b>\$1,282,140</b>	<b>\$1,288,440</b>	<b>\$1,294,740</b>

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

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>ACTUAL</u>	2013-14 <u>ACTUAL</u>	2014-15 <u>BUDGET</u>	2015-16 <u>BUDGET</u>	2016-17 <u>BUDGET</u>
<b>REVENUE</b>							
TRANSFERS-IN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST/LOCAL REV	9,462	2,568	2,159	1,633	3,000	3,000	3,000
PREMIUMS TRANSFER	744,236	794,618	1,014,620	991,290	1,058,466	1,058,466	1,058,466
<b>TOTAL REVENUES</b>	<u>\$753,698</u>	<u>\$797,186</u>	<u>\$1,016,779</u>	<u>\$992,923</u>	<u>\$1,061,466</u>	<u>\$1,061,466</u>	<u>\$1,061,466</u>
<b>EXPENDITURES</b>							
WORKER'S COMP PAYMENT	\$648,503	\$781,953	\$1,014,620	\$954,141	\$1,058,466	\$1,058,466	\$1,058,466
TRANSFERS-OUT	950,000	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>\$1,598,503</u>	<u>\$781,953</u>	<u>\$1,014,620</u>	<u>\$954,141</u>	<u>\$1,058,466</u>	<u>\$1,058,466</u>	<u>\$1,058,466</u>
<b>SURPLUS/(DEFICIT)</b>	<u>(\$844,805)</u>	<u>\$15,233</u>	<u>\$2,159</u>	<u>\$38,782</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,000</u>
<b>BEGINNING BALANCE</b>	<u>\$1,213,274</u>	<u>\$368,469</u>	<u>\$383,702</u>	<u>\$385,861</u>	<u>\$424,643</u>	<u>\$427,643</u>	<u>\$430,643</u>
<b>ENDING BALANCE</b>	<u>\$368,469</u>	<u>\$383,702</u>	<u>\$385,861</u>	<u>\$424,643</u>	<u>\$427,643</u>	<u>\$430,643</u>	<u>\$433,643</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	368,469	383,702	385,861	424,643	427,643	430,643	433,643
<b>E) UNASSIGNED/UNAPPROPRIATED</b>	<u>\$368,469</u>	<u>\$383,702</u>	<u>\$385,861</u>	<u>\$424,643</u>	<u>\$427,643</u>	<u>\$430,643</u>	<u>\$433,643</u>