

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR SUMMARY OF GENERAL FUND (01) BUDGET TRANSFERS June 12, 2018

FUND 01 - ALL	<u>2017/18 2ND INTERIM APPROVED</u>	<u>FEBRUARY 2018 ACTIVITY BUDGET</u>	<u>MARCH 2018 ACTIVITY NET CHANGE</u>	<u>APRIL 2018 ACTIVITY NET CHANGE</u>	<u>FINAL 2018 ACTIVITY APPROVED</u>	<u>2016/17 FINAL PROPOSED</u>
TOTAL REVENUE	<u>\$ 687,848,978</u>	<u>\$ 167,115</u>	<u>\$ 319,174</u>	<u>\$ 626,909</u>	<u>\$ 6,243,994</u>	<u>\$ 688,962,176</u>
1xxx Certificated Salaries	\$ 311,435,519	\$ 413,689	\$ 178,052	\$ 290,770	\$ 5,261,863	\$ 317,579,893
2xxx Classified Salaries	86,940,200	40,634	(75,171)	269,023		87,174,686
3xxx Employee Benefits	175,474,782	(20,954)	(14,005)	106,366	982,131	176,528,320
4xxx Books & Supplies	52,314,448	(1,325,303)	(308,996)	(846,703)		49,833,446
5xxx Services, Other Operating Expenses	54,579,541	664,019	529,281	587,662		56,360,503
6xxx Capital Outlay	8,785,505	402,296	8,570	23,240		9,219,611
71xx Tuition	3,064,992	-	-	-		3,064,992
72xx Other Outgo	444,327	-	-	-		444,327
73xx Direct Support/Indirect Costs	(1,827,465)	(11,331)	(3,677)	12,407		(1,830,066)
74xx Debt Service	500,000	-	-	-		500,000
TOTAL EXPENDITURES	<u>\$ 691,711,849</u>	<u>\$ 163,050</u>	<u>\$ 314,054</u>	<u>\$ 442,765</u>	<u>\$ 6,243,994</u>	<u>\$ 698,875,712</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (3,862,871)</u>	<u>\$ 4,065</u>	<u>\$ 5,120</u>	<u>\$ 184,144</u>	<u>\$ (6,243,994)</u>	<u>\$ (9,913,536)</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -	\$ -		\$ -
76xx Interfund Transfers Out	794,086	-	-	-		794,086
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (4,656,957)</u>	<u>\$ 4,065</u>	<u>\$ 5,120</u>	<u>\$ 184,144</u>	<u>\$ (6,243,994)</u>	<u>\$ (10,707,622)</u>
9791 BEGINNING BALANCE	<u>\$ 113,839,048</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,839,048</u>
9791 ENDING BALANCE	<u>\$ 109,182,091</u>	<u>\$ 4,065</u>	<u>\$ 5,120</u>	<u>\$ 184,144</u>	<u>\$ (6,243,994)</u>	<u>\$ 103,131,426</u>
COMPONENTS OF ENDING BALANCE						
971x Non Spendable Assets	\$ 713,175	\$ -	\$ -	\$ -		\$ 713,175
9740 Restricted Reserve	18,862,252	(17,355)	-	-		18,844,897
9780 Reserve for Funding Priorities	68,610,940	21,420	5,120	184,144	(6,243,994)	62,577,630
9780 Reserve for CTE	528,021					528,021
9780 Reserve for Instructional Material Carryover	6,467,703					6,467,703
9780 Reserve for Carryover Expenditures						
9789 Reserve for Economic Uncertainties (2%)	14,000,000					14,000,000
TOTAL RESERVES	<u>\$ 109,182,091</u>	<u>\$ 4,065</u>	<u>\$ 5,120</u>	<u>\$ 184,144</u>	<u>\$ (6,243,994)</u>	<u>\$ 103,131,426</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR February 28, 2018 - BUDGET TRANSFER DETAIL June 12, 2018

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
1580	0000	Summer School/Extended Learning (TK-6)	\$0	Realign existing funds.
2140	0000	Visual & Performing Arts-VAPA (7-8)	\$0	Realign existing funds.
2200	0000	Regular Education (9-12)	\$0	Realign existing funds.
2240	0000	Visual & Performing Arts-VAPA (9-12)	\$0	Realign existing funds.
2312	0000	Education Fees	\$0	Realign existing funds.
2355	0000	Energy Savings (TK-12)	\$0	Realign existing funds.
4700	0000	Summer School Administration	\$0	Realign existing funds.
5222	0000	LCFF State Revenues & Transfers	(\$21,420)	Declare additional indirect credits.
5260	0000	Property Damage/Loss	\$0	Realign existing funds.
5517	0000	Technology Utility	\$0	Realign existing funds.
5659	0000	Duplicating Services - Credit	\$0	Realign existing funds.
5690	0000	Transportation - Field Trips	\$0	Realign existing funds.
7101	0000	LCFF Supplemental Concentration TK-6	\$0	Realign existing funds.
7150	0000	EL Supplemental Program Services TK-6	\$0	Realign existing funds.
7201	0000	LCFF Supplemental Concentration 7-12	\$0	Realign existing funds.
7205	0000	Gifted & Talented Education (GATE) 7-8	\$0	Realign existing funds.
7218	0000	Pre-Adv Placement, Honors and Adv Placement Tr	\$0	Realign existing funds.
7225	0000	OCR Recruitment	\$0	Realign existing funds.
7233	0000	Agriculture Education Program	\$0	Realign existing funds.
7235	0000	Specialized Secondary Program CTE	\$0	Realign existing funds.
7250	0000	EL Supplemental Program Services 7-12	\$0	Realign existing funds.
7415	0000	Family & Comm Engag-Site	\$0	Realign existing funds.
7440	0000	Positive Behavior Interv Supports	\$0	Realign existing funds.
2200	0012	Advanced Placement	\$67,250	2016-17 carryover.
Net Change to Expenditures/Interfund Transfers Out			\$45,830	
General Fund - Federal Programs				
4350	3010	NCLB: Title I, Part A, Basic & Neglected	\$0	Realign existing funds.
4900	3010	NCLB: Title I, Part A, Basic & Neglected	\$0	Realign existing funds.
4900	4124	NCLB: Title IV, Part B, 21st CCLC	\$0	Realign existing funds.
4750	4201	Title III-Immigrant Education	\$6,083	Increase budget in accordance with amended award.
4900	4510	Indian Education	\$0	Realign existing funds.
4355	5640	Medi-Cal Billing Option	\$17,355	2016-17 carryover.
4900	5858	Afterschool Twilight - Site	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$23,438	
General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing funds.
4250	6382	CA Career Pathways Trust	\$0	Realign existing funds.
4250	6387	Career Tech Ed Incent Grant	\$0	Realign existing funds.
4030	6520	Special Education: Project Workability I	(\$11,301)	Decrease budget in accordance with amended award.
4250	7370	Specialized Secondary (SSP)	\$35,000	Establish budget in accordance with award.
4900	7863	ASES Summer School	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$23,699	
General Fund - Local Programs				
5640	8150	Restricted Maintenance Program	\$0	Realign existing funds.
4010	9305	Miscellaneous Site Donations (<\$1000)	\$100	Increase budget to reflect additional donation.
4250	9547	Project Lead the Way - NextEd (VHS/FLHS)	\$0	Realign existing funds.
5260	9635	Fire @ Rutter MS; DOL 4/6/17	\$69,983	Establish budget for property damage.
Net Change to Expenditures/Interfund Transfers Out			\$70,083	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR February 28, 2018 - BUDGET TRANSFER DETAIL June 12, 2018

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
Fund 09 - Charter School				
2810	7338	College Readiness Block Grant	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
Fund 11 - Adult Education				
4280	0285	Comm Based English Tutor-CBET	\$0	Realign existing funds.
4280	3913	AE: Adult Secondary Education	\$160,678	Establish budget in accordance with award.
4280	3940	AE: Institutionalized Adults	\$157,664	Establish budget in accordance with award.
4280	5812	SETA - One Stop Out of School	\$2,103	Increase budget in accordance with amended award.
4280	6391	Adult Education Block Grant	\$46,864	Increase budget in accordance with amended award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$367,309</u>	
Fund 12 - Child Development				
4115	6105	Child Development: State Preschool Program (CSF)	\$184,967	Increase budget in accordance with amended award.
4115	9555	School Readiness	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u>\$184,967</u>	
Fund 13 - Food Services				
5628	0000	Catering	\$0	Realign existing funds.
5610	5310	Child Nutrition: School Programs	\$0	Realign existing funds.
5610	5314	NSLP Equipment Assist Grant	\$26,682	Establish budget in accordance with award.
5610	9451	CDI Meals	\$7,128	Increase budget in accordance with amended award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$33,810</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR FEBRUARY 28, 2018 BUDGET REVISION SUMMARY June 12, 2018

FUND 01 - ALL		Second Interim, 2018		
		<u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
TOTAL REVENUE		\$ 687,848,978	\$ 688,016,093	\$ 167,115
1xxx	Certificated Salaries	\$ 311,435,519	\$ 311,849,208	\$ 413,689
2xxx	Classified Salaries	86,940,200	86,980,834	40,634
3xxx	Employee Benefits	175,474,782	175,453,828	(20,954)
4xxx	Books & Supplies	52,314,448	50,989,145	(1,325,303)
5xxx	Services, Other Operating Expenses	54,579,541	55,243,560	664,019
6xxx	Capital Outlay	8,785,505	9,187,801	402,296
71xx	Tuition	3,064,992	3,064,992	-
72xx	Other Outgo	444,327	444,327	-
73xx	Direct Support/Indirect Costs	(1,827,465)	(1,838,796)	(11,331)
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 691,711,849	\$ 691,874,899	\$ 163,050
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (3,862,871)	\$ (3,858,806)	\$ 4,065
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	794,086	794,086	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (4,656,957)	\$ (4,652,892)	\$ 4,065
9791	BEGINNING BALANCE	\$ 113,839,048	\$ 113,839,048	\$ -
9791	ENDING BALANCE	\$ 109,182,091	\$ 109,186,156	\$ 4,065
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 713,175	\$ 713,175	\$ -
9740	Restricted Reserve	18,862,252	18,844,897	(17,355)
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Funding Priorities	68,610,940	68,632,360	21,420
	Reserve for CTE	528,021	528,021	-
	Reserve for Instructional Materials	6,467,703	6,467,703	-
	Reserve for Carryover Expenditures	-	-	-
9789	Reserve for Economic Uncertainties (2%)	14,000,000	14,000,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 109,182,091	\$ 109,186,156	\$ 4,065

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR
FEBRUARY 28, 2018 BUDGET REVISION SUMMARY
June 12, 2018

FUND 01 - UNRESTRICTED	Second Interim, 2018		CHANGE
	APPROVED	PROPOSED	
80xx LCFF Revenue Sources	\$ 531,746,619	\$ 531,746,619	\$ -
82xx Federal Revenue			-
83xx Other State Revenue			-
84xx Other State Revenue			-
85xx Other State Revenue	20,437,229	20,437,229	-
86xx Other Local Revenues	3,339,336	3,406,586	67,250
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 555,523,184	\$ 555,590,434	\$ 67,250
11xx Teacher Salaries	214,638,900	214,809,623	\$ 170,723
12xx Certif Pupil Support Salaries	10,804,821	10,793,519	(11,302)
13xx Certf Superv & Admin Salaries	20,457,139	20,487,052	29,913
19xx Other Certificated Salaries	5,107,369	5,117,646	10,277
21xx Classified Instructional Salaries	1,963,475	1,979,441	15,966
22xx Classified Support Salary	22,667,754	22,693,940	26,186
23xx Class Supv & Admin Salaries	4,194,097	4,194,097	-
24xx Clerical Technical & Ofc Salary	23,651,482	23,652,741	1,259
29xx Other Classified Salaries	1,431,094	1,431,903	809
31xx STRS	35,687,759	35,716,563	28,804
32xx PERS	7,895,922	7,899,721	3,799
33xx OASDHI/Medicare	6,791,314	6,796,156	4,842
34xx Health & Welfare	43,977,015	43,981,701	4,686
35xx Unemployment	148,748	148,846	98
36xx Worker's Compensation	8,194,167	8,199,892	5,725
37xx EGBERT Contribution	13,580,544	13,585,015	4,471
38xx PERS Reduction			-
39xx Life Insurance	794,847	794,927	80
41xx Textbooks	2,792,785	2,792,785	-
42xx Books/Reference Materials	308,051	323,151	15,100
43xx Materials & Supplies	19,452,444	18,834,658	(617,786)
44xx Non-Capitalized Equipment	6,451,712	6,529,506	77,794
47xx Food			-
51xx Sub-agreements for Services	2,525,191	2,591,308	66,117
52xx Travel And Conference	725,188	813,947	88,759
53xx Dues And Membership	141,200	141,200	-
54xx Insurance	2,783,131	2,781,265	(1,866)
55xx Utilities And Housekping Serv	9,902,322	9,902,322	-
56xx Rentals, Repairs & Leases	2,173,002	2,172,928	(74)
57xx Dir Cost For Interpgm/Interfnd	(6,495,888)	(6,475,052)	20,836
58xx Other Exp Of Districtwide Ops	11,345,288	11,375,126	29,838
59xx Communications	1,734,632	1,737,632	3,000
61xx Sites And Improvement Of Sites	-	-	-
62xx New Buildings & Improv Of Bldgs	38,665	38,665	-
64xx New Equipment	103,000	192,196	89,196
65xx Equipment Replacement	1,010,731	1,010,731	-
71xx Payments to County Offices	519,778	519,778	-
72xx Other Transfers Out	399,437	399,437	-
73xx Direct Support/Indirect Costs	(9,616,202)	(9,637,622)	(21,420)
74xx Debt Service	500,000	500,000	-
TOTAL EXPENDITURES	\$ 468,780,914	\$ 468,826,744	\$ 45,830
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 86,742,270	\$ 86,763,690	\$ 21,420
89xx Other Financing Sources	\$ (88,686,364)	\$ (88,686,364)	\$ -
76xx Interfund Transfers Out	794,086	794,086	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (2,738,180)	\$ (2,716,760)	\$ 21,420
9791 BEGINNING BALANCE	\$ 93,058,019	\$ 93,058,019	\$ -
9791 ENDING BALANCE	\$ 90,319,839	\$ 90,341,259	\$ 21,420
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712 Stores	573,175	573,175	-
9713 Prepaid Expenditures	-	-	-
9780 Assigned			-
Reserve for Funding Priorities	68,610,940	68,632,360	21,420
Reserve for CTE	528,021	528,021	-
Reserve for Instructional Materials	6,467,703	6,467,703	-
Reserve for Carryover Expenditures	-	-	-
9789 Reserve for Economic Uncertainties (2%)	14,000,000	14,000,000	-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 90,319,839	\$ 90,341,259	\$ 21,420

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR
FEBRUARY 28, 2018 BUDGET REVISION SUMMARY
June 12, 2018

FUND 01 - FEDERAL		Second Interim, 2018		
		APPROVED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 10,771,725	\$ 10,771,725	\$ -
82xx	Federal Revenue	32,603,219	32,609,302	6,083
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 43,374,944	\$ 43,381,027	\$ 6,083
11xx	Teacher Salaries	\$ 6,970,349	\$ 7,194,480	\$ 224,131
12xx	Certif Pupil Support Salaries	1,759,980	1,831,841	71,861
13xx	Certif Superv & Admin Salaries	709,066	715,991	6,925
19xx	Other Certificated Salaries	3,131,525	3,065,338	(66,187)
21xx	Classified Instructional Salaries	1,528,075	1,571,119	43,044
22xx	Classified Support Salary	633,979	610,282	(23,697)
23xx	Class Supv & Admin Salaries	6,070	6,070	-
24xx	Clerical Technical & Ofc Salary	1,277,963	1,234,957	(43,006)
29xx	Other Classified Salaries	15,887	15,887	-
31xx	STRS	1,760,953	1,795,129	34,176
32xx	PERS	686,485	637,104	(49,381)
33xx	OASDHI/Medicare	471,112	471,761	649
34xx	Health & Welfare	2,013,368	1,943,141	(70,227)
35xx	Unemployment	7,985	8,093	108
36xx	Worker's Compensation	440,985	446,848	5,863
37xx	EGBERT Contribution	537,721	545,556	7,835
38xx	PERS Reduction			-
39xx	Life Insurance	19,143	19,176	33
41xx	Textbooks	222	222	-
42xx	Books/Reference Materials	225,584	229,473	3,889
43xx	Materials & Supplies	5,325,583	4,727,648	(597,935)
44xx	Non-Capitalized Equipment	5,285,473	5,316,760	31,287
47xx	Food			-
51xx	Sub-agreements for Services	7,159,076	7,530,203	371,127
52xx	Travel And Conference	521,330	562,012	40,682
53xx	Dues and Memberships	10,048	10,048	-
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	86,955	86,955	-
57xx	Dir Cost For Interprgm/Interfnd	906,713	890,246	(16,467)
58xx	Other Exp Of Districtwide Ops	858,726	908,381	49,655
59xx	Communications	12,488	11,488	(1,000)
61xx	Sites & Improvement of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	15,000	15,000	-
65xx	Equipment Replacement			-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	44,890	44,890	-
73xx	Direct Support/Indirect Costs	1,640,044	1,640,117	73
74xx	Debt Service			-
TOTAL EXPENDITURES		\$ 44,116,383	\$ 44,139,821	\$ 23,438
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (741,439)	\$ (758,794)	\$ (17,355)
89xx	Other Financing Sources	\$ 758,860	\$ 758,860	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 17,421	\$ 66	\$ (17,355)
9791	BEGINNING BALANCE	\$ 1,578,694	\$ 1,578,694	\$ -
9791	ENDING BALANCE	\$ 1,596,115	\$ 1,578,760	\$ (17,355)
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	1,596,115	1,578,760	(17,355)
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 1,596,115	\$ 1,578,760	\$ (17,355)

2017/18 FISCAL YEAR
FEBRUARY 28, 2018 BUDGET REVISION SUMMARY
June 12, 2018

FUND 01 - STATE	Second Interim, 2018 <u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx State Revenue Sources	\$ -	\$ -	\$ -
83xx Other State Revenue	33,799,726	33,799,726	-
85xx Other State Revenue	42,563,778	42,587,477	23,699
86xx Other Local Revenues	-	-	-
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 76,363,504	\$ 76,387,203	\$ 23,699
11xx Teacher Salaries	\$ 27,593,539	\$ 27,583,404	\$ (10,135)
12xx Certif Pupil Support Salaries	13,325,026	13,325,026	-
13xx Certif Superv & Admin Salaries	429,666	429,666	-
19xx Other Certificated Salaries	4,891,601	4,876,636	(14,965)
21xx Classified Instructional Salaries	20,442,936	20,453,628	10,692
22xx Classified Support Salary	1,669,192	1,668,046	(1,146)
23xx Class Supv & Admin Salaries	-	-	-
24xx Clerical Technical & Ofc Salary	865,424	869,506	4,082
29xx Other Classified Salaries	120,397	126,842	6,445
31xx STRS	25,127,929	25,124,162	(3,767)
32xx PERS	4,022,096	4,025,034	2,938
33xx OASDHI/Medicare	2,596,970	2,597,809	839
34xx Health & Welfare	12,336,637	12,333,878	(2,759)
35xx Unemployment	34,482	34,499	17
36xx Worker's Compensation	1,897,830	1,897,673	(157)
37xx EGBERT Contribution	2,738,905	2,739,079	174
38xx PERS Reduction	-	-	-
39xx Life Insurance	309,009	308,997	(12)
41xx Textbooks	2,822,014	2,822,014	-
42xx Books/Reference Materials	84,119	84,119	-
43xx Materials & Supplies	2,621,753	2,633,884	12,131
44xx Non-Capitalized Equipment	2,495,200	2,181,600	(313,600)
47xx Food	-	-	-
51xx Sub-agreements for Services	9,977,087	9,982,762	5,675
52xx Travel And Conference	1,128,164	1,131,295	3,131
53xx Dues And Membership	850	850	-
54xx Insurance	88	88	-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	55,817	55,817	-
57xx Dir Cost For Interpgm/Interfnd	298,984	298,984	-
58xx Other Exp Of Districtwide Ops	1,563,652	1,564,652	1,000
59xx Communications	15,578	15,578	-
61xx Sites & Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	674,286	987,386	313,100
64xx New Equipment	100,000	100,000	-
65xx Equipment Replacement	353	353	-
71xx Tuition	2,491,609	2,491,609	-
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	5,532,336	5,542,352	10,016
74xx Debt Service	-	-	-
TOTAL EXPENDITURES	\$ 148,263,529	\$ 148,287,228	\$ 23,699
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (71,900,025)	\$ (71,900,025)	\$ -
89xx Other Financing Sources	\$ 67,685,615	\$ 67,685,615	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (4,214,410)	\$ (4,214,410)	\$ -
9791 BEGINNING BALANCE	\$ 10,104,308	\$ 10,104,308	\$ -
9791 ENDING BALANCE	\$ 5,889,898	\$ 5,889,898	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	5,889,898	5,889,898	-
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 5,889,898	\$ 5,889,898	\$ -

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FUND 01 - LOCAL	Second Interim, 2018		
	<u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx State Revenue Sources	\$ -	\$ -	\$ -
82xx Federal Revenue			-
85xx Other State Revenue	16,104	16,104	-
86xx Other Local Revenues	<u>12,571,242</u>	<u>12,641,325</u>	<u>70,083</u>
TOTAL REVENUE	<u>\$ 12,587,346</u>	<u>\$ 12,657,429</u>	<u>\$ 70,083</u>
11xx Teacher Salaries	\$ 1,061,061	\$ 1,063,509	\$ 2,448
12xx Certif Pupil Support Salaries			-
13xx Certf Superv & Admin Salaries	122,645	122,645	-
19xx Other Certificated Salaries	432,832	432,832	-
21xx Classified Instructional Salaries	10,236	10,236	-
22xx Classified Support Salary	5,204,395	5,204,395	-
23xx Class Supv & Admin Salaries	755,027	755,027	-
24xx Clerical Technical & Ofc Salary	493,719	493,719	-
29xx Other Classified Salaries	8,998	8,998	-
31xx STRS	230,948	231,095	147
32xx PERS	954,837	954,837	-
33xx OASDHI/Medicare	506,604	506,618	14
34xx Health & Welfare	1,192,882	1,192,882	-
35xx Unemployment	4,042	4,042	-
36xx Worker's Compensation	222,467	222,496	29
37xx EGBERT Contribution	270,372	270,394	22
38xx PERS Reduction			-
39xx Life Insurance	20,704	20,704	-
41xx Textbooks	-	-	-
42xx Books/Reference Materials	19,246	19,366	120
43xx Materials & Supplies	3,723,156	3,755,383	32,227
44xx Non-Capitalized Equipment	707,106	738,576	31,470
47xx Food			-
51xx Sub-agreements for Services	86,157	86,157	-
52xx Travel And Conference	96,811	99,051	2,240
53xx Dues And Membership	350	350	-
54xx Insurance			-
55xx Utilities And Housekping Serv	120,935	120,935	-
56xx Rentals, Repairs & Leases	1,307,239	1,309,806	2,567
57xx Dir Cost for Interpgm/Interfnd	5,250,806	5,247,699	(3,107)
58xx Other Exp Of Districtwide Ops	266,350	268,256	1,906
59xx Communications	21,271	21,271	-
61xx Sites and Improvement of Sites	20,445	20,445	-
62xx New Buildings &Improv Of Bldgs	2,329,082	2,329,082	-
64xx New Equipment	3,955,333	3,955,333	-
65xx Equipment Replacement	538,610	538,610	-
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	<u>616,357</u>	<u>616,357</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 30,551,023</u>	<u>\$ 30,621,106</u>	<u>\$ 70,083</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (17,963,677)</u>	<u>\$ (17,963,677)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 20,241,889	\$ 20,241,889	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 2,278,212</u>	<u>\$ 2,278,212</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 9,098,027</u>	<u>\$ 9,098,027</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 11,376,239</u>	<u>\$ 11,376,239</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9712 Stores			
9740 Restricted	\$ 11,376,239	\$ 11,376,239	\$ -
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	<u>\$ 11,376,239</u>	<u>\$ 11,376,239</u>	<u>\$ -</u>

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FUND 09 - CHARTER SCHOOL	Second Interim, 2018		
	<u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx LCFF Sources	\$ 2,459,451	\$ 2,459,451	\$ -
82xx Federal Revenue	-	-	-
84xx Other State Revenue	-	-	-
85xx Other State Revenue	141,579	141,579	-
86xx Other Local Revenues	11,021	11,021	-
TOTAL REVENUE	<u>\$ 2,612,051</u>	<u>\$ 2,612,051</u>	<u>\$ -</u>
11xx Teacher Salaries	\$ 943,746	\$ 943,746	\$ -
12xx Certf Pupil Support Salaries	75,756	75,756	-
13xx Certf Superv & Admin Salaries	203,892	203,892	-
19xx Other Certificated Salaries	-	-	-
21xx Classified Instructional Salaries	16,855	16,855	-
22xx Classified Support Salary	61,079	61,079	-
23xx Class Supv & Admin Salaries	-	-	-
24xx Clerical Technical & Ofc Salary	90,837	90,837	-
29xx Other Classified Salaries	7,000	7,000	-
31xx STRS	254,788	254,788	-
32xx PERS	23,882	23,882	-
33xx OASDHI/Medicare	31,233	31,233	-
34xx Health & Welfare	189,961	189,961	-
35xx Unemployment	702	702	-
36xx Worker's Compensation	38,567	38,567	-
37xx EGBERT Contribution	47,373	47,373	-
39xx Life Insurance	1,304	1,304	-
41xx Textbooks	-	-	-
42xx Books/Reference Materials	34,255	34,255	-
43xx Materials & Supplies	159,552	159,552	-
44xx Non-Capitalized Equipment	5,952	5,952	-
52xx Travel And Conference	28,111	28,111	-
53xx Dues And Membership	3,080	3,080	-
56xx Rentals, Repairs & Leases	67,464	67,464	-
57xx Dir Cost For Interpgm/Interfnd	14,000	14,000	-
58xx Other Exp Of Districtwide Ops	40,504	40,504	-
59xx Communications	8,533	8,533	-
64xx New Equipment	30,000	30,000	-
73xx Direct Support/Indirect Costs	61,401	61,401	-
TOTAL EXPENDITURES	<u>\$ 2,439,827</u>	<u>\$ 2,439,827</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ 172,224</u>	<u>\$ 172,224</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 172,224</u>	<u>\$ 172,224</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 4,330,842</u>	<u>\$ 4,330,842</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 4,503,066</u>	<u>\$ 4,503,066</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9780 Assigned Amount	\$ 4,503,066	\$ 4,503,066	-
9770 Designated for Economic Uncertainties			-
TOTAL RESERVES	<u>\$ 4,503,066</u>	<u>\$ 4,503,066</u>	<u>\$ -</u>

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FUND 11 - ADULT EDUCATION		Second Interim, 2018		
		APPROVED	PROPOSED	CHANGE
80xx	LCFF Sources	\$ 277,088	\$ 277,088	\$ -
82xx	Federal Revenue	796,544	1,116,989	320,445
83xx	Other State Revenue	665,879	665,879	-
85xx	Other State Revenue	2,126,163	2,173,027	46,864
86xx	Other Local Revenues	958,080	958,080	-
TOTAL REVENUE		\$ 4,823,754	\$ 5,191,063	\$ 367,309
11xx	Teacher Salaries	\$ 1,098,867	\$ 1,245,096	\$ 146,229
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	295,764	308,524	12,760
19xx	Other Certificated Salaries	-	-	-
21xx	Classified Instructional Salaries	7,700	17,705	10,005
22xx	Classified Support Salary	658,242	676,938	18,696
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	442,596	471,394	28,798
29xx	Other Classified Salaries	47,880	49,768	1,888
31xx	STRS	288,884	311,825	22,941
32xx	PERS	172,165	181,095	8,930
33xx	OASDHI/Medicare	109,586	116,434	6,848
34xx	Health & Welfare	470,088	483,908	13,820
35xx	Unemployment	1,279	1,388	109
36xx	Worker's Compensation	70,121	76,145	6,024
37xx	EGBERT Contribution	106,261	113,610	7,349
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	3,457	3,640	183
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	39,100	39,100	-
43xx	Materials & Supplies	422,268	465,469	43,201
44xx	Non-Capitalized Equipment	162,564	163,663	1,099
51xx	Sub-agreements for Services	58,299	58,299	-
52xx	Travel And Conference	44,984	52,234	7,250
53xx	Dues And Membership	3,645	3,645	-
55xx	Utilities And Housekeeping Serv	1,000	1,000	-
56xx	Rentals, Repairs & Leases	126,594	127,882	1,288
57xx	Dir Cost For Interpgm/Interfnd	4,022	3,960	(62)
58xx	Other Exp Of Districtwide Ops	207,096	234,677	27,581
59xx	Communications	21,421	21,421	-
62xx	New Buildings & Improv of Bldgs	164,700	164,700	-
64xx	New Equipment	84,325	84,325	-
71xx	Tuition	91,570	91,570	-
72xx	Interagency Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	208,686	211,058	2,372
TOTAL EXPENDITURES		\$ 5,413,164	\$ 5,780,473	\$ 367,309
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (589,410)	\$ (589,410)	\$ -
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (589,410)	\$ (589,410)	\$ -
9791	BEGINNING BALANCE	\$ 2,702,246	\$ 2,702,246	\$ -
9791	ENDING BALANCE	\$ 2,112,836	\$ 2,112,836	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 828,174	\$ 828,174	-
9780	Assigned Amount	1,284,662	1,284,662	-
9789	Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES		\$ 2,112,836	\$ 2,112,836	\$ -

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FUND 12 - CHILD DEVELOPMENT FUND	Second Interim, 2018		CHANGE
	APPROVED	PROPOSED	
82xx Federal Revenue	\$ 3,745,300	\$ 3,745,300	\$ -
85xx Other State Revenue	2,380,293	2,565,260	184,967
86xx Other Local Revenues	584,293	584,293	-
TOTAL REVENUE	\$ 6,709,886	\$ 6,894,853	\$ 184,967
11xx Teacher Salaries	\$ 1,643,729	\$ 1,643,729	\$ -
12xx Certif Pupil Support Salaries	149,495	149,495	-
13xx Certf Superv & Admin Salaries	-	-	-
19xx Other Certificated Salaries	420,216	420,216	-
21xx Classified Instructional Salaries	767,059	777,059	10,000
22xx Classified Support Salaries	286,991	286,991	-
24xx Clerical Technical & Ofc Salary	209,000	209,000	-
29xx Other Classified Salaries	-	-	-
31xx STRS	453,775	453,775	-
32xx PERS	192,210	193,763	1,553
33xx OASDHI/Medicare	127,334	128,099	765
34xx Health & Welfare	654,059	654,059	-
35xx Unemployment	1,732	1,737	5
36xx Worker's Compensation	95,311	95,586	275
37xx EGBERT Contribution	140,264	140,364	100
38xx PERS Reduction	-	-	-
39xx Life Insurance	4,719	4,719	-
42xx Books/Reference Materials	4,869	4,869	-
43xx Materials & Supplies	264,574	422,884	158,310
44xx Non-Capitalized Equipment	24,946	24,946	-
51xx Sub-agreements for Services	1,086,741	1,086,741	-
52xx Travel And Conference	27,099	27,099	-
53xx Dues and Membership	2,500	2,500	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	6,620	9,620	3,000
57xx Dir Cost For Interpgm/Interfnd	16,900	16,900	-
58xx Other Exp Of Districtwide Ops	11,567	13,567	2,000
59xx Communications	10,155	10,155	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	28,030	28,030	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	274,077	283,036	8,959
TOTAL EXPENDITURES	\$ 6,903,972	\$ 7,088,939	\$ 184,967
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (194,086)	\$ (194,086)	\$ -
89xx Other Financing Sources	\$ 194,086	\$ 194,086	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -
9791 BEGINNING BALANCE	\$ 143,924	\$ 143,924	\$ -
9791 ENDING BALANCE	\$ 143,924	\$ 143,924	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 143,924	\$ 143,924	-
9780 Assigned Amount			-
	-	-	-
TOTAL RESERVES	\$ 143,924	\$ 143,924	\$ -

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FUND 13 - CAFETERIA	Second Interim, 2018		
	<u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx Federal Revenue	\$ 16,036,307	\$ 16,062,989	\$ 26,682
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	8,213,652	8,220,780	7,128
TOTAL REVENUE	<u>\$ 25,449,959</u>	<u>\$ 25,483,769</u>	<u>\$ 33,810</u>
22xx Classified Support Salary	\$ 7,409,748	\$ 7,411,979	\$ 2,231
23xx Class Supv & Admin Salaries	811,296	811,296	-
24xx Clerical Technical & Ofc Salary	238,050	238,050	-
32xx PERS	1,125,799	1,125,799	-
33xx OASDHI/Medicare	634,116	634,286	170
34xx Health & Welfare	1,618,277	1,618,277	-
35xx Unemployment	4,231	4,232	1
36xx Worker's Compensation	232,629	232,691	62
37xx EGBERT Contribution	483,855	483,878	23
38xx PERS Reduction	-	-	-
39xx Life Insurance	17,494	17,494	-
42xx Books & Other Refer Mat	-	-	-
43xx Materials & Supplies	1,720,510	1,720,510	-
44xx Non-Capitalized Equipment	153,613	180,295	26,682
47xx Food Service Supplies	9,416,128	9,421,969	5,841
51xx Subagreements for Services	20,000	20,000	-
52xx Travel And Conference	25,000	25,000	-
53xx Dues And Membership	-	-	-
55xx Utilities And Housekping Serv	271,965	271,965	-
56xx Rentals, Repairs & Leases	315,200	315,200	-
57xx Dir Cost For Interpgm/Interfnd	(10,537)	(11,737)	(1,200)
58xx Other Exp Of Districtwide Ops	179,014	179,014	-
59xx Communications	47,650	47,650	-
62xx New Buildings & Improvement of Bldgs	-	-	-
64xx New Equipment	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	1,283,301	1,283,301	-
TOTAL EXPENDITURES	<u>\$ 25,997,339</u>	<u>\$ 26,031,149</u>	<u>\$ 33,810</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (547,380)</u>	<u>\$ (547,380)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 600,000	\$ 600,000	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 52,620</u>	<u>\$ 52,620</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 5,653,363</u>	<u>\$ 5,653,363</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 5,705,983</u>	<u>\$ 5,705,983</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 10,887	\$ 10,887	\$ -
9712 Stores	1,211,965	1,211,965	-
9713 Prepaid Expenditures	-	-	-
9740 Restricted	4,454,514	4,454,514	-
9780 Assigned Amount	28,617	28,617	-
9789 Reserve for Economic Uncertainties	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 5,705,983</u>	<u>\$ 5,705,983</u>	<u>\$ -</u>

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FUND 21 - BUILDING FUND	Second Interim, 2018		
	APPROVED	PROPOSED	CHANGE
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
61xx Sites and Improvement of Sites	\$ 29,751,150	\$ 29,751,150	\$ -
62xx New Buildings & Improv Of Bldgs	28,038,696	27,418,696	(620,000)
64xx New Equipment	2,915,000	2,915,000	-
TOTAL EXPENDITURES	<u>\$ 60,704,846</u>	<u>\$ 60,084,846</u>	<u>\$ (620,000)</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (60,704,846)</u>	<u>\$ (60,084,846)</u>	<u>\$ 620,000</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (60,704,846)</u>	<u>\$ (60,084,846)</u>	<u>\$ 620,000</u>
9791 BEGINNING BALANCE	<u>\$ 80,059,726</u>	<u>\$ 80,059,726</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 19,354,880</u>	<u>\$ 19,974,880</u>	<u>\$ 620,000</u>
COMPONENTS OF ENDING BALANCE			
9790 Undesignated	\$ 19,354,880	\$ 19,974,880	\$ 620,000
			-
			-
			-
TOTAL RESERVES	<u>\$ 19,354,880</u>	<u>\$ 19,974,880</u>	<u>\$ 620,000</u>

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FUND 47 - ACQUISITION & CONSTRUCTION	Second Interim, 2018 <u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ -	\$ -	\$ -
87xx Other Local Revenues			-
TOTAL REVENUE	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	\$ -	\$ -	\$ -
24xx Clerical Technical & Ofc Salary	-	-	-
31xx STRS	-	-	-
32xx PERS	-	-	-
33xx OASDHI/Medicare	-	-	-
34xx Health & Welfare	-	-	-
35xx Unemployment	-	-	-
36xx Worker's Compensation	-	-	-
37xx EGBERT Contribution	-	-	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	-	-	-
43xx Materials & Supplies	-	-	-
44xx Non-Capitalized Equipment	-	-	-
52xx Travel & Conference	-	-	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	-	-
59xx Communications	-	-	-
61xx Sites and Improvement of Sites	206,580	314,138	107,558
62xx New Buildings & Improvement of Buildings	-	-	-
64xx New Equipment			-
65xx Equipment Replacement			-
72xx Other Transfers Out			-
TOTAL EXPENDITURES	\$ 206,580	\$ 314,138	\$ 107,558
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (206,580)	\$ (314,138)	\$ (107,558)
89xx Other Financing Sources	\$ -	\$ -	\$ -
	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (206,580)	\$ (314,138)	\$ (107,558)
9791 BEGINNING BALANCE	\$ 1,059,474	\$ 1,059,474	\$ -
9791 ENDING BALANCE	\$ 852,894	\$ 745,336	\$ (107,558)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 852,894	\$ 745,336	\$ (107,558)
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	\$ 852,894	\$ 745,336	\$ (107,558)

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FUND 49 - SPECIAL PROJECTS	Second Interim, 2018		
	<u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 2,935	\$ 2,935	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	<u>\$ 2,935</u>	<u>\$ 2,935</u>	<u>\$ -</u>
11xx Teacher Salaries	\$ -	\$ -	\$ -
13xx Certf Superv & Admin Salaries			-
22xx Classified Support Salaries	1,575	1,575	-
23xx Class Supv & Admin Salaries	647,808	647,808	-
24xx Clerical Technical & Ofc Salary	871,445	871,445	-
31xx STRS	-	-	-
32xx PERS	228,432	228,432	-
33xx OASDHI/Medicare	110,357	110,357	-
34xx Health & Welfare	197,230	197,230	-
35xx Unemployment	761	761	-
36xx Worker's Compensation	41,822	41,822	-
37xx EGBERT Contribution	44,044	44,044	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	2,215	2,215	-
43xx Materials & Supplies	30,500	30,500	-
44xx Non-Capitalized Equipment	46,831	46,831	-
52xx Travel & Conference	18,050	18,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	80,100	80,100	-
57xx Dir Cost For Interpgm/Interfnd	10,000	10,000	-
58xx Other Exp of Districtwide Ops	492,841	492,841	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	245,325	245,325	-
62xx New Buildings & Improv of Bldgs	481,950	481,950	-
64xx New Equipment	70,000	70,000	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 3,626,286</u>	<u>\$ 3,626,286</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (3,623,351)</u>	<u>\$ (3,623,351)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 1,680,609	\$ 1,686,705	\$ 6,096
76xx Interfund Transfers Out	5,666,151	5,666,151	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (7,608,893)</u>	<u>\$ (7,602,797)</u>	<u>\$ 6,096</u>
9791 BEGINNING BALANCE	<u>\$ 11,736,212</u>	<u>\$ 11,736,212</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 4,127,319</u>	<u>\$ 4,133,415</u>	<u>\$ 6,096</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,000,001	\$ 1,000,001	\$ -
9780 Assigned Amount	3,127,318	3,133,414	6,096
9789 Reserve for Economic Uncertainties			-
TOTAL RESERVES	<u>\$ 4,127,319</u>	<u>\$ 4,133,415</u>	<u>\$ 6,096</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR March 31, 2018 - BUDGET TRANSFER DETAIL June 12, 2018

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
1510	0000	Regular Education (TK-6)	\$0	Realign existing funds.
2140	0000	Visual & Performing Arts-VAPA (7-8)	\$0	Realign existing funds.
2150	0000	Regular Education (7-8)	\$0	Realign existing funds.
2180	0000	Summer School/Extended Learning (7-8)	\$0	Realign existing funds.
2200	0000	Regular Education (9-12)	\$0	Realign existing funds.
2270	0000	Extended Day (9-12)	\$0	Realign existing funds.
2280	0000	Summer School/Extended Learning (9-12)	\$0	Realign existing funds.
2312	0000	Education Fees	\$0	Realign existing funds.
2355	0000	Energy Savings (TK-12)	\$0	Realign existing funds.
2410	0000	Continuation Education	\$0	Realign existing funds.
2480	0000	Summer School/Extended Learning	\$0	Realign existing funds.
4236	0000	Restorative Justice	\$0	Realign existing funds.
4237	0000	WASC	\$0	Realign existing funds.
4250	0000	Director of Career Tech Ed & College Read	\$0	Realign existing funds.
4350	0000	Student Support and Health Services	\$0	Realign existing funds.
4365	0000	Attendance Improvement/SARB	\$0	Realign existing funds.
4367	0000	Calif Healthy Kids Survey	\$0	Realign existing funds.
4410	0000	Curriculum Development	\$0	Realign existing funds.
4700	0000	Summer School Administration	\$0	Realign existing funds.
5050	0000	Business Services & Facilities	\$0	Realign existing funds.
5200	0000	Finance & School Support	\$0	Realign existing funds.
5222	0000	LCFF State Revenues & Transfers	(\$5,120)	Declare additional indirect credits.
5260	0000	Property Damage/Loss	\$0	Realign existing funds.
5515	0000	Telecommunications - Credits	\$0	Realign existing funds.
5637	0000	Grounds	\$0	Realign existing funds.
5659	0000	Duplicating Services - Credit	\$0	Realign existing funds.
5680	0000	Transportation - Regular Home to School	\$0	Realign existing funds.
5690	0000	Transportation - Field Trips	\$0	Realign existing funds.
5695	0000	Vehicle Repairs - Credit	\$0	Realign existing funds.
7101	0000	LCFF Supplemental Concentration TK-6	\$0	Realign existing funds.
7105	0000	Gifted & Talented Education (GATE) TK-6	\$0	Realign existing funds.
7201	0000	LCFF Supplemental Concentration 7-12	\$0	Realign existing funds.
7233	0000	Agriculture Education Program	\$0	Realign existing funds.
7235	0000	Specialized Secondary Program CTE	\$0	Realign existing funds.
7250	0000	EL Supplemental Program Services 7-12	\$0	Realign existing funds.
7405	0000	English Learner Augmentation	\$0	Realign existing funds.
7415	0000	Family & Comm Engag-Site	\$0	Realign existing funds.
7430	0000	Education Equity/Exp Learning	\$0	Realign existing funds.
7440	0000	Positive Behavior Interv Supports	\$0	Realign existing funds.
2200	0012	Advanced Placement	\$14,806	2016-17 carryover.
			\$14,806	
Net Change to Expenditures/Interfund Transfers Out			\$9,686	
General Fund - Federal Programs				
4900	3010	NCLB: Title I, Part A, Basic & Neglected	\$0	Realign existing funds.
4250	3550	Voc & Applied Tech Secondary II	\$37,795	Increase budget in accordance with amended award.
4900	4124	NCLB: Title IV, Part B, 21st CCLC	\$0	Realign existing funds.
4900	5858	Afterschool Twilight - Site	\$0	Realign existing funds.
4900	5862	Equitable Access	\$0	Realign existing funds.
4900	5863	21st Century Summer School	\$0	Realign existing funds.
			\$37,795	
Net Change to Expenditures/Interfund Transfers Out			\$37,795	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR March 31, 2018 - BUDGET TRANSFER DETAIL June 12, 2018

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing funds.
4900	7863	ASES Summer School	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
General Fund - Local Programs				
2150	9307	PSAT Donations	\$576	Increase budget to reflect additional donation.
5040	9447	Classif EE Training - CCTC	\$80,000	Establish budget in accordance with award.
4250	9560	CSIS Project (Kern County)	\$10,000	Establish budget in accordance with award.
4020	9593	Teacher of the Year	\$2,000	Establish budget in accordance with award.
5260	9607	Break-in @ Las Flores; D/L 5/27/13	\$3,723	Establish budget for property damage.
5260	9635	Fire @ Rutter MS; DOL 4/6/17	\$170,274	Increase budget for property damage.
Net Change to Expenditures/Interfund Transfers Out			<u>\$266,573</u>	
Fund 11 - Adult Education				
4280	3555	Post-Secondary & Adult II	\$37,637	Increase budget in accordance with amended award.
4280	3940	AE: Institutionalized Adults	\$0	Realign existing funds.
4280	9404	Adult Ed. Consortium Planning Grant - AB66	\$97,696	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$135,333</u>	
Fund 12 - Child Development				
4115	5210	Head Start	\$0	Realign existing funds.
4115	6105	Child Development: State Preschool Program (CSF)	\$0	Realign existing funds.
4115	9554	University of Texas	\$0	Realign existing funds.
4115	9555	School Readiness	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
Fund 13 - Food Services				
5628	0000	Catering	\$0	Realign existing funds.
5610	5310	Child Nutrition: School Programs	\$0	Realign existing funds.
5610	9439	St. Peters Lutheran FNS	\$1,496	Increase budget in accordance with amended award.
5610	9451	CDI Meals	\$6,364	Increase budget in accordance with amended award.
5610	9521	Harvest of the Month	\$43,508	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$51,368</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR
MARCH 31, 2018 BUDGET REVISION SUMMARY
June 12, 2018

FUND 01 - ALL		February 28, 2018		CHANGE
		<u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
TOTAL REVENUE		\$ 688,016,093	\$ 688,335,267	\$ 319,174
1xxx	Certificated Salaries	\$ 311,849,208	\$ 312,027,260	\$ 178,052
2xxx	Classified Salaries	86,980,834	86,905,663	(75,171)
3xxx	Employee Benefits	175,453,828	175,439,823	(14,005)
4xxx	Books & Supplies	50,989,145	50,680,149	(308,996)
5xxx	Services, Other Operating Expenses	55,243,560	55,772,841	529,281
6xxx	Capital Outlay	9,187,801	9,196,371	8,570
71xx	Tuition	3,064,992	3,064,992	-
72xx	Other Outgo	444,327	444,327	-
73xx	Direct Support/Indirect Costs	(1,838,796)	(1,842,473)	(3,677)
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 691,874,899	\$ 692,188,953	\$ 314,054
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (3,858,806)	\$ (3,853,686)	\$ 5,120
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	794,086	794,086	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (4,652,892)	\$ (4,647,772)	\$ 5,120
9791	BEGINNING BALANCE	\$ 113,839,048	\$ 113,839,048	\$ -
9791	ENDING BALANCE	\$ 109,186,156	\$ 109,191,276	\$ 5,120
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 713,175	\$ 713,175	\$ -
9740	Restricted Reserve	18,844,897	18,844,897	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Funding Priorities	68,632,360	68,637,480	5,120
	Reserve for CTE	528,021	528,021	-
	Reserve for Instructional Materials	6,467,703	6,467,703	-
	Reserve for Carryover Expenditures	-	-	-
9789	Reserve for Economic Uncertainties (2%)	14,000,000	14,000,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 109,186,156	\$ 109,191,276	\$ 5,120

2017/18 FISCAL YEAR
MARCH 31, 2018 BUDGET REVISION SUMMARY
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FUND 01 - UNRESTRICTED		February 28, 2018		
		PROPOSED	PROPOSED	CHANGE
80xx	LCFF Revenue Sources	\$ 531,746,619	\$ 531,746,619	\$ -
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	20,437,229	20,437,229	-
86xx	Other Local Revenues	3,406,586	3,421,392	14,806
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 555,590,434	\$ 555,605,240	\$ 14,806
11xx	Teacher Salaries	214,809,623	214,986,056	\$ 176,433
12xx	Certif Pupil Support Salaries	10,793,519	10,811,219	17,700
13xx	Certif Superv & Admin Salaries	20,487,052	20,487,052	-
19xx	Other Certificated Salaries	5,117,646	5,036,083	(81,563)
21xx	Classified Instructional Salaries	1,979,441	1,989,643	10,202
22xx	Classified Support Salary	22,693,940	22,605,143	(88,797)
23xx	Class Supv & Admin Salaries	4,194,097	4,199,097	5,000
24xx	Clerical Technical & Ofc Salary	23,652,741	23,676,056	23,315
29xx	Other Classified Salaries	1,431,903	1,431,903	-
31xx	STRS	35,716,563	35,731,916	15,353
32xx	PERS	7,899,721	7,903,665	3,944
33xx	OASDHI/Medicare	6,796,156	6,801,214	5,058
34xx	Health & Welfare	43,981,701	43,970,833	(10,868)
35xx	Unemployment	148,846	148,952	106
36xx	Worker's Compensation	8,199,892	8,204,318	4,426
37xx	EGBERT Contribution	13,585,015	13,585,995	980
38xx	PERS Reduction			-
39xx	Life Insurance	794,927	794,860	(67)
41xx	Textbooks	2,792,785	2,792,785	-
42xx	Books/Reference Materials	323,151	323,151	-
43xx	Materials & Supplies	18,834,658	18,286,115	(548,543)
44xx	Non-Capitalized Equipment	6,529,506	6,551,630	22,124
47xx	Food			-
51xx	Sub-agreements for Services	2,591,308	2,671,133	79,825
52xx	Travel And Conference	813,947	863,114	49,167
53xx	Dues And Membership	141,200	147,200	6,000
54xx	Insurance	2,781,265	2,769,240	(12,025)
55xx	Utilities And Housekping Serv	9,902,322	9,901,401	(921)
56xx	Rentals, Repairs & Leases	2,172,928	2,189,387	16,459
57xx	Dir Cost For Interpgm/Interfnd	(6,475,052)	(6,248,242)	226,810
58xx	Other Exp Of Districtwide Ops	11,375,126	11,458,044	82,918
59xx	Communications	1,737,632	1,748,332	10,700
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings & Improv Of Bldgs	38,665	39,735	1,070
64xx	New Equipment	192,196	192,196	-
65xx	Equipment Replacement	1,010,731	1,010,731	-
71xx	Payments to County Offices	519,778	519,778	-
72xx	Other Transfers Out	399,437	399,437	-
73xx	Direct Support/Indirect Costs	(9,637,622)	(9,642,742)	(5,120)
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 468,826,744	\$ 468,836,430	\$ 9,686
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 86,763,690	\$ 86,768,810	\$ 5,120
89xx	Other Financing Sources	(88,686,364)	(88,686,364)	-
76xx	Interfund Transfers Out	794,086	794,086	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (2,716,760)	\$ (2,711,640)	\$ 5,120
9791	BEGINNING BALANCE	\$ 93,058,019	\$ 93,058,019	\$ -
9791	ENDING BALANCE	\$ 90,341,259	\$ 90,346,379	\$ 5,120
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	573,175	573,175	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned			-
	Reserve for Funding Priorities	68,632,360	68,637,480	5,120
	Reserve for CTE	528,021	528,021	-
	Reserve for Instructional Materials	6,467,703	6,467,703	-
	Reserve for Carryover Expenditures	-	-	-
9789	Reserve for Economic Uncertainties (2%)	14,000,000	14,000,000	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 90,341,259	\$ 90,346,379	\$ 5,120

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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FUND 01 - FEDERAL		February 28, 2018		CHANGE
		PROPOSED	PROPOSED	
81xx	Federal Revenue	\$ 10,771,725	\$ 10,771,725	\$ -
82xx	Federal Revenue	32,609,302	32,647,097	37,795
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 43,381,027	\$ 43,418,822	\$ 37,795
11xx	Teacher Salaries	\$ 7,194,480	\$ 7,243,014	\$ 48,534
12xx	Certif Pupil Support Salaries	1,831,841	1,839,436	7,595
13xx	Certif Superv & Admin Salaries	715,991	715,991	-
19xx	Other Certificated Salaries	3,065,338	3,071,940	6,602
21xx	Classified Instructional Salaries	1,571,119	1,572,474	1,355
22xx	Classified Support Salary	610,282	595,442	(14,840)
23xx	Class Supv & Admin Salaries	6,070	6,070	-
24xx	Clerical Technical & Ofc Salary	1,234,957	1,244,735	9,778
29xx	Other Classified Salaries	15,887	16,280	393
31xx	STRS	1,795,129	1,804,182	9,053
32xx	PERS	637,104	636,518	(586)
33xx	OASDHI/Medicare	471,761	472,412	651
34xx	Health & Welfare	1,943,141	1,906,812	(36,329)
35xx	Unemployment	8,093	8,148	55
36xx	Worker's Compensation	446,848	448,461	1,613
37xx	EGBERT Contribution	545,556	545,700	144
38xx	PERS Reduction			-
39xx	Life Insurance	19,176	19,118	(58)
41xx	Textbooks	222	222	-
42xx	Books/Reference Materials	229,473	254,229	24,756
43xx	Materials & Supplies	4,727,648	4,659,118	(68,530)
44xx	Non-Capitalized Equipment	5,316,760	5,529,292	212,532
47xx	Food			-
51xx	Sub-agreements for Services	7,530,203	7,589,458	59,255
52xx	Travel And Conference	562,012	552,312	(9,700)
53xx	Dues and Memberships	10,048	10,048	-
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	86,955	88,955	2,000
57xx	Dir Cost For Interpgm/Interfnd	890,246	659,551	(230,695)
58xx	Other Exp Of Districtwide Ops	908,381	913,655	5,274
59xx	Communications	11,488	11,488	-
61xx	Sites & Improvement of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	15,000	22,500	7,500
65xx	Equipment Replacement			-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	44,890	44,890	-
73xx	Direct Support/Indirect Costs	1,640,117	1,641,560	1,443
74xx	Debt Service			-
TOTAL EXPENDITURES		\$ 44,139,821	\$ 44,177,616	\$ 37,795
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (758,794)	\$ (758,794)	\$ -
89xx	Other Financing Sources	\$ 758,860	\$ 758,860	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 66	\$ 66	\$ -
9791	BEGINNING BALANCE	\$ 1,578,694	\$ 1,578,694	\$ -
9791	ENDING BALANCE	\$ 1,578,760	\$ 1,578,760	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	1,578,760	1,578,760	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 1,578,760	\$ 1,578,760	\$ -

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FUND 01 - STATE	February 28, 2018 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx State Revenue Sources	\$ -	\$ -	\$ -
83xx Other State Revenue	33,799,726	33,799,726	-
85xx Other State Revenue	42,587,477	42,587,477	-
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ 76,387,203</u>	<u>\$ 76,387,203</u>	<u>\$ -</u>
11xx Teacher Salaries	\$ 27,583,404	\$ 27,579,574	\$ (3,830)
12xx Certif Pupil Support Salaries	13,325,026	13,325,026	-
13xx Certif Superv & Admin Salaries	429,666	428,620	(1,046)
19xx Other Certificated Salaries	4,876,636	4,876,636	-
21xx Classified Instructional Salaries	20,453,628	20,432,646	(20,982)
22xx Classified Support Salary	1,668,046	1,675,578	7,532
23xx Class Supv & Admin Salaries			-
24xx Clerical Technical & Ofc Salary	869,506	860,870	(8,636)
29xx Other Classified Salaries	126,842	127,351	509
31xx STRS	25,124,162	25,123,457	(705)
32xx PERS	4,025,034	4,021,682	(3,352)
33xx OASDHI/Medicare	2,597,809	2,596,084	(1,725)
34xx Health & Welfare	12,333,878	12,331,906	(1,972)
35xx Unemployment	34,499	34,488	(11)
36xx Worker's Compensation	1,897,673	1,896,946	(727)
37xx EGBERT Contribution	2,739,079	2,738,514	(565)
38xx PERS Reduction			-
39xx Life Insurance	308,997	308,993	(4)
41xx Textbooks	2,822,014	2,822,014	-
42xx Books/Reference Materials	84,119	86,319	2,200
43xx Materials & Supplies	2,633,884	2,676,049	42,165
44xx Non-Capitalized Equipment	2,181,600	2,183,400	1,800
47xx Food			-
51xx Sub-agreements for Services	9,982,762	9,962,451	(20,311)
52xx Travel And Conference	1,131,295	1,131,695	400
53xx Dues And Membership	850	850	-
54xx Insurance	88	88	-
55xx Utilities And Housekping Serv			-
56xx Rentals, Repairs & Leases	55,817	55,817	-
57xx Dir Cost For Interpgm/Interfnd	298,984	305,869	6,885
58xx Other Exp Of Districtwide Ops	1,564,652	1,564,652	-
59xx Communications	15,578	17,953	2,375
61xx Sites & Improvement of Sites			-
62xx New Buildings &Improv Of Bldgs	987,386	987,386	-
64xx New Equipment	100,000	100,000	-
65xx Equipment Replacement	353	353	-
71xx Tuition	2,491,609	2,491,609	-
72xx Other Transfers Out			-
73xx Direct Support/Indirect Costs	5,542,352	5,542,352	-
74xx Debt Service			-
TOTAL EXPENDITURES	<u>\$ 148,287,228</u>	<u>\$ 148,287,228</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (71,900,025)</u>	<u>\$ (71,900,025)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 67,685,615	\$ 67,685,615	\$ -
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (4,214,410)</u>	<u>\$ (4,214,410)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 10,104,308</u>	<u>\$ 10,104,308</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 5,889,898</u>	<u>\$ 5,889,898</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	5,889,898	5,889,898	-
9780 Assigned Amount			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	<u>\$ 5,889,898</u>	<u>\$ 5,889,898</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
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FUND 01 - LOCAL	February 28, 2018		
	<u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx State Revenue Sources	\$ -	\$ -	\$ -
82xx Federal Revenue			-
85xx Other State Revenue	16,104	16,104	-
86xx Other Local Revenues	<u>12,641,325</u>	<u>12,907,898</u>	<u>266,573</u>
TOTAL REVENUE	<u>\$ 12,657,429</u>	<u>\$ 12,924,002</u>	<u>\$ 266,573</u>
11xx Teacher Salaries	\$ 1,063,509	\$ 1,070,136	\$ 6,627
12xx Certif Pupil Support Salaries			-
13xx Certf Superv & Admin Salaries	122,645	122,645	-
19xx Other Certificated Salaries	432,832	433,832	1,000
21xx Classified Instructional Salaries	10,236	10,236	-
22xx Classified Support Salary	5,204,395	5,204,395	-
23xx Class Supv & Admin Salaries	755,027	755,027	-
24xx Clerical Technical & Ofc Salary	493,719	493,719	-
29xx Other Classified Salaries	8,998	8,998	-
31xx STRS	231,095	232,195	1,100
32xx PERS	954,837	954,837	-
33xx OASDHI/Medicare	506,618	506,730	112
34xx Health & Welfare	1,192,882	1,192,882	-
35xx Unemployment	4,042	4,047	5
36xx Worker's Compensation	222,496	222,706	210
37xx EGBERT Contribution	270,394	270,548	154
38xx PERS Reduction			-
39xx Life Insurance	20,704	20,704	-
41xx Textbooks	-	-	-
42xx Books/Reference Materials	19,366	19,366	-
43xx Materials & Supplies	3,755,383	3,757,883	2,500
44xx Non-Capitalized Equipment	738,576	738,576	-
47xx Food			-
51xx Sub-agreements for Services	86,157	86,157	-
52xx Travel And Conference	99,051	99,151	100
53xx Dues And Membership	350	350	-
54xx Insurance			-
55xx Utilities And Housekping Serv	120,935	120,935	-
56xx Rentals, Repairs & Leases	1,309,806	1,488,803	178,997
57xx Dir Cost for Interpgm/Interfnd	5,247,699	5,243,599	(4,100)
58xx Other Exp Of Districtwide Ops	268,256	347,624	79,368
59xx Communications	21,271	21,771	500
61xx Sites and Improvement of Sites	20,445	20,445	-
62xx New Buildings &Improv Of Bldgs	2,329,082	2,329,082	-
64xx New Equipment	3,955,333	3,955,333	-
65xx Equipment Replacement	538,610	538,610	-
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	<u>616,357</u>	<u>616,357</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 30,621,106</u>	<u>\$ 30,887,679</u>	<u>\$ 266,573</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (17,963,677)</u>	<u>\$ (17,963,677)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 20,241,889	\$ 20,241,889	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 2,278,212</u>	<u>\$ 2,278,212</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 9,098,027</u>	<u>\$ 9,098,027</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 11,376,239</u>	<u>\$ 11,376,239</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9712 Stores			
9740 Restricted	\$ 11,376,239	\$ 11,376,239	\$ -
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 11,376,239</u>	<u>\$ 11,376,239</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR
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June 12, 2018

FUND 11 - ADULT EDUCATION		February 28, 2018		CHANGE
		PROPOSED	PROPOSED	
80xx	LCFF Sources	\$ 277,088	\$ 277,088	\$ -
82xx	Federal Revenue	1,116,989	1,154,626	37,637
83xx	Other State Revenue	665,879	665,879	-
85xx	Other State Revenue	2,173,027	2,173,027	-
86xx	Other Local Revenues	958,080	1,055,776	97,696
TOTAL REVENUE		\$ 5,191,063	\$ 5,326,396	\$ 135,333
11xx	Teacher Salaries	\$ 1,245,096	\$ 1,305,074	\$ 59,978
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	308,524	308,524	-
19xx	Other Certificated Salaries	-	-	-
21xx	Classified Instructional Salaries	17,705	17,705	-
22xx	Classified Support Salary	676,938	676,938	-
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	471,394	471,394	-
29xx	Other Classified Salaries	49,768	49,768	-
31xx	STRS	311,825	321,443	9,618
32xx	PERS	181,095	181,095	-
33xx	OASDHI/Medicare	116,434	117,301	867
34xx	Health & Welfare	483,908	482,828	(1,080)
35xx	Unemployment	1,388	1,418	30
36xx	Worker's Compensation	76,145	77,789	1,644
37xx	EGBERT Contribution	113,610	116,370	2,760
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	3,640	3,701	61
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	39,100	39,100	-
43xx	Materials & Supplies	465,469	486,873	21,404
44xx	Non-Capitalized Equipment	163,663	192,372	28,709
51xx	Sub-agreements for Services	58,299	62,971	4,672
52xx	Travel And Conference	52,234	52,234	-
53xx	Dues And Membership	3,645	3,645	-
55xx	Utilities And Housekeeping Serv	1,000	1,000	-
56xx	Rentals, Repairs & Leases	127,882	127,882	-
57xx	Dir Cost For Interpgm/Interfnd	3,960	3,960	-
58xx	Other Exp Of Districtwide Ops	234,677	239,777	5,100
59xx	Communications	21,421	21,421	-
62xx	New Buildings & Improv of Bldgs	164,700	164,700	-
64xx	New Equipment	84,325	84,325	-
71xx	Tuition	91,570	91,570	-
72xx	Interagency Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	211,058	212,628	1,570
TOTAL EXPENDITURES		\$ 5,780,473	\$ 5,915,806	\$ 135,333
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (589,410)	\$ (589,410)	\$ -
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (589,410)	\$ (589,410)	\$ -
9791 BEGINNING BALANCE				
9791 BEGINNING BALANCE		\$ 2,702,246	\$ 2,702,246	\$ -
9791 ENDING BALANCE				
9791 ENDING BALANCE		\$ 2,112,836	\$ 2,112,836	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 828,174	\$ 828,174	-
9780	Assigned Amount	1,284,662	1,284,662	-
9789	Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES		\$ 2,112,836	\$ 2,112,836	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR MARCH 31, 2018 BUDGET REVISION SUMMARY June 12, 2018

FUND 12 - CHILD DEVELOPMENT FUND	February 28, 2018		CHANGE
	<u>PROPOSED</u>	<u>PROPOSED</u>	
82xx Federal Revenue	\$ 3,745,300	\$ 3,745,300	\$ -
85xx Other State Revenue	2,565,260	2,565,260	-
86xx Other Local Revenues	584,293	584,293	-
TOTAL REVENUE	<u>\$ 6,894,853</u>	<u>\$ 6,894,853</u>	<u>\$ -</u>
11xx Teacher Salaries	\$ 1,643,729	\$ 1,648,729	\$ 5,000
12xx Certif Pupil Support Salaries	149,495	93,850	(55,645)
13xx Certif Superv & Admin Salaries	-	-	-
19xx Other Certificated Salaries	420,216	420,216	-
21xx Classified Instructional Salaries	777,059	784,059	7,000
22xx Classified Support Salaries	286,991	298,886	11,895
24xx Clerical Technical & Ofc Salary	209,000	215,522	6,522
29xx Other Classified Salaries	-	-	-
31xx STRS	453,775	442,901	(10,874)
32xx PERS	193,763	196,790	3,027
33xx OASDHI/Medicare	128,099	128,593	494
34xx Health & Welfare	654,059	630,759	(23,300)
35xx Unemployment	1,737	1,709	(28)
36xx Worker's Compensation	95,586	94,214	(1,372)
37xx EGBERT Contribution	140,364	138,399	(1,965)
38xx PERS Reduction	-	-	-
39xx Life Insurance	4,719	4,684	(35)
42xx Books/Reference Materials	4,869	15,900	11,031
43xx Materials & Supplies	422,884	372,955	(49,929)
44xx Non-Capitalized Equipment	24,946	37,946	13,000
51xx Sub-agreements for Services	1,086,741	1,089,710	2,969
52xx Travel And Conference	27,099	39,599	12,500
53xx Dues and Membership	2,500	2,500	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	9,620	10,120	500
57xx Dir Cost For Interpgm/Interfnd	16,900	23,400	6,500
58xx Other Exp Of Districtwide Ops	13,567	13,967	400
59xx Communications	10,155	10,277	122
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings & Improv Of Bldgs	28,030	90,218	62,188
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	283,036	283,036	-
TOTAL EXPENDITURES	<u>\$ 7,088,939</u>	<u>\$ 7,088,939</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (194,086)</u>	<u>\$ (194,086)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 194,086	\$ 194,086	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 143,924</u>	<u>\$ 143,924</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 143,924</u>	<u>\$ 143,924</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 143,924	\$ 143,924	-
9780 Assigned Amount			-
TOTAL RESERVES	<u>\$ 143,924</u>	<u>\$ 143,924</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR
MARCH 31, 2018 BUDGET REVISION SUMMARY
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FUND 13 - CAFETERIA		February 28, 2018 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx	Federal Revenue	\$ 16,062,989	\$ 16,062,989	\$ -
85xx	Other State Revenue	1,200,000	1,200,000	-
86xx	Other Local Revenues	8,220,780	8,272,148	51,368
TOTAL REVENUE		<u>\$ 25,483,769</u>	<u>\$ 25,535,137</u>	<u>\$ 51,368</u>
22xx	Classified Support Salary	\$ 7,411,979	\$ 7,437,785	\$ 25,806
23xx	Class Supv & Admin Salaries	811,296	811,296	-
24xx	Clerical Technical & Ofc Salary	238,050	238,050	-
32xx	PERS	1,125,799	1,129,946	4,147
33xx	OASDHI/Medicare	634,286	636,262	1,976
34xx	Health & Welfare	1,618,277	1,618,277	-
35xx	Unemployment	4,232	4,245	13
36xx	Worker's Compensation	232,691	233,401	710
37xx	EGBERT Contribution	483,878	484,136	258
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	17,494	17,494	-
42xx	Books & Other Refer Mat	-	-	-
43xx	Materials & Supplies	1,720,510	1,720,555	45
44xx	Non-Capitalized Equipment	180,295	181,595	1,300
47xx	Food Service Supplies	9,421,969	9,442,375	20,406
51xx	Subagreements for Services	20,000	20,000	-
52xx	Travel And Conference	25,000	25,000	-
53xx	Dues And Membership	-	-	-
55xx	Utilities And Housekping Serv	271,965	271,965	-
56xx	Rentals, Repairs & Leases	315,200	315,200	-
57xx	Dir Cost For Interpgm/Interfnd	(11,737)	(17,137)	(5,400)
58xx	Other Exp Of Districtwide Ops	179,014	179,014	-
59xx	Communications	47,650	47,650	-
62xx	New Buildings & Improvement of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	1,283,301	1,285,408	2,107
TOTAL EXPENDITURES		<u>\$ 26,031,149</u>	<u>\$ 26,082,517</u>	<u>\$ 51,368</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (547,380)</u>	<u>\$ (547,380)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 600,000	\$ 600,000	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 52,620</u>	<u>\$ 52,620</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 5,653,363</u>	<u>\$ 5,653,363</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 5,705,983</u>	<u>\$ 5,705,983</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 10,887	\$ 10,887	\$ -
9712	Stores	1,211,965	1,211,965	-
9713	Prepaid Expenditures	-	-	-
9740	Restricted	4,454,514	4,454,514	-
9780	Assigned Amount	28,617	28,617	-
9789	Reserve for Economic Uncertainties	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		<u>\$ 5,705,983</u>	<u>\$ 5,705,983</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

<p>2017/18 FISCAL YEAR MARCH 31, 2018 BUDGET REVISION SUMMARY June 12, 2018</p>

FUND 14 - DEFERRED MAINTENANCE	February 28, 2018	PROPOSED	PROPOSED	CHANGE
85xx Other State Revenue	\$	-	\$	-
86xx Other Local Revenues		-		-
TOTAL REVENUE	\$	-	\$	-
22xx Classified Support Salary	\$	3,000	\$	3,000
33xx OASDHI/Medicare		230		230
34xx Health & Welfare		-		-
35xx Unemployment		2		2
36xx Worker's Compensation		83		83
37xx EGBERT Contribution		30		30
38xx PERS Reduction		-		-
43xx Materials & Supplies		-		-
56xx Rentals, Repairs & Leases		16,560		16,560
57xx Dir Cost For Interpgm/Interfnd		-		-
58xx Other Exp of Districtwide Ops		-		-
61xx Land Improvement		3,500		3,500
62xx New Buildings & Improv of Buildings		74,000		115,800
65xx Equipment Replacement		-		-
TOTAL EXPENDITURES	\$	97,405	\$	139,205
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(97,405)	\$	(139,205)
89xx Other Financing Sources	\$	-	\$	-
76xx Interfund Transfers Out		-		-
NET INCREASE (DECREASE) IN FUND BALANCE	\$	(97,405)	\$	(139,205)
9791 BEGINNING BALANCE	\$	425,845	\$	425,845
9791 ENDING BALANCE	\$	328,440	\$	286,640
COMPONENTS OF ENDING BALANCE				
9780 Assigned Amount	\$	328,440	\$	286,640
9789 Reserve for Economic Uncertainties				(41,800)
TOTAL RESERVES	\$	328,440	\$	286,640

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR April 30, 2018 - BUDGET TRANSFER DETAIL June 12, 2018

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
5222	0000	LCFF State Revenues & Transfers	\$195,922	Increase budget for Actual P-2 ADA (13.77 ADA).
5222	1400	Education Protection Account	<u>\$24,518</u>	Increase budget for additional interest earnings.
Net Change to Revenue/Other Financing Sources			<u><u>\$220,440</u></u>	
General Fund - Unrestricted Programs				
1510	0000	Regular Education (TK-6)	\$0	Realign existing funds.
1511	0000	Regular Education (TK-6) - Allocated FTE	(\$17,755)	Realign funds with the EPA account.
2150	0000	Regular Education (7-8)	\$0	Realign existing funds.
2200	0000	Regular Education (9-12)	\$0	Realign existing funds.
2270	0000	Extended Day (9-12)	\$0	Realign existing funds.
2410	0000	Continuation Education	\$0	Realign existing funds.
4900	0000	Director of Learning Support Services	\$0	Realign existing funds.
4910	0000	Indian Education	\$0	Realign existing funds.
5222	0000	LCFF State Revenues & Transfers	\$36,296	Decrease indirect credits in accordance with grant awards.
5260	0000	Property Damage/Loss	\$0	Realign existing funds.
5659	0000	Duplicating Services - Credit	\$0	Realign existing funds.
5690	0000	Transportation - Field Trips	\$0	Realign existing funds.
5695	0000	Vehicle Repairs - Credit	\$0	Realign existing funds.
7101	0000	LCFF Supplemental Concentration TK-6	\$0	Realign existing funds.
7105	0000	Gifted & Talented Education (GATE) TK-6	\$0	Realign existing funds.
7110	0000	Elementary Reading Program	\$0	Realign existing funds.
7150	0000	EL Supplemental Program Services TK-6	\$0	Realign existing funds.
7201	0000	LCFF Supplemental Concentration 7-12	\$0	Realign existing funds.
7205	0000	Gifted & Talented Education (GATE) 7-8	\$0	Realign existing funds.
7233	0000	Agriculture Education Program	\$0	Realign existing funds.
7250	0000	EL Supplemental Program Services 7-12	\$0	Realign existing funds.
7405	0000	English Learner Augmentation	\$0	Realign existing funds.
7440	0000	Positive Behavior Interv Supports	\$0	Realign existing funds.
2200	0012	Advanced Placement	\$359,949	Declare Advanced Placement Testing Fees.
1511	1400	Education Protection Account	<u>\$17,755</u>	Realign funds with the General Education account.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$396,245</u></u>	
General Fund - Federal Programs				
4900	3010	NCLB: Title I, Part A, Basic & Neglected	\$0	Realign existing funds.
3711	3315	Special Education: IDEA Preschool	\$2,942	Increase budget in accordance with amended award.
3711	3320	Special Education: IDEA Preschool	(\$3,156)	Decrease budget in accordance with amended award.
3711	3345	Special Education: IDEA Preschool Staff Dev	\$285	Increase budget in accordance with amended award.
4900	4124	NCLB: Title IV, Part B, 21st CCLC	\$0	Realign existing funds.
4030	5640	Medi-Cal Billing Option	\$0	Realign existing funds.
4900	5853	STEM Support	\$0	Realign existing funds.
4900	5855	Program Improvement - General	\$0	Realign existing funds.
4900	5857	Title I Regional Prof Dev	\$0	Realign existing funds.
4900	5858	Afterschool Twilight - Site	\$0	Realign existing funds.
4900	5863	21st Century Summer School	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$71</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR
April 30, 2018 - BUDGET TRANSFER DETAIL
June 12, 2018

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing funds.
4250	6387	Career Tech Ed Incent Grant	\$0	Realign existing funds.
4350	6690	Tobacco Use Prevention Education (TUPE)	\$0	Realign existing funds.
4900	7863	ASES Summer School	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$0	
General Fund - Local Programs				
5640	9040	Special Projects Crew	\$0	Realign existing funds.
4250	9061	ROP CNA Adult Class	\$0	Realign existing funds.
4020	9305	Miscellaneous Site Donations (<\$1000)	\$1,540	Declare additional site donations.
4020	9307	PSAT Donations	\$270	Declare additional site donations.
4350	9313	Healthy Start Donations	\$180	Declare additional site donations.
0055	9320	Attendance Campaign Donations	\$875	Declare additional district donations.
4020	9324	Adopt our Wolves - EPMS	\$315	Declare additional site donations.
4350	9339	Foster Youth Donation	\$650	Declare additional site donations.
4020	9343	Futton Inc/US China Homestay Network	\$3,885	Establish budget in accordance with award.
4020	9516	Stormwater Quality	\$300	Establish budget in accordance with award.
4350	9596	SCOE-Bullying Prevention Program	\$10,970	Establish budget in accordance with award.
5260	9635	Fire @ Rutter MS; DOL 4/6/17	\$27,464	Increase budget in accordance with revised plan.
Net Change to Expenditures/Interfund Transfers Out			\$46,449	
Fund 11 - Adult Education				
4280	3905	AE: Adult Basic Education and ESL	\$305,994	Increase budget in accordance with amended award.
4280	3926	AE: English Literary & Civics Education	\$156,132	Increase budget in accordance with amended award.
4280	3940	AE: Institutionalized Adults	\$0	Realign existing funds.
4280	6391	Adult Education Block Grant	\$0	Realign existing funds.
4280	9264	Adult Education - All Other	\$0	Realign existing funds.
4280	9405	Sac County Probation Department - Adult Ed	\$3,000	Increase budget in accordance with amended award.
Net Change to Expenditures/Interfund Transfers Out			\$465,126	
Fund 13 - Food Services				
5610	5310	Child Nutrition: School Programs	\$0	Increase budget in accordance with amended award.
5610	9439	St. Peters Lutheran FNS	\$854	Increase budget in accordance with amended award.
Net Change to Expenditures/Interfund Transfers Out			\$854	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR APRIL 30, 2018 BUDGET REVISION SUMMARY June 12, 2018

		March 31, 2018		
FUND 01 - ALL		PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 688,335,267	\$ 688,962,176	\$ 626,909
1xxx	Certificated Salaries	\$ 312,027,260	\$ 312,318,030	\$ 290,770
2xxx	Classified Salaries	86,905,663	87,174,686	269,023
3xxx	Employee Benefits	175,439,823	175,546,189	106,366
4xxx	Books & Supplies	50,680,149	49,833,446	(846,703)
5xxx	Services, Other Operating Expenses	55,772,841	56,360,503	587,662
6xxx	Capital Outlay	9,196,371	9,219,611	23,240
71xx	Tuition	3,064,992	3,064,992	-
72xx	Other Outgo	444,327	444,327	-
73xx	Direct Support/Indirect Costs	(1,842,473)	(1,830,066)	12,407
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 692,188,953	\$ 692,631,718	\$ 442,765
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (3,853,686)	\$ (3,669,542)	\$ 184,144
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	794,086	794,086	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (4,647,772)	\$ (4,463,628)	\$ 184,144
9791	BEGINNING BALANCE	\$ 113,839,048	\$ 113,839,048	\$ -
9791	ENDING BALANCE	\$ 109,191,276	\$ 109,375,420	\$ 184,144
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 713,175	\$ 713,175	\$ -
9740	Restricted Reserve	18,844,897	18,844,897	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Funding Priorities	68,637,480	68,821,624	184,144
	Reserve for CTE	528,021	528,021	-
	Reserve for Instructional Materials	6,467,703	6,467,703	-
	Reserve for Carryover Expenditures	-	-	-
9789	Reserve for Economic Uncertainties (2%)	14,000,000	14,000,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 109,191,276	\$ 109,375,420	\$ 184,144

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR
APRIL 30, 2018 BUDGET REVISION SUMMARY
June 12, 2018

FUND 01 - UNRESTRICTED	March 30, 2018		CHANGE
	PROPOSED	PROPOSED	
80xx LCFF Revenue Sources	\$ 531,746,619	\$ 531,967,059	\$ 220,440
82xx Federal Revenue			-
83xx Other State Revenue			-
84xx Other State Revenue			-
85xx Other State Revenue	20,437,229	20,437,229	-
86xx Other Local Revenues	3,421,392	3,781,341	359,949
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 555,605,240	\$ 556,185,629	\$ 580,389
11xx Teacher Salaries	214,986,056	215,428,331	\$ 442,275
12xx Certif Pupil Support Salaries	10,811,219	10,753,815	(57,404)
13xx Certf Superv & Admin Salaries	20,487,052	20,518,339	31,287
19xx Other Certificated Salaries	5,036,083	5,069,578	33,495
21xx Classified Instructional Salaries	1,989,643	2,062,104	72,461
22xx Classified Support Salary	22,605,143	22,625,641	20,498
23xx Class Supv & Admin Salaries	4,199,097	4,199,097	-
24xx Clerical Technical & Ofc Salary	23,676,056	23,761,182	85,126
29xx Other Classified Salaries	1,431,903	1,439,966	8,063
31xx STRS	35,731,916	35,796,119	64,203
32xx PERS	7,903,665	7,925,936	22,271
33xx OASDHI/Medicare	6,801,214	6,820,609	19,395
34xx Health & Welfare	43,970,833	43,990,317	19,484
35xx Unemployment	148,952	149,780	828
36xx Worker's Compensation	8,204,318	8,221,916	17,598
37xx EGBERT Contribution	13,585,995	13,599,012	13,017
38xx PERS Reduction			-
39xx Life Insurance	794,860	795,022	162
41xx Textbooks	2,792,785	2,792,785	-
42xx Books/Reference Materials	323,151	306,165	(16,986)
43xx Materials & Supplies	18,286,115	17,095,047	(1,191,068)
44xx Non-Capitalized Equipment	6,551,630	6,792,526	240,896
47xx Food			-
51xx Sub-agreements for Services	2,671,133	2,679,629	8,496
52xx Travel And Conference	863,114	981,172	118,058
53xx Dues And Membership	147,200	148,043	843
54xx Insurance	2,769,240	2,762,730	(6,510)
55xx Utilities And Housekping Serv	9,901,401	9,901,401	-
56xx Rentals, Repairs & Leases	2,189,387	2,208,237	18,850
57xx Dir Cost For Interpgm/Interfnd	(6,248,242)	(6,257,042)	(8,800)
58xx Other Exp Of Districtwide Ops	11,458,044	11,857,205	399,161
59xx Communications	1,748,332	1,752,582	4,250
61xx Sites And Improvement Of Sites			-
62xx New Buildings & Improv Of Bldgs	39,735	39,735	-
64xx New Equipment	192,196	192,196	-
65xx Equipment Replacement	1,010,731	1,010,731	-
71xx Payments to County Offices	519,778	519,778	-
72xx Other Transfers Out	399,437	399,437	-
73xx Direct Support/Indirect Costs	(9,642,742)	(9,606,446)	36,296
74xx Debt Service	500,000	500,000	-
TOTAL EXPENDITURES	\$ 468,836,430	\$ 469,232,675	\$ 396,245
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 86,768,810	\$ 86,952,954	\$ 184,144
89xx Other Financing Sources	(88,686,364)	(88,686,364)	-
76xx Interfund Transfers Out	794,086	794,086	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (2,711,640)	\$ (2,527,496)	\$ 184,144
9791 BEGINNING BALANCE	\$ 93,058,019	\$ 93,058,019	\$ -
9791 ENDING BALANCE	\$ 90,346,379	\$ 90,530,523	\$ 184,144
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712 Stores	573,175	573,175	-
9713 Prepaid Expenditures	-	-	-
9780 Assigned			-
Reserve for Funding Priorities	68,637,480	68,821,624	184,144
Reserve for CTE	528,021	528,021	-
Reserve for Instructional Materials	6,467,703	6,467,703	-
Reserve for Carryover Expenditures	-	-	-
9789 Reserve for Economic Uncertainties (2%)	14,000,000	14,000,000	-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 90,346,379	\$ 90,530,523	\$ 184,144

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FUND 01 - FEDERAL		March 30, 2018		CHANGE
		PROPOSED	PROPOSED	
81xx	Federal Revenue	\$ 10,771,725	\$ 10,771,796	\$ 71
82xx	Federal Revenue	32,647,097	32,647,097	-
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 43,418,822	\$ 43,418,893	\$ 71
11xx	Teacher Salaries	\$ 7,243,014	\$ 7,231,370	\$ (11,644)
12xx	Certif Pupil Support Salaries	1,839,436	1,839,436	-
13xx	Certif Superv & Admin Salaries	715,991	715,991	-
19xx	Other Certificated Salaries	3,071,940	3,097,298	25,358
21xx	Classified Instructional Salaries	1,572,474	1,591,279	18,805
22xx	Classified Support Salary	595,442	610,376	14,934
23xx	Class Supv & Admin Salaries	6,070	6,070	-
24xx	Clerical Technical & Ofc Salary	1,244,735	1,263,808	19,073
29xx	Other Classified Salaries	16,280	26,440	10,160
31xx	STRS	1,804,182	1,806,240	2,058
32xx	PERS	636,518	643,793	7,275
33xx	OASDHI/Medicare	472,412	477,393	4,981
34xx	Health & Welfare	1,906,812	1,926,174	19,362
35xx	Unemployment	8,148	8,188	40
36xx	Worker's Compensation	448,461	450,569	2,108
37xx	EGBERT Contribution	545,700	547,506	1,806
38xx	PERS Reduction			-
39xx	Life Insurance	19,118	19,220	102
41xx	Textbooks	222	222	-
42xx	Books/Reference Materials	254,229	313,422	59,193
43xx	Materials & Supplies	4,659,118	4,056,516	(602,602)
44xx	Non-Capitalized Equipment	5,529,292	5,546,078	16,786
47xx	Food			-
51xx	Sub-agreements for Services	7,589,458	7,664,432	74,974
52xx	Travel And Conference	552,312	607,892	55,580
53xx	Dues and Memberships	10,048	10,048	-
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	88,955	88,955	-
57xx	Dir Cost For Interpgm/Interfnd	659,551	663,151	3,600
58xx	Other Exp Of Districtwide Ops	913,655	1,191,852	278,197
59xx	Communications	11,488	11,488	-
61xx	Sites & Improvement of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	22,500	22,500	-
65xx	Equipment Replacement			-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	44,890	44,890	-
73xx	Direct Support/Indirect Costs	1,641,560	1,641,485	(75)
74xx	Debt Service			-
TOTAL EXPENDITURES		\$ 44,177,616	\$ 44,177,687	\$ 71
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (758,794)	\$ (758,794)	\$ -
89xx	Other Financing Sources	\$ 758,860	\$ 758,860	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 66	\$ 66	\$ -
9791	BEGINNING BALANCE	\$ 1,578,694	\$ 1,578,694	\$ -
9791	ENDING BALANCE	\$ 1,578,760	\$ 1,578,760	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	1,578,760	1,578,760	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 1,578,760	\$ 1,578,760	\$ -

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FUND 01 - STATE	March 30, 2018 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx State Revenue Sources	\$ -	\$ -	\$ -
83xx Other State Revenue	33,799,726	33,799,726	-
85xx Other State Revenue	42,587,477	42,587,477	-
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ 76,387,203</u>	<u>\$ 76,387,203</u>	<u>\$ -</u>
11xx Teacher Salaries	\$ 27,579,574	\$ 27,572,396	\$ (7,178)
12xx Certif Pupil Support Salaries	13,325,026	13,376,509	51,483
13xx Certif Superv & Admin Salaries	428,620	428,620	-
19xx Other Certificated Salaries	4,876,636	4,659,734	(216,902)
21xx Classified Instructional Salaries	20,432,646	20,440,304	7,658
22xx Classified Support Salary	1,675,578	1,722,107	46,529
23xx Class Supv & Admin Salaries			-
24xx Clerical Technical & Ofc Salary	860,870	830,147	(30,723)
29xx Other Classified Salaries	127,351	123,790	(3,561)
31xx STRS	25,123,457	25,098,727	(24,730)
32xx PERS	4,021,682	4,025,048	3,366
33xx OASDHI/Medicare	2,596,084	2,594,082	(2,002)
34xx Health & Welfare	12,331,906	12,273,261	(58,645)
35xx Unemployment	34,488	34,358	(130)
36xx Worker's Compensation	1,896,946	1,889,720	(7,226)
37xx EGBERT Contribution	2,738,514	2,738,796	282
38xx PERS Reduction			-
39xx Life Insurance	308,993	309,754	761
41xx Textbooks	2,822,014	2,822,014	-
42xx Books/Reference Materials	86,319	94,319	8,000
43xx Materials & Supplies	2,676,049	2,442,735	(233,314)
44xx Non-Capitalized Equipment	2,183,400	3,035,407	852,007
47xx Food			-
51xx Sub-agreements for Services	9,962,451	9,950,421	(12,030)
52xx Travel And Conference	1,131,695	660,695	(471,000)
53xx Dues And Membership	850	1,350	500
54xx Insurance	88	88	-
55xx Utilities And Housekping Serv			-
56xx Rentals, Repairs & Leases	55,817	65,817	10,000
57xx Dir Cost For Interpgm/Interfnd	305,869	316,569	10,700
58xx Other Exp Of Districtwide Ops	1,564,652	1,664,652	100,000
59xx Communications	17,953	18,453	500
61xx Sites & Improvement of Sites			-
62xx New Buildings &Improv Of Bldgs	987,386	987,386	-
64xx New Equipment	100,000	100,000	-
65xx Equipment Replacement	353	353	-
71xx Tuition	2,491,609	2,491,609	-
72xx Other Transfers Out			-
73xx Direct Support/Indirect Costs	5,542,352	5,518,007	(24,345)
74xx Debt Service			-
TOTAL EXPENDITURES	<u>\$ 148,287,228</u>	<u>\$ 148,287,228</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (71,900,025)</u>	<u>\$ (71,900,025)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 67,685,615	\$ 67,685,615	\$ -
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (4,214,410)</u>	<u>\$ (4,214,410)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 10,104,308</u>	<u>\$ 10,104,308</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 5,889,898</u>	<u>\$ 5,889,898</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	5,889,898	5,889,898	-
9780 Assigned Amount			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	<u>\$ 5,889,898</u>	<u>\$ 5,889,898</u>	<u>\$ -</u>

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FUND 01 - LOCAL	March 30, 2018 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx State Revenue Sources	\$ -	\$ -	\$ -
82xx Federal Revenue			-
85xx Other State Revenue	16,104	16,104	-
86xx Other Local Revenues	<u>12,907,898</u>	<u>12,954,347</u>	<u>46,449</u>
TOTAL REVENUE	<u>\$ 12,924,002</u>	<u>\$ 12,970,451</u>	<u>\$ 46,449</u>
11xx Teacher Salaries	\$ 1,070,136	\$ 1,070,136	\$ -
12xx Certif Pupil Support Salaries			-
13xx Certf Superv & Admin Salaries	122,645	122,645	-
19xx Other Certificated Salaries	433,832	433,832	-
21xx Classified Instructional Salaries	10,236	10,236	-
22xx Classified Support Salary	5,204,395	5,204,395	-
23xx Class Supv & Admin Salaries	755,027	755,027	-
24xx Clerical Technical & Ofc Salary	493,719	493,719	-
29xx Other Classified Salaries	8,998	8,998	-
31xx STRS	232,195	232,195	-
32xx PERS	954,837	954,837	-
33xx OASDHI/Medicare	506,730	506,730	-
34xx Health & Welfare	1,192,882	1,192,882	-
35xx Unemployment	4,047	4,047	-
36xx Worker's Compensation	222,706	222,706	-
37xx EGBERT Contribution	270,548	270,548	-
38xx PERS Reduction			-
39xx Life Insurance	20,704	20,704	-
41xx Textbooks	-	-	-
42xx Books/Reference Materials	19,366	19,366	-
43xx Materials & Supplies	3,757,883	3,770,934	13,051
44xx Non-Capitalized Equipment	738,576	745,910	7,334
47xx Food			-
51xx Sub-agreements for Services	86,157	86,457	300
52xx Travel And Conference	99,151	99,151	-
53xx Dues And Membership	350	350	-
54xx Insurance			-
55xx Utilities And Housekping Serv	120,935	120,935	-
56xx Rentals, Repairs & Leases	1,488,803	1,498,803	10,000
57xx Dir Cost for Interpgm/Interfnd	5,243,599	5,233,599	(10,000)
58xx Other Exp Of Districtwide Ops	347,624	349,617	1,993
59xx Communications	21,771	21,771	-
61xx Sites and Improvement of Sites	20,445	20,445	-
62xx New Buildings &Improv Of Bldgs	2,329,082	2,352,322	23,240
64xx New Equipment	3,955,333	3,955,333	-
65xx Equipment Replacement	538,610	538,610	-
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	<u>616,357</u>	<u>616,888</u>	<u>531</u>
TOTAL EXPENDITURES	<u>\$ 30,887,679</u>	<u>\$ 30,934,128</u>	<u>\$ 46,449</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (17,963,677)</u>	<u>\$ (17,963,677)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 20,241,889	\$ 20,241,889	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 2,278,212</u>	<u>\$ 2,278,212</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 9,098,027</u>	<u>\$ 9,098,027</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 11,376,239</u>	<u>\$ 11,376,239</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9712 Stores			
9740 Restricted	\$ 11,376,239	\$ 11,376,239	\$ -
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	<u>\$ 11,376,239</u>	<u>\$ 11,376,239</u>	<u>\$ -</u>

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FUND 11 - ADULT EDUCATION		March 30, 2018	PROPOSED	CHANGE
		PROPOSED	PROPOSED	CHANGE
80xx	LCFF Sources	\$ 277,088	\$ 277,088	\$ -
82xx	Federal Revenue	1,154,626	1,616,752	462,126
83xx	Other State Revenue	665,879	665,879	-
85xx	Other State Revenue	2,173,027	2,173,027	-
86xx	Other Local Revenues	1,055,776	1,058,776	3,000
TOTAL REVENUE		\$ 5,326,396	\$ 5,791,522	\$ 465,126
11xx	Teacher Salaries	\$ 1,305,074	\$ 1,501,526	\$ 196,452
13xx	Certif Superv & Admin Salaries	308,524	327,330	18,806
21xx	Classified Instructional Salaries	17,705	22,072	4,367
22xx	Classified Support Salary	676,938	680,136	3,198
24xx	Clerical Technical & Ofc Salary	471,394	538,041	66,647
29xx	Other Classified Salaries	49,768	49,768	-
31xx	STRS	321,443	352,389	30,946
32xx	PERS	181,095	192,189	11,094
33xx	OASDHI/Medicare	117,301	126,363	9,062
34xx	Health & Welfare	482,828	505,092	22,264
35xx	Unemployment	1,418	1,630	212
36xx	Worker's Compensation	77,789	85,617	7,828
37xx	EGBERT Contribution	116,370	128,731	12,361
39xx	Life Insurance	3,701	4,021	320
42xx	Books/Reference Materials	39,100	39,100	-
43xx	Materials & Supplies	486,873	444,056	(42,817)
44xx	Non-Capitalized Equipment	192,372	207,293	14,921
51xx	Sub-agreements for Services	62,971	122,770	59,799
52xx	Travel And Conference	52,234	65,131	12,897
53xx	Dues And Membership	3,645	3,645	-
55xx	Utilities And Housekping Serv	1,000	1,000	-
56xx	Rentals, Repairs & Leases	127,882	130,190	2,308
57xx	Dir Cost For Interpgm/Interfnd	3,960	8,460	4,500
58xx	Other Exp Of Districtwide Ops	239,777	281,683	41,906
59xx	Communications	21,421	21,421	-
62xx	New Buildings & Improv of Bldgs	164,700	165,162	462
64xx	New Equipment	84,325	84,325	-
71xx	Tuition	91,570	91,570	-
73xx	Direct Support/Indirect Costs	212,628	200,221	(12,407)
TOTAL EXPENDITURES		\$ 5,915,806	\$ 6,380,932	\$ 465,126
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (589,410)	\$ (589,410)	\$ -
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (589,410)	\$ (589,410)	\$ -
9791	BEGINNING BALANCE	\$ 2,702,246	\$ 2,702,246	\$ -
9791	ENDING BALANCE	\$ 2,112,836	\$ 2,112,836	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 828,174	\$ 828,174	-
9780	Assigned Amount	1,284,662	1,284,662	-
9789	Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES		\$ 2,112,836	\$ 2,112,836	\$ -

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FUND 13 - CAFETERIA	March 30, 2018 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx Federal Revenue	\$ 16,062,989	\$ 16,062,989	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	<u>8,272,148</u>	<u>8,273,002</u>	<u>854</u>
TOTAL REVENUE	<u>\$ 25,535,137</u>	<u>\$ 25,535,991</u>	<u>\$ 854</u>
22xx Classified Support Salary	\$ 7,437,785	\$ 7,438,007	\$ 222
23xx Class Supv & Admin Salaries	811,296	811,296	-
24xx Clerical Technical & Ofc Salary	238,050	238,050	-
32xx PERS	1,129,946	1,129,946	-
33xx OASDHI/Medicare	636,262	636,279	17
34xx Health & Welfare	1,618,277	1,618,277	-
35xx Unemployment	4,245	4,245	-
36xx Worker's Compensation	233,401	233,407	6
37xx EGBERT Contribution	484,136	484,138	2
39xx Life Insurance	17,494	17,494	-
43xx Materials & Supplies	1,720,555	1,720,555	-
44xx Non-Capitalized Equipment	181,595	181,595	-
47xx Food Service Supplies	9,442,375	9,442,982	607
51xx Subagreements for Services	20,000	20,000	-
52xx Travel And Conference	25,000	25,000	-
53xx Dues And Membership	-	-	-
55xx Utilities And Housekping Serv	271,965	271,965	-
56xx Rentals, Repairs & Leases	315,200	315,200	-
57xx Dir Cost For Interpgm/Interfnd	(17,137)	(17,137)	-
58xx Other Exp Of Districtwide Ops	179,014	179,014	-
59xx Communications	47,650	47,650	-
62xx New Buildings & Improvement of Bldgs	-	-	-
64xx New Equipment	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	<u>1,285,408</u>	<u>1,285,408</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 26,082,517</u>	<u>\$ 26,083,371</u>	<u>\$ 854</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (547,380)</u>	<u>\$ (547,380)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 600,000	\$ 600,000	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 52,620</u>	<u>\$ 52,620</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 5,705,983</u>	<u>\$ 5,705,983</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 5,705,983</u>	<u>\$ 5,705,983</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 10,887	\$ 10,887	\$ -
9712 STIPES	1,211,700	1,211,700	-
9713 Prepaid Expenditures	-	-	-
9740 Restricted	4,454,514	4,454,514	-
9780 Assigned Amount	28,617	28,617	-
9789 Reserve for Economic Uncertainties	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	<u>\$ 5,705,983</u>	<u>\$ 5,705,983</u>	<u>\$ -</u>

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FUND 21 - BUILDING FUND	March 30, 2018	PROPOSED	CHANGE
	APPROVED		
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
61xx Sites and Improvement of Sites	\$ 29,952,315	\$ 29,952,315	\$ -
62xx New Buildings & Improv Of Bldgs	41,644,056	41,904,880	260,824
64xx New Equipment	2,777,000	2,782,000	5,000
TOTAL EXPENDITURES	<u>\$ 74,373,371</u>	<u>\$ 74,639,195</u>	<u>\$ 265,824</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (74,373,371)</u>	<u>\$ (74,639,195)</u>	<u>\$ (265,824)</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (74,373,371)</u>	<u>\$ (74,639,195)</u>	<u>\$ (265,824)</u>
9791 BEGINNING BALANCE	<u>\$ 80,059,726</u>	<u>\$ 80,059,726</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 5,686,355</u>	<u>\$ 5,420,531</u>	<u>\$ (265,824)</u>
COMPONENTS OF ENDING BALANCE			
9790 Undesignated	\$ 5,686,355	\$ 5,420,531	\$ (265,824)
			-
			-
			-
TOTAL RESERVES	<u>\$ 5,686,355</u>	<u>\$ 5,420,531</u>	<u>\$ (265,824)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR APRIL 30, 2018 BUDGET REVISION SUMMARY June 12, 2018

FUND 49 - SPECIAL PROJECTS	March 30, 2018	PROPOSED	CHANGE
	<u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 2,935	\$ 2,935	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	<u>\$ 2,935</u>	<u>\$ 2,935</u>	<u>\$ -</u>
11xx Teacher Salaries	\$ -	\$ -	\$ -
13xx Certf Superv & Admin Salaries			-
22xx Classified Support Salaries	1,575	1,575	-
23xx Class Supv & Admin Salaries	647,808	647,808	-
24xx Clerical Technical & Ofc Salary	871,445	871,445	-
31xx STRS	-	-	-
32xx PERS	228,432	228,432	-
33xx OASDHI/Medicare	110,357	110,357	-
34xx Health & Welfare	197,230	197,230	-
35xx Unemployment	761	761	-
36xx Worker's Compensation	41,822	41,822	-
37xx EGBERT Contribution	44,044	44,044	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	2,215	2,215	-
43xx Materials & Supplies	30,500	30,500	-
44xx Non-Capitalized Equipment	46,831	46,831	-
52xx Travel & Conference	18,050	18,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	80,100	80,100	-
57xx Dir Cost For Interpgm/Interfnd	10,000	10,000	-
58xx Other Exp of Districtwide Ops	492,841	492,841	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	245,325	245,325	-
62xx New Buildings & Improv of Bldgs	481,950	4,592,950	4,111,000
64xx New Equipment	70,000	70,000	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 3,626,286</u>	<u>\$ 7,737,286</u>	<u>\$ 4,111,000</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (3,623,351)</u>	<u>\$ (7,734,351)</u>	<u>\$ (4,111,000)</u>
89xx Other Financing Sources	\$ 1,680,609	\$ 1,680,609	\$ -
76xx Interfund Transfers Out	5,666,151	1,343,474	(4,322,677)
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (7,608,893)</u>	<u>\$ (7,397,216)</u>	<u>\$ 211,677</u>
9791 BEGINNING BALANCE	<u>\$ 11,736,212</u>	<u>\$ 11,736,212</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 4,127,319</u>	<u>\$ 4,338,996</u>	<u>\$ 211,677</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,000,001	\$ 1,000,001	\$ -
9780 Assigned Amount	3,127,318	3,338,995	211,677
9789 Reserve for Economic Uncertainties			-
TOTAL RESERVES	<u>\$ 4,127,319</u>	<u>\$ 4,338,996</u>	<u>\$ 211,677</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR
APRIL 30, 2018 BUDGET REVISION SUMMARY
June 12, 2018

FUND 52 - DEBT SERVICE MELLO ROOS	March 30, 2018	PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 14,889,317	\$ 14,889,317	\$ -	-
87xx Other Local Revenues	-	-	-	-
TOTAL REVENUE	\$ 14,889,317	\$ 14,889,317	\$ -	-
74xx Debt Service	\$ 17,581,604	\$ 13,258,927	\$ (4,322,677)	-
TOTAL EXPENDITURES	\$ 17,581,604	\$ 13,258,927	\$ (4,322,677)	-
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (2,692,287)	\$ 1,630,390	\$ 4,322,677	-
89xx Other Financing Sources	\$ 4,322,677	\$ -	\$ (4,322,677)	-
76xx Interfund Transfers Out	1,680,609	1,680,609	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (50,219)	\$ (50,219)	\$ -	-
9791 BEGINNING BALANCE	\$ 18,103,465	\$ 18,103,465	\$ -	-
9791 ENDING BALANCE	\$ 18,053,246	\$ 18,053,246	\$ -	-
COMPONENTS OF ENDING BALANCE				
9780 Assigned Amount	\$ 18,053,246	\$ 18,053,246	\$ -	-
9790 Unassigned/Unappropriated Amount			-	-
TOTAL RESERVES	\$ 18,053,246	\$ 18,053,246	\$ -	-

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR FINAL, 2018 - BUDGET TRANSFER DETAIL June 12, 2018

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
1511	0000	Regular Education (TK-6) - Allocated FTE	\$1,033,700	EGEA Tentative Agreement 1.75% salary increase.
1512	0000	Subject Matter Teachers	\$67,710	EGEA Tentative Agreement 1.75% salary increase.
2122	0000	Results Staffing EGEA (7-8)	\$15,783	EGEA Tentative Agreement 1.75% salary increase.
2130	0000	Non-Instructional FTE (7-8)	\$15,295	EGEA Tentative Agreement 1.75% salary increase.
2151	0000	Regular Education (7-8) - Allocated FTE	\$737,970	EGEA Tentative Agreement 1.75% salary increase.
2201	0000	Regular Education (9-12) - Allocated FTE	\$1,248,762	EGEA Tentative Agreement 1.75% salary increase.
2222	0000	Results Staffing EGEA (9-12)	\$30,935	EGEA Tentative Agreement 1.75% salary increase.
2230	0000	Non-Instructional FTE (9-12)	\$23,154	EGEA Tentative Agreement 1.75% salary increase.
2301	0000	A/B Block Schedule	\$15,830	EGEA Tentative Agreement 1.75% salary increase.
2340	0000	Secondary Counselors	\$121,048	EGEA Tentative Agreement 1.75% salary increase.
2345	0000	Online Learning	\$5,671	EGEA Tentative Agreement 1.75% salary increase.
2411	0000	Continuation Education - Allocated FTE	\$46,014	EGEA Tentative Agreement 1.75% salary increase.
2540	0000	Independent Study Program (ISP)	\$23,072	EGEA Tentative Agreement 1.75% salary increase.
4250	0000	Director of Career Tech Ed & College Read	\$1,443	EGEA Tentative Agreement 1.75% salary increase.
4255	0000	Regional Occupational Program	\$23,006	EGEA Tentative Agreement 1.75% salary increase.
4275	0000	AVID Support	\$11,723	EGEA Tentative Agreement 1.75% salary increase.
4380	0000	Health Services	\$170,357	EGEA Tentative Agreement 1.75% salary increase.
4410	0000	Curriculum Development	\$4,583	EGEA Tentative Agreement 1.75% salary increase.
4750	0000	Director of Eng Learner Svcs	\$11,971	EGEA Tentative Agreement 1.75% salary increase.
5222	0000	LCFF State Revenues & Transfers	(\$43,000)	Declare additional indirect credits.
5519	0000	Instructional Technology	\$1,936	EGEA Tentative Agreement 1.75% salary increase.
7220	0000	Honors/Advanced Placement	\$123,088	EGEA Tentative Agreement 1.75% salary increase.
7230	0000	CA Partnership Academy Support	\$31,186	EGEA Tentative Agreement 1.75% salary increase.
7265	0000	Secondary Support Staffing	\$369,663	EGEA Tentative Agreement 1.75% salary increase.
7270	0000	PBIS Coordination (7/12)	\$51,616	EGEA Tentative Agreement 1.75% salary increase.
7430	0000	Education Equity/Exp Learning	\$6,893	EGEA Tentative Agreement 1.75% salary increase.
1511	1400	Education Protection Account	\$1,206,773	EGEA Tentative Agreement 1.75% salary increase.
Net Change to Expenditures/Interfund Transfers Out			\$5,356,182	
General Fund - Federal Programs				
3770	3310	Special Education: IDEA Basic Local Assistance	\$44,571	EGEA Tentative Agreement 1.75% salary increase.
Net Change to Expenditures/Interfund Transfers Out			\$44,571	
General Fund - State Programs				
3000	6500	Special Education	\$4,722	EGEA Tentative Agreement 1.75% salary increase.
3100	6500	Special Education	\$17,513	EGEA Tentative Agreement 1.75% salary increase.
3140	6500	Special Education	\$9,712	EGEA Tentative Agreement 1.75% salary increase.
3145	6500	Special Education	\$11,812	EGEA Tentative Agreement 1.75% salary increase.
3150	6500	Special Education	\$37,961	EGEA Tentative Agreement 1.75% salary increase.
3155	6500	Special Education	\$10,132	EGEA Tentative Agreement 1.75% salary increase.
3200	6500	Special Education	\$100,283	EGEA Tentative Agreement 1.75% salary increase.
3410	6500	Special Education	\$278,873	EGEA Tentative Agreement 1.75% salary increase.
3505	6500	Special Education	\$27,645	EGEA Tentative Agreement 1.75% salary increase.
3510	6500	Special Education	\$144	EGEA Tentative Agreement 1.75% salary increase.
3550	6500	Special Education	\$16,350	EGEA Tentative Agreement 1.75% salary increase.
3560	6500	Special Education	\$13,000	EGEA Tentative Agreement 1.75% salary increase.
3570	6500	Special Education	\$7,385	EGEA Tentative Agreement 1.75% salary increase.
3630	6500	Special Education	\$2,518	EGEA Tentative Agreement 1.75% salary increase.
3655	6500	Special Education	\$8,381	EGEA Tentative Agreement 1.75% salary increase.
3670	6500	Special Education	\$142,294	EGEA Tentative Agreement 1.75% salary increase.
3680	6500	Special Education	\$22,503	EGEA Tentative Agreement 1.75% salary increase.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR FINAL, 2018 - BUDGET TRANSFER DETAIL June 12, 2018

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
3770	6500	Special Education	\$3,892	EGEA Tentative Agreement 1.75% salary increase.
4030	6500	Special Education	\$42,846	EGEA Tentative Agreement 1.75% salary increase.
4380	6500	Special Education	\$85,275	EGEA Tentative Agreement 1.75% salary increase.
Net Change to Expenditures/Interfund Transfers Out			\$843,241	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR
FINAL, 2018 BUDGET REVISION SUMMARY
June 12, 2018

FUND 01 - ALL		April 30, 2018		CHANGE
		<u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
TOTAL REVENUE		\$ 688,962,176	\$ 688,962,176	\$ -
1xxx	Certificated Salaries	\$ 312,318,030	\$ 317,579,893	\$ 5,261,863
2xxx	Classified Salaries	87,174,686	87,174,686	-
3xxx	Employee Benefits	175,546,189	176,528,320	982,131
4xxx	Books & Supplies	49,833,446	49,833,446	-
5xxx	Services, Other Operating Expenses	56,360,503	56,360,503	-
6xxx	Capital Outlay	9,219,611	9,219,611	-
71xx	Tuition	3,064,992	3,064,992	-
72xx	Other Outgo	444,327	444,327	-
73xx	Direct Support/Indirect Costs	(1,830,066)	(1,830,066)	-
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 692,631,718	\$ 698,875,712	\$ 6,243,994
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (3,669,542)	\$ (9,913,536)	\$ (6,243,994)
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	794,086	794,086	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (4,463,628)	\$ (10,707,622)	\$ (6,243,994)
9791 BEGINNING BALANCE		\$ 113,839,048	\$ 113,839,048	\$ -
9791 ENDING BALANCE		\$ 109,375,420	\$ 103,131,426	\$ (6,243,994)
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 713,175	\$ 713,175	\$ -
9740	Restricted Reserve	18,844,897	18,844,897	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Funding Priorities	68,821,624	62,577,630	(6,243,994)
	Reserve for CTE	528,021	528,021	-
	Reserve for Instructional Materials	6,467,703	6,467,703	-
	Reserve for Carryover Expenditures	-	-	-
9789	Reserve for Economic Uncertainties (2%)	14,000,000	14,000,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 109,375,420	\$ 103,131,426	\$ (6,243,994)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR
FINAL, 2018 BUDGET REVISION SUMMARY
June 12, 2018

FUND 01 - UNRESTRICTED	April 30, 2018		CHANGE
	PROPOSED	PROPOSED	
80xx LCFF Revenue Sources	\$ 531,967,059	\$ 531,967,059	\$ -
82xx Federal Revenue			-
83xx Other State Revenue			-
84xx Other State Revenue			-
85xx Other State Revenue	20,437,229	20,437,229	-
86xx Other Local Revenues	3,781,341	3,781,341	-
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 556,185,629	\$ 556,185,629	\$ -
11xx Teacher Salaries	215,428,331	\$ 219,668,686	\$ 4,240,355
12xx Certif Pupil Support Salaries	10,753,815	11,031,248	277,433
13xx Certf Superv & Admin Salaries	20,518,339	20,528,539	10,200
19xx Other Certificated Salaries	5,069,578	5,090,967	21,389
21xx Classified Instructional Salaries	2,062,104	2,062,104	-
22xx Classified Support Salary	22,625,641	22,625,641	-
23xx Class Supv & Admin Salaries	4,199,097	4,199,097	-
24xx Clerical Technical & Ofc Salary	23,761,182	23,761,182	-
29xx Other Classified Salaries	1,439,966	1,439,966	-
31xx STRS	35,796,119	36,452,645	656,526
32xx PERS	7,925,936	7,925,936	-
33xx OASDHI/Medicare	6,820,609	6,886,587	65,978
34xx Health & Welfare	43,990,317	43,990,317	-
35xx Unemployment	149,780	152,016	2,236
36xx Worker's Compensation	8,221,916	8,346,981	125,065
37xx EGBERT Contribution	13,599,012	13,599,012	-
38xx PERS Reduction			-
39xx Life Insurance	795,022	795,022	-
41xx Textbooks	2,792,785	2,792,785	-
42xx Books/Reference Materials	306,165	306,165	-
43xx Materials & Supplies	17,095,047	17,095,047	-
44xx Non-Capitalized Equipment	6,792,526	6,792,526	-
47xx Food			-
51xx Sub-agreements for Services	2,679,629	2,679,629	-
52xx Travel And Conference	981,172	981,172	-
53xx Dues And Membership	148,043	148,043	-
54xx Insurance	2,762,730	2,762,730	-
55xx Utilities And Housekping Serv	9,901,401	9,901,401	-
56xx Rentals, Repairs & Leases	2,208,237	2,208,237	-
57xx Dir Cost For Interpgm/Interfnd	(6,257,042)	(6,257,042)	-
58xx Other Exp Of Districtwide Ops	11,857,205	11,857,205	-
59xx Communications	1,752,582	1,752,582	-
61xx Sites And Improvement Of Sites			-
62xx New Buildings & Improv Of Bldgs	39,735	39,735	-
64xx New Equipment	192,196	192,196	-
65xx Equipment Replacement	1,010,731	1,010,731	-
71xx Payments to County Offices	519,778	519,778	-
72xx Other Transfers Out	399,437	399,437	-
73xx Direct Support/Indirect Costs	(9,606,446)	(9,649,446)	(43,000)
74xx Debt Service	500,000	500,000	-
TOTAL EXPENDITURES	\$ 469,232,675	\$ 474,588,857	\$ 5,356,182
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 86,952,954	\$ 81,596,772	\$ (5,356,182)
89xx Other Financing Sources	\$ (88,686,364)	\$ (89,574,176)	\$ (887,812)
76xx Interfund Transfers Out	794,086	794,086	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (2,527,496)	\$ (8,771,490)	\$ (6,243,994)
9791 BEGINNING BALANCE	\$ 93,058,019	\$ 93,058,019	\$ -
9791 ENDING BALANCE	\$ 90,530,523	\$ 84,286,529	\$ (6,243,994)
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712 Stores	573,175	573,175	-
9713 Prepaid Expenditures	-	-	-
9780 Assigned			-
Reserve for Funding Priorities	68,821,624	62,577,630	(6,243,994)
Reserve for CTE	528,021	528,021	-
Reserve for Instructional Materials	6,467,703	6,467,703	-
Reserve for Carryover Expenditures	-	-	-
9789 Reserve for Economic Uncertainties (2%)	14,000,000	14,000,000	-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 90,530,523	\$ 84,286,529	\$ (6,243,994)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR
FINAL, 2018 BUDGET REVISION SUMMARY
June 12, 2018

FUND 01 - FEDERAL		April 30, 2018 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
81xx	Federal Revenue	\$ 10,771,796	\$ 10,771,796	\$ -
82xx	Federal Revenue	32,647,097	32,647,097	-
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		<u>\$ 43,418,893</u>	<u>\$ 43,418,893</u>	<u>\$ -</u>
11xx	Teacher Salaries	\$ 7,231,370	\$ 7,263,213	\$ 31,843
12xx	Certif Pupil Support Salaries	1,839,436	1,843,330	3,894
13xx	Certif Superv & Admin Salaries	715,991	715,991	-
19xx	Other Certificated Salaries	3,097,298	3,097,298	-
21xx	Classified Instructional Salaries	1,591,279	1,591,279	-
22xx	Classified Support Salary	610,376	610,376	-
23xx	Class Supv & Admin Salaries	6,070	6,070	-
24xx	Clerical Technical & Ofc Salary	1,263,808	1,263,808	-
29xx	Other Classified Salaries	26,440	26,440	-
31xx	STRS	1,806,240	1,811,397	5,157
32xx	PERS	643,793	643,793	-
33xx	OASDHI/Medicare	477,393	477,912	519
34xx	Health & Welfare	1,926,174	1,926,174	-
35xx	Unemployment	8,188	8,206	18
36xx	Worker's Compensation	450,569	451,551	982
37xx	EGBERT Contribution	547,506	547,506	-
38xx	PERS Reduction			-
39xx	Life Insurance	19,220	19,220	-
41xx	Textbooks	222	222	-
42xx	Books/Reference Materials	313,422	313,422	-
43xx	Materials & Supplies	4,056,516	4,056,516	-
44xx	Non-Capitalized Equipment	5,546,078	5,546,078	-
47xx	Food			-
51xx	Sub-agreements for Services	7,664,432	7,664,432	-
52xx	Travel And Conference	607,892	607,892	-
53xx	Dues and Memberships	10,048	10,048	-
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	88,955	88,955	-
57xx	Dir Cost For Interpgm/Interfnd	663,151	663,151	-
58xx	Other Exp Of Districtwide Ops	1,191,852	1,191,852	-
59xx	Communications	11,488	11,488	-
61xx	Sites & Improvement of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	22,500	22,500	-
65xx	Equipment Replacement			-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	44,890	44,890	-
73xx	Direct Support/Indirect Costs	1,641,485	1,643,643	2,158
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		<u>\$ 44,177,687</u>	<u>\$ 44,222,258</u>	<u>\$ 44,571</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (758,794)</u>	<u>\$ (803,365)</u>	<u>\$ (44,571)</u>
89xx	Other Financing Sources	\$ 758,860	\$ 803,431	\$ 44,571
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 66</u>	<u>\$ 66</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 1,578,694</u>	<u>\$ 1,578,694</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 1,578,760</u>	<u>\$ 1,578,760</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	1,578,760	1,578,760	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		<u>\$ 1,578,760</u>	<u>\$ 1,578,760</u>	<u>\$ -</u>

**2017/18 FISCAL YEAR
FINAL, 2018 BUDGET REVISION SUMMARY
June 12, 2018**

FUND 01 - STATE	April 30, 2018 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx State Revenue Sources	\$ -	\$ -	\$ -
83xx Other State Revenue	33,799,726	33,799,726	-
85xx Other State Revenue	42,587,477	42,587,477	-
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ 76,387,203</u>	<u>\$ 76,387,203</u>	<u>\$ -</u>
11xx Teacher Salaries	\$ 27,572,396	\$ 28,082,319	\$ 509,923
12xx Certif Pupil Support Salaries	13,376,509	13,535,587	159,078
13xx Certf Superv & Admin Salaries	428,620	428,620	-
19xx Other Certificated Salaries	4,659,734	4,667,482	7,748
21xx Classified Instructional Salaries	20,440,304	20,440,304	-
22xx Classified Support Salary	1,722,107	1,722,107	-
23xx Class Supv & Admin Salaries			-
24xx Clerical Technical & Ofc Salary	830,147	830,147	-
29xx Other Classified Salaries	123,790	123,790	-
31xx STRS	25,098,727	25,195,794	97,067
32xx PERS	4,025,048	4,025,048	-
33xx OASDHI/Medicare	2,594,082	2,603,850	9,768
34xx Health & Welfare	12,273,261	12,273,261	-
35xx Unemployment	34,358	34,697	339
36xx Worker's Compensation	1,889,720	1,908,196	18,476
37xx EGBERT Contribution	2,738,796	2,738,796	-
38xx PERS Reduction			-
39xx Life Insurance	309,754	309,754	-
41xx Textbooks	2,822,014	2,822,014	-
42xx Books/Reference Materials	94,319	94,319	-
43xx Materials & Supplies	2,442,735	2,442,735	-
44xx Non-Capitalized Equipment	3,035,407	3,035,407	-
47xx Food			-
51xx Sub-agreements for Services	9,950,421	9,950,421	-
52xx Travel And Conference	660,695	660,695	-
53xx Dues And Membership	1,350	1,350	-
54xx Insurance	88	88	-
55xx Utilities And Housekping Serv			-
56xx Rentals, Repairs & Leases	65,817	65,817	-
57xx Dir Cost For Interpgm/Interfnd	316,569	316,569	-
58xx Other Exp Of Districtwide Ops	1,664,652	1,664,652	-
59xx Communications	18,453	18,453	-
61xx Sites & Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	987,386	987,386	-
64xx New Equipment	100,000	100,000	-
65xx Equipment Replacement	353	353	-
71xx Tuition	2,491,609	2,491,609	-
72xx Other Transfers Out			-
73xx Direct Support/Indirect Costs	5,518,007	5,558,849	40,842
74xx Debt Service			-
TOTAL EXPENDITURES	<u>\$ 148,287,228</u>	<u>\$ 149,130,469</u>	<u>\$ 843,241</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (71,900,025)</u>	<u>\$ (72,743,266)</u>	<u>\$ (843,241)</u>
89xx Other Financing Sources	\$ 67,685,615	\$ 68,528,856	\$ 843,241
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (4,214,410)</u>	<u>\$ (4,214,410)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 10,104,308</u>	<u>\$ 10,104,308</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 5,889,898</u>	<u>\$ 5,889,898</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	5,889,898	5,889,898	-
9780 Assigned Amount			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	<u>\$ 5,889,898</u>	<u>\$ 5,889,898</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2017/18 FISCAL YEAR
FINAL, 2018 BUDGET REVISION SUMMARY
June 12, 2018

FUND 01 - LOCAL	April 30, 2018 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx State Revenue Sources	\$ -	\$ -	\$ -
82xx Federal Revenue			-
85xx Other State Revenue	16,104	16,104	-
86xx Other Local Revenues	<u>12,954,347</u>	<u>12,954,347</u>	-
TOTAL REVENUE	<u>\$ 12,970,451</u>	<u>\$ 12,970,451</u>	<u>\$ -</u>
11xx Teacher Salaries	\$ 1,070,136	\$ 1,070,136	\$ -
12xx Certif Pupil Support Salaries			-
13xx Certf Superv & Admin Salaries	122,645	122,645	-
19xx Other Certificated Salaries	433,832	433,832	-
21xx Classified Instructional Salaries	10,236	10,236	-
22xx Classified Support Salary	5,204,395	5,204,395	-
23xx Class Supv & Admin Salaries	755,027	755,027	-
24xx Clerical Technical & Ofc Salary	493,719	493,719	-
29xx Other Classified Salaries	8,998	8,998	-
31xx STRS	232,195	232,195	-
32xx PERS	954,837	954,837	-
33xx OASDHI/Medicare	506,730	506,730	-
34xx Health & Welfare	1,192,882	1,192,882	-
35xx Unemployment	4,047	4,047	-
36xx Worker's Compensation	222,706	222,706	-
37xx EGBERT Contribution	270,548	270,548	-
38xx PERS Reduction			-
39xx Life Insurance	20,704	20,704	-
41xx Textbooks	-	-	-
42xx Books/Reference Materials	19,366	19,366	-
43xx Materials & Supplies	3,770,934	3,770,934	-
44xx Non-Capitalized Equipment	745,910	745,910	-
47xx Food			-
51xx Sub-agreements for Services	86,457	86,457	-
52xx Travel And Conference	99,151	99,151	-
53xx Dues And Membership	350	350	-
54xx Insurance			-
55xx Utilities And Housekping Serv	120,935	120,935	-
56xx Rentals, Repairs & Leases	1,498,803	1,498,803	-
57xx Dir Cost for Interpgm/Interfnd	5,233,599	5,233,599	-
58xx Other Exp Of Districtwide Ops	349,617	349,617	-
59xx Communications	21,771	21,771	-
61xx Sites and Improvement of Sites	20,445	20,445	-
62xx New Buildings &Improv Of Bldgs	2,352,322	2,352,322	-
64xx New Equipment	3,955,333	3,955,333	-
65xx Equipment Replacement	538,610	538,610	-
72xx Other Transfers Out	-	-	-
73xx Direct Support/Indirect Costs	<u>616,888</u>	<u>616,888</u>	-
TOTAL EXPENDITURES	<u>\$ 30,934,128</u>	<u>\$ 30,934,128</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (17,963,677)</u>	<u>\$ (17,963,677)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ 20,241,889	\$ 20,241,889	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 2,278,212</u>	<u>\$ 2,278,212</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 9,098,027</u>	<u>\$ 9,098,027</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 11,376,239</u>	<u>\$ 11,376,239</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE			
9712 Stores			
9740 Restricted	\$ 11,376,239	\$ 11,376,239	\$ -
9780 Assigned Amount	-	-	-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	<u>\$ 11,376,239</u>	<u>\$ 11,376,239</u>	<u>\$ -</u>