

2017-18 UNAUDITED ACTUALS September 13, 2018

EVERGREEN SCHOOL DISTRICT				
FY 17-18 UNAUDITED ACTUALS				
UNRESTRICTED GENERAL FUND				
	Unaudited			
	Actuals a/o	Estimated Actuals		
Description	Sept 13, 2018	a/o June 14, 2018	Difference	Comments
Beginning Balance	\$21,736,909	\$21,736,909	\$0	Audited
Total Revenue				Increased lottery, prior year state
Total Revenue	\$102,364,425	\$101,752,015	\$612,410	aid, mandated costs
				Increased salaries/benefits,
				capital outlay; decreased
Total Expenditures				books/supplies, operating
				expenses, other outgo & indirect
	(\$89,021,189)	(\$89,546,574)	\$525,385	costs
Excess of Revenues over Expense	\$13,343,236	\$12,205,441	\$1,137,795	Net Operations
				Costs below budget for Special Ed
Contributions to Restricted Prgms	(\$13,893,054)	(\$14,410,347)	\$517,293	programs
Net Increase in Fund Balance	(\$549,818)	(\$2,204,906)	\$1,655,088	
Unaudited Ending Fund Balance	\$21,187,091	\$19,532,003	\$1,655,088	Subject to Independent Audit

EVERGREEN SCHOOL DISTRICT FY 17-18 UNAUDITED ACTUALS						
UNRESTRICTED GENERAL FUND						
DESIGNATIONS OF ENDING FUND BALANCE						
Unaudited Ending Fund Balance	\$21,187,091					
Revolving Cash	\$15,000					
Stores	\$17,716					
Other Commitments ~ Offset expenditures in 2018-19 Unrestricted General Fund Budget	\$3,000,000					
	35,000,000 :					
Minimum Reserve for Economic Uncertainties @ 3% of Unrestricted & Restricted General						
Fund expenditures, transfers out and uses	\$3,457,054					
Unassigned/Unappropriated Amount	\$14,697,321					

UNRESTRICTED GENERAL FUND MULTI-YEAR PROJECTION ASSUMES FULL IMPLEMENTATION OF \$16M INCREASED REVENUES/DECREASED EXPENDITURES AS OF Sept 13, 2018

	2018-19	2019-20	2020-21
District Revenues *	\$91,585,256	\$80,489,042	\$77,337,361
45 Day Revise for "Super-COLA"	\$633,961	\$636,189	\$623,331
45 Day Revise for reduced one-time funds	(\$1,764,000)	\$0	\$0
Reduction in enrollment in 2018-19 (71 ADA)	\$0	(\$632,549)	(\$632,549)
Revised District Revenues	\$90,455,217	\$80,492,682	\$77,328,143
District Expenditures	\$87,512,600	\$86,889,563	\$87,909,354
Net Increase/(Decrease or Deficit Spending)	\$2,942,617	(\$6,396,881)	(\$10,581,211)
Beginning Balance **	\$21,187,091	 \$24,129,707	\$17,732,826
Ending Balance	\$24,129,707	\$17,732,826	\$7,151,615
* Net of Revenues, Transfers In and Contributions			
** Unaudited Actuals			m. stark

EVERGREEN SCHOOL DISTRICT				
FY 17-18 UNAUDITED ACTUALS				
RESTRICTED GENERAL FUND				
	Unaudited Actuals			
Description	a/o Sept 13, 2018	a/o June 14, 2018	Difference	Comments
Beginning Balance	\$2,778,106	\$2,778,106	\$0	Audited
				Increased Prop 39 Clean Energy
Total Revenue				Jobs Act funds received net of
	\$14,778,779	\$12,429,938	\$2,348,841	carryover balances
				Increased salaries/benefits,
				capital outlay & indirect costs;
Total Expenditures				decreased books/supplies,
				services & operating expenses
	(26,213,928)	(26,990,744)	776,816	& other outgo
Excess of Revenues over Expense	(\$11,435,149)	(\$14,560,806)	\$3,125,657	Net Operations
				Costs below budget for Special
Contributions to Restricted Prgms	13,893,054	14,410,347	(517,293)	Ed programs
Net Increase in Fund Balance	\$2,457,905	(\$150,459)	\$2,608,364	
Unaudited Ending Fund Balance	\$5,236,011	\$2,627,647	\$2,608,364	Subject to Independent Audit

EVERGREEN SCHOOL DISTRICT	
FY 17-18 UNAUDITED ACTUALS	
RESTRICTED GENERAL FUND	
PROGRAM RESERVES DETAIL	Page 16 in backup
Unaudited Ending Fund Balance	\$5,236,011
Medi-Cal Billing Option	\$310,148.43
CA Clean Energy Jobs Act	\$2,729,439.00
Lottery - Instructional Materials	\$348,621.69
Special Ed - Mental Health Services	\$1,803,969.74
On-going and Major Maintenance	\$43,833.07

EVERGREEN SCHOOL DISTRICT									
2017-18 UNAUDITED ACTUALS									
RECAP OF SPECIAL FUNDS									
			200 Sp Res			510/511/512/ 513 Bond Int			
			for Post	210/211/212	250	&		670 Self-	95 Student
		140 Def	Employment	Building	Capital	Redemption	520 Mello-	Insurance	Activity/Body
Special Fund Name	130 Cafeteria	Maint	Benefits	Funds	Facilities	(Memo Only)	Roos	Fund	Funds
Page in Backup	17	27	36	43	53	62	70	78	88
Beginning Balance	\$142,814	\$3,477	\$1,730,442	\$22,361,569	\$653,718	\$14,620,271	\$1,307,032	\$709,482	\$253,381
Revenues/Sources	3,808,537	50	25,024	35,274,825	297,811	15,139,395	671,158	10,260	310,786
Expenditures	(3,690,137)	0	0	(17,772,533)	22,887	(15,366,660)	(572,420)	0	(388,845)
Net Increase (Decrease) in Fund Balance	118,400	50	25,024	17,502,292	320,698	(227,265)	98,738	10,260	(78,059)
Unaudited Ending Balance	\$261,214	\$3,527	\$1,755,466	\$39,863,861	\$974,416	\$14,393,006	\$1,405,770	\$719,742	\$175,322
Designations of Ending Fund Balance									
Revolving Cash	\$300								
Stores	\$35,059								
Restricted to Operations/by Law	\$225,855					\$14,369,477			
Other Assignments		\$3,527	\$1,755,466	\$39,863,861	\$974,416	\$23,529	\$1,405,770		
Unrestricted Net Position					[\$719,742	
Due to Student Groups					T - 				\$175,322
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