

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
SUMMARY OF GENERAL FUND (01) BUDGET TRANSFERS
June 11, 2019

FUND 01 - ALL	2018/19 2ND INTERIM APPROVED	FEBRUARY 2019 ACTIVITY BUDGET	MARCH 2019 ACTIVITY NET CHANGE	APRIL 2019 ACTIVITY NET CHANGE	FINAL 2019 ACTIVITY APPROVED	2018/19 FINAL PROPOSED
TOTAL REVENUE	\$ 719,286,393	\$ (63,623)	\$ 293,579	\$ 3,069,354	\$ 3,694,475	\$ 726,280,178
1xxx Certificated Salaries	\$ 332,531,513	\$ (311,768)	\$ (4,802,434)	\$ 33,404	\$ (33,066)	\$ 327,417,649
2xxx Classified Salaries	97,923,154	287,425	4,784,670	88,822	(102,135)	102,981,936
3xxx Employee Benefits	201,494,717	(21,110)	(36,914)	(29,573)	(7,473)	201,399,647
4xxx Books & Supplies	43,238,902	(555,044)	(699,630)	(116,834)	(1,419,583)	40,447,811
5xxx Services, Other Operating Expenses	54,068,015	542,461	278,382	97,464	2,130,055	57,116,377
6xxx Capital Outlay	6,525,190	1,191	767,774	-	1,286,188	8,580,343
71xx Tuition	3,064,992	-	-	-	-	3,064,992
72xx Other Outgo	434,317	-	-	(49,437)	-	384,880
73xx Direct Support/Indirect Costs	(1,992,803)	-	-	6,001	-	(1,986,802)
74xx Debt Service	500,000	-	-	-	-	500,000
TOTAL EXPENDITURES	\$ 737,787,997	\$ (56,845)	\$ 291,848	\$ 29,847	\$ 1,853,986	\$ 739,906,833
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (18,501,604)	\$ (6,778)	\$ 1,731	\$ 3,039,507	\$ 1,840,489	\$ (13,626,655)
89xx Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	606,680	-	-	-	-	606,680
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (19,108,284)	\$ (6,778)	\$ 1,731	\$ 3,039,507	\$ 1,840,489	\$ (14,233,335)
9791 BEGINNING BALANCE	\$ 115,099,030	\$ -	\$ -	\$ -	\$ -	\$ 115,099,030
9791 ENDING BALANCE	\$ 95,990,746	\$ (6,778)	\$ 1,731	\$ 3,039,507	\$ 1,840,489	\$ 100,865,695
COMPONENTS OF ENDING BALANCE						
971x Non Spendable Assets	\$ 672,116	\$ -	\$ -	\$ -	\$ -	\$ 672,116
9740 Restricted Reserve	26,733,016	-	-	3,039,125	(340,000)	29,432,141
9780 Reserve for Funding Priorities	44,842,322	(6,778)	1,731	382	2,180,489	47,018,146
9780 Reserve for ROP/CTE	528,021	-	-	-	-	528,021
9780 Reserve for Instructional Materials/Adoptions	6,467,703	-	-	-	-	6,467,703
9780 Reserve for One-Time Employee Compensation	-	-	-	-	-	-
9780 Reserve for Arbinger Training (8 hours)	1,947,568	-	-	-	-	1,947,568
9789 Reserve for Economic Uncertainties (2%)	14,800,000	-	-	-	-	14,800,000
TOTAL RESERVES	\$ 95,990,746	\$ (6,778)	\$ 1,731	\$ 3,039,507	\$ 1,840,489	\$ 100,865,695

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
FEBRUARY, 2019 - BUDGET TRANSFER DETAIL
June 11, 2019

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>General Fund - Unrestricted Programs</u>				
2150	0000	Regular Education (7-8)	\$0	Realign existing funds.
2170	0000	Extended Day (7-8)	\$0	Realign existing funds.
2180	0000	Summer School/Extended Learning (7-8)	(\$880)	Realign existing funds to Jump Start.
2185	0000	Jump Start (7-8)	\$880	Realign existing funds from Summer School.
2200	0000	Regular Education (9-12)	\$0	Realign existing funds.
2312	0000	Education Fees	\$0	Realign existing funds.
2480	0000	Summer School/Extended Learning	\$0	Realign existing funds.
5080	0000	Facilities/Capital Projects	\$0	Realign existing funds.
5222	0000	LCFF State Revenues & Transfers	\$6,778	Decrease indirect credits.
5260	0000	Property Damage/Loss	\$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.
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.
7450	0000	Vision & Performing Arts - VAPA	\$0	Realign existing funds.
2200	0012	Advanced Placement	\$5,976	Establish budget for fees collected for AP exams.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$12,754</u></u>	
<u>General Fund - Federal Programs</u>				
4900	3010	NCLB: Title I, Part A, Basic & Neglected	(\$115,974)	Decrease budget to reflect revised award amount.
4040	4035	NCLB: Title II, Part A, Teacher Quality	(\$6,003)	Decrease budget to reflect revised award amount.
4900	4124	NCLB: Title IV, Part B, 21st CCLC	\$0	Realign existing funds.
4750	4201	Title III-Immigrant Education	\$954	Increase budget to reflect revised award amount.
4750	4203	Title III - Limited English Proficiency (LEP)	(\$43,562)	Decrease budget to reflect revised award amount.
4900	5862	Equitable Access	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>(\$164,585)</u></u>	
<u>General Fund - State Programs</u>				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing funds.
4250	7885	Lighthouse Academies (CPA)	\$12,428	Increase budget to reflect revised award amount.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$12,428</u></u>	
<u>General Fund - Local Programs</u>				
5637	8150	Restricted Maintenance Program	\$0	Realign existing funds.
5640	9040	Special Projects Crew	\$0	Realign existing funds.
4010	9305	Miscellaneous Site Donations (<\$1000)	\$500	Increase budget for additional donations.
4020	9305	Miscellaneous Site Donations (<\$1000)	\$941	Increase budget for additional donations.
4010	9350	Garden Project	\$10,000	Establish budget in accordance with award.
4020	9360	Anthem B Cross V. Health Tech	\$17,000	Establish budget in accordance with award.
4040	9459	CA Educator Partners Tulare COE	\$37	Increase budget to reflect revised award amount.
4020	9508	Community Foundation	\$1,290	Increase budget for additional donations.
4020	9516	Stormwater Quality	\$600	Increase budget to reflect revised award amount.
5260	9605	Roof Damage JKMS 1/7/19	\$52,190	Establish budget to reflect estimated cost of loss.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$82,558</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
FEBRUARY, 2019 - BUDGET TRANSFER DETAIL
June 11, 2019

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
Fund 12 - Child Development				
4115	5210	Head Start	\$0	Realign existing funds.
4115	7827	QRIS Block Grant Supplemental	\$0	Realign existing funds.
4115	9443	RTT Incentive-SCOE	\$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	\$703	Increase budget to reflect revised award amount.
5610	9444	Gerber Jr/Sr High School Meals	\$102	Increase budget to reflect revised award amount.
5610	9472	SIA Tech Charter Schools Meals	\$289	Increase budget to reflect revised award amount.
Net Change to Expenditures/Interfund Transfers Out			<u>\$1,094</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR FEBRUARY, 2019 BUDGET REVISION SUMMARY June 11, 2019

FUND 01 - ALL		2ND INTERIM APPROVED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 719,286,393	\$ 719,222,770	\$ (63,623)
1xxx	Certificated Salaries	\$ 332,531,513	\$ 332,219,745	\$ (311,768)
2xxx	Classified Salaries	97,923,154	98,210,579	287,425
3xxx	Employee Benefits	201,494,717	201,473,607	(21,110)
4xxx	Books & Supplies	43,238,902	42,683,858	(555,044)
5xxx	Services, Other Operating Expenses	54,068,015	54,610,476	542,461
6xxx	Capital Outlay	6,525,190	6,526,381	1,191
71xx	Tuition	3,064,992	3,064,992	-
72xx	Other Outgo	434,317	434,317	-
73xx	Direct Support/Indirect Costs	(1,992,803)	(1,992,803)	-
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 737,787,997	\$ 737,731,152	\$ (56,845)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (18,501,604)	\$ (18,508,382)	\$ (6,778)
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (19,108,284)	\$ (19,115,062)	\$ (6,778)
9791	BEGINNING BALANCE	\$ 115,099,030	\$ 115,099,030	\$ -
9791	ENDING BALANCE	\$ 95,990,746	\$ 95,983,968	\$ (6,778)
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 672,116	\$ 672,116	\$ -
9740	Restricted Reserve	26,733,016	26,733,016	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Funding Priorities	44,842,322	44,835,544	(6,778)
	Reserve for ROP/ CTE	528,021	528,021	-
	Reserve for Instructional Materials	6,467,703	6,467,703	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbinger Training (8 hours)	1,947,568	1,947,568	-
9789	Reserve for Economic Uncertainties (2%)	14,800,000	14,800,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 95,990,746	\$ 95,983,968	\$ (6,778)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
FEBRUARY, 2019 BUDGET REVISION SUMMARY
June 11, 2019

FUND 01 - UNRESTRICTED		2ND INTERIM APPROVED	PROPOSED	CHANGE
80xx	LCFF Revenue Sources	\$ 565,545,096	\$ 565,545,096	\$ -
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	23,092,597	23,092,597	-
86xx	Other Local Revenues	3,311,901	3,317,877	5,976
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 591,949,594	\$ 591,955,570	\$ 5,976
11xx	Teacher Salaries	\$ 229,506,990	\$ 229,580,371	\$ 73,381
12xx	Certif Pupil Support Salaries	12,950,751	12,688,738	(262,013)
13xx	Certif Superv & Admin Salaries	22,361,783	22,361,596	(187)
19xx	Other Certificated Salaries	5,541,026	5,541,026	-
21xx	Classified Instructional Salaries	3,612,327	3,612,613	286
22xx	Classified Support Salary	25,569,871	25,874,437	304,566
23xx	Class Supv & Admin Salaries	4,625,988	4,625,988	-
24xx	Clerical Technical & Ofc Salary	25,726,360	25,728,392	2,032
29xx	Other Classified Salaries	1,536,820	1,536,820	-
31xx	STRS	43,485,043	43,496,927	11,884
32xx	PERS	10,339,656	10,340,521	865
33xx	OASDHI/Medicare	8,465,086	8,466,587	1,501
34xx	Health & Welfare	46,694,019	46,693,493	(526)
35xx	Unemployment	168,702	168,741	39
36xx	Worker's Compensation	8,269,397	8,271,299	1,902
37xx	EGBERT Contribution	14,096,703	14,098,038	1,335
38xx	PERS Reduction			-
39xx	Life Insurance	793,594	793,590	(4)
41xx	Textbooks	2,798,750	2,798,750	-
42xx	Books/Reference Materials	379,811	381,433	1,622
43xx	Materials & Supplies	17,035,680	17,023,227	(12,453)
44xx	Non-Capitalized Equipment	4,124,756	4,183,386	58,630
47xx	Food			-
51xx	Sub-agreements for Services	2,496,261	2,498,361	2,100
52xx	Travel And Conference	895,498	895,573	75
53xx	Dues And Membership	130,493	130,493	-
54xx	Insurance	2,798,402	2,788,433	(9,969)
55xx	Utilities And Housekping Serv	10,296,821	10,297,971	1,150
56xx	Rentals, Repairs & Leases	2,136,318	2,141,807	5,489
57xx	Dir Cost For Interpgm/Interfnd	(6,175,801)	(6,349,400)	(173,599)
58xx	Other Exp Of Districtwide Ops	11,884,390	11,881,009	(3,381)
59xx	Communications	1,736,921	1,736,981	60
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	3,345,852	3,345,852	-
65xx	Equipment Replacement	1,018,854	1,020,045	1,191
71xx	Payments to County Offices	519,778	519,778	-
72xx	Other Transfers Out	399,437	399,437	-
73xx	Direct Support/Indirect Costs	(11,873,179)	(11,866,401)	6,778
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 508,193,158	\$ 508,205,912	\$ 12,754
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 83,756,436	\$ 83,749,658	\$ (6,778)
89xx	Other Financing Sources	\$ (104,099,989)	(104,099,989)	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (20,950,233)	\$ (20,957,011)	\$ (6,778)
9791	BEGINNING BALANCE	\$ 90,207,963	\$ 90,207,963	\$ -
9791	ENDING BALANCE	\$ 69,257,730	\$ 69,250,952	\$ (6,778)
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	532,116	532,116	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned			-
	Reserve for Funding Priorities	44,842,322	44,835,544	(6,778)
	Reserve for ROP/ CTE	528,021	528,021	-
	Reserve for Instructional Materials	6,467,703	6,467,703	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbing Training (8 hours)	1,947,568	1,947,568	-
9789	Reserve for Economic Uncertainties (2%)	14,800,000	14,800,000	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 69,257,730	\$ 69,250,952	\$ (6,778)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
FEBRUARY, 2019 BUDGET REVISION SUMMARY
June 11, 2019

FUND 01 - FEDERAL		2ND INTERIM APPROVED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 10,730,781	\$ 10,730,781	\$ -
82xx	Federal Revenue	30,955,911	30,791,326	(164,585)
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 41,686,692	\$ 41,522,107	\$ (164,585)
11xx	Teacher Salaries	\$ 7,174,055	\$ 7,147,690	\$ (26,365)
12xx	Certif Pupil Support Salaries	2,026,405	2,023,570	(2,835)
13xx	Certif Superv & Admin Salaries	710,917	658,446	(52,471)
19xx	Other Certificated Salaries	3,259,943	3,221,108	(38,835)
21xx	Classified Instructional Salaries	1,723,008	1,685,720	(37,288)
22xx	Classified Support Salary	637,667	643,286	5,619
23xx	Class Supv & Admin Salaries			-
24xx	Clerical Technical & Ofc Salary	1,321,736	1,333,314	11,578
29xx	Other Classified Salaries	39,493	23,057	(16,436)
31xx	STRS	2,055,715	2,052,944	(2,771)
32xx	PERS	748,179	742,689	(5,490)
33xx	OASDHI/Medicare	505,913	501,309	(4,604)
34xx	Health & Welfare	2,198,746	2,180,174	(18,572)
35xx	Unemployment	8,461	8,380	(81)
36xx	Worker's Compensation	459,477	454,217	(5,260)
37xx	EGBERT Contribution	557,761	555,879	(1,882)
38xx	PERS Reduction			-
39xx	Life Insurance	19,123	18,927	(196)
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	175,985	339,705	163,720
43xx	Materials & Supplies	5,830,817	4,674,182	(1,156,635)
44xx	Non-Capitalized Equipment	721,040	1,081,943	360,903
47xx	Food			-
51xx	Sub-agreements for Services	7,418,150	7,755,198	337,048
52xx	Travel And Conference	848,816	1,018,954	170,138
53xx	Dues and Memberships	10,048	10,048	-
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	119,625	120,873	1,248
57xx	Dir Cost For Interpgm/Interfnd	600,987	677,382	76,395
58xx	Other Exp Of Districtwide Ops	1,175,141	1,261,141	86,000
59xx	Communications	13,488	13,488	-
61xx	Sites & Improvement of Sites			-
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement			-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	34,880	34,880	-
73xx	Direct Support/Indirect Costs	1,841,311	1,833,798	(7,513)
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 42,290,492	\$ 42,125,907	\$ (164,585)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (603,800)	\$ (603,800)	\$ -
89xx	Other Financing Sources	\$ 556,430	\$ 556,430	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (47,370)	\$ (47,370)	\$ -
9791	BEGINNING BALANCE	\$ 1,036,560	\$ 1,036,560	\$ -
9791	ENDING BALANCE	\$ 989,190	\$ 989,190	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	989,190	989,190	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 989,190	\$ 989,190	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
FEBRUARY, 2019 BUDGET REVISION SUMMARY
June 11, 2019

FUND 01 - STATE		2ND INTERIM APPROVED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
83xx	Other State Revenue	35,073,469	35,073,469	-
85xx	Other State Revenue	43,791,379	43,803,807	12,428
86xx	Other Local Revenues	-	-	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 78,864,848	\$ 78,877,276	\$ 12,428
11xx	Teacher Salaries	\$ 28,291,364	28,286,886	\$ (4,478)
12xx	Certif Pupil Support Salaries	14,312,583	14,312,583	-
13xx	Certif Superv & Admin Salaries	565,054	565,054	-
19xx	Other Certificated Salaries	4,823,200	4,825,235	2,035
21xx	Classified Instructional Salaries	23,589,155	23,568,060	(21,095)
22xx	Classified Support Salary	1,801,139	1,801,139	-
23xx	Class Supv & Admin Salaries	4,901	4,901	-
24xx	Clerical Technical & Ofc Salary	819,920	826,274	6,354
29xx	Other Classified Salaries	88,348	104,835	16,487
31xx	STRS	31,324,163	31,323,184	(979)
32xx	PERS	5,161,460	5,161,627	167
33xx	OASDHI/Medicare	2,865,555	2,865,554	(1)
34xx	Health & Welfare	14,001,921	14,001,958	37
35xx	Unemployment	35,948	35,946	(2)
36xx	Worker's Compensation	1,873,005	1,872,850	(155)
37xx	EGBERT Contribution	3,371,683	3,371,651	(32)
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	335,184	335,186	2
41xx	Textbooks	3,322,836	3,322,836	-
42xx	Books/Reference Materials	195,204	208,549	13,345
43xx	Materials & Supplies	2,489,818	2,455,172	(34,646)
44xx	Non-Capitalized Equipment	2,231,315	2,238,986	7,671
47xx	Food	-	-	-
51xx	Sub-agreements for Services	8,577,503	8,593,388	15,885
52xx	Travel And Conference	262,316	267,816	5,500
53xx	Dues And Membership	1,250	1,250	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	88	88	-
56xx	Rentals, Repairs & Leases	65,553	65,553	-
57xx	Dir Cost For Interpgm/Interfnd	310,973	312,173	1,200
58xx	Other Exp Of Districtwide Ops	974,844	977,944	3,100
59xx	Communications	17,765	19,065	1,300
61xx	Sites & Improvement of Sites	10,000	10,000	-
62xx	New Buildings &Improv Of Bldgs	325,729	325,729	-
64xx	New Equipment	59,012	59,012	-
65xx	Equipment Replacement	-	-	-
71xx	Tuition	2,491,609	2,491,609	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	7,225,367	7,226,100	733
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 161,825,765	\$ 161,838,193	\$ 12,428
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (82,960,917)	\$ (82,960,917)	\$ -
89xx	Other Financing Sources	\$ 82,188,737	\$ 82,188,737	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (772,180)	\$ (772,180)	\$ -
9791	BEGINNING BALANCE	\$ 11,690,914	\$ 11,690,914	\$ -
9791	ENDING BALANCE	\$ 10,918,734	\$ 10,918,734	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	10,918,734	10,918,734	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 10,918,734	\$ 10,918,734	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
FEBRUARY, 2019 BUDGET REVISION SUMMARY
June 11, 2019

FUND 01 - LOCAL		2ND INTERIM PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue			-
85xx	Other State Revenue	500	500	-
86xx	Other Local Revenues	6,784,759	6,867,317	82,558
TOTAL REVENUE		\$ 6,785,259	\$ 6,867,817	\$ 82,558
11xx	Teacher Salaries	\$ 404,928	\$ 404,928	\$ -
12xx	Certif Pupil Support Salaries	163,313	163,313	-
13xx	Certif Superv & Admin Salaries	124,258	124,258	-
19xx	Other Certificated Salaries	314,943	314,943	-
21xx	Classified Instructional Salaries	6,307	6,307	-
22xx	Classified Support Salary	5,431,899	5,431,899	-
23xx	Class Supv & Admin Salaries	845,312	845,312	-
24xx	Clerical Technical & Ofc Salary	533,585	533,585	-
29xx	Other Classified Salaries	9,318	24,640	15,322
31xx	STRS	161,998	161,998	-
32xx	PERS	1,174,013	1,174,013	-
33xx	OASDHI/Medicare	527,574	528,746	1,172
34xx	Health & Welfare	1,323,869	1,323,904	35
35xx	Unemployment	3,915	3,923	8
36xx	Worker's Compensation	199,798	200,143	345
37xx	EGBERT Contribution	250,161	250,314	153
38xx	PERS Reduction			-
39xx	Life Insurance	18,895	18,895	-
41xx	Textbooks			-
42xx	Books/Reference Materials	38,621	38,621	-
43xx	Materials & Supplies	3,638,896	3,646,088	7,192
44xx	Non-Capitalized Equipment	245,573	281,180	35,607
47xx	Food	9,800	9,800	-
51xx	Sub-agreements for Services	229,379	229,629	250
52xx	Travel And Conference	74,573	74,573	-
53xx	Dues And Membership	780	780	-
54xx	Insurance			-
55xx	Utilities And Housekping Serv	169,739	169,739	-
56xx	Rentals, Repairs & Leases	1,363,554	1,395,066	31,512
57xx	Dir Cost for Interpgm/Interfnd	5,223,898	5,214,858	(9,040)
58xx	Other Exp Of Districtwide Ops	386,866	386,866	-
59xx	Communications	23,376	23,376	-
61xx	Sites and Improvement of Sites			-
62xx	New Buildings &Improv Of Bldgs	628,222	628,222	-
64xx	New Equipment	718,217	718,217	-
65xx	Equipment Replacement	419,304	419,304	-
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	813,698	813,700	2
TOTAL EXPENDITURES		\$ 25,478,582	\$ 25,561,140	\$ 82,558
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (18,693,323)	\$ (18,693,323)	\$ -
89xx	Other Financing Sources	\$ 21,354,822	\$ 21,354,822	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 2,661,499	\$ 2,661,499	\$ -
9791	BEGINNING BALANCE	\$ 12,163,593	\$ 12,163,593	\$ -
9791	ENDING BALANCE	\$ 14,825,092	\$ 14,825,092	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 14,825,092	\$ 14,825,092	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 14,825,092	\$ 14,825,092	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR FEBRUARY, 2019 BUDGET REVISION SUMMARY June 11, 2019

FUND 12 - CHILD DEVELOPMENT FUND		2ND INTERIM APPROVED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 3,990,754	\$ 3,990,754	\$ -
85xx	Other State Revenue	2,750,699	2,750,699	-
86xx	Other Local Revenues	456,935	456,935	-
TOTAL REVENUE		\$ 7,198,388	\$ 7,198,388	\$ -
11xx	Teacher Salaries	\$ 1,686,423	\$ 1,686,423	\$ -
12xx	Certif Pupil Support Salaries	91,971	91,971	-
13xx	Certif Superv & Admin Salaries	-	-	-
19xx	Other Certificated Salaries	336,136	336,136	-
21xx	Classified Instructional Salaries	781,505	781,505	-
22xx	Classified Support Salaries	285,046	285,046	-
24xx	Clerical Technical & Ofc Salary	190,857	190,857	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	555,732	555,732	-
32xx	PERS	229,539	229,539	-
33xx	OASDHI/Medicare	128,966	128,966	-
34xx	Health & Welfare	651,206	651,206	-
35xx	Unemployment	1,687	1,687	-
36xx	Worker's Compensation	92,712	92,712	-
37xx	EGBERT Contribution	131,829	131,829	-
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	4,065	4,065	-
42xx	Books/Reference Materials	4,461	4,815	354
43xx	Materials & Supplies	494,313	465,856	(28,457)
44xx	Non-Capitalized Equipment	27,389	43,411	16,022
51xx	Sub-agreements for Services	1,155,216	1,154,016	(1,200)
52xx	Travel And Conference	60,940	64,610	3,670
53xx	Dues and Membership	2,500	2,500	-
54xx	Insurance	-	1,765	1,765
56xx	Rentals, Repairs & Leases	15,260	16,707	1,447
57xx	Dir Cost For Interpgm/Interfnd	23,465	24,619	1,154
58xx	Other Exp Of Districtwide Ops	30,285	35,530	5,245
59xx	Communications	9,027	9,027	-
61xx	Sites and Improvement of Sites	36,542	36,542	-
62xx	New Buildings &Improv Of Bldgs	25,490	25,490	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	352,506	352,506	-
TOTAL EXPENDITURES		\$ 7,405,068	\$ 7,405,068	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (206,680)	\$ (206,680)	\$ -
89xx	Other Financing Sources	\$ 206,680	\$ 206,680	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ -	\$ -
9791	BEGINNING BALANCE	\$ 267,033	\$ 267,033	\$ -
9791	ENDING BALANCE	\$ 267,033	\$ 267,033	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 267,033	\$ 267,033	-
9780	Assigned Amount			-
TOTAL RESERVES		\$ 267,033	\$ 267,033	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
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FUND 13 - CAFETERIA		2ND INTERIM <u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx	Federal Revenue	\$ 15,990,504	\$ 15,990,504	\$ -
85xx	Other State Revenue	1,200,000	1,200,000	-
86xx	Other Local Revenues	8,218,195	8,219,289	1,094
TOTAL REVENUE		<u>\$ 25,408,699</u>	<u>\$ 25,409,793</u>	<u>\$ 1,094</u>
22xx	Classified Support Salary	\$ 7,709,322	\$ 7,709,606	\$ 284
23xx	Class Supv & Admin Salaries	876,802	876,802	-
24xx	Clerical Technical & Ofc Salary	248,704	248,704	-
32xx	PERS	1,193,186	1,193,186	-
33xx	OASDHI/Medicare	605,218	605,240	22
34xx	Health & Welfare	2,105,887	2,105,887	-
35xx	Unemployment	4,420	4,420	-
36xx	Worker's Compensation	222,287	222,294	7
37xx	EGBERT Contribution	393,226	393,229	3
39xx	Life Insurance	43,191	43,191	-
43xx	Materials & Supplies	1,720,510	1,720,510	-
44xx	Non-Capitalized Equipment	153,613	153,613	-
47xx	Food Service Supplies	9,382,118	9,383,396	1,278
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	(19,935)	(20,435)	(500)
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	1,378,326	1,378,326	-
TOTAL EXPENDITURES		<u>\$ 26,875,704</u>	<u>\$ 26,876,798</u>	<u>\$ 1,094</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (1,467,005)</u>	<u>\$ (1,467,005)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (1,067,005)</u>	<u>\$ (1,067,005)</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 6,359,637</u>	<u>\$ 6,359,637</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 5,292,632</u>	<u>\$ 5,292,632</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 12,135	\$ 12,135	\$ -
9712	Stores	991,393	991,393	-
9713	Prepaid Expenditures	-	-	-
9740	Restricted	4,133,867	4,133,867	-
9780	Assigned Amount	155,237	155,237	-
9789	Reserve for Economic Uncertainties	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		<u>\$ 5,292,632</u>	<u>\$ 5,292,632</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR FEBRUARY, 2019 BUDGET REVISION SUMMARY June 11, 2019

FUND 21 - BUILDING FUND	2ND INTERIM APPROVED	PROPOSED	CHANGE
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues	3,860	3,860	-
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ 3,860</u>	<u>\$ 3,860</u>	<u>\$ -</u>
22xx Classified Support Salary	\$ 10,821	\$ -	\$ (10,821)
32xx PERS	29	-	(29)
33xx OASDHI/Medicare	828	-	(828)
35xx Unemployment	11	-	(11)
36xx Worker's Compensation	297	-	(297)
37xx EGBERT Contribution	108	-	(108)
56xx Rentals, Repairs & Leases	10,193	10,193	-
57xx Dir Cost For Interpgm/Interfnd	-	4,390	4,390
58xx Other Exp of Districtwide Ops	-	1,600	1,600
61xx Sites and Improvement of Sites	2,389,245	2,911,072	521,827
62xx New Buildings &Improv Of Bldgs	27,242,075	28,007,521	765,446
64xx New Equipment	980,485	980,485	-
TOTAL EXPENDITURES	<u>\$ 30,634,092</u>	<u>\$ 31,915,261</u>	<u>\$ 1,281,169</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (30,630,232)</u>	<u>\$ (31,911,401)</u>	<u>\$ (1,281,169)</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (30,630,232)</u>	<u>\$ (31,911,401)</u>	<u>\$ (1,281,169)</u>
9791 BEGINNING BALANCE	<u>\$ 33,178,853</u>	<u>\$ 33,178,853</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 2,548,621</u>	<u>\$ 1,267,452</u>	<u>\$ (1,281,169)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	2,548,621	1,267,452	\$ (1,281,169)
			-
			-
			-
TOTAL RESERVES	<u>\$ 2,548,621</u>	<u>\$ 1,267,452</u>	<u>\$ (1,281,169)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
FEBRUARY, 2019 BUDGET REVISION SUMMARY
June 11, 2019

FUND 49 - SPECIAL PROJECTS	2ND INTERIM <u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 2,935	\$ 2,935	\$ -
87xx Other Local Revenues		-	-
TOTAL REVENUE	\$ 2,935	\$ 2,935	\$ -
11xx Teacher Salaries	\$ -	\$ -	\$ -
13xx Certf Superv & Admin Salaries		-	-
22xx Classified Support Salaries	-	30,500	30,500
23xx Class Supv & Admin Salaries	653,665	653,665	-
24xx Clerical Technical & Ofc Salary	907,248	907,248	-
31xx STRS	-	-	-
32xx PERS	272,902	272,902	-
33xx OASDHI/Medicare	116,907	119,240	2,333
34xx Health & Welfare	210,230	210,230	-
35xx Unemployment	781	796	15
36xx Worker's Compensation	42,925	43,688	763
37xx EGBERT Contribution	45,743	46,048	305
38xx PERS Reduction	-	-	-
39xx Life Insurance	2,266	2,266	-
43xx Materials & Supplies	31,925	31,925	-
44xx Non-Capitalized Equipment	30,698	40,698	10,000
52xx Travel & Conference	18,050	18,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	611,160	533,744	(77,416)
57xx Dir Cost For Interpgm/Interfnd	9,858	109,858	100,000
58xx Other Exp of Districtwide Ops	438,339	438,339	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	167,500	182,500	15,000
62xx New Buildings & Improv of Bldgs	2,852,776	3,590,582	737,806
64xx New Equipment	330,000	530,000	200,000
65xx Equipment Replacement	3,000	15,000	12,000
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 6,750,973	\$ 7,782,279	\$ 1,031,306
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (6,748,038)	\$ (7,779,344)	\$ (1,031,306)
89xx Other Financing Sources	\$ 1,943,093	\$ 1,943,093	\$ -
76xx Interfund Transfers Out	4,377,353	4,416,355	39,002
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (9,182,298)	\$ (10,252,606)	\$ (1,070,308)
9791 BEGINNING BALANCE	\$ 14,220,414	\$ 14,220,414	\$ -
9791 ENDING BALANCE	\$ 5,038,116	\$ 3,967,808	\$ (1,070,308)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,000,000	\$ 3,967,808	\$ 2,967,808
9780 Assigned Amount	4,038,116	-	(4,038,116)
9789 Reserve for Economic Uncertainties			-
TOTAL RESERVES	\$ 5,038,116	\$ 3,967,808	\$ (1,070,308)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
FEBRUARY, 2019 BUDGET REVISION SUMMARY
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FUND 52 - DEBT SERVICE MELLO ROOS	2ND INTERIM APPROVED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 10,643,828	\$ 15,027,292	\$ 4,383,464
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 10,643,828	\$ 15,027,292	\$ 4,383,464
74xx Debt Service	\$ 19,417,469	\$ 19,460,900	\$ 43,431
TOTAL EXPENDITURES	\$ 19,417,469	\$ 19,460,900	\$ 43,431
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (8,773,641)	\$ (4,433,608)	\$ 4,340,033
89xx Other Financing Sources	\$ 4,377,353	\$ 4,416,355	\$ 39,002
76xx Interfund Transfers Out	1,943,093	1,943,093	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (6,339,381)	\$ (1,960,346)	\$ 4,379,035
9791 BEGINNING BALANCE	\$ 15,217,828	\$ 15,217,828	\$ -
9791 ENDING BALANCE	\$ 8,878,447	\$ 13,257,482	\$ 4,379,035
COMPONENTS OF ENDING BALANCE			
9780 Assigned Amount	\$ 8,878,447	\$ 13,257,482	\$ 4,379,035
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 8,878,447	\$ 13,257,482	\$ 4,379,035

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
MARCH, 2019 - BUDGET TRANSFER DETAIL
June 11, 2019

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>General Fund - Unrestricted Programs</u>				
0050	0000	Superintendent	\$0	Realign existing funds.
1580	0000	Summer School/Extended Learning (TK-6)	\$1,532,000	Establish summer school site budget.
2170	0000	Extended Day (7-8)	\$0	Realign existing funds.
2180	0000	Summer School/Extended Learning (7-8)	\$387,000	Establish summer school site budget.
2200	0000	Regular Education (9-12)	\$0	Realign existing funds.
2280	0000	Summer School/Extended Learning (9-12)	\$1,161,000	Establish summer school site budget.
2312	0000	Education Fees	\$0	Realign existing funds.
2470	0000	Extended Day	\$0	Realign existing funds.
2480	0000	Summer School/Extended Learning	\$61,500	Establish summer school site budget.
4020	0000	Secondary Education	\$0	Realign existing funds.
4335	0000	Behavior/Mental Health Services	\$0	Realign existing funds.
4370	0000	Police Services	\$0	Realign existing funds.
4700	0000	Summer School Administration	(\$3,141,500)	Allocate Summer School funds to schools.
5222	0000	LCFF State Revenues & Transfers	(\$1,731)	Declare additional indirect credits.
5260	0000	Property Damage/Loss	\$0	Realign existing funds.
5285	0000	Budget	\$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.
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.
7410	0000	Professional Development (CCSS)	\$0	Realign existing funds.
7450	0000	Visual & Performing Arts - VAPA	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>(\$1,731)</u></u>	
<u>General Fund - Federal Programs</u>				
4350	3010	NCLB: Title I, Part A, Basic & Neglected	\$0	Realign existing funds.
4335	3327	Special Education: Mental Health Services	\$0	Realign existing funds.
4250	3550	Voc & Applied Tech Secondary II	\$0	Realign existing funds.
4900	4124	NCLB: Title IV, Part B, 21st CCLC	\$0	Realign existing funds.
4900	5858	Afterschool Twilight - Site	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$0</u></u>	
<u>General Fund - State Programs</u>				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing funds.
4900	6011	After School Kids Code Pilot	\$225,000	Establish budget in accordance with award.
4250	6385	California Partnership Academies (SB 70)	\$27,000	Establish budget in accordance with award.
4250	6386	CPAs: Green and Clean Academies (SBX 11)	\$2,901	Increase budget in accordance with award.
4250	6387	Career Tech Ed Incent Grant	\$0	Realign existing funds.
4030	6500	Special Education	\$0	Realign existing funds.
4335	6512	Special Education: Mental Health Services	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$254,901</u></u>	
<u>General Fund - Local Programs</u>				
5640	8150	Restricted Maintenance Program	\$0	Realign existing funds.
4455	9020	Lost/Damaged Textbooks Reimbursement	\$2,874	Increase budget for fees collected.
5640	9040	Special Projects Crew	\$0	Realign existing funds.
2200	9307	PSAT Donations	\$156	Increase budget to reflect additional donations.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
MARCH, 2019 - BUDGET TRANSFER DETAIL
June 11, 2019

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
4020	9310	Sports Careers Academy Donations	\$872	Increase budget to reflect additional donations.
0050	9319	Awards Donations	\$2,000	Increase budget to reflect additional donations.
0055	9320	Attendance Campaign Donations	\$5,250	Increase budget to reflect additional donations.
4010	9334	Library Personnel Donations	\$0	Realign existing funds.
4350	9339	Foster Youth Donation	\$250	Increase budget to reflect additional donations.
4900	9357	CREST Donations - LSS	\$53	Increase budget to reflect additional donations.
4020	9375	International Baccalaureate Donations-LCHS	\$7,223	Increase budget for student testing fees.
4040	9406	SMUD - Don't Trash the Trails Project - MTHS	\$10,000	Establish budget in accordance with award.
4040	9407	Memorial Library/Art Collection	\$10,000	Establish budget in accordance with award.
4010	9462	Multicultural Fair City of Rancho Cordova	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$38,678</u></u>	
<u>Fund 09 - Charter School</u>				
2810	1100	Lottery: Unrestricted	\$0	Realign existing funds.
2810	6300	Lottery: Instructional Materials	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$0</u></u>	
<u>Fund 11 - Adult Education</u>				
4280	3905	AE: Adult Basic Education and ESL	\$19,310	Increase budget in accordance with award.
4280	3913	AE: Adult Secondary Education	(\$4,000)	Decrease budget in accordance with award.
4280	3926	AE: English Literacy & Civics Education	\$2	Increase budget in accordance with award.
4280	5812	SETA - One Stop Out of School	\$7,619	Increase budget in accordance with award.
2911	9264	Adult Education - All Other	\$47,429	Increase budget in accordance with fees.
4280	9527	Inmate Welfare Fund (rolls to 6015)	(\$1,318)	Decrease budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$69,042</u></u>	
<u>Fund 12 - Child Development</u>				
4115	5210	Head Start	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$0</u></u>	
<u>Fund 13 - Food Services</u>				
5628	0000	Catering	\$0	Realign existing funds.
5610	5310	Child Nutrition: School Programs	\$0	Realign existing funds.
5610	9439	St. Peters Lutheran FNS	\$1,192	Increase budget to reflect revised award amount.
5610	9444	Gerber Jr/Sr High School Meals	\$154	Increase budget to reflect revised award amount.
5610	9472	SIA Tech Charter Schools Meals	\$741	Increase budget to reflect revised award amount.
5610	9474	Summer Meals - No Kids Go Hungry	\$40,000	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$42,087</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR MARCH, 2019 BUDGET REVISION SUMMARY June 11, 2019
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		February, 2019		
FUND 01 - ALL		PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 719,222,770	\$ 719,516,349	\$ 293,579
1xxx	Certificated Salaries	\$ 332,219,745	\$ 327,417,311	\$ (4,802,434)
2xxx	Classified Salaries	98,210,579	102,995,249	4,784,670
3xxx	Employee Benefits	201,473,607	201,436,693	(36,914)
4xxx	Books & Supplies	42,683,858	41,984,228	(699,630)
5xxx	Services, Other Operating Expenses	54,610,476	54,888,858	278,382
6xxx	Capital Outlay	6,526,381	7,294,155	767,774
71xx	Tuition	3,064,992	3,064,992	-
72xx	Other Outgo	434,317	434,317	-
73xx	Direct Support/Indirect Costs	(1,992,803)	(1,992,803)	-
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 737,731,152	\$ 738,023,000	\$ 291,848
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (18,508,382)	\$ (18,506,651)	\$ 1,731
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (19,115,062)	\$ (19,113,331)	\$ 1,731
9791 BEGINNING BALANCE		\$ 115,099,030	\$ 115,099,030	\$ -
9791 ENDING BALANCE		\$ 95,983,968	\$ 95,985,699	\$ 1,731
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 672,116	\$ 672,116	\$ -
9740	Restricted Reserve	26,733,016	26,733,016	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Funding Priorities	44,835,544	44,837,275	1,731
	Reserve for ROP/ CTE	528,021	528,021	-
	Reserve for Instructional Materials	6,467,703	6,467,703	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbinger Training (8 hours)	1,947,568	1,947,568	-
9789	Reserve for Economic Uncertainties (2%)	14,800,000	14,800,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 95,983,968	\$ 95,985,699	\$ 1,731

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FUND 01 - UNRESTRICTED		February, 2019 PROPOSED	PROPOSED	CHANGE
80xx	LCFF Revenue Sources	\$ 565,545,096	\$ 565,545,096	\$ -
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	23,092,597	23,092,597	-
86xx	Other Local Revenues	3,317,877	3,317,877	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 591,955,570	\$ 591,955,570	\$ -
11xx	Teacher Salaries	\$ 229,580,371	\$ 229,677,841	\$ 97,470
12xx	Certif Pupil Support Salaries	12,688,738	10,792,090	(1,896,648)
13xx	Certif Superv & Admin Salaries	22,361,596	22,369,577	7,981
19xx	Other Certificated Salaries	5,541,026	5,541,194	168
21xx	Classified Instructional Salaries	3,612,613	3,614,797	2,184
22xx	Classified Support Salary	25,874,437	27,661,283	1,786,846
23xx	Class Supv & Admin Salaries	4,625,988	4,625,988	-
24xx	Clerical Technical & Ofc Salary	25,728,392	25,733,890	5,498
29xx	Other Classified Salaries	1,536,820	1,536,820	-
31xx	STRS	43,496,927	43,504,525	7,598
32xx	PERS	10,340,521	10,341,336	815
33xx	OASDHI/Medicare	8,466,587	8,467,182	595
34xx	Health & Welfare	46,693,493	46,693,493	-
35xx	Unemployment	168,741	168,778	37
36xx	Worker's Compensation	8,271,299	8,273,088	1,789
37xx	EGBERT Contribution	14,098,038	14,100,184	2,146
38xx	PERS Reduction			-
39xx	Life Insurance	793,590	793,590	-
41xx	Textbooks	2,798,750	2,798,750	-
42xx	Books/Reference Materials	381,433	876,533	495,100
43xx	Materials & Supplies	17,023,227	15,533,639	(1,489,588)
44xx	Non-Capitalized Equipment	4,183,386	4,282,846	99,460
47xx	Food			-
51xx	Sub-agreements for Services	2,498,361	2,516,795	18,434
52xx	Travel And Conference	895,573	1,048,412	152,839
53xx	Dues And Membership	130,493	130,493	-
54xx	Insurance	2,788,433	2,787,845	(588)
55xx	Utilities And Housekping Serv	10,297,971	10,298,721	750
56xx	Rentals, Repairs & Leases	2,141,807	2,168,780	26,973
57xx	Dir Cost For Interpgm/Interfnd	(6,349,400)	(6,265,202)	84,198
58xx	Other Exp Of Districtwide Ops	11,881,009	11,873,152	(7,857)
59xx	Communications	1,736,981	1,740,781	3,800
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	3,345,852	3,945,852	600,000
65xx	Equipment Replacement	1,020,045	1,020,045	-
71xx	Payments to County Offices	519,778	519,778	-
72xx	Other Transfers Out	399,437	399,437	-
73xx	Direct Support/Indirect Costs	(11,866,401)	(11,868,132)	(1,731)
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 508,205,912	\$ 508,204,181	\$ (1,731)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 83,749,658	\$ 83,751,389	\$ 1,731
89xx	Other Financing Sources	\$ (104,099,989)	(104,099,989)	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (20,957,011)	\$ (20,955,280)	\$ 1,731
9791	BEGINNING BALANCE	\$ 90,207,963	\$ 90,207,963	\$ -
9791	ENDING BALANCE	\$ 69,250,952	\$ 69,252,683	\$ 1,731
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	532,116	532,116	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned			-
	Reserve for Funding Priorities	44,835,544	44,837,275	1,731
	Reserve for ROP/ CTE	528,021	528,021	-
	Reserve for Instructional Materials	6,467,703	6,467,703	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbing Training (8 hours)	1,947,568	1,947,568	-
9789	Reserve for Economic Uncertainties (2%)	14,800,000	14,800,000	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 69,250,952	\$ 69,252,683	\$ 1,731

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FUND 01 - FEDERAL		February, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
81xx	Federal Revenue	\$ 10,730,781	\$ 10,730,781	\$ -
82xx	Federal Revenue	30,791,326	30,791,326	-
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		<u>\$ 41,522,107</u>	<u>\$ 41,522,107</u>	<u>\$ -</u>
11xx	Teacher Salaries	\$ 7,147,690	\$ 7,210,976	\$ 63,286
12xx	Certif Pupil Support Salaries	2,023,570	1,583,488	(440,082)
13xx	Certif Superv & Admin Salaries	658,446	658,446	-
19xx	Other Certificated Salaries	3,221,108	3,218,164	(2,944)
21xx	Classified Instructional Salaries	1,685,720	1,663,024	(22,696)
22xx	Classified Support Salary	643,286	1,083,377	440,091
23xx	Class Supv & Admin Salaries			-
24xx	Clerical Technical & Ofc Salary	1,333,314	1,329,992	(3,322)
29xx	Other Classified Salaries	23,057	23,080	23
31xx	STRS	2,052,944	2,070,613	17,669
32xx	PERS	742,689	722,708	(19,981)
33xx	OASDHI/Medicare	501,309	497,003	(4,306)
34xx	Health & Welfare	2,180,174	2,174,268	(5,906)
35xx	Unemployment	8,380	8,396	16
36xx	Worker's Compensation	454,217	453,788	(429)
37xx	EGBERT Contribution	555,879	556,307	428
38xx	PERS Reduction			-
39xx	Life Insurance	18,927	18,846	(81)
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	339,705	395,502	55,797
43xx	Materials & Supplies	4,674,182	4,537,386	(136,796)
44xx	Non-Capitalized Equipment	1,081,943	1,139,368	57,425
47xx	Food			-
51xx	Sub-agreements for Services	7,755,198	7,750,051	(5,147)
52xx	Travel And Conference	1,018,954	999,747	(19,207)
53xx	Dues and Memberships	10,048	10,048	-
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	120,873	121,417	544
57xx	Dir Cost For Interpgm/Interfnd	677,382	664,264	(13,118)
58xx	Other Exp Of Districtwide Ops	1,261,141	1,270,092	8,951
59xx	Communications	13,488	13,488	-
61xx	Sites & Improvement of Sites			-
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	-	29,785	29,785
65xx	Equipment Replacement			-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	34,880	34,880	-
73xx	Direct Support/Indirect Costs	1,833,798	1,833,798	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		<u>\$ 42,125,907</u>	<u>\$ 42,125,907</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (603,800)</u>	<u>\$ (603,800)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 556,430	\$ 556,430	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (47,370)</u>	<u>\$ (47,370)</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 1,036,560</u>	<u>\$ 1,036,560</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 989,190</u>	<u>\$ 989,190</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	989,190	989,190	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		<u>\$ 989,190</u>	<u>\$ 989,190</u>	<u>\$ -</u>

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FUND 01 - STATE		February, 2019 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
83xx	Other State Revenue	35,073,469	35,073,469	-
85xx	Other State Revenue	43,803,807	44,058,708	254,901
86xx	Other Local Revenues	-	-	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 78,877,276	\$ 79,132,177	\$ 254,901
11xx	Teacher Salaries	\$ 28,286,886	\$ 28,250,610	\$ (36,276)
12xx	Certif Pupil Support Salaries	14,312,583	11,764,577	(2,548,006)
13xx	Certif Superv & Admin Salaries	565,054	565,054	-
19xx	Other Certificated Salaries	4,825,235	4,777,852	(47,383)
21xx	Classified Instructional Salaries	23,568,060	23,577,915	9,855
22xx	Classified Support Salary	1,801,139	4,355,510	2,554,371
23xx	Class Supv & Admin Salaries	4,901	4,901	-
24xx	Clerical Technical & Ofc Salary	826,274	837,898	11,624
29xx	Other Classified Salaries	104,835	105,031	196
31xx	STRS	31,323,184	31,305,574	(17,610)
32xx	PERS	5,161,627	5,163,080	1,453
33xx	OASDHI/Medicare	2,865,554	2,866,486	932
34xx	Health & Welfare	14,001,958	13,985,559	(16,399)
35xx	Unemployment	35,946	35,920	(26)
36xx	Worker's Compensation	1,872,850	1,871,040	(1,810)
37xx	EGBERT Contribution	3,371,651	3,367,940	(3,711)
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	335,186	335,053	(133)
41xx	Textbooks	3,322,836	3,322,836	-
42xx	Books/Reference Materials	208,549	217,492	8,943
43xx	Materials & Supplies	2,455,172	2,666,263	211,091
44xx	Non-Capitalized Equipment	2,238,986	2,221,841	(17,145)
47xx	Food	-	-	-
51xx	Sub-agreements for Services	8,593,388	8,576,663	(16,725)
52xx	Travel And Conference	267,816	276,487	8,671
53xx	Dues And Membership	1,250	1,250	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	88	88	-
56xx	Rentals, Repairs & Leases	65,553	66,553	1,000
57xx	Dir Cost For Interpgm/Interfnd	312,173	292,043	(20,130)
58xx	Other Exp Of Districtwide Ops	977,944	1,011,435	33,491
59xx	Communications	19,065	17,973	(1,092)
61xx	Sites & Improvement of Sites	10,000	10,000	-
62xx	New Buildings & Improv Of Bldgs	325,729	463,718	137,989
64xx	New Equipment	59,012	59,012	-
65xx	Equipment Replacement	-	-	-
71xx	Tuition	2,491,609	2,491,609	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	7,226,100	7,227,831	1,731
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 161,838,193	\$ 162,093,094	\$ 254,901
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (82,960,917)	\$ (82,960,917)	\$ -
89xx	Other Financing Sources	\$ 82,188,737	\$ 82,188,737	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (772,180)	\$ (772,180)	\$ -
9791	BEGINNING BALANCE	\$ 11,690,914	\$ 11,690,914	\$ -
9791	ENDING BALANCE	\$ 10,918,734	\$ 10,918,734	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	10,918,734	10,918,734	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 10,918,734	\$ 10,918,734	\$ -

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FUND 01 - LOCAL		February, 2019 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue			-
85xx	Other State Revenue	500	500	-
86xx	Other Local Revenues	6,867,317	6,905,995	38,678
TOTAL REVENUE		<u>\$ 6,867,817</u>	<u>\$ 6,906,495</u>	<u>\$ 38,678</u>
11xx	Teacher Salaries	\$ 404,928	\$ 404,928	\$ -
12xx	Certif Pupil Support Salaries	163,313	163,313	-
13xx	Certif Superv & Admin Salaries	124,258	124,258	-
19xx	Other Certificated Salaries	314,943	314,943	-
21xx	Classified Instructional Salaries	6,307	6,307	-
22xx	Classified Support Salary	5,431,899	5,431,899	-
23xx	Class Supv & Admin Salaries	845,312	845,312	-
24xx	Clerical Technical & Ofc Salary	533,585	533,585	-
29xx	Other Classified Salaries	24,640	24,640	-
31xx	STRS	161,998	161,998	-
32xx	PERS	1,174,013	1,174,013	-
33xx	OASDHI/Medicare	528,746	528,746	-
34xx	Health & Welfare	1,323,904	1,323,904	-
35xx	Unemployment	3,923	3,923	-
36xx	Worker's Compensation	200,143	200,143	-
37xx	EGBERT Contribution	250,314	250,314	-
38xx	PERS Reduction			-
39xx	Life Insurance	18,895	18,895	-
41xx	Textbooks			-
42xx	Books/Reference Materials	38,621	41,495	2,874
43xx	Materials & Supplies	3,646,088	3,652,491	6,403
44xx	Non-Capitalized Equipment	281,180	287,986	6,806
47xx	Food	9,800	9,800	-
51xx	Sub-agreements for Services	229,629	230,779	1,150
52xx	Travel And Conference	74,573	94,573	20,000
53xx	Dues And Membership	780	780	-
54xx	Insurance			-
55xx	Utilities And Housekping Serv	169,739	169,739	-
56xx	Rentals, Repairs & Leases	1,395,066	1,404,290	9,224
57xx	Dir Cost for Interpgm/Interfnd	5,214,858	5,205,634	(9,224)
58xx	Other Exp Of Districtwide Ops	386,866	388,311	1,445
59xx	Communications	23,376	23,376	-
61xx	Sites and Improvement of Sites			-
62xx	New Buildings &Improv Of Bldgs	628,222	628,222	-
64xx	New Equipment	718,217	718,217	-
65xx	Equipment Replacement	419,304	419,304	-
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	813,700	813,700	-
TOTAL EXPENDITURES		<u>\$ 25,561,140</u>	<u>\$ 25,599,818</u>	<u>\$ 38,678</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (18,693,323)</u>	<u>\$ (18,693,323)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 21,354,822	\$ 21,354,822	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 2,661,499</u>	<u>\$ 2,661,499</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 12,163,593</u>	<u>\$ 12,163,593</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 14,825,092</u>	<u>\$ 14,825,092</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 14,825,092	\$ 14,825,092	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		<u>\$ 14,825,092</u>	<u>\$ 14,825,092</u>	<u>\$ -</u>

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FUND 09 - CHARTER SCHOOL		February, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx	LCFF Sources	\$ 2,431,162	\$ 2,431,162	\$ -
82xx	Federal Revenue	-	-	-
84xx	Other State Revenue	-	-	-
85xx	Other State Revenue	245,692	263,476	17,784
86xx	Other Local Revenues	11,021	11,021	-
TOTAL REVENUE		<u>\$ 2,687,875</u>	<u>\$ 2,705,659</u>	<u>\$ 17,784</u>
11xx	Teacher Salaries	\$ 951,660	\$ 951,660	\$ -
12xx	Certif Pupil Support Salaries	83,932	83,932	-
13xx	Certif Superv & Admin Salaries	210,251	210,251	-
19xx	Other Certificated Salaries	-	-	-
21xx	Classified Instructional Salaries	16,855	16,855	-
22xx	Classified Support Salary	68,749	68,749	-
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	92,112	92,112	-
29xx	Other Classified Salaries	7,000	7,000	-
31xx	STRS	299,913	299,913	-
32xx	PERS	29,390	29,390	-
33xx	OASDHI/Medicare	32,196	32,196	-
34xx	Health & Welfare	237,354	237,354	-
35xx	Unemployment	715	715	-
36xx	Worker's Compensation	39,342	39,342	-
37xx	EGBERT Contribution	23,276	23,276	-
39xx	Life Insurance	881	881	-
41xx	Textbooks	53,897	53,897	-
42xx	Books/Reference Materials	34,255	34,255	-
43xx	Materials & Supplies	131,939	131,939	-
44xx	Non-Capitalized Equipment	5,952	5,952	-
52xx	Travel And Conference	14,476	14,476	-
53xx	Dues And Membership	3,080	3,080	-
56xx	Rentals, Repairs & Leases	16,123	16,123	-
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	52,786	52,786	-
TOTAL EXPENDITURES		<u>\$ 2,499,171</u>	<u>\$ 2,499,171</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ 188,704</u>	<u>\$ 206,488</u>	<u>\$ 17,784</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 188,704</u>	<u>\$ 206,488</u>	<u>\$ 17,784</u>
9791 BEGINNING BALANCE		<u>\$ 4,058,398</u>	<u>\$ 4,058,398</u>	<u>\$ -</u>
9791 ENDING BALANCE		<u>\$ 4,247,102</u>	<u>\$ 4,264,886</u>	<u>\$ 17,784</u>
COMPONENTS OF ENDING BALANCE				
9780	Assigned Amount	\$ 4,247,102	\$ 4,264,886	17,784
9770	Designated for Economic Uncertainties			-
TOTAL RESERVES		<u>\$ 4,247,102</u>	<u>\$ 4,264,886</u>	<u>\$ 17,784</u>

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FUND 11 - ADULT EDUCATION		February, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx	LCFF Sources	\$ 388,765	\$ 388,765	\$ -
82xx	Federal Revenue	1,644,160	1,691,977	47,817
83xx	Other State Revenue	658,022	658,022	-
85xx	Other State Revenue	2,120,303	2,120,303	-
86xx	Other Local Revenues	1,110,112	1,131,337	21,225
TOTAL REVENUE		<u>\$ 5,921,362</u>	<u>\$ 5,990,404</u>	<u>\$ 69,042</u>
11xx	Teacher Salaries	\$ 1,305,899	\$ 1,305,899	\$ -
13xx	Certf Superv & Admin Salaries	332,817	332,817	-
21xx	Classified Instructional Salaries	32,914	37,339	4,425
22xx	Classified Support Salary	748,499	749,559	1,060
24xx	Clerical Technical & Ofc Salary	503,184	503,184	-
29xx	Other Classified Salaries	51,832	51,832	-
31xx	STRS	374,091	374,091	-
32xx	PERS	229,967	229,967	-
33xx	OASDHI/Medicare	127,117	127,536	419
34xx	Health & Welfare	451,673	451,673	-
35xx	Unemployment	1,492	1,495	3
36xx	Worker's Compensation	81,822	81,960	138
37xx	EGBERT Contribution	103,242	103,297	55
39xx	Life Insurance	3,380	3,380	-
42xx	Books/Reference Materials	68,518	75,823	7,305
43xx	Materials & Supplies	688,645	701,330	12,685
44xx	Non-Capitalized Equipment	62,365	64,065	1,700
51xx	Sub-agreements for Services	143,457	145,257	1,800
52xx	Travel And Conference	62,384	60,984	(1,400)
53xx	Dues And Membership	3,645	3,645	-
55xx	Utilities And Housekping Serv	1,200	1,200	-
56xx	Rentals, Repairs & Leases	112,660	112,660	-
57xx	Dir Cost For Interpgm/Interfnd	7,555	7,055	(500)
58xx	Other Exp Of Districtwide Ops	327,296	368,648	41,352
59xx	Communications	22,980	22,980	-
62xx	New Buildings & Improv of Bldgs	-	-	-
64xx	New Equipment	-	-	-
71xx	Tuition	89,803	89,803	-
73xx	Direct Support/Indirect Costs	209,185	209,185	-
TOTAL EXPENDITURES		<u>\$ 6,147,622</u>	<u>\$ 6,216,664</u>	<u>\$ 69,042</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (226,260)</u>	<u>\$ (226,260)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (226,260)</u>	<u>\$ (226,260)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE		<u>\$ 2,606,144</u>	<u>\$ 2,606,144</u>	<u>\$ -</u>
9791 ENDING BALANCE		<u>\$ 2,379,884</u>	<u>\$ 2,379,884</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 1,307,527	\$ 1,307,527	-
9780	Assigned Amount	1,072,357	1,072,357	-
9789	Reserve for Economic Uncertainties			-
TOTAL RESERVES		<u>\$ 2,379,884</u>	<u>\$ 2,379,884</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR MARCH, 2019 BUDGET REVISION SUMMARY June 11, 2019
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FUND 12 - CHILD DEVELOPMENT FUND		February, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx	Federal Revenue	\$ 3,990,754	\$ 3,990,754	\$ -
85xx	Other State Revenue	2,750,699	2,750,699	-
86xx	Other Local Revenues	456,935	456,935	-
TOTAL REVENUE		<u>\$ 7,198,388</u>	<u>\$ 7,198,388</u>	<u>\$ -</u>
11xx	Teacher Salaries	\$ 1,686,423	\$ 1,686,423	\$ -
12xx	Certif Pupil Support Salaries	91,971	91,971	-
13xx	Certif Superv & Admin Salaries	-	-	-
19xx	Other Certificated Salaries	336,136	336,136	-
21xx	Classified Instructional Salaries	781,505	781,505	-
22xx	Classified Support Salaries	285,046	285,046	-
24xx	Clerical Technical & Ofc Salary	190,857	190,857	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	555,732	555,732	-
32xx	PERS	229,539	229,539	-
33xx	OASDHI/Medicare	128,966	128,966	-
34xx	Health & Welfare	651,206	651,206	-
35xx	Unemployment	1,687	1,687	-
36xx	Worker's Compensation	92,712	92,712	-
37xx	EGBERT Contribution	131,829	131,829	-
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	4,065	4,065	-
42xx	Books/Reference Materials	4,815	4,815	-
43xx	Materials & Supplies	465,856	457,082	(8,774)
44xx	Non-Capitalized Equipment	43,411	43,411	-
51xx	Sub-agreements for Services	1,154,016	1,154,016	-
52xx	Travel And Conference	64,610	64,610	-
53xx	Dues and Membership	2,500	2,500	-
54xx	Insurance	1,765	1,765	-
56xx	Rentals, Repairs & Leases	16,707	16,707	-
57xx	Dir Cost For Interpgm/Interfnd	24,619	33,393	8,774
58xx	Other Exp Of Districtwide Ops	35,530	35,530	-
59xx	Communications	9,027	9,027	-
61xx	Sites and Improvement of Sites	36,542	36,542	-
62xx	New Buildings &Improv Of Bldgs	25,490	25,490	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	352,506	352,506	-
TOTAL EXPENDITURES		<u>\$ 7,405,068</u>	<u>\$ 7,405,068</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (206,680)</u>	<u>\$ (206,680)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 206,680	\$ 206,680	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 267,033</u>	<u>\$ 267,033</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 267,033</u>	<u>\$ 267,033</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 267,033	\$ 267,033	-
9780	Assigned Amount			-
				-
TOTAL RESERVES		<u>\$ 267,033</u>	<u>\$ 267,033</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
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FUND 13 - CAFETERIA		February, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx	Federal Revenue	\$ 15,990,504	\$ 15,990,504	\$ -
85xx	Other State Revenue	1,200,000	1,200,000	-
86xx	Other Local Revenues	8,219,289	8,261,376	42,087
TOTAL REVENUE		<u>\$ 25,409,793</u>	<u>\$ 25,451,880</u>	<u>\$ 42,087</u>
22xx	Classified Support Salary	\$ 7,709,606	\$ 7,710,147	\$ 541
23xx	Class Supv & Admin Salaries	876,802	876,802	-
24xx	Clerical Technical & Ofc Salary	248,704	248,704	-
32xx	PERS	1,193,186	1,193,186	-
33xx	OASDHI/Medicare	605,240	605,283	43
34xx	Health & Welfare	2,105,887	2,105,887	-
35xx	Unemployment	4,420	4,420	-
36xx	Worker's Compensation	222,294	222,309	15
37xx	EGBERT Contribution	393,229	393,234	5
39xx	Life Insurance	43,191	43,191	-
43xx	Materials & Supplies	1,720,510	1,720,510	-
44xx	Non-Capitalized Equipment	153,613	153,613	-
47xx	Food Service Supplies	9,383,396	9,434,879	51,483
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	(20,435)	(70,435)	(50,000)
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	-	40,000	40,000
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	1,378,326	1,378,326	-
TOTAL EXPENDITURES		<u>\$ 26,876,798</u>	<u>\$ 26,918,885</u>	<u>\$ 42,087</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (1,467,005)</u>	<u>\$ (1,467,005)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (1,067,005)</u>	<u>\$ (1,067,005)</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 6,359,637</u>	<u>\$ 6,359,637</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 5,292,632</u>	<u>\$ 5,292,632</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 12,135	\$ 12,135	\$ -
9712	Stores	991,393	991,393	-
9713	Prepaid Expenditures	-	-	-
9740	Restricted	4,133,867	4,133,867	-
9780	Assigned Amount	155,237	155,237	-
9789	Reserve for Economic Uncertainties	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		<u>\$ 5,292,632</u>	<u>\$ 5,292,632</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
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FUND 14 - DEFERRED MAINTENANCE		February, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
85xx	Other State Revenue	\$ -	\$ -	\$ -
86xx	Other Local Revenues	4,645	4,645	-
TOTAL REVENUE		<u>\$ 4,645</u>	<u>\$ 4,645</u>	<u>\$ -</u>
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	42,395	37,750	(4,645)
57xx	Dir Cost For Interpgm/Interfnd	-	-	-
58xx	Other Exp of Districtwide Ops	-	-	-
61xx	Land Improvement	7,250	7,250	-
62xx	New Buildings & Improv of Buildings	297,589	302,234	4,645
65xx	Equipment Replacement	-	-	-
TOTAL EXPENDITURES		<u>\$ 350,579</u>	<u>\$ 350,579</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (345,934)</u>	<u>\$ (345,934)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (345,934)</u>	<u>\$ (345,934)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE		<u>\$ 345,935</u>	<u>\$ 345,935</u>	<u>\$ -</u>
9791 ENDING BALANCE		<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9780	Assigned Amount	\$ 1	\$ 1	\$ -
9789	Reserve for Economic Uncertainties			-
TOTAL RESERVES		<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
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2018/19 FISCAL YEAR MARCH, 2019 BUDGET REVISION SUMMARY June 11, 2019
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FUND 21 - BUILDING FUND	February, 2019 PROPOSED	PROPOSED	CHANGE
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues	3,860	599,253	595,393
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ 3,860</u>	<u>\$ 599,253</u>	<u>\$ 595,393</u>
22xx Classified Support Salary	\$ -	\$ -	\$ -
32xx PERS	-	-	-
33xx OASDHI/Medicare	-	-	-
35xx Unemployment	-	-	-
36xx Worker's Compensation	-	-	-
37xx EGBERT Contribution	-	-	-
54xx Insurance	-	565,126	565,126
56xx Rentals, Repairs & Leases	10,193	10,193	-
57xx Dir Cost For Interpgm/Interfnd	4,390	4,390	-
58xx Other Exp of Districtwide Ops	1,600	343,600	342,000
61xx Sites and Improvement of Sites	2,911,072	9,853,455	6,942,383
62xx New Buildings &Improv Of Bldgs	28,007,521	125,698,477	97,690,956
64xx New Equipment	980,485	1,840,485	860,000
TOTAL EXPENDITURES	<u>\$ 31,915,261</u>	<u>\$ 138,315,726</u>	<u>\$ 106,400,465</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (31,911,401)</u>	<u>\$ (137,716,473)</u>	<u>\$ (105,805,072)</u>
89xx Other Financing Sources	\$ -	\$ 121,565,126	\$ 121,565,126
76xx Interfund Transfers Out	-	7,000,000	7,000,000
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (31,911,401)</u>	<u>\$ (23,151,347)</u>	<u>\$ 8,760,054</u>
9791 BEGINNING BALANCE	<u>\$ 33,178,853</u>	<u>\$ 33,178,853</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 1,267,452</u>	<u>\$ 10,027,506</u>	<u>\$ 8,760,054</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,267,452	\$ 10,027,506	\$ 8,760,054
			-
			-
			-
TOTAL RESERVES	<u>\$ 1,267,452</u>	<u>\$ 10,027,506</u>	<u>\$ 8,760,054</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
MARCH, 2019 BUDGET REVISION SUMMARY
June 11, 2019

FUND 35 - STATE SCHOOL FACILITIES	February, 2019 PROPOSED	PROPOSED	CHANGE
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues	524	524	-
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 524	\$ 524	\$ -
43xx Materials & Supplies	\$ -	\$ -	\$ -
44xx Non-Capitalized Equipment	-	-	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	-	-
61xx Sites And Improvement Of Sites	1,226,047	1,226,047	-
62xx New Buildings &Improv Of Bldgs	7,923,911	14,923,911	7,000,000
64xx New Equipment	120,000	120,000	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 9,269,958	\$ 16,269,958	\$ 7,000,000
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (9,269,434)	\$ (16,269,434)	\$ (7,000,000)
89xx Other Financing Sources	\$ 7,025,000	\$ 26,525,000	\$ 19,500,000
76xx Interfund Transfers Out	2,547	2,547	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (2,246,981)	\$ 10,253,019	\$ 12,500,000
9791 BEGINNING BALANCE	\$ 2,436,319	\$ 2,436,319	\$ -
9791 ENDING BALANCE	\$ 189,338	\$ 12,689,338	\$ 12,500,000
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 189,338	\$ 12,689,338	\$ 12,500,000
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	\$ 189,338	\$ 12,689,338	\$ 12,500,000

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
MARCH, 2019 BUDGET REVISION SUMMARY
June 11, 2019

FUND 47 - ACQUISITION & CONSTRUCTION	February, 2019 PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 267	\$ 267	\$ -
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 267	\$ 267	\$ -
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		112,000	112,000
59xx Communications			-
61xx Sites and Improvement of Sites	94,711	94,711	-
62xx New Buildings & Improvement of Buildings	779,194	779,194	-
64xx New Equipment			-
65xx Equipment Replacement			-
72xx Other Transfers Out			-
TOTAL EXPENDITURES	\$ 873,905	\$ 985,905	\$ 112,000
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (873,638)	\$ (985,638)	\$ (112,000)
89xx Other Financing Sources	\$ -	\$ 12,612,000	\$ 12,612,000
76xx Interfund Transfers Out	-	12,500,000	12,500,000
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (873,638)	\$ (873,638)	\$ -
9791 BEGINNING BALANCE	\$ 873,638	\$ 873,638	\$ -
9791 ENDING BALANCE	\$ -	\$ -	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ -	\$ -	\$ -
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	\$ -	\$ -	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR MARCH, 2019 BUDGET REVISION SUMMARY June 11, 2019
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FUND 51 - BOND INTEREST AND REDEMPTION FUND	February, 2019	PROPOSED	CHANGE
	APPROVED		
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues	121,922	121,922	-
87xx Other Local Revenues	12,791,607	12,791,607	-
TOTAL REVENUE	\$ 12,913,529	\$ 12,913,529	\$ -
44xx Non-Capitalized Equipment	\$ -	\$ -	\$ -
62xx New Buildings & Improv Of Bldgs	-	-	-
74xx Debt Service	13,165,081	13,165,081	-
TOTAL EXPENDITURES	\$ 13,165,081	\$ 13,165,081	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (251,552)	\$ (251,552)	\$ -
89xx Other Financing Sources	\$ -	\$ 700,041	\$ 700,041
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (251,552)	\$ 448,489	\$ 700,041
9791 BEGINNING BALANCE	\$ 12,107,343	\$ 12,107,343	\$ -
9791 ENDING BALANCE	\$ 11,855,791	\$ 12,555,832	\$ 700,041
COMPONENTS OF ENDING BALANCE			
9790 Undesignated	\$ 11,855,791	\$ 12,555,832	\$ 700,041
			-
			-
			-
TOTAL RESERVES	\$ 11,855,791	\$ 12,555,832	\$ 700,041

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
APRIL, 2019 - BUDGET TRANSFER DETAIL
June 11, 2019

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>General Fund - Unrestricted Programs</u>				
2200	0000	Regular Education (9-12)	\$0	Realign existing funds.
2280	0000	Summer School/Extended Learning (9-12)	\$0	Realign existing funds.
2345	0000	Online Learning	\$0	Realign existing funds.
4230	0000	High School Graduation	(\$49,437)	Reduce parking fee site reimbursement.
4335	0000	Behavior/Mental Health Services	\$0	Realign existing funds.
4370	0000	Police Services	\$0	Realign existing funds.
5222	0000	LCFF State Revenues & Transfers	(\$5,958)	Declare additional indirect credits
5285	0000	Budget	\$0	Realign existing funds.
5515	0000	Telecommunications - Credits	\$0	Realign existing funds.
5659	0000	Duplicating Services - Credit	\$0	Realign existing funds.
5690	0000	Transportation - Field Trips	\$0	Realign existing funds.
7430	0000	Education Equity/Exp Learning	\$0	Realign existing funds.
7505	0000	Automated External Defibrillators Program	\$0	Realign existing funds.
2200	0012	Advanced Placement	\$44,918	Increase budget to reflect student test fees.
Net Change to Expenditures/Interfund Transfers Out			(\$10,477)	
<u>General Fund - Federal Programs</u>				
3711	3315	Special Education: IDEA Preschool	\$10,067	Increase budget in accordance with award.
4030	3327	Special Education: Mental Health Services	\$0	Realign existing funds.
4030	3410	Workability II, Transition Partnership	\$12,350	Increase budget in accordance with award.
4900	4124	NCLB: Title IV, Part B, 21st CCLC	\$0	Realign existing funds.
4030	5640	Medi-Cal Billing Option	\$0	Realign existing funds.
4350	5824	Project AWARE - YMHFA	\$0	Realign existing funds.
4900	5855	Program Improvement - General	\$0	Realign existing funds.
4900	5858	Afterschool Twilight - Site	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$22,417	
<u>General Fund - State Programs</u>				
4900	6011	Afterschool Kids Code Pilot	\$0	Realign existing funds.
4335	6512	Special Education: Mental Health Services	\$0	Realign existing funds.
4030	6520	Special Education: Project Workability I	\$5,993	Increase budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			\$5,993	
<u>General Fund - Local Programs</u>				
4020	9305	Miscellaneous Site Donations (<\$1000)	\$337	Increase budget to reflect additional donations.
4350	9339	Foster Youth Donation	\$1,000	Increase budget to reflect additional donations.
4020	9361	Snap Raise COHS	\$4,900	Establish budget to reflect donations.
4020	9375	International Baccalaureate Donations-LCHS	\$608	Increase budget to reflect additional donations.
4040	9424	Math Generation CCSS	\$0	Realign existing funds.
4350	9458	Project STARTS - Kaiser	\$0	Realign existing funds.
4350	9465	CDSS - Refugee School Impact Project	\$5,056	Increase budget in accordance with amended award.
4020	9593	Teacher of the Year	(\$1,500)	Decrease budget to reflect actual carryover.
5260	9635	Fire @ Rutter MS; DOL 4/6/17	\$1,513	Increase budge to reflect estimate of damage.
Net Change to Expenditures/Interfund Transfers Out			\$11,914	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
APRIL, 2019 - BUDGET TRANSFER DETAIL
June 11, 2019

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>Fund 09 - Charter School</u>				
2810	0000	Charter School-District	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
<u>Fund 11 - Adult Education</u>				
4280	0391	Adult Education - CalWORKS	\$44,327	Increase budget in accordance with amended award.
4280	3905	AE: Adult Basic Education and ESL	\$0	Realign existing funds.
4280	3913	AE: Adult Secondary Education	\$0	Realign existing funds.
4280	3940	AE: Institutionalized Adults	\$19,600	Increase budget in accordance with amended award.
4280	5812	SETA - One Stop Out of School	\$4,259	Increase budget in accordance with amended award.
4280	5813	Correctional Vocational Ed-RCCC (Auto)	\$97,696	Establish budget in accordance with award.
2930	6015	Adults In Correctional Facilities	\$0	Realign existing funds.
4280	6391	Adult Education Block Grant	(\$37,559)	Decrease budget in accordance with amended award.
2910	9264	Adult Education - All Other	(\$6,768)	Decrease budget in accordance with amended award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$121,555</u>	
<u>Fund 12 - Child Development</u>				
4115	5210	Head Start	\$0	Realign existing funds.
4115	7827	QRIS Block Grant Supplemental	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
<u>Fund 13 - Food Services</u>				
5628	0000	Catering	\$0	Realign existing funds.
5610	5310	Child Nutrition: School Programs	\$0	Realign existing funds.
5610	9439	St. Peters Lutheran FNS	\$1,205	Increase budget to reflect revised award amount.
5610	9444	Gerber Jr/Sr High School Meals	\$185	Increase budget to reflect revised award amount.
5610	9472	SIA Tech Charter Schools Meals	\$722	Increase budget to reflect revised award amount.
Net Change to Expenditures/Interfund Transfers Out			<u>\$2,112</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR APRIL, 2019 BUDGET REVISION SUMMARY June 11, 2019
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FUND 01 - ALL		March, 2019 PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 719,516,349	\$ 722,585,703	\$ 3,069,354
1xxx	Certificated Salaries	\$ 327,417,311	\$ 327,450,715	\$ 33,404
2xxx	Classified Salaries	102,995,249	103,084,071	88,822
3xxx	Employee Benefits	201,436,693	201,407,120	(29,573)
4xxx	Books & Supplies	41,984,228	41,867,394	(116,834)
5xxx	Services, Other Operating Expenses	54,888,858	54,986,322	97,464
6xxx	Capital Outlay	7,294,155	7,294,155	-
71xx	Tuition	3,064,992	3,064,992	-
72xx	Other Outgo	434,317	384,880	(49,437)
73xx	Direct Support/Indirect Costs	(1,992,803)	(1,986,802)	6,001
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 738,023,000	\$ 738,052,847	\$ 29,847
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (18,506,651)	\$ (15,467,144)	\$ 3,039,507
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (19,113,331)	\$ (16,073,824)	\$ 3,039,507
9791	BEGINNING BALANCE	\$ 115,099,030	\$ 115,099,030	\$ -
9791	ENDING BALANCE	\$ 95,985,699	\$ 99,025,206	\$ 3,039,507
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 672,116	\$ 672,116	\$ -
9740	Restricted Reserve	26,733,016	29,772,141	3,039,125
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Funding Priorities	44,837,275	44,837,657	382
	Reserve for ROP/ CTE	528,021	528,021	-
	Reserve for Instructional Materials	6,467,703	6,467,703	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbinger Training (8 hours)	1,947,568	1,947,568	-
9789	Reserve for Economic Uncertainties (2%)	14,800,000	14,800,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 95,985,699	\$ 99,025,206	\$ 3,039,507

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
APRIL, 2019 BUDGET REVISION SUMMARY
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FUND 01 - UNRESTRICTED		March, 2019 PROPOSED	PROPOSED	CHANGE
80xx	LCFF Revenue Sources	\$ 565,545,096	\$ 565,545,096	\$ -
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	23,092,597	23,092,597	-
86xx	Other Local Revenues	3,317,877	3,307,782	(10,095)
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 591,955,570	\$ 591,945,475	\$ (10,095)
11xx	Teacher Salaries	\$ 229,677,841	\$ 229,688,905	\$ 11,064
12xx	Certif Pupil Support Salaries	10,792,090	10,792,459	369
13xx	Certif Superv & Admin Salaries	22,369,577	22,368,337	(1,240)
19xx	Other Certificated Salaries	5,541,194	5,543,483	2,289
21xx	Classified Instructional Salaries	3,614,797	3,616,834	2,037
22xx	Classified Support Salary	27,661,283	27,710,318	49,035
23xx	Class Supv & Admin Salaries	4,625,988	4,625,988	-
24xx	Clerical Technical & Ofc Salary	25,733,890	25,709,061	(24,829)
29xx	Other Classified Salaries	1,536,820	1,536,820	-
31xx	STRS	43,504,525	43,505,727	1,202
32xx	PERS	10,341,336	10,342,412	1,076
33xx	OASDHI/Medicare	8,467,182	8,468,872	1,690
34xx	Health & Welfare	46,693,493	46,678,519	(14,974)
35xx	Unemployment	168,778	168,796	18
36xx	Worker's Compensation	8,273,088	8,273,601	513
37xx	EGBERT Contribution	14,100,184	14,100,634	450
38xx	PERS Reduction			-
39xx	Life Insurance	793,590	793,904	314
41xx	Textbooks	2,798,750	2,798,750	-
42xx	Books/Reference Materials	876,533	882,533	6,000
43xx	Materials & Supplies	15,533,639	15,559,370	25,731
44xx	Non-Capitalized Equipment	4,282,846	4,276,668	(6,178)
47xx	Food			-
51xx	Sub-agreements for Services	2,516,795	2,506,795	(10,000)
52xx	Travel And Conference	1,048,412	1,091,412	43,000
53xx	Dues And Membership	130,493	130,493	-
54xx	Insurance	2,787,845	2,787,845	-
55xx	Utilities And Housekping Serv	10,298,721	10,298,721	-
56xx	Rentals, Repairs & Leases	2,168,780	2,169,380	600
57xx	Dir Cost For Interpgm/Interfnd	(6,265,202)	(6,283,610)	(18,408)
58xx	Other Exp Of Districtwide Ops	11,873,152	11,848,311	(24,841)
59xx	Communications	1,740,781	1,740,781	-
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	3,945,852	3,945,852	-
65xx	Equipment Replacement	1,020,045	1,020,045	-
71xx	Payments to County Offices	519,778	519,778	-
72xx	Other Transfers Out	399,437	350,000	(49,437)
73xx	Direct Support/Indirect Costs	(11,868,132)	(11,874,090)	(5,958)
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 508,204,181	\$ 508,193,704	\$ (10,477)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 83,751,389	\$ 83,751,771	\$ 382
89xx	Other Financing Sources	\$ (104,099,989)	(104,099,989)	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (20,955,280)	\$ (20,954,898)	\$ 382
9791	BEGINNING BALANCE	\$ 90,207,963	\$ 90,207,963	\$ -
9791	ENDING BALANCE	\$ 69,252,683	\$ 69,253,065	\$ 382
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	532,116	532,116	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned			-
	Reserve for Funding Priorities	44,837,275	44,837,657	382
	Reserve for ROP/ CTE	528,021	528,021	-
	Reserve for Instructional Materials	6,467,703	6,467,703	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbing Training (8 hours)	1,947,568	1,947,568	-
9789	Reserve for Economic Uncertainties (2%)	14,800,000	14,800,000	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 69,252,683	\$ 69,253,065	\$ 382

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
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FUND 01 - FEDERAL		March, 2019 PROPOSED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 10,730,781	\$ 10,740,848	\$ 10,067
82xx	Federal Revenue	30,791,326	30,803,676	12,350
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 41,522,107	\$ 41,544,524	\$ 22,417
11xx	Teacher Salaries	\$ 7,210,976	\$ 7,228,939	\$ 17,963
12xx	Certif Pupil Support Salaries	1,583,488	1,540,631	(42,857)
13xx	Certif Superv & Admin Salaries	658,446	672,535	14,089
19xx	Other Certificated Salaries	3,218,164	3,217,803	(361)
21xx	Classified Instructional Salaries	1,663,024	1,615,697	(47,327)
22xx	Classified Support Salary	1,083,377	1,133,630	50,253
23xx	Class Supv & Admin Salaries			-
24xx	Clerical Technical & Ofc Salary	1,329,992	1,337,290	7,298
29xx	Other Classified Salaries	23,080	23,080	-
31xx	STRS	2,070,613	2,068,793	(1,820)
32xx	PERS	722,708	713,307	(9,401)
33xx	OASDHI/Medicare	497,003	497,531	528
34xx	Health & Welfare	2,174,268	2,164,409	(9,859)
35xx	Unemployment	8,396	8,395	(1)
36xx	Worker's Compensation	453,788	452,714	(1,074)
37xx	EGBERT Contribution	556,307	554,148	(2,159)
38xx	PERS Reduction			-
39xx	Life Insurance	18,846	18,767	(79)
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	395,502	407,996	12,494
43xx	Materials & Supplies	4,537,386	4,522,952	(14,434)
44xx	Non-Capitalized Equipment	1,139,368	1,144,091	4,723
47xx	Food			-
51xx	Sub-agreements for Services	7,750,051	7,746,780	(3,271)
52xx	Travel And Conference	999,747	1,032,663	32,916
53xx	Dues and Memberships	10,048	10,048	-
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	121,417	121,417	-
57xx	Dir Cost For Interpgm/Interfnd	664,264	666,837	2,573
58xx	Other Exp Of Districtwide Ops	1,270,092	1,281,721	11,629
59xx	Communications	13,488	13,488	-
61xx	Sites & Improvement of Sites			-
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	29,785	29,785	-
65xx	Equipment Replacement			-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	34,880	34,880	-
73xx	Direct Support/Indirect Costs	1,833,798	1,834,392	594
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 42,125,907	\$ 42,148,324	\$ 22,417
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (603,800)	\$ (603,800)	\$ -
89xx	Other Financing Sources	\$ 556,430	\$ 556,430	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (47,370)	\$ (47,370)	\$ -
9791	BEGINNING BALANCE	\$ 1,036,560	\$ 1,036,560	\$ -
9791	ENDING BALANCE	\$ 989,190	\$ 989,190	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	989,190	989,190	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 989,190	\$ 989,190	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
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FUND 01 - STATE		March, 2019 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
83xx	Other State Revenue	35,073,469	35,073,469	-
85xx	Other State Revenue	44,058,708	47,103,826	3,045,118
86xx	Other Local Revenues	-	-	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 79,132,177	\$ 82,177,295	\$ 3,045,118
11xx	Teacher Salaries	\$ 28,250,610	\$ 28,342,770	\$ 92,160
12xx	Certif Pupil Support Salaries	11,764,577	11,764,577	-
13xx	Certif Superv & Admin Salaries	565,054	565,054	-
19xx	Other Certificated Salaries	4,777,852	4,743,835	(34,017)
21xx	Classified Instructional Salaries	23,577,915	23,610,116	32,201
22xx	Classified Support Salary	4,355,510	4,357,376	1,866
23xx	Class Supv & Admin Salaries	4,901	4,901	-
24xx	Clerical Technical & Ofc Salary	837,898	843,586	5,688
29xx	Other Classified Salaries	105,031	117,631	12,600
31xx	STRS	31,305,574	31,315,417	9,843
32xx	PERS	5,163,080	5,164,444	1,364
33xx	OASDHI/Medicare	2,866,486	2,871,368	4,882
34xx	Health & Welfare	13,985,559	13,975,562	(9,997)
35xx	Unemployment	35,920	35,976	56
36xx	Worker's Compensation	1,871,040	1,873,011	1,971
37xx	EGBERT Contribution	3,367,940	3,369,792	1,852
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	335,053	335,051	(2)
41xx	Textbooks	3,322,836	3,322,836	-
42xx	Books/Reference Materials	217,492	217,952	460
43xx	Materials & Supplies	2,666,263	2,463,815	(202,448)
44xx	Non-Capitalized Equipment	2,221,841	2,272,409	50,568
47xx	Food	-	-	-
51xx	Sub-agreements for Services	8,576,663	8,580,663	4,000
52xx	Travel And Conference	276,487	280,942	4,455
53xx	Dues And Membership	1,250	1,250	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	88	88	-
56xx	Rentals, Repairs & Leases	66,553	66,553	-
57xx	Dir Cost For Interpgm/Interfnd	292,043	308,347	16,304
58xx	Other Exp Of Districtwide Ops	1,011,435	1,012,805	1,370
59xx	Communications	17,973	17,723	(250)
61xx	Sites & Improvement of Sites	10,000	10,000	-
62xx	New Buildings & Improv Of Bldgs	463,718	463,718	-
64xx	New Equipment	59,012	59,012	-
65xx	Equipment Replacement	-	-	-
71xx	Tuition	2,491,609	2,491,609	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	7,227,831	7,238,898	11,067
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 162,093,094	\$ 162,099,087	\$ 5,993
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (82,960,917)	\$ (79,921,792)	\$ 3,039,125
89xx	Other Financing Sources	\$ 82,188,737	\$ 82,188,737	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (772,180)	\$ 2,266,945	\$ 3,039,125
9791	BEGINNING BALANCE	\$ 11,690,914	\$ 11,690,914	\$ -
9791	ENDING BALANCE	\$ 10,918,734	\$ 13,957,859	\$ 3,039,125
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	10,918,734	13,957,859	3,039,125
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 10,918,734	\$ 13,957,859	\$ 3,039,125

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
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FUND 01 - LOCAL		March, 2019 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue			-
85xx	Other State Revenue	500	500	-
86xx	Other Local Revenues	6,905,995	6,917,909	11,914
TOTAL REVENUE		<u>\$ 6,906,495</u>	<u>\$ 6,918,409</u>	<u>\$ 11,914</u>
11xx	Teacher Salaries	\$ 404,928	\$ 378,873	\$ (26,055)
12xx	Certif Pupil Support Salaries	163,313	163,313	-
13xx	Certif Superv & Admin Salaries	124,258	124,258	-
19xx	Other Certificated Salaries	314,943	314,943	-
21xx	Classified Instructional Salaries	6,307	6,307	-
22xx	Classified Support Salary	5,431,899	5,431,899	-
23xx	Class Supv & Admin Salaries	845,312	845,312	-
24xx	Clerical Technical & Ofc Salary	533,585	533,585	-
29xx	Other Classified Salaries	24,640	24,640	-
31xx	STRS	161,998	157,755	(4,243)
32xx	PERS	1,174,013	1,174,013	-
33xx	OASDHI/Medicare	528,746	528,368	(378)
34xx	Health & Welfare	1,323,904	1,323,904	-
35xx	Unemployment	3,923	3,910	(13)
36xx	Worker's Compensation	200,143	199,333	(810)
37xx	EGBERT Contribution	250,314	249,792	(522)
38xx	PERS Reduction			-
39xx	Life Insurance	18,895	18,895	-
41xx	Textbooks			-
42xx	Books/Reference Materials	41,495	41,495	-
43xx	Materials & Supplies	3,652,491	3,658,741	6,250
44xx	Non-Capitalized Equipment	287,986	287,986	-
47xx	Food	9,800	9,800	-
51xx	Sub-agreements for Services	230,779	230,779	-
52xx	Travel And Conference	94,573	131,352	36,779
53xx	Dues And Membership	780	780	-
54xx	Insurance			-
55xx	Utilities And Housekeeping Serv	169,739	169,739	-
56xx	Rentals, Repairs & Leases	1,404,290	1,404,290	-
57xx	Dir Cost for Interpgm/Interfnd	5,205,634	5,205,634	-
58xx	Other Exp Of Districtwide Ops	388,311	388,919	608
59xx	Communications	23,376	23,376	-
61xx	Sites and Improvement of Sites			-
62xx	New Buildings & Improv Of Bldgs	628,222	628,222	-
64xx	New Equipment	718,217	718,217	-
65xx	Equipment Replacement	419,304	419,304	-
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	813,700	813,998	298
TOTAL EXPENDITURES		<u>\$ 25,599,818</u>	<u>\$ 25,611,732</u>	<u>\$ 11,914</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (18,693,323)</u>	<u>\$ (18,693,323)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 21,354,822	\$ 21,354,822	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 2,661,499</u>	<u>\$ 2,661,499</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 12,163,593</u>	<u>\$ 12,163,593</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 14,825,092</u>	<u>\$ 14,825,092</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 14,825,092	\$ 14,825,092	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		<u>\$ 14,825,092</u>	<u>\$ 14,825,092</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
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FUND 09 - CHARTER SCHOOL		March, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx	LCFF Sources	\$ 2,431,162	\$ 2,431,162	\$ -
82xx	Federal Revenue	-	-	-
84xx	Other State Revenue	-	-	-
85xx	Other State Revenue	263,476	263,476	-
86xx	Other Local Revenues	11,021	11,021	-
TOTAL REVENUE		<u>\$ 2,705,659</u>	<u>\$ 2,705,659</u>	<u>\$ -</u>
11xx	Teacher Salaries	\$ 951,660	\$ 951,660	\$ -
12xx	Certf Pupil Support Salaries	83,932	83,932	-
13xx	Certf Superv & Admin Salaries	210,251	210,251	-
19xx	Other Certificated Salaries	-	-	-
21xx	Classified Instructional Salaries	16,855	16,855	-
22xx	Classified Support Salary	68,749	68,749	-
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	92,112	92,112	-
29xx	Other Classified Salaries	7,000	7,000	-
31xx	STRS	299,913	299,913	-
32xx	PERS	29,390	29,390	-
33xx	OASDHI/Medicare	32,196	32,196	-
34xx	Health & Welfare	237,354	237,354	-
35xx	Unemployment	715	715	-
36xx	Worker's Compensation	39,342	39,342	-
37xx	EGBERT Contribution	23,276	23,276	-
39xx	Life Insurance	881	881	-
41xx	Textbooks	53,897	53,897	-
42xx	Books/Reference Materials	34,255	53,049	18,794
43xx	Materials & Supplies	131,939	111,939	(20,000)
44xx	Non-Capitalized Equipment	5,952	5,952	-
52xx	Travel And Conference	14,476	14,476	-
53xx	Dues And Membership	3,080	3,080	-
56xx	Rentals, Repairs & Leases	16,123	17,329	1,206
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	52,786	52,786	-
TOTAL EXPENDITURES		<u>\$ 2,499,171</u>	<u>\$ 2,499,171</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ 206,488</u>	<u>\$ 206,488</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 206,488</u>	<u>\$ 206,488</u>	<u>\$ -</u>
9791 BEGINNING BALANCE		<u>\$ 4,058,398</u>	<u>\$ 4,058,398</u>	<u>\$ -</u>
9791 ENDING BALANCE		<u>\$ 4,264,886</u>	<u>\$ 4,264,886</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9780	Assigned Amount	\$ 4,264,886	\$ 4,264,886	-
9770	Designated for Economic Uncertainties			-
TOTAL RESERVES		<u>\$ 4,264,886</u>	<u>\$ 4,264,886</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
APRIL, 2019 BUDGET REVISION SUMMARY
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FUND 11 - ADULT EDUCATION		March, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx	LCFF Sources	\$ 388,765	\$ 388,765	\$ -
82xx	Federal Revenue	1,691,977	1,813,532	121,555
83xx	Other State Revenue	658,022	658,022	-
85xx	Other State Revenue	2,120,303	2,120,303	-
86xx	Other Local Revenues	1,131,337	1,131,337	-
TOTAL REVENUE		<u>\$ 5,990,404</u>	<u>\$ 6,111,959</u>	<u>\$ 121,555</u>
11xx	Teacher Salaries	\$ 1,305,899	\$ 1,374,271	\$ 68,372
13xx	Certf Superv & Admin Salaries	332,817	332,817	-
21xx	Classified Instructional Salaries	37,339	37,339	-
22xx	Classified Support Salary	749,559	722,754	(26,805)
24xx	Clerical Technical & Ofc Salary	503,184	541,896	38,712
29xx	Other Classified Salaries	51,832	55,662	3,830
31xx	STRS	374,091	385,683	11,592
32xx	PERS	229,967	230,583	616
33xx	OASDHI/Medicare	127,536	129,731	2,195
34xx	Health & Welfare	451,673	454,671	2,998
35xx	Unemployment	1,495	1,537	42
36xx	Worker's Compensation	81,960	83,923	1,963
37xx	EGBERT Contribution	103,297	106,382	3,085
39xx	Life Insurance	3,380	3,441	61
42xx	Books/Reference Materials	75,823	80,323	4,500
43xx	Materials & Supplies	701,330	681,017	(20,313)
44xx	Non-Capitalized Equipment	64,065	70,115	6,050
51xx	Sub-agreements for Services	145,257	145,257	-
52xx	Travel And Conference	60,984	58,484	(2,500)
53xx	Dues And Membership	3,645	3,645	-
55xx	Utilities And Housekping Serv	1,200	1,200	-
56xx	Rentals, Repairs & Leases	112,660	112,660	-
57xx	Dir Cost For Interpgm/Interfnd	7,055	6,251	(804)
58xx	Other Exp Of Districtwide Ops	368,648	399,042	30,394
59xx	Communications	22,980	22,980	-
62xx	New Buildings & Improv of Bldgs	-	-	-
64xx	New Equipment	-	-	-
71xx	Tuition	89,803	89,803	-
73xx	Direct Support/Indirect Costs	209,185	206,752	(2,433)
TOTAL EXPENDITURES		<u>\$ 6,216,664</u>	<u>\$ 6,338,219</u>	<u>\$ 121,555</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (226,260)</u>	<u>\$ (226,260)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (226,260)</u>	<u>\$ (226,260)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE		<u>\$ 2,606,144</u>	<u>\$ 2,606,144</u>	<u>\$ -</u>
9791 ENDING BALANCE		<u>\$ 2,379,884</u>	<u>\$ 2,379,884</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 1,307,527	\$ 1,307,527	-
9780	Assigned Amount	1,072,357	1,072,357	-
9789	Reserve for Economic Uncertainties			-
				-
TOTAL RESERVES		<u>\$ 2,379,884</u>	<u>\$ 2,379,884</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
APRIL, 2019 BUDGET REVISION SUMMARY
June 11, 2019

FUND 12 - CHILD DEVELOPMENT FUND		March, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx	Federal Revenue	\$ 3,990,754	\$ 3,990,754	\$ -
85xx	Other State Revenue	2,750,699	2,750,699	-
86xx	Other Local Revenues	456,935	456,935	-
TOTAL REVENUE		<u>\$ 7,198,388</u>	<u>\$ 7,198,388</u>	<u>\$ -</u>
11xx	Teacher Salaries	\$ 1,686,423	\$ 1,686,848	\$ 425
12xx	Certif Pupil Support Salaries	91,971	98,974	7,003
13xx	Certif Superv & Admin Salaries	-	-	-
19xx	Other Certificated Salaries	336,136	318,461	(17,675)
21xx	Classified Instructional Salaries	781,505	801,992	20,487
22xx	Classified Support Salaries	285,046	311,977	26,931
24xx	Clerical Technical & Ofc Salary	190,857	209,485	18,628
29xx	Other Classified Salaries	-	-	-
31xx	STRS	555,732	514,739	(40,993)
32xx	PERS	229,539	233,226	3,687
33xx	OASDHI/Medicare	128,966	128,396	(570)
34xx	Health & Welfare	651,206	599,613	(51,593)
35xx	Unemployment	1,687	1,678	(9)
36xx	Worker's Compensation	92,712	87,768	(4,944)
37xx	EGBERT Contribution	131,829	127,340	(4,489)
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	4,065	3,917	(148)
42xx	Books/Reference Materials	4,815	4,815	-
43xx	Materials & Supplies	457,082	503,910	46,828
44xx	Non-Capitalized Equipment	43,411	43,411	-
51xx	Sub-agreements for Services	1,154,016	1,154,016	-
52xx	Travel And Conference	64,610	64,610	-
53xx	Dues and Membership	2,500	2,500	-
54xx	Insurance	1,765	1,765	-
56xx	Rentals, Repairs & Leases	16,707	16,707	-
57xx	Dir Cost For Interpgm/Interfnd	33,393	33,393	-
58xx	Other Exp Of Districtwide Ops	35,530	35,530	-
59xx	Communications	9,027	9,027	-
61xx	Sites and Improvement of Sites	36,542	36,542	-
62xx	New Buildings &Improv Of Bldgs	25,490	25,490	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	352,506	348,938	(3,568)
TOTAL EXPENDITURES		<u>\$ 7,405,068</u>	<u>\$ 7,405,068</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (206,680)</u>	<u>\$ (206,680)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 206,680	\$ 206,680	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 267,033</u>	<u>\$ 267,033</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 267,033</u>	<u>\$ 267,033</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 267,033	\$ 267,033	-
9780	Assigned Amount			-
TOTAL RESERVES		<u>\$ 267,033</u>	<u>\$ 267,033</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
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FUND 13 - CAFETERIA		March, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx	Federal Revenue	\$ 15,990,504	\$ 15,990,504	\$ -
85xx	Other State Revenue	1,200,000	1,200,000	-
86xx	Other Local Revenues	8,261,376	8,263,488	2,112
TOTAL REVENUE		<u>\$ 25,451,880</u>	<u>\$ 25,453,992</u>	<u>\$ 2,112</u>
22xx	Classified Support Salary	\$ 7,710,147	\$ 7,710,672	\$ 525
23xx	Class Supv & Admin Salaries	876,802	876,802	-
24xx	Clerical Technical & Ofc Salary	248,704	248,704	-
32xx	PERS	1,193,186	1,193,186	-
33xx	OASDHI/Medicare	605,283	605,324	41
34xx	Health & Welfare	2,105,887	2,105,887	-
35xx	Unemployment	4,420	4,420	-
36xx	Worker's Compensation	222,309	222,324	15
37xx	EGBERT Contribution	393,234	393,239	5
39xx	Life Insurance	43,191	43,191	-
43xx	Materials & Supplies	1,720,510	1,720,510	-
44xx	Non-Capitalized Equipment	153,613	153,613	-
47xx	Food Service Supplies	9,434,879	9,437,670	2,791
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	(70,435)	(71,700)	(1,265)
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	40,000	40,000	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	1,378,326	1,378,326	-
TOTAL EXPENDITURES		<u>\$ 26,918,885</u>	<u>\$ 26,920,997</u>	<u>\$ 2,112</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (1,467,005)</u>	<u>\$ (1,467,005)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (1,067,005)</u>	<u>\$ (1,067,005)</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 6,359,637</u>	<u>\$ 6,359,637</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 5,292,632</u>	<u>\$ 5,292,632</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 12,135	\$ 12,135	\$ -
9712	Stores	991,393	991,393	-
9713	Prepaid Expenditures	-	-	-
9740	Restricted	4,133,867	4,133,867	-
9780	Assigned Amount	155,237	155,237	-
9789	Reserve for Economic Uncertainties	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		<u>\$ 5,292,632</u>	<u>\$ 5,292,632</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR APRIL, 2019 BUDGET REVISION SUMMARY June 11, 2019
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FUND 21 - BUILDING FUND	March, 2019 PROPOSED	PROPOSED	CHANGE
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues	599,253	599,875	622
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ 599,253</u>	<u>\$ 599,875</u>	<u>\$ 622</u>
22xx Classified Support Salary	\$ -	\$ -	\$ -
32xx PERS	-	-	-
33xx OASDHI/Medicare	-	-	-
35xx Unemployment	-	-	-
36xx Worker's Compensation	-	-	-
37xx EGBERT Contribution	-	-	-
54xx Insurance	565,126	565,126	-
56xx Rentals, Repairs & Leases	10,193	10,193	-
57xx Dir Cost For Interpgm/Interfnd	4,390	4,990	600
58xx Other Exp of Districtwide Ops	343,600	343,600	-
61xx Sites and Improvement of Sites	9,853,455	9,851,346	(2,109)
62xx New Buildings &Improv Of Bldgs	125,698,477	132,861,271	7,162,794
64xx New Equipment	1,840,485	2,065,485	225,000
TOTAL EXPENDITURES	<u>\$ 138,315,726</u>	<u>\$ 145,702,011</u>	<u>\$ 7,386,285</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (137,716,473)</u>	<u>\$ (145,102,136)</u>	<u>\$ (7,385,663)</u>
89xx Other Financing Sources	\$ 121,565,126	\$ 121,565,126	\$ -
76xx Interfund Transfers Out	7,000,000	7,000,000	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (23,151,347)</u>	<u>\$ (30,537,010)</u>	<u>\$ (7,385,663)</u>
9791 BEGINNING BALANCE	<u>\$ 33,178,853</u>	<u>\$ 33,178,853</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 10,027,506</u>	<u>\$ 2,641,843</u>	<u>\$ (7,385,663)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 10,027,506	\$ 2,641,843	\$ (7,385,663)
			-
			-
			-
TOTAL RESERVES	<u>\$ 10,027,506</u>	<u>\$ 2,641,843</u>	<u>\$ (7,385,663)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
APRIL, 2019 BUDGET REVISION SUMMARY
June 11, 2019

FUND 25 - CAPITAL FACILITIES ACCOUNT		March, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx	Other Local Revenues	\$ 9,000,000	\$ 9,000,000	\$ -
TOTAL REVENUE		<u>\$ 9,000,000</u>	<u>\$ 9,000,000</u>	<u>\$ -</u>
22xx	Classified Support Salaries	\$ -	\$ -	\$ -
23xx	Class Supv & Admin Salaries	156,444	156,444	-
24xx	Clerical Technical & Ofc Salary	146,394	146,394	-
32xx	PERS	54,700	54,700	-
33xx	OASDHI/Medicare	23,167	23,167	-
34xx	Health & Welfare	54,282	54,282	-
35xx	Unemployment	151	151	-
36xx	Worker's Compensation	8,329	8,329	-
37xx	EGBERT Contribution	9,562	9,562	-
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	574	574	-
43xx	Materials & Supplies	7,000	7,000	-
44xx	Non-Capitalized Equipment	38,000	53,000	15,000
52xx	Travel And Conference	40,000	40,000	-
55xx	Utilities And Housekping Serv	-	-	-
56xx	Rentals, Repairs & Leases	83,106	83,106	-
57xx	Dir Cost For Interpgm/Interfnd	5,000	5,000	-
58xx	Other Exp Of Districtwide Ops	35,000	35,000	-
61xx	Sites and Improvement of Sites	234,500	234,500	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	100,000	85,000	(15,000)
65xx	Replacement Equipment	-	-	-
TOTAL EXPENDITURES		<u>\$ 996,209</u>	<u>\$ 996,209</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ 8,003,791</u>	<u>\$ 8,003,791</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 2,547	\$ 2,547	\$ -
76xx	Interfund Transfers Out	7,025,000	7,025,000	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 981,338</u>	<u>\$ 981,338</u>	<u>\$ -</u>
9791 BEGINNING BALANCE		<u>\$ 31,836,159</u>	<u>\$ 31,836,159</u>	<u>\$ -</u>
9791 ENDING BALANCE		<u>\$ 32,817,497</u>	<u>\$ 32,817,497</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 32,817,497	\$ 32,817,497	\$ -
9789	Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES		<u>\$ 32,817,497</u>	<u>\$ 32,817,497</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
APRIL, 2019 BUDGET REVISION SUMMARY
June 11, 2019

FUND 35 - STATE SCHOOL FACILITIES	March, 2019 PROPOSED	PROPOSED	CHANGE
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues	524	524	-
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 524	\$ 524	\$ -
43xx Materials & Supplies	\$ -	\$ -	\$ -
44xx Non-Capitalized Equipment	-	-	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	-	-
61xx Sites And Improvement Of Sites	1,226,047	1,226,047	-
62xx New Buildings &Improv Of Bldgs	14,923,911	33,023,911	18,100,000
64xx New Equipment	120,000	120,000	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 16,269,958	\$ 34,369,958	\$ 18,100,000
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (16,269,434)	\$ (34,369,434)	\$ (18,100,000)
89xx Other Financing Sources	\$ 26,525,000	\$ 32,125,000	\$ 5,600,000
76xx Interfund Transfers Out	2,547	2,547	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 10,253,019	\$ (2,246,981)	\$ (12,500,000)
9791 BEGINNING BALANCE	\$ 2,436,319	\$ 2,436,319	\$ -
9791 ENDING BALANCE	\$ 12,689,338	\$ 189,338	\$ (12,500,000)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 12,689,338	\$ 189,338	\$ (12,500,000)
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	\$ 12,689,338	\$ 189,338	\$ (12,500,000)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
APRIL, 2019 BUDGET REVISION SUMMARY
June 11, 2019

FUND 49 - SPECIAL PROJECTS	March, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 2,935	\$ 253,670	\$ 250,735
87xx Other Local Revenues		-	-
TOTAL REVENUE	<u>\$ 2,935</u>	<u>\$ 253,670</u>	<u>\$ 250,735</u>
11xx Teacher Salaries	\$ -	\$ -	\$ -
13xx Certf Superv & Admin Salaries	-	-	-
22xx Classified Support Salaries	30,500	30,500	-
23xx Class Supv & Admin Salaries	653,665	653,665	-
24xx Clerical Technical & Ofc Salary	907,248	907,248	-
31xx STRS	-	-	-
32xx PERS	272,902	272,902	-
33xx OASDHI/Medicare	119,240	119,240	-
34xx Health & Welfare	210,230	210,230	-
35xx Unemployment	796	796	-
36xx Worker's Compensation	43,688	43,688	-
37xx EGBERT Contribution	46,048	46,048	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	2,266	2,266	-
43xx Materials & Supplies	31,925	31,925	-
44xx Non-Capitalized Equipment	40,698	40,698	-
52xx Travel & Conference	18,050	18,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	533,744	533,744	-
57xx Dir Cost For Interpgm/Interfnd	109,858	110,858	1,000
58xx Other Exp of Districtwide Ops	438,339	438,339	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	182,500	182,500	-
62xx New Buildings & Improv of Bldgs	3,590,582	3,408,005	(182,577)
64xx New Equipment	530,000	255,000	(275,000)
65xx Equipment Replacement	15,000	15,000	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	<u>\$ 7,782,279</u>	<u>\$ 7,325,702</u>	<u>\$ (456,577)</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (7,779,344)</u>	<u>\$ (7,072,032)</u>	<u>\$ 707,312</u>
89xx Other Financing Sources	\$ 1,943,093	\$ 1,943,093	\$ -
76xx Interfund Transfers Out	4,416,355	5,416,355	1,000,000
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (10,252,606)</u>	<u>\$ (10,545,294)</u>	<u>\$ (292,688)</u>
9791 BEGINNING BALANCE	<u>\$ 14,220,414</u>	<u>\$ 14,220,414</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 3,967,808</u>	<u>\$ 3,675,120</u>	<u>\$ (292,688)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 3,967,808	\$ 3,967,808	\$ -
9780 Assigned Amount	-	(292,688)	(292,688)
9789 Reserve for Economic Uncertainties			-
TOTAL RESERVES	<u>\$ 3,967,808</u>	<u>\$ 3,675,120</u>	<u>\$ (292,688)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR
FINAL, 2019 - BUDGET TRANSFER DETAIL
June 11, 2019

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>General Fund - Unrestricted Programs</u>				
5222	0000	LCFF State Revenues & Transfers	\$2,824,206	Increase to reflect additional P2 ADA.
5222	0000	LCFF State Revenues & Transfers	(\$9,192,709)	Redirect LCFF funds to EPA.
5225	0000	Other Support Services	\$36,661	Increase to reflect revised Mandate Cost reimbursement.
5225	0000	Other Support Services	\$211,884	Increase to reflect state CAASPP and CELDT testing.
5225	0000	Other Support Services	\$260,754	Increase to reflect additional interest earnings.
5222	1400	Education Protection Account	\$9,192,709	Adjust to reflect rate change to 28% from 25%
Net Change to Revenue/Other Financing Sources			\$3,333,505	
<u>General Fund - Unrestricted Programs</u>				
1511	0000	Regular Education (TK-6) - Allocated FTE	(\$9,192,709)	Move existing classroom expenditures to EPA.
4380	0000	Health Services	\$546,285	Increase to reflect current expenditure plan.
5222	0000	LCFF State Revenues & Transfers	\$0	Realign existing funds.
5225	0000	Other Support Services	\$606,731	Increase to reflect current expenditure plan.
5690	0000	Transportation - Field Trips	\$0	Realign existing funds.
7410	0000	Professional Development (CCSS)	\$0	Realign existing funds.
1511	1400	Education Protection Account	\$9,192,709	Move classroom expenditures from unrestricted.
Net Change to Expenditures/Interfund Transfers Out			\$1,153,016	
<u>General Fund - Federal Programs</u>				
3640	3310	Special Education: IDEA Basic Local Assistance	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$0	
<u>General Fund - State Programs</u>				
4250	6387	Career Tech Ed Incent Grant	\$0	Realign existing funds.
3560	6500	Special Education	\$0	Realign existing funds.
4250	7370	Specialized Secondary (SSP)	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$0	
<u>General Fund - Local Programs</u>				
5640	8150	Restricted Maintenance Program	\$340,000	Increase budget for equipment.
5225	9010	Site Reimbursable	\$360,970	Increase budget for field trip expenditures.
9634	9010	Site Reimbursable	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$700,970	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2018/19 FISCAL YEAR FINAL, 2019 BUDGET REVISION SUMMARY June 11, 2019
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		April, 2019		
FUND 01 - ALL		PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 722,585,703	\$ 726,280,178	\$ 3,694,475
1xxx	Certificated Salaries	\$ 327,450,715	\$ 327,417,649	\$ (33,066)
2xxx	Classified Salaries	103,084,071	102,981,936	(102,135)
3xxx	Employee Benefits	201,407,120	201,399,647	(7,473)
4xxx	Books & Supplies	41,867,394	40,447,811	(1,419,583)
5xxx	Services, Other Operating Expenses	54,986,322	57,116,377	2,130,055
6xxx	Capital Outlay	7,294,155	8,580,343	1,286,188
71xx	Tuition	3,064,992	3,064,992	-
72xx	Other Outgo	384,880	384,880	-
73xx	Direct Support/Indirect Costs	(1,986,802)	(1,986,802)	-
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 738,052,847	\$ 739,906,833	\$ 1,853,986
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (15,467,144)	\$ (13,626,655)	\$ 1,840,489
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (16,073,824)	\$ (14,233,335)	\$ 1,840,489
9791 BEGINNING BALANCE		\$ 115,099,030	\$ 115,099,030	\$ -
9791 ENDING BALANCE		\$ 99,025,206	\$ 100,865,695	\$ 1,840,489
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 672,116	\$ 672,116	\$ -
9740	Restricted Reserve	29,772,141	29,432,141	(340,000)
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Funding Priorities	44,837,657	47,018,146	2,180,489
	Reserve for ROP/ CTE	528,021	528,021	-
	Reserve for Instructional Materials	6,467,703	6,467,703	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbinger Training (8 hours)	1,947,568	1,947,568	-
9789	Reserve for Economic Uncertainties (2%)	14,800,000	14,800,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 99,025,206	\$ 100,865,695	\$ 1,840,489

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
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FUND 01 - UNRESTRICTED		April, 2019 PROPOSED	PROPOSED	CHANGE
80xx	LCFF Revenue Sources	\$ 565,545,096	\$ 568,362,340	\$ 2,817,244
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	23,092,597	23,341,142	248,545
86xx	Other Local Revenues	3,307,782	3,575,498	267,716
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 591,945,475	\$ 595,278,980	\$ 3,333,505
11xx	Teacher Salaries	\$ 229,688,905	\$ 229,688,905	\$ -
12xx	Certif Pupil Support Salaries	10,792,459	10,792,459	-
13xx	Certif Superv & Admin Salaries	22,368,337	22,368,337	-
19xx	Other Certificated Salaries	5,543,483	5,510,417	(33,066)
21xx	Classified Instructional Salaries	3,616,834	3,616,834	-
22xx	Classified Support Salary	27,710,318	27,608,183	(102,135)
23xx	Class Supv & Admin Salaries	4,625,988	4,625,988	-
24xx	Clerical Technical & Ofc Salary	25,709,061	25,709,061	-
29xx	Other Classified Salaries	1,536,820	1,536,820	-
31xx	STRS	43,505,727	43,500,073	(5,654)
32xx	PERS	10,342,412	10,342,412	-
33xx	OASDHI/Medicare	8,468,872	8,468,393	(479)
34xx	Health & Welfare	46,678,519	46,678,519	-
35xx	Unemployment	168,796	168,779	(17)
36xx	Worker's Compensation	8,273,601	8,272,940	(661)
37xx	EGBERT Contribution	14,100,634	14,099,972	(662)
38xx	PERS Reduction			-
39xx	Life Insurance	793,904	793,904	-
41xx	Textbooks	2,798,750	2,798,750	-
42xx	Books/Reference Materials	882,533	811,533	(71,000)
43xx	Materials & Supplies	15,559,370	15,237,475	(321,895)
44xx	Non-Capitalized Equipment	4,276,668	4,276,668	-
47xx	Food			-
51xx	Sub-agreements for Services	2,506,795	3,053,080	546,285
52xx	Travel And Conference	1,091,412	1,091,412	-
53xx	Dues And Membership	130,493	130,493	-
54xx	Insurance	2,787,845	2,922,845	135,000
55xx	Utilities And Housekping Serv	10,298,721	10,298,721	-
56xx	Rentals, Repairs & Leases	2,169,380	2,169,380	-
57xx	Dir Cost For Interpgm/Interfnd	(6,283,610)	(6,644,580)	(360,970)
58xx	Other Exp Of Districtwide Ops	11,848,311	13,216,581	1,368,270
59xx	Communications	1,740,781	1,740,781	-
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	3,945,852	3,945,852	-
65xx	Equipment Replacement	1,020,045	1,020,045	-
71xx	Payments to County Offices	519,778	519,778	-
72xx	Other Transfers Out	350,000	350,000	-
73xx	Direct Support/Indirect Costs	(11,874,090)	(11,874,090)	-
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 508,193,704	\$ 509,346,720	\$ 1,153,016
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 83,751,771	\$ 85,932,260	\$ 2,180,489
89xx	Other Financing Sources	\$ (104,099,989)	(104,099,989)	\$ -
76xx	Interfund Transfers Out	606,680	606,680	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (20,954,898)	\$ (18,774,409)	\$ 2,180,489
9791	BEGINNING BALANCE	\$ 90,207,963	\$ 90,207,963	\$ -
9791	ENDING BALANCE	\$ 69,253,065	\$ 71,433,554	\$ 2,180,489
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	532,116	532,116	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned			-
	Reserve for Funding Priorities	44,837,657	47,018,146	2,180,489
	Reserve for ROP/ CTE	528,021	528,021	-
	Reserve for Instructional Materials	6,467,703	6,467,703	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbing Training (8 hours)	1,947,568	1,947,568	-
9789	Reserve for Economic Uncertainties (2%)	14,800,000	14,800,000	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 69,253,065	\$ 71,433,554	\$ 2,180,489

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
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FUND 01 - FEDERAL		April, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
81xx	Federal Revenue	\$ 10,740,848	\$ 10,740,848	\$ -
82xx	Federal Revenue	30,803,676	30,803,676	-
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		<u>\$ 41,544,524</u>	<u>\$ 41,544,524</u>	<u>\$ -</u>
11xx	Teacher Salaries	\$ 7,228,939	\$ 7,228,939	\$ -
12xx	Certif Pupil Support Salaries	1,540,631	1,540,631	-
13xx	Certif Superv & Admin Salaries	672,535	672,535	-
19xx	Other Certificated Salaries	3,217,803	3,217,803	-
21xx	Classified Instructional Salaries	1,615,697	1,615,697	-
22xx	Classified Support Salary	1,133,630	1,133,630	-
23xx	Class Supv & Admin Salaries			-
24xx	Clerical Technical & Ofc Salary	1,337,290	1,337,290	-
29xx	Other Classified Salaries	23,080	23,080	-
31xx	STRS	2,068,793	2,068,793	-
32xx	PERS	713,307	713,307	-
33xx	OASDHI/Medicare	497,531	497,531	-
34xx	Health & Welfare	2,164,409	2,164,409	-
35xx	Unemployment	8,395	8,395	-
36xx	Worker's Compensation	452,714	452,714	-
37xx	EGBERT Contribution	554,148	554,148	-
38xx	PERS Reduction			-
39xx	Life Insurance	18,767	18,767	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	407,996	407,996	-
43xx	Materials & Supplies	4,522,952	4,522,952	-
44xx	Non-Capitalized Equipment	1,144,091	1,144,091	-
47xx	Food			-
51xx	Sub-agreements for Services	7,746,780	7,246,780	(500,000)
52xx	Travel And Conference	1,032,663	1,032,663	-
53xx	Dues and Memberships	10,048	10,048	-
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	121,417	121,417	-
57xx	Dir Cost For Interpgm/Interfnd	666,837	666,837	-
58xx	Other Exp Of Districtwide Ops	1,281,721	1,781,721	500,000
59xx	Communications	13,488	13,488	-
61xx	Sites & Improvement of Sites			-
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	29,785	29,785	-
65xx	Equipment Replacement			-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	34,880	34,880	-
73xx	Direct Support/Indirect Costs	1,834,392	1,834,392	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		<u>\$ 42,148,324</u>	<u>\$ 42,148,324</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (603,800)</u>	<u>\$ (603,800)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 556,430	\$ 556,430	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (47,370)</u>	<u>\$ (47,370)</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 1,036,560</u>	<u>\$ 1,036,560</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 989,190</u>	<u>\$ 989,190</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	989,190	989,190	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		<u>\$ 989,190</u>	<u>\$ 989,190</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
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FUND 01 - STATE		April, 2019 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
83xx	Other State Revenue	35,073,469	35,073,469	-
85xx	Other State Revenue	47,103,826	47,103,826	-
86xx	Other Local Revenues			-
87xx	Other Local Revenues			-
TOTAL REVENUE		\$ 82,177,295	\$ 82,177,295	\$ -
11xx	Teacher Salaries	\$ 28,342,770	\$ 28,342,770	\$ -
12xx	Certif Pupil Support Salaries	11,764,577	11,764,577	-
13xx	Certif Superv & Admin Salaries	565,054	565,054	-
19xx	Other Certificated Salaries	4,743,835	4,743,835	-
21xx	Classified Instructional Salaries	23,610,116	23,610,116	-
22xx	Classified Support Salary	4,357,376	4,357,376	-
23xx	Class Supv & Admin Salaries	4,901	4,901	-
24xx	Clerical Technical & Ofc Salary	843,586	843,586	-
29xx	Other Classified Salaries	117,631	117,631	-
31xx	STRS	31,315,417	31,315,417	-
32xx	PERS	5,164,444	5,164,444	-
33xx	OASDHI/Medicare	2,871,368	2,871,368	-
34xx	Health & Welfare	13,975,562	13,975,562	-
35xx	Unemployment	35,976	35,976	-
36xx	Worker's Compensation	1,873,011	1,873,011	-
37xx	EGBERT Contribution	3,369,792	3,369,792	-
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	335,051	335,051	-
41xx	Textbooks	3,322,836	3,322,836	-
42xx	Books/Reference Materials	217,952	217,952	-
43xx	Materials & Supplies	2,463,815	1,821,123	(642,692)
44xx	Non-Capitalized Equipment	2,272,409	1,849,958	(422,451)
47xx	Food	-	-	-
51xx	Sub-agreements for Services	8,580,663	8,580,663	-
52xx	Travel And Conference	280,942	320,942	40,000
53xx	Dues And Membership	1,250	1,250	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	88	88	-
56xx	Rentals, Repairs & Leases	66,553	66,553	-
57xx	Dir Cost For Interpgm/Interfnd	308,347	354,732	46,385
58xx	Other Exp Of Districtwide Ops	1,012,805	1,053,305	40,500
59xx	Communications	17,723	17,723	-
61xx	Sites & Improvement of Sites	10,000	10,000	-
62xx	New Buildings & Improv Of Bldgs	463,718	1,009,718	546,000
64xx	New Equipment	59,012	451,270	392,258
65xx	Equipment Replacement	-	-	-
71xx	Tuition	2,491,609	2,491,609	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	7,238,898	7,238,898	-
74xx	Debt Service			-
TOTAL EXPENDITURES		\$ 162,099,087	\$ 162,099,087	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (79,921,792)	\$ (79,921,792)	\$ -
89xx	Other Financing Sources	\$ 82,188,737	\$ 82,188,737	\$ -
76xx	Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 2,266,945	\$ 2,266,945	\$ -
9791	BEGINNING BALANCE	\$ 11,690,914	\$ 11,690,914	\$ -
9791	ENDING BALANCE	\$ 13,957,859	\$ 13,957,859	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	13,957,859	13,957,859	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 13,957,859	\$ 13,957,859	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2018/19 FISCAL YEAR
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FUND 01 - LOCAL		April, 2019 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue			-
85xx	Other State Revenue	500	500	-
86xx	Other Local Revenues	6,917,909	7,278,879	360,970
TOTAL REVENUE		\$ 6,918,409	\$ 7,279,379	\$ 360,970
11xx	Teacher Salaries	\$ 378,873	\$ 378,873	\$ -
12xx	Certif Pupil Support Salaries	163,313	163,313	-
13xx	Certif Superv & Admin Salaries	124,258	124,258	-
19xx	Other Certificated Salaries	314,943	314,943	-
21xx	Classified Instructional Salaries	6,307	6,307	-
22xx	Classified Support Salary	5,431,899	5,431,899	-
23xx	Class Supv & Admin Salaries	845,312	845,312	-
24xx	Clerical Technical & Ofc Salary	533,585	533,585	-
29xx	Other Classified Salaries	24,640	24,640	-
31xx	STRS	157,755	157,755	-
32xx	PERS	1,174,013	1,174,013	-
33xx	OASDHI/Medicare	528,368	528,368	-
34xx	Health & Welfare	1,323,904	1,323,904	-
35xx	Unemployment	3,910	3,910	-
36xx	Worker's Compensation	199,333	199,333	-
37xx	EGBERT Contribution	249,792	249,792	-
38xx	PERS Reduction			-
39xx	Life Insurance	18,895	18,895	-
41xx	Textbooks			-
42xx	Books/Reference Materials	41,495	41,495	-
43xx	Materials & Supplies	3,658,741	3,697,196	38,455
44xx	Non-Capitalized Equipment	287,986	287,986	-
47xx	Food	9,800	9,800	-
51xx	Sub-agreements for Services	230,779	230,779	-
52xx	Travel And Conference	131,352	131,352	-
53xx	Dues And Membership	780	780	-
54xx	Insurance			-
55xx	Utilities And Housekeeping Serv	169,739	169,739	-
56xx	Rentals, Repairs & Leases	1,404,290	1,404,290	-
57xx	Dir Cost for Interpgm/Interfnd	5,205,634	5,520,219	314,585
58xx	Other Exp Of Districtwide Ops	388,919	388,919	-
59xx	Communications	23,376	23,376	-
61xx	Sites and Improvement of Sites			-
62xx	New Buildings & Improv Of Bldgs	628,222	628,222	-
64xx	New Equipment	718,217	1,058,217	340,000
65xx	Equipment Replacement	419,304	427,234	7,930
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	813,998	813,998	-
TOTAL EXPENDITURES		\$ 25,611,732	\$ 26,312,702	\$ 700,970
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (18,693,323)	\$ (19,033,323)	\$ (340,000)
89xx	Other Financing Sources	\$ 21,354,822	\$ 21,354,822	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 2,661,499	\$ 2,321,499	\$ (340,000)
9791	BEGINNING BALANCE	\$ 12,163,593	\$ 12,163,593	\$ -
9791	ENDING BALANCE	\$ 14,825,092	\$ 14,485,092	\$ (340,000)
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 14,825,092	\$ 14,485,092	\$ (340,000)
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 14,825,092	\$ 14,485,092	\$ (340,000)