

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2019/20 FISCAL YEAR
SUMMARY OF GENERAL FUND (01) BUDGET TRANSFERS
March 17, 2020**

FUND 01 - ALL	2019/20 1ST INTERIM BUDGET	NOVEMBER 2019 ACTIVITY NET CHANGE	DECEMBER 2019 ACTIVITY NET CHANGE	JANUARY 2020 ACTIVITY NET CHANGE	MIDYEAR 2020 ACTIVITY NET CHANGE	2ND INTERIM 2020 ACTIVITY NET CHANGE	2019/20 2ND INTERIM PROPOSED
TOTAL REVENUE	<u>\$ 742,699,488</u>	<u>\$ 141,140</u>	<u>\$ 25,750</u>	<u>\$ 307,926</u>	<u>\$ -</u>	<u>\$ 1,162,755</u>	<u>\$ 744,337,059</u>
1xxx Certificated Salaries	\$ 325,354,344	\$ 206,701	\$ 60,630	\$ 110,506	\$ 847,461	\$ 140,000	\$ 326,719,642
2xxx Classified Salaries	105,115,540	100,607	43,194	174,471	239,494	192,702	105,866,008
3xxx Employee Benefits	212,095,855	94,901	30,425	37,982	(1,603,689)	150,046	210,805,520
4xxx Books & Supplies	48,291,105	(385,030)	(125,927)	(459,835)	(3,951)	36,000	47,352,362
5xxx Services, Other Operating Expenses	56,752,882	174,456	17,390	440,148	-	25,750	57,410,626
6xxx Capital Outlay	5,844,008	-	-	-	-	-	5,844,008
71xx Tuition	3,064,992	-	-	-	-	-	3,064,992
72xx Other Outgo	405,899	-	-	-	-	-	405,899
73xx Direct Support/Indirect Costs	(1,872,120)	(16,292)	(1,730)	13,740	-	-	(1,876,402)
74xx Debt Service	500,000	-	-	-	-	-	500,000
TOTAL EXPENDITURES	<u>\$ 755,552,505</u>	<u>\$ 175,343</u>	<u>\$ 23,982</u>	<u>\$ 317,012</u>	<u>\$ (520,685)</u>	<u>\$ 544,498</u>	<u>\$ 756,092,655</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (12,853,017)</u>	<u>\$ (34,203)</u>	<u>\$ 1,768</u>	<u>\$ (9,086)</u>	<u>\$ 520,685</u>	<u>\$ 618,257</u>	<u>\$ (11,755,596)</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	624,032	-	-	-	-	-	624,032
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (13,477,049)</u>	<u>\$ (34,203)</u>	<u>\$ 1,768</u>	<u>\$ (9,086)</u>	<u>\$ 520,685</u>	<u>\$ 618,257</u>	<u>\$ (12,379,628)</u>
9791 BEGINNING BALANCE	<u>\$ 122,729,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,729,420</u>
9791 ENDING BALANCE	<u>\$ 109,252,371</u>	<u>\$ (34,203)</u>	<u>\$ 1,768</u>	<u>\$ (9,086)</u>	<u>\$ 520,685</u>	<u>\$ 618,257</u>	<u>\$ 110,349,792</u>
COMPONENTS OF ENDING BALANCE							
971x Non Spendable Assets	\$ 691,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 691,834
9740 Restricted Reserve	36,354,529	(54,359)	-	4,191	3,021	(32,605)	36,274,777
9780 Reserve for Funding Priorities	48,404,657	20,156	1,768	(13,277)	517,664	(48,930,968)	-
9780 Reserve for Instructional Materials/Adoptions	6,756,553	-	-	-	-	-	6,756,553
9780 Reserve for Arbinger Training (8 hours)	1,844,798	-	-	-	-	(219,180)	1,625,618
9789 Reserve for Economic Uncertainties (2%)	15,200,000	-	-	-	-	-	15,200,000
9790 Unassigned/Unappropriated	-	-	-	-	-	49,801,010	49,801,010
TOTAL RESERVES	<u>\$ 109,252,371</u>	<u>\$ (34,203)</u>	<u>\$ 1,768</u>	<u>\$ (9,086)</u>	<u>\$ 520,685</u>	<u>\$ 618,257</u>	<u>\$ 110,349,792</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
NOVEMBER, 2019 - BUDGET TRANSFER DETAIL
March 17, 2020

MGMT	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION
<u>General Fund - Unrestricted Programs</u>				
1510	0000	Regular Education (TK-6)	\$0	Realign existing funds.
2150	0000	Regular Education (7-8)	\$0	Realign existing funds.
2200	0000	Regular Education (9-12)	\$0	Realign existing funds.
2312	0000	Education Fees	\$0	Realign existing funds.
2410	0000	Continuation Education	\$0	Realign existing funds.
5040	0000	Human Resources	\$0	Realign existing funds.
5659	0000	Duplicating Services - Credit	(\$20,156)	Declare additional indirect credits.
7105	0000	Gifted & Talented Education (GATE) TK-6	\$0	Realign existing funds.
7201	0000	LCFF Supplemental Concentration 7-12	\$0	Realign existing funds.
7205	0000	Gifted & Talented Education (GATE) 7-8	\$0	Realign existing funds.
7206	0000	Academic Competitions	\$0	Realign existing funds.
7225	0000	OCR Recruitment	\$0	Realign existing funds.
7233	0000	Agriculture Education Program	\$0	Realign existing funds.
7235	0000	Specialized Secondary Program CTE	\$0	Realign existing funds.
7250	0000	EL Supplemental Program Services 7-12	\$0	Realign existing funds.
7415	0000	Family & Comm Engag-Site	\$0	Realign existing funds.
7450	0000	Visual & Performing Arts	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			(\$20,156)	
<u>General Fund - Federal Programs</u>				
4900	3010	ESSA: Title I, Part A, Basic & Neglected	\$0	Realign existing funds.
4040	4035	ESSA: Title II, Part A, Teacher Quality	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$0	
<u>General Fund - State Programs</u>				
4250	6385	California Partnership Academies (SB 70)	\$116,500	Increase budget in accordance with award letter.
4350	6695	Tobacco Use Prevention Education Local Asst.	\$0	Realign existing funds.
7440	7510	Low Performing Schools Block Grant	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$116,500	
<u>General Fund - Local Programs</u>				
5640	8150	Restricted Maintenance Program	\$54,359	Increase budget for 1.00 FTE Maintenance Tech.
4020	9305	Miscellaneous Site Donations (<\$1000)	\$935	Declare additional site donations.
2200	9307	PSAT Donations	\$5,363	Declare additional site donations.
4020	9310	Sports Careers Academy Donations	\$960	Declare additional site donations.
4010	9355	PG&E Corp. Foundation	\$982	Declare additional site donations.
4020	9324	Adopt our Wolves - EPMS	\$3,175	Declare additional site donations.
4250	9426	Map Your Future - K-12 (City of Elk Grove)	\$1,000	Increase budget in accordance with award.
4250	9435	Amazon Future Engineer	\$12,225	Increase budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			\$78,999	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR NOVEMBER, 2019 - BUDGET TRANSFER DETAIL March 17, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>Fund 11 - Adult Education</u>				
4280	0285	Comm Based English Tutor-CBET	\$0	Realign existing funds.
4280	3905	AE: Adult Basic Education and ESL	(\$70,148)	Decrease budget in accordance with grant award.
4280	3926	AE: English Literary & Civics Education	(\$22,432)	Decrease budget in accordance with grant award.
4280	3940	AE: Institutionalized Adults	(\$219,520)	Decrease budget in accordance with grant award.
4280	5807	SETA: - Refugee Supplemental Svcs ELL	\$70,000	Increase budget in accordance with grant award.
4280	6391	Adult Education Block Grant	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			<u><u>(\$242,100)</u></u>	
<u>Fund 12 - Child Development</u>				
4263	6105	Child Development: State Preschool Program (CSF	\$91,525	Increase budget in accordance with grant award.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$91,525</u></u>	
<u>Fund 13 - Food Services</u>				
5610	9475	Vision in Motion-Adult Day Program	\$3,304	Increase budget in accordance with grant award.
5610	9472	SIATech Charter School	\$757	Increase budget in accordance with grant award.
5610	9476	EG Sponsored Charter Meals	\$9,675	Increase budget in accordance with grant award.
5610	9444	Gerber Jr/Sr High School Meals	\$129	Increase budget in accordance with grant award.
5610	5370	Fresh Fruit & Vegetable Program	\$210,866	Increase budget in accordance with grant award.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$224,731</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR November, 2019 - BUDGET REVISION SUMMARY March 17, 2020
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FUND 01 - ALL		1st INTERIM APPROVED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 742,699,488	\$ 742,840,628	\$ 141,140
1xxx	Certificated Salaries	\$ 325,354,344	\$ 325,561,045	\$ 206,701
2xxx	Classified Salaries	105,115,540	105,216,147	100,607
3xxx	Employee Benefits	212,095,855	212,190,756	94,901
4xxx	Books & Supplies	48,291,105	47,906,075	(385,030)
5xxx	Services, Other Operating Expenses	56,752,882	56,927,338	174,456
6xxx	Capital Outlay	5,844,008	5,844,008	-
71xx	Tuition	3,064,992	3,064,992	-
72xx	Other Outgo	405,899	405,899	-
73xx	Direct Support/Indirect Costs	(1,872,120)	(1,888,412)	(16,292)
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 755,552,505	\$ 755,727,848	\$ 175,343
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,853,017)	\$ (12,887,220)	\$ (34,203)
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (13,477,049)	\$ (13,511,252)	\$ (34,203)
9791	BEGINNING BALANCE	\$ 122,729,420	\$ 122,729,420	\$ -
9791	ENDING BALANCE	\$ 109,252,371	\$ 109,218,168	\$ (34,203)
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 691,834	\$ 691,834	\$ -
9740	Restricted Reserve	36,354,529	36,300,170	(54,359)
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Funding Priorities	48,404,657	48,424,813	20,156
	Reserve for ROP/ CTE	-	-	-
	Reserve for Instructional Materials	6,756,553	6,756,553	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbinger Training (8 hours)	1,844,798	1,844,798	-
9789	Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 109,252,371	\$ 109,218,168	\$ (34,203)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2019/20 FISCAL YEAR
November, 2019 - BUDGET REVISION SUMMARY
March 17, 2020

FUND 01 - UNRESTRICTED		1st INTERIM APPROVED	PROPOSED	CHANGE
80xx	LCFF Revenue Sources	\$ 587,465,744	\$ 587,465,744	\$ -
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	17,214,569	17,214,569	-
86xx	Other Local Revenues	3,658,093	3,658,093	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 608,338,406	\$ 608,338,406	\$ -
11xx	Teacher Salaries	\$ 223,420,563	\$ 223,515,263	\$ 94,700
12xx	Certif Pupil Support Salaries	10,901,795	10,901,795	-
13xx	Certif Superv & Admin Salaries	21,480,346	21,480,346	-
19xx	Other Certificated Salaries	6,297,112	6,298,859	1,747
21xx	Classified Instructional Salaries	2,210,287	2,211,958	1,671
22xx	Classified Support Salary	28,510,702	28,520,508	9,806
23xx	Class Supv & Admin Salaries	4,527,891	4,527,891	-
24xx	Clerical Technical & Ofc Salary	25,660,373	25,660,895	522
29xx	Other Classified Salaries	1,662,744	1,662,744	-
31xx	STRS	44,523,689	44,540,190	16,501
32xx	PERS	11,643,239	11,643,239	-
33xx	OASDHI/Medicare	8,571,445	8,573,044	1,599
34xx	Health & Welfare	47,562,230	47,562,230	-
35xx	Unemployment	162,718	162,762	44
36xx	Worker's Compensation	6,494,991	6,496,906	1,915
37xx	EGBERT Contribution	14,087,672	14,089,615	1,943
38xx	PERS Reduction			-
39xx	Life Insurance	740,236	740,236	-
41xx	Textbooks	2,802,351	2,802,351	-
42xx	Books/Reference Materials	272,892	272,774	(118)
43xx	Materials & Supplies	18,653,924	18,423,849	(230,075)
44xx	Non-Capitalized Equipment	4,289,641	4,361,650	72,009
47xx	Food			-
51xx	Sub-agreements for Services	3,330,235	3,338,550	8,315
52xx	Travel And Conference	863,871	865,558	1,687
53xx	Dues And Membership	151,577	154,339	2,762
54xx	Insurance	3,224,718	3,224,718	-
55xx	Utilities And Housekping Serv	11,000,083	11,000,083	-
56xx	Rentals, Repairs & Leases	2,094,440	2,113,693	19,253
57xx	Dir Cost For Interpgm/Interfnd	(6,129,538)	(6,139,183)	(9,645)
58xx	Other Exp Of Districtwide Ops	12,719,524	12,723,688	4,164
59xx	Communications	1,740,028	1,741,228	1,200
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	2,975,158	2,975,158	-
65xx	Equipment Replacement	558,246	558,246	-
71xx	Payments to County Offices	519,778	519,778	-
72xx	Other Transfers Out	350,000	350,000	-
73xx	Direct Support/Indirect Costs	(11,028,210)	(11,048,366)	(20,156)
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 507,346,751	\$ 507,326,595	\$ (20,156)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 100,991,655	\$ 101,011,811	\$ 20,156
89xx	Other Financing Sources	\$ (114,259,093)	(114,259,093)	\$ -
76xx	Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (13,891,470)	\$ (13,871,314)	\$ 20,156
9791	BEGINNING BALANCE	\$ 86,789,312	\$ 86,789,312	\$ -
9791	ENDING BALANCE	\$ 72,897,842	\$ 72,917,998	\$ 20,156
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	551,834	551,834	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned			-
	Reserve for Funding Priorities	48,404,657	48,424,813	20,156
	Reserve for ROP/ CTE	-	-	-
	Reserve for Instructional Materials	6,756,553	6,756,553	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbringer Training (8 hours)	1,844,798	1,844,798	-
9789	Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 72,897,842	\$ 72,917,998	\$ 20,156

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR November, 2019 - BUDGET REVISION SUMMARY March 17, 2020
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FUND 01 - FEDERAL		1st INTERIM APPROVED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 11,832,431	\$ 11,832,431	\$ -
82xx	Federal Revenue	33,852,324	33,852,324	-
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 45,684,755	\$ 45,684,755	\$ -
11xx	Teacher Salaries	\$ 6,619,562	\$ 6,650,820	\$ 31,258
12xx	Certif Pupil Support Salaries	1,730,980	1,732,811	1,831
13xx	Certif Superv & Admin Salaries	706,225	706,225	-
19xx	Other Certificated Salaries	3,345,734	3,358,804	13,070
21xx	Classified Instructional Salaries	1,672,097	1,726,791	54,694
22xx	Classified Support Salary	1,226,944	1,225,989	(955)
23xx	Class Supv & Admin Salaries	100,633	100,633	-
24xx	Clerical Technical & Ofc Salary	1,344,729	1,344,729	-
29xx	Other Classified Salaries	34,884	34,884	-
31xx	STRS	2,122,297	2,130,187	7,890
32xx	PERS	635,358	633,806	(1,552)
33xx	OASDHI/Medicare	507,572	512,352	4,780
34xx	Health & Welfare	2,195,555	2,200,973	5,418
35xx	Unemployment	8,346	8,391	45
36xx	Worker's Compensation	334,066	336,065	1,999
37xx	EGBERT Contribution	545,536	546,376	840
38xx	PERS Reduction			-
39xx	Life Insurance	15,252	15,226	(26)
41xx	Textbooks			-
42xx	Books/Reference Materials	204,399	135,561	(68,838)
43xx	Materials & Supplies	8,951,415	8,781,973	(169,442)
44xx	Non-Capitalized Equipment	724,399	771,091	46,692
47xx	Food			-
51xx	Sub-agreements for Services	8,977,454	9,013,498	36,044
52xx	Travel And Conference	806,993	838,888	31,895
53xx	Dues and Memberships	10,048	10,178	130
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	40,533	40,893	360
57xx	Dir Cost For Interpgm/Interfnd	445,115	452,417	7,302
58xx	Other Exp Of Districtwide Ops	1,168,398	1,164,963	(3,435)
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	55,899	55,899	-
73xx	Direct Support/Indirect Costs	1,684,667	1,684,667	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 46,282,183	\$ 46,282,183	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (597,428)	\$ (597,428)	\$ -
89xx	Other Financing Sources	\$ 290,048	\$ 290,048	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (307,380)	\$ (307,380)	\$ -
9791	BEGINNING BALANCE	\$ 944,849	\$ 944,849	\$ -
9791	ENDING BALANCE	\$ 637,469	\$ 637,469	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	637,469	637,469	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 637,469	\$ 637,469	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR November, 2019 - BUDGET REVISION SUMMARY March 17, 2020
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FUND 01 - STATE		1st INTERIM APPROVED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
83xx	Other State Revenue	35,764,669	35,764,669	-
85xx	Other State Revenue	46,664,162	46,780,662	116,500
86xx	Other Local Revenues	-	-	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 82,428,831	\$ 82,545,331	\$ 116,500
11xx	Teacher Salaries	\$ 30,434,621	\$ 30,444,022	\$ 9,401
12xx	Certif Pupil Support Salaries	14,743,236	14,793,630	50,394
13xx	Certif Superv & Admin Salaries	575,682	575,682	-
19xx	Other Certificated Salaries	4,378,974	4,383,274	4,300
21xx	Classified Instructional Salaries	25,792,213	25,792,213	-
22xx	Classified Support Salary	4,539,558	4,539,558	-
23xx	Class Supv & Admin Salaries	10,163	10,163	-
24xx	Clerical Technical & Ofc Salary	727,416	730,479	3,063
29xx	Other Classified Salaries	90,000	90,000	-
31xx	STRS	37,031,034	37,042,081	11,047
32xx	PERS	5,936,352	5,936,763	411
33xx	OASDHI/Medicare	3,108,064	3,109,265	1,201
34xx	Health & Welfare	17,270,040	17,283,799	13,759
35xx	Unemployment	40,614	40,647	33
36xx	Worker's Compensation	1,625,082	1,626,420	1,338
37xx	EGBERT Contribution	3,129,126	3,131,687	2,561
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	106,604	106,653	49
41xx	Textbooks	3,337,836	3,337,836	-
42xx	Books/Reference Materials	300,973	298,973	(2,000)
43xx	Materials & Supplies	2,832,987	2,840,740	7,753
44xx	Non-Capitalized Equipment	1,888,048	1,885,548	(2,500)
47xx	Food	-	-	-
51xx	Sub-agreements for Services	7,769,246	7,777,046	7,800
52xx	Travel And Conference	468,905	493,538	24,633
53xx	Dues And Membership	1,250	1,250	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	88	88	-
56xx	Rentals, Repairs & Leases	102,124	102,124	-
57xx	Dir Cost For Interpgm/Interfnd	370,226	369,569	(657)
58xx	Other Exp Of Districtwide Ops	642,749	622,799	(19,950)
59xx	Communications	18,215	18,215	-
61xx	Sites & Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	50,000	50,000	-
64xx	New Equipment	253,309	253,309	-
65xx	Equipment Replacement	-	-	-
71xx	Tuition	2,491,609	2,491,609	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	6,730,058	6,733,922	3,864
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 176,796,402	\$ 176,912,902	\$ 116,500
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (94,367,571)	\$ (94,367,571)	\$ -
89xx	Other Financing Sources	\$ 92,132,443	\$ 92,132,443	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (2,235,128)	\$ (2,235,128)	\$ -
9791	BEGINNING BALANCE	\$ 17,756,256	\$ 17,756,256	\$ -
9791	ENDING BALANCE	\$ 15,521,128	\$ 15,521,128	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	15,521,128	15,521,128	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 15,521,128	\$ 15,521,128	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2019/20 FISCAL YEAR
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FUND 01 - LOCAL		1st INTERIM PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	-	-	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	6,247,496	6,272,136	24,640
TOTAL REVENUE		\$ 6,247,496	\$ 6,272,136	\$ 24,640
11xx	Teacher Salaries	\$ 155,653	\$ 155,653	\$ -
12xx	Certif Pupil Support Salaries	172,616	172,616	-
13xx	Certif Superv & Admin Salaries	130,012	130,012	-
19xx	Other Certificated Salaries	261,233	261,233	-
21xx	Classified Instructional Salaries	-	-	-
22xx	Classified Support Salary	5,581,472	5,612,778	31,306
23xx	Class Supv & Admin Salaries	867,236	867,236	-
24xx	Clerical Technical & Ofc Salary	503,462	503,962	500
29xx	Other Classified Salaries	52,736	52,736	-
31xx	STRS	122,104	122,104	-
32xx	PERS	1,305,381	1,314,642	9,261
33xx	OASDHI/Medicare	545,944	549,574	3,630
34xx	Health & Welfare	1,304,575	1,312,262	7,687
35xx	Unemployment	3,862	3,885	23
36xx	Worker's Compensation	155,191	156,140	949
37xx	EGBERT Contribution	253,333	254,848	1,515
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	8,347	8,388	41
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	7,112	7,112	-
43xx	Materials & Supplies	3,743,471	3,704,410	(39,061)
44xx	Non-Capitalized Equipment	281,657	282,207	550
47xx	Food	-	-	-
51xx	Sub-agreements for Services	138,898	138,898	-
52xx	Travel And Conference	84,411	86,086	1,675
53xx	Dues And Membership	780	780	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	169,739	169,739	-
56xx	Rentals, Repairs & Leases	1,164,306	1,166,106	1,800
57xx	Dir Cost for Interpgm/Interfnd	5,142,124	5,194,924	52,800
58xx	Other Exp Of Districtwide Ops	199,432	205,755	6,323
59xx	Communications	23,422	23,422	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	1,574,630	1,574,630	-
65xx	Equipment Replacement	432,665	432,665	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	741,365	741,365	-
TOTAL EXPENDITURES		\$ 25,127,169	\$ 25,206,168	\$ 78,999
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (18,879,673)	\$ (18,934,032)	\$ (54,359)
89xx	Other Financing Sources	\$ 21,836,602	\$ 21,836,602	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 2,956,929	\$ 2,902,570	\$ (54,359)
9791	BEGINNING BALANCE	\$ 17,239,003	\$ 17,239,003	\$ -
9791	ENDING BALANCE	\$ 20,195,932	\$ 20,141,573	\$ (54,359)
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 20,195,932	\$ 20,141,573	\$ (54,359)
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 20,195,932	\$ 20,141,573	\$ (54,359)

ELK GROVE UNIFIED SCHOOL DISTRICT
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FUND 11 - ADULT EDUCATION		1st INTERIM APPROVED	PROPOSED	CHANGE
80xx	LCFF Sources	\$ 388,765	\$ 388,765	\$ -
82xx	Federal Revenue	2,009,360	1,767,260	(242,100)
83xx	Other State Revenue	674,553	674,553	-
85xx	Other State Revenue	2,375,057	2,375,057	-
86xx	Other Local Revenues	921,803	921,803	-
TOTAL REVENUE		\$ 6,369,538	\$ 6,127,438	\$ (242,100)
11xx	Teacher Salaries	\$ 1,483,137	\$ 1,443,075	\$ (40,062)
13xx	Certif Superv & Admin Salaries	379,381	385,451	6,070
21xx	Classified Instructional Salaries	29,576	36,360	6,784
22xx	Classified Support Salary	828,647	804,024	(24,623)
24xx	Clerical Technical & Ofc Salary	549,425	522,366	(27,059)
29xx	Other Classified Salaries	90,860	90,860	-
31xx	STRS	459,043	454,296	(4,747)
32xx	PERS	276,059	271,416	(4,643)
33xx	OASDHI/Medicare	141,687	137,848	(3,839)
34xx	Health & Welfare	491,407	479,977	(11,430)
35xx	Unemployment	1,682	1,645	(37)
36xx	Worker's Compensation	68,494	67,042	(1,452)
37xx	EGBERT Contribution	134,818	134,509	(309)
39xx	Life Insurance	4,251	4,280	29
42xx	Books/Reference Materials	69,568	69,492	(76)
43xx	Materials & Supplies	634,144	536,036	(98,108)
44xx	Non-Capitalized Equipment	63,046	58,722	(4,324)
51xx	Sub-agreements for Services	196,569	196,569	-
52xx	Travel And Conference	56,834	45,084	(11,750)
53xx	Dues And Membership	3,562	3,562	-
55xx	Utilities And Housekping Serv	1,200	1,200	-
56xx	Rentals, Repairs & Leases	110,760	109,740	(1,020)
57xx	Dir Cost For Interpgm/Interfnd	11,237	11,437	200
58xx	Other Exp Of Districtwide Ops	241,769	223,594	(18,175)
59xx	Communications	22,980	16,180	(6,800)
62xx	New Buildings & Improv of Bldgs	-	-	-
64xx	New Equipment	-	-	-
71xx	Tuition	89,803	89,803	-
73xx	Direct Support/Indirect Costs	222,122	225,393	3,271
TOTAL EXPENDITURES		\$ 6,662,061	\$ 6,419,961	\$ (242,100)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (292,523)	\$ (292,523)	\$ -
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (292,523)	\$ (292,523)	\$ -
9791	BEGINNING BALANCE	\$ 2,737,718	\$ 2,737,718	\$ -
9791	ENDING BALANCE	\$ 2,445,195	\$ 2,445,195	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 966,015	\$ 966,015	-
9780	Assigned Amount	1,479,180	1,479,180	-
9789	Reserve for Economic Uncertainties			-
				-
				-
TOTAL RESERVES		\$ 2,445,195	\$ 2,445,195	\$ -

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FUND 12 - CHILD DEVELOPMENT FUND		1st INTERIM <u>APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx	Federal Revenue	\$ 3,886,266	\$ 3,886,266	\$ -
85xx	Other State Revenue	2,834,353	2,925,878	91,525
86xx	Other Local Revenues	434,765	434,765	-
TOTAL REVENUE		<u>\$ 7,155,384</u>	<u>\$ 7,246,909</u>	<u>\$ 91,525</u>
11xx	Teacher Salaries	\$ 1,693,748	\$ 1,693,748	\$ -
12xx	Certif Pupil Support Salaries	96,521	96,521	-
13xx	Certif Superv & Admin Salaries	-	-	-
19xx	Other Certificated Salaries	418,279	418,279	-
21xx	Classified Instructional Salaries	835,288	835,288	-
22xx	Classified Support Salaries	328,828	328,828	-
24xx	Clerical Technical & Ofc Salary	210,100	210,100	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	573,640	573,640	-
32xx	PERS	258,079	258,079	-
33xx	OASDHI/Medicare	136,995	136,995	-
34xx	Health & Welfare	694,633	694,633	-
35xx	Unemployment	1,793	1,793	-
36xx	Worker's Compensation	76,911	76,911	-
37xx	EGBERT Contribution	138,437	138,437	-
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	4,236	4,236	-
42xx	Books/Reference Materials	4,989	4,989	-
43xx	Materials & Supplies	238,163	290,049	51,886
44xx	Non-Capitalized Equipment	19,040	19,040	-
51xx	Sub-agreements for Services	1,173,916	1,210,805	36,889
52xx	Travel And Conference	92,757	92,757	-
53xx	Dues and Membership	750	750	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	13,360	13,360	-
57xx	Dir Cost For Interpgm/Interfnd	16,094	16,094	-
58xx	Other Exp Of Districtwide Ops	43,146	43,146	-
59xx	Communications	8,707	8,707	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	301,006	303,756	2,750
TOTAL EXPENDITURES		<u>\$ 7,379,416</u>	<u>\$ 7,470,941</u>	<u>\$ 91,525</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (224,032)</u>	<u>\$ (224,032)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 224,032	\$ 224,032	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 410,793</u>	<u>\$ 410,793</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 410,793</u>	<u>\$ 410,793</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 410,793	\$ 410,793	-
9780	Assigned Amount	-	-	-
				-
TOTAL RESERVES		<u>\$ 410,793</u>	<u>\$ 410,793</u>	<u>\$ -</u>

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FUND 13 - CAFETERIA	1st INTERIM APPROVED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 16,363,828	\$ 16,574,694	\$ 210,866
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	8,216,126	8,229,991	13,865
TOTAL REVENUE	\$ 25,779,954	\$ 26,004,685	\$ 224,731
22xx Classified Support Salary	\$ 7,773,732	\$ 7,778,498	\$ 4,766
23xx Class Supv & Admin Salaries	874,869	874,869	-
24xx Clerical Technical & Ofc Salary	242,751	242,751	-
32xx PERS	1,226,009	1,226,009	-
33xx OASDHI/Medicare	680,189	680,553	364
34xx Health & Welfare	2,028,229	2,028,229	-
35xx Unemployment	4,445	4,448	3
36xx Worker's Compensation	177,834	177,929	95
37xx EGBERT Contribution	382,523	382,571	48
39xx Life Insurance	17,661	17,661	-
43xx Materials & Supplies	1,720,510	1,720,510	-
44xx Non-Capitalized Equipment	153,613	153,613	-
47xx Food Service Supplies	9,258,286	9,467,470	209,184
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	742	742	-
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	4,053	4,053	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	1,297,595	1,307,866	10,271
TOTAL EXPENDITURES	\$ 26,701,870	\$ 26,926,601	\$ 224,731
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (921,916)	\$ (921,916)	\$ -
89xx Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (521,916)	\$ (521,916)	\$ -
9791 BEGINNING BALANCE	\$ 5,834,679	\$ 5,834,679	\$ -
9791 ENDING BALANCE	\$ 5,312,763	\$ 5,312,763	\$ -
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 11,442	\$ 11,442	\$ -
9712 Stores	1,041,118	1,041,118	-
9713 Prepaid Expenditures			-
9740 Restricted	4,212,290	4,212,290	-
9780 Assigned Amount	47,913	47,913	-
9789 Reserve for Economic Uncertainties	-	-	-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 5,312,763	\$ 5,312,763	\$ -

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FUND 25 - CAPITAL FACILITIES ACCOUNT	1st INTERIM APPROVED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 9,000,000	\$ 9,000,000	\$ -
TOTAL REVENUE	\$ 9,000,000	\$ 9,000,000	\$ -
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	162,779	162,779	-
24xx Clerical Technical & Ofc Salary	153,473	153,473	-
32xx PERS	65,569	65,569	-
33xx OASDHI/Medicare	24,192	24,192	-
34xx Health & Welfare	80,883	80,883	-
35xx Unemployment	158	158	-
36xx Worker's Compensation	6,325	6,325	-
37xx EGBERT Contribution	9,696	9,696	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	574	574	-
43xx Materials & Supplies	7,000	7,000	-
44xx Non-Capitalized Equipment	38,000	38,000	-
52xx Travel And Conference	40,000	40,000	-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	82,841	82,841	-
57xx Dir Cost For Interpgm/Interfnd	5,000	5,000	-
58xx Other Exp Of Districtwide Ops	36,000	36,000	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	-	-	-
64xx New Equipment	25,000	25,000	-
65xx Replacement Equipment	-	-	-
TOTAL EXPENDITURES	\$ 737,490	\$ 737,490	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 8,262,510	\$ 8,262,510	\$ -
89xx Other Financing Sources	\$ 446,142	\$ 446,142	\$ -
76xx Interfund Transfers Out	132,000	9,219,000	9,087,000
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 8,576,652	\$ (510,348)	\$ (9,087,000)
9791 BEGINNING BALANCE	\$ 39,762,674	\$ 39,762,674	\$ -
9791 ENDING BALANCE	\$ 48,339,326	\$ 39,252,326	\$ (9,087,000)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 48,339,326	\$ 39,252,326	\$ (9,087,000)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 48,339,326	\$ 39,252,326	\$ (9,087,000)

ELK GROVE UNIFIED SCHOOL DISTRICT
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FUND 35 - STATE SCHOOL FACILITIES	<u>1st INTERIM APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues	3,158	3,158	-
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 3,158	\$ 3,158	\$ -
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	10,000	10,000	-
61xx Sites And Improvement Of Sites	523,795	6,110,795	5,587,000
62xx New Buildings &Improv Of Bldgs	29,891,491	33,391,491	3,500,000
64xx New Equipment	593,575	593,575	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 31,018,861	\$ 40,105,861	\$ 9,087,000
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (31,015,703)	\$ (40,102,703)	\$ (9,087,000)
89xx Other Financing Sources	\$ 132,000	\$ 9,219,000	\$ 9,087,000
76xx Interfund Transfers Out	446,142	1,646,142	1,200,000
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (31,329,845)	\$ (32,529,845)	\$ (1,200,000)
9791 BEGINNING BALANCE	\$ 32,672,316	\$ 32,672,316	\$ -
9791 ENDING BALANCE	\$ 1,342,471	\$ 142,471	\$ (1,200,000)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,342,471	\$ 142,471	\$ (1,200,000)
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	\$ 1,342,471	\$ 142,471	\$ (1,200,000)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR November, 2019 - BUDGET REVISION SUMMARY March 17, 2020
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FUND 47 - ACQUISITION & CONSTRUCTION	<u>1st INTERIM APPROVED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ -	\$ -	\$ -
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
23xx Class Supv & Admin Salaries	\$ -	\$ -	\$ -
24xx Clerical Technical & Ofc Salary			-
31xx STRS			-
32xx PERS			-
33xx OASDHI/Medicare			-
34xx Health & Welfare			-
35xx Unemployment			-
36xx Worker's Compensation			-
37xx EGBERT Contribution			-
38xx PERS Reduction			-
39xx Life Insurance			-
43xx Materials & Supplies			-
44xx Non-Capitalized Equipment			-
52xx Travel & Conference			-
54xx Insurance			-
56xx Rentals, Repairs & Leases			-
57xx Dir Cost for Interprgm/Interfund			-
58xx Other Exp of Districtwide Operations			-
59xx Communications			-
61xx Sites and Improvement of Sites			-
62xx New Buildings & Improvement of Buildings	60,370	60,370	-
64xx New Equipment			-
65xx Equipment Replacement			-
72xx Other Transfers Out			-
TOTAL EXPENDITURES	<u>\$ 60,370</u>	<u>\$ 60,370</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (60,370)</u>	<u>\$ (60,370)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	311,152	-	(311,152)
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (371,522)</u>	<u>\$ (60,370)</u>	<u>\$ 311,152</u>
9791 BEGINNING BALANCE	<u>\$ 484,615</u>	<u>\$ 484,615</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 113,093</u>	<u>\$ 424,245</u>	<u>\$ 311,152</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 113,093	\$ 424,245	\$ 311,152
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	<u>\$ 113,093</u>	<u>\$ 424,245</u>	<u>\$ 311,152</u>

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FUND 49 - SPECIAL PROJECTS	1st INTERIM APPROVED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 3,000	\$ 3,000	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 3,000	\$ 3,000	\$ -
11xx Teacher Salaries	\$ -	\$ -	\$ -
13xx Certf Superv & Admin Salaries	-	-	-
22xx Classified Support Salaries	30,000	30,000	-
23xx Class Supv & Admin Salaries	679,344	679,344	-
24xx Clerical Technical & Ofc Salary	915,468	915,468	-
31xx STRS	-	-	-
32xx PERS	330,653	330,653	-
33xx OASDHI/Medicare	121,517	121,517	-
34xx Health & Welfare	286,937	286,937	-
35xx Unemployment	812	812	-
36xx Worker's Compensation	32,497	32,497	-
37xx EGBERT Contribution	46,644	46,644	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	2,276	2,276	-
43xx Materials & Supplies	26,200	26,200	-
44xx Non-Capitalized Equipment	26,698	56,698	30,000
52xx Travel & Conference	18,050	18,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	10,100	60,100	50,000
57xx Dir Cost For Interpgm/Interfnd	127,000	77,000	(50,000)
58xx Other Exp of Districtwide Ops	218,077	218,077	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	80,000	80,000	-
62xx New Buildings & Improv of Bldgs	1,663,934	2,722,782	1,058,848
64xx New Equipment	70,000	70,000	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 4,691,207	\$ 5,780,055	\$ 1,088,848
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (4,688,207)	\$ (5,777,055)	\$ (1,088,848)
89xx Other Financing Sources	\$ 1,656,690	\$ 2,545,538	\$ 888,848
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (3,031,517)	\$ (3,231,517)	\$ (200,000)
9791 BEGINNING BALANCE	\$ 7,311,358	\$ 7,311,358	\$ -
9791 ENDING BALANCE	\$ 4,279,841	\$ 4,079,841	\$ (200,000)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,358,443	\$ 1,158,443	\$ (200,000)
9780 Assigned Amount	2,921,398	2,921,398	-
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 4,279,841	\$ 4,079,841	\$ (200,000)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
DECEMBER, 2019 - BUDGET TRANSFER DETAIL
March 17, 2020

MGMT	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION
<u>General Fund - Unrestricted Programs</u>				
1510	0000	Regular Education (TK-6)	\$0	Realign existing funds.
4900	0000	Director of Learning Support Services	\$0	Realign existing funds.
5222	0000	LCFF State Revenues & Transfers	(\$1,768)	Declare additional indirect credits.
7105	0000	Gifted & Talented Education (GATE) TK-6	\$0	Realign existing funds.
7201	0000	LCFF Supplemental Concentration 7-12	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			(\$1,768)	
<u>General Fund - Federal Programs</u>				
4900	3010	ESSA: Title I, Part A, Basic & Neglected	\$0	Realign existing funds.
4900	4124	ESSA: Title IV, Part B, 21st CCLC	\$0	Realign existing funds.
4350	5630	NCLB: Title X, Homeless Assistance Grants	\$750	Adjust budget to reflect revised award letter.
Net Change to Expenditures/Interfund Transfers Out			\$750	
<u>General Fund - Local Programs</u>				
4010	9479	NBA Carest State Farm Youth	\$25,000	Increase budget to reflect award letter.
Net Change to Expenditures/Interfund Transfers Out			\$25,000	
<u>Fund 11 - Adult Education</u>				
4280	3940	AE: Institutionalized Adults	\$171,640	Increase budget to reflect award letter.
4280	5805	SETA-CSBG Safety Net	\$20,000	Increase budget to reflect award letter.
4280	5806	SETA-CSBG Family Self Sufficiency	\$35,218	Increase budget to reflect award letter.
4280	6391	Adult Education Block Grant	\$0	Increase budget to reflect award letter.
Net Change to Expenditures/Interfund Transfers Out			\$226,858	
<u>Fund 12 - Child Development</u>				
4115	9555	School Readiness	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$0	
<u>Fund 13 - Food Services</u>				
5610	9439	St. Peters Lutheran FNS	\$1,838	Adjust budget to reflect revised award letter.
5610	9444	Gerber Jr/Sr High School Meals	\$122	Adjust budget to reflect revised award letter.
5610	9472	SIATech Charter School	\$1,128	Adjust budget to reflect revised award letter.
5610	9475	Vision in Motion-Adult Day Program	\$1,876	Adjust budget to reflect revised award letter.
5610	9476	EG Sponsored Charter Meals	\$1,216	Adjust budget to reflect revised award letter.
Net Change to Expenditures/Interfund Transfers Out			\$6,180	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
December, 2019 - BUDGET REVISION SUMMARY
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FUND 01 - ALL		November, 2019		
		PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 742,840,628	\$ 742,866,378	\$ 25,750
1xxx	Certificated Salaries	\$ 325,561,045	\$ 325,621,675	\$ 60,630
2xxx	Classified Salaries	105,216,147	105,259,341	43,194
3xxx	Employee Benefits	212,190,756	212,221,181	30,425
4xxx	Books & Supplies	47,906,075	47,780,148	(125,927)
5xxx	Services, Other Operating Expenses	56,927,338	56,944,728	17,390
6xxx	Capital Outlay	5,844,008	5,844,008	-
71xx	Tuition	3,064,992	3,064,992	-
72xx	Other Outgo	405,899	405,899	-
73xx	Direct Support/Indirect Costs	(1,888,412)	(1,890,142)	(1,730)
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 755,727,848	\$ 755,751,830	\$ 23,982
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,887,220)	\$ (12,885,452)	\$ 1,768
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (13,511,252)	\$ (13,509,484)	\$ 1,768
9791 BEGINNING BALANCE		\$ 122,729,420	\$ 122,729,420	\$ -
9791 ENDING BALANCE		\$ 109,218,168	\$ 109,219,936	\$ 1,768
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 691,834	\$ 691,834	\$ -
9740	Restricted Reserve	36,300,170	36,300,170	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Funding Priorities	48,424,813	48,426,581	1,768
	Reserve for ROP/ CTE	-	-	-
	Reserve for Instructional Materials	6,756,553	6,756,553	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbinger Training (8 hours)	1,844,798	1,844,798	-
9789	Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 109,218,168	\$ 109,219,936	\$ 1,768

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR December, 2019 - BUDGET REVISION SUMMARY March 17, 2020
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FUND 01 - UNRESTRICTED		November, 2019	PROPOSED	PROPOSED	CHANGE
80xx	LCFF Revenue Sources	\$	587,465,744	\$ 587,465,744	\$ -
82xx	Federal Revenue				-
83xx	Other State Revenue				-
84xx	Other State Revenue				-
85xx	Other State Revenue		17,214,569	17,214,569	-
86xx	Other Local Revenues		3,658,093	3,658,093	-
87xx	Other Local Revenues		-	-	-
TOTAL REVENUE		\$	608,338,406	\$ 608,338,406	\$ -
11xx	Teacher Salaries	\$	223,515,263	\$ 223,525,928	\$ 10,665
12xx	Certif Pupil Support Salaries		10,901,795	10,901,795	-
13xx	Certif Superv & Admin Salaries		21,480,346	21,480,346	-
19xx	Other Certificated Salaries		6,298,859	6,304,576	5,717
21xx	Classified Instructional Salaries		2,211,958	2,212,164	206
22xx	Classified Support Salary		28,520,508	28,522,898	2,390
23xx	Class Supv & Admin Salaries		4,527,891	4,527,891	-
24xx	Clerical Technical & Ofc Salary		25,660,895	25,661,653	758
29xx	Other Classified Salaries		1,662,744	1,662,744	-
31xx	STRS		44,540,190	44,542,991	2,801
32xx	PERS		11,643,239	11,643,128	(111)
33xx	OASDHI/Medicare		8,573,044	8,573,355	311
34xx	Health & Welfare		47,562,230	47,563,155	925
35xx	Unemployment		162,762	162,773	11
36xx	Worker's Compensation		6,496,906	6,497,253	347
37xx	EGBERT Contribution		14,089,615	14,089,971	356
38xx	PERS Reduction				-
39xx	Life Insurance		740,236	740,245	9
41xx	Textbooks		2,802,351	2,802,351	-
42xx	Books/Reference Materials		272,774	272,774	-
43xx	Materials & Supplies		18,423,849	18,397,408	(26,441)
44xx	Non-Capitalized Equipment		4,361,650	4,361,650	-
47xx	Food				-
51xx	Sub-agreements for Services		3,338,550	3,340,462	1,912
52xx	Travel And Conference		865,558	866,058	500
53xx	Dues And Membership		154,339	154,507	168
54xx	Insurance		3,224,718	3,224,718	-
55xx	Utilities And Housekping Serv		11,000,083	11,000,083	-
56xx	Rentals, Repairs & Leases		2,113,693	2,113,693	-
57xx	Dir Cost For Interpgm/Interfnd		(6,139,183)	(6,140,623)	(1,440)
58xx	Other Exp Of Districtwide Ops		12,723,688	12,724,604	916
59xx	Communications		1,741,228	1,741,228	-
61xx	Sites And Improvement Of Sites				-
62xx	New Buildings &Improv Of Bldgs				-
64xx	New Equipment		2,975,158	2,975,158	-
65xx	Equipment Replacement		558,246	558,246	-
71xx	Payments to County Offices		519,778	519,778	-
72xx	Other Transfers Out		350,000	350,000	-
73xx	Direct Support/Indirect Costs		(11,048,366)	(11,050,134)	(1,768)
74xx	Debt Service		500,000	500,000	-
TOTAL EXPENDITURES		\$	507,326,595	\$ 507,324,827	\$ (1,768)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$	101,011,811	\$ 101,013,579	\$ 1,768
89xx	Other Financing Sources	\$	(114,259,093)	(114,259,093)	\$ -
76xx	Interfund Transfers Out		624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$	(13,871,314)	\$ (13,869,546)	\$ 1,768
9791	BEGINNING BALANCE	\$	86,789,312	\$ 86,789,312	\$ -
9791	ENDING BALANCE	\$	72,917,998	\$ 72,919,766	\$ 1,768
COMPONENTS OF ENDING BALANCE					
9711	Revolving Cash	\$	140,000	\$ 140,000	\$ -
9712	Stores		551,834	551,834	-
9713	Prepaid Expenditures		-	-	-
9780	Assigned				-
	Reserve for Funding Priorities		48,424,813	48,426,581	1,768
	Reserve for ROP/ CTE		-	-	-
	Reserve for Instructional Materials		6,756,553	6,756,553	-
	Reserve for One-Time Employee Compensation		-	-	-
	Reserve for Arbringer Training (8 hours)		1,844,798	1,844,798	-
9789	Reserve for Economic Uncertainties (2%)		15,200,000	15,200,000	-
9790	Unassigned/Unappropriated Amount				-
TOTAL RESERVES		\$	72,917,998	\$ 72,919,766	\$ 1,768

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR December, 2019 - BUDGET REVISION SUMMARY March 17, 2020
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FUND 01 - FEDERAL		November, 2019	PROPOSED	CHANGE
		PROPOSED		
81xx	Federal Revenue	\$ 11,832,431	\$ 11,832,431	\$ -
82xx	Federal Revenue	33,852,324	33,853,074	750
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 45,684,755	\$ 45,685,505	\$ 750
11xx	Teacher Salaries	\$ 6,650,820	\$ 6,703,962	\$ 53,142
12xx	Certif Pupil Support Salaries	1,732,811	1,732,811	-
13xx	Certif Superv & Admin Salaries	706,225	706,225	-
19xx	Other Certificated Salaries	3,358,804	3,349,910	(8,894)
21xx	Classified Instructional Salaries	1,726,791	1,730,248	3,457
22xx	Classified Support Salary	1,225,989	1,242,125	16,136
23xx	Class Supv & Admin Salaries	100,633	100,633	-
24xx	Clerical Technical & Ofc Salary	1,344,729	1,364,976	20,247
29xx	Other Classified Salaries	34,884	34,884	-
31xx	STRS	2,130,187	2,136,559	6,372
32xx	PERS	633,806	640,496	6,690
33xx	OASDHI/Medicare	512,352	515,937	3,585
34xx	Health & Welfare	2,200,973	2,205,689	4,716
35xx	Unemployment	8,391	8,483	92
36xx	Worker's Compensation	336,065	337,603	1,538
37xx	EGBERT Contribution	546,376	549,063	2,687
38xx	PERS Reduction			-
39xx	Life Insurance	15,226	15,322	96
41xx	Textbooks			-
42xx	Books/Reference Materials	135,561	150,647	15,086
43xx	Materials & Supplies	8,781,973	8,642,188	(139,785)
44xx	Non-Capitalized Equipment	771,091	796,304	25,213
47xx	Food			-
51xx	Sub-agreements for Services	9,013,498	9,025,526	12,028
52xx	Travel And Conference	838,888	828,767	(10,121)
53xx	Dues and Memberships	10,178	10,178	-
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	40,893	36,300	(4,593)
57xx	Dir Cost For Interpgm/Interfnd	452,417	453,857	1,440
58xx	Other Exp Of Districtwide Ops	1,164,963	1,156,543	(8,420)
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	55,899	55,899	-
73xx	Direct Support/Indirect Costs	1,684,667	1,684,705	38
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 46,282,183	\$ 46,282,933	\$ 750
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (597,428)	\$ (597,428)	\$ -
89xx	Other Financing Sources	\$ 290,048	\$ 290,048	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (307,380)	\$ (307,380)	\$ -
9791	BEGINNING BALANCE	\$ 944,849	\$ 944,849	\$ -
9791	ENDING BALANCE	\$ 637,469	\$ 637,469	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	637,469	637,469	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 637,469	\$ 637,469	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR December, 2019 - BUDGET REVISION SUMMARY March 17, 2020
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FUND 01 - STATE		November, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx	State Revenue Sources	\$ -	\$ -	\$ -
83xx	Other State Revenue	35,764,669	35,764,669	-
85xx	Other State Revenue	46,780,662	46,780,662	-
86xx	Other Local Revenues			-
87xx	Other Local Revenues			-
TOTAL REVENUE		<u>\$ 82,545,331</u>	<u>\$ 82,545,331</u>	<u>\$ -</u>
11xx	Teacher Salaries	\$ 30,444,022	\$ 30,444,022	\$ -
12xx	Certif Pupil Support Salaries	14,793,630	14,793,630	-
13xx	Certif Superv & Admin Salaries	575,682	575,682	-
19xx	Other Certificated Salaries	4,383,274	4,383,274	-
21xx	Classified Instructional Salaries	25,792,213	25,792,213	-
22xx	Classified Support Salary	4,539,558	4,539,558	-
23xx	Class Supv & Admin Salaries	10,163	10,163	-
24xx	Clerical Technical & Ofc Salary	730,479	730,479	-
29xx	Other Classified Salaries	90,000	90,000	-
31xx	STRS	37,042,081	37,042,081	-
32xx	PERS	5,936,763	5,936,763	-
33xx	OASDHI/Medicare	3,109,265	3,109,265	-
34xx	Health & Welfare	17,283,799	17,283,799	-
35xx	Unemployment	40,647	40,647	-
36xx	Worker's Compensation	1,626,420	1,626,420	-
37xx	EGBERT Contribution	3,131,687	3,131,687	-
38xx	PERS Reduction			-
39xx	Life Insurance	106,653	106,653	-
41xx	Textbooks	3,337,836	3,337,836	-
42xx	Books/Reference Materials	298,973	298,973	-
43xx	Materials & Supplies	2,840,740	2,840,740	-
44xx	Non-Capitalized Equipment	1,885,548	1,885,548	-
47xx	Food			-
51xx	Sub-agreements for Services	7,777,046	7,777,046	-
52xx	Travel And Conference	493,538	493,538	-
53xx	Dues And Membership	1,250	1,250	-
54xx	Insurance			-
55xx	Utilities And Housekping Serv	88	88	-
56xx	Rentals, Repairs & Leases	102,124	102,124	-
57xx	Dir Cost For Interpgm/Interfnd	369,569	369,569	-
58xx	Other Exp Of Districtwide Ops	622,799	622,799	-
59xx	Communications	18,215	18,215	-
61xx	Sites & Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	50,000	50,000	-
64xx	New Equipment	253,309	253,309	-
65xx	Equipment Replacement			-
71xx	Tuition	2,491,609	2,491,609	-
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	6,733,922	6,733,922	-
74xx	Debt Service			-
TOTAL EXPENDITURES		<u>\$ 176,912,902</u>	<u>\$ 176,912,902</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (94,367,571)</u>	<u>\$ (94,367,571)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 92,132,443	\$ 92,132,443	\$ -
76xx	Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (2,235,128)</u>	<u>\$ (2,235,128)</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 17,756,256</u>	<u>\$ 17,756,256</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 15,521,128</u>	<u>\$ 15,521,128</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	15,521,128	15,521,128	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		<u>\$ 15,521,128</u>	<u>\$ 15,521,128</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2019/20 FISCAL YEAR
December, 2019 - BUDGET REVISION SUMMARY
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FUND 01 - LOCAL		November, 2019 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue			-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	6,272,136	6,297,136	25,000
TOTAL REVENUE		<u>\$ 6,272,136</u>	<u>\$ 6,297,136</u>	<u>\$ 25,000</u>
11xx	Teacher Salaries	\$ 155,653	\$ 155,653	\$ -
12xx	Certif Pupil Support Salaries	172,616	172,616	-
13xx	Certif Superv & Admin Salaries	130,012	130,012	-
19xx	Other Certificated Salaries	261,233	261,233	-
21xx	Classified Instructional Salaries	-	-	-
22xx	Classified Support Salary	5,612,778	5,612,778	-
23xx	Class Supv & Admin Salaries	867,236	867,236	-
24xx	Clerical Technical & Ofc Salary	503,962	503,962	-
29xx	Other Classified Salaries	52,736	52,736	-
31xx	STRS	122,104	122,104	-
32xx	PERS	1,314,642	1,314,642	-
33xx	OASDHI/Medicare	549,574	549,574	-
34xx	Health & Welfare	1,312,262	1,312,262	-
35xx	Unemployment	3,885	3,885	-
36xx	Worker's Compensation	156,140	156,140	-
37xx	EGBERT Contribution	254,848	254,848	-
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	8,388	8,388	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	7,112	7,112	-
43xx	Materials & Supplies	3,704,410	3,704,410	-
44xx	Non-Capitalized Equipment	282,207	282,207	-
47xx	Food	-	-	-
51xx	Sub-agreements for Services	138,898	138,898	-
52xx	Travel And Conference	86,086	86,086	-
53xx	Dues And Membership	780	780	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	169,739	169,739	-
56xx	Rentals, Repairs & Leases	1,166,106	1,166,106	-
57xx	Dir Cost for Interpgm/Interfnd	5,194,924	5,194,924	-
58xx	Other Exp Of Districtwide Ops	205,755	230,755	25,000
59xx	Communications	23,422	23,422	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	1,574,630	1,574,630	-
65xx	Equipment Replacement	432,665	432,665	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	741,365	741,365	-
TOTAL EXPENDITURES		<u>\$ 25,206,168</u>	<u>\$ 25,231,168</u>	<u>\$ 25,000</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (18,934,032)</u>	<u>\$ (18,934,032)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 21,836,602	\$ 21,836,602	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 2,902,570</u>	<u>\$ 2,902,570</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 17,239,003</u>	<u>\$ 17,239,003</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 20,141,573</u>	<u>\$ 20,141,573</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 20,141,573	\$ 20,141,573	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		<u>\$ 20,141,573</u>	<u>\$ 20,141,573</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR December, 2019 - BUDGET REVISION SUMMARY March 17, 2020
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FUND 11 - ADULT EDUCATION		November, 2019		
		PROPOSED	PROPOSED	CHANGE
80xx	LCFF Sources	\$ 388,765	\$ 388,765	\$ -
82xx	Federal Revenue	1,767,260	1,994,118	226,858
83xx	Other State Revenue	674,553	674,553	-
85xx	Other State Revenue	2,375,057	2,375,057	-
86xx	Other Local Revenues	921,803	921,803	-
TOTAL REVENUE		\$ 6,127,438	\$ 6,354,296	\$ 226,858
11xx	Teacher Salaries	\$ 1,443,075	\$ 1,505,309	\$ 62,234
13xx	Certif Superv & Admin Salaries	385,451	385,451	-
21xx	Classified Instructional Salaries	36,360	36,360	-
22xx	Classified Support Salary	804,024	867,599	63,575
24xx	Clerical Technical & Ofc Salary	522,366	536,793	14,427
29xx	Other Classified Salaries	90,860	90,860	-
31xx	STRS	454,296	464,938	10,642
32xx	PERS	271,416	286,798	15,382
33xx	OASDHI/Medicare	137,848	144,717	6,869
34xx	Health & Welfare	479,977	499,655	19,678
35xx	Unemployment	1,645	1,716	71
36xx	Worker's Compensation	67,042	69,847	2,805
37xx	EGBERT Contribution	134,509	140,407	5,898
39xx	Life Insurance	4,280	4,476	196
42xx	Books/Reference Materials	69,492	69,492	-
43xx	Materials & Supplies	536,036	542,722	6,686
44xx	Non-Capitalized Equipment	58,722	58,722	-
51xx	Sub-agreements for Services	196,569	196,569	-
52xx	Travel And Conference	45,084	46,084	1,000
53xx	Dues And Membership	3,562	3,562	-
55xx	Utilities And Housekping Serv	1,200	1,200	-
56xx	Rentals, Repairs & Leases	109,740	109,740	-
57xx	Dir Cost For Interpgm/Interfnd	11,437	11,437	-
58xx	Other Exp Of Districtwide Ops	223,594	239,259	15,665
59xx	Communications	16,180	16,180	-
62xx	New Buildings & Improv of Bldgs	-	-	-
64xx	New Equipment	-	-	-
71xx	Tuition	89,803	89,803	-
73xx	Direct Support/Indirect Costs	225,393	227,123	1,730
TOTAL EXPENDITURES		\$ 6,419,961	\$ 6,646,819	\$ 226,858
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (292,523)	\$ (292,523)	\$ -
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (292,523)	\$ (292,523)	\$ -
9791	BEGINNING BALANCE	\$ 2,737,718	\$ 2,737,718	\$ -
9791	ENDING BALANCE	\$ 2,445,195	\$ 2,445,195	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 966,015	\$ 966,015	-
9780	Assigned Amount	1,479,180	1,479,180	-
9789	Reserve for Economic Uncertainties			-
				-
TOTAL RESERVES		\$ 2,445,195	\$ 2,445,195	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR December, 2019 - BUDGET REVISION SUMMARY March 17, 2020
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FUND 12 - CHILD DEVELOPMENT FUND		November, 2019		
		PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 3,886,266	\$ 3,886,266	\$ -
85xx	Other State Revenue	2,925,878	2,925,878	-
86xx	Other Local Revenues	434,765	434,765	-
TOTAL REVENUE		\$ 7,246,909	\$ 7,246,909	\$ -
11xx	Teacher Salaries	\$ 1,693,748	\$ 1,693,748	\$ -
12xx	Certif Pupil Support Salaries	96,521	96,521	-
13xx	Certif Superv & Admin Salaries	-	-	-
19xx	Other Certificated Salaries	418,279	418,279	-
21xx	Classified Instructional Salaries	835,288	835,288	-
22xx	Classified Support Salaries	328,828	326,024	(2,804)
24xx	Clerical Technical & Ofc Salary	210,100	210,100	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	573,640	573,640	-
32xx	PERS	258,079	257,526	(553)
33xx	OASDHI/Medicare	136,995	136,780	(215)
34xx	Health & Welfare	694,633	694,633	-
35xx	Unemployment	1,793	1,792	(1)
36xx	Worker's Compensation	76,911	76,855	(56)
37xx	EGBERT Contribution	138,437	138,409	(28)
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	4,236	4,236	-
42xx	Books/Reference Materials	4,989	4,989	-
43xx	Materials & Supplies	290,049	293,706	3,657
44xx	Non-Capitalized Equipment	19,040	19,040	-
51xx	Sub-agreements for Services	1,210,805	1,210,805	-
52xx	Travel And Conference	92,757	92,757	-
53xx	Dues and Membership	750	750	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	13,360	13,360	-
57xx	Dir Cost For Interpgm/Interfnd	16,094	16,094	-
58xx	Other Exp Of Districtwide Ops	43,146	43,146	-
59xx	Communications	8,707	8,707	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	303,756	303,756	-
TOTAL EXPENDITURES		\$ 7,470,941	\$ 7,470,941	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (224,032)	\$ (224,032)	\$ -
89xx	Other Financing Sources	\$ 224,032	\$ 224,032	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ -	\$ -
9791	BEGINNING BALANCE	\$ 410,793	\$ 410,793	\$ -
9791	ENDING BALANCE	\$ 410,793	\$ 410,793	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 410,793	\$ 410,793	-
9780	Assigned Amount	-	-	-
TOTAL RESERVES		\$ 410,793	\$ 410,793	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR December, 2019 - BUDGET REVISION SUMMARY March 17, 2020
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FUND 13 - CAFETERIA	November, 2019 PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 16,574,694	\$ 16,574,694	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	8,229,991	8,236,171	6,180
TOTAL REVENUE	\$ 26,004,685	\$ 26,010,865	\$ 6,180
22xx Classified Support Salary	\$ 7,778,498	\$ 7,780,335	\$ 1,837
23xx Class Supv & Admin Salaries	874,869	874,869	-
24xx Clerical Technical & Ofc Salary	242,751	242,751	-
32xx PERS	1,226,009	1,226,009	-
33xx OASDHI/Medicare	680,553	680,695	142
34xx Health & Welfare	2,028,229	2,028,229	-
35xx Unemployment	4,448	4,448	-
36xx Worker's Compensation	177,929	177,966	37
37xx EGBERT Contribution	382,571	382,590	19
39xx Life Insurance	17,661	17,661	-
43xx Materials & Supplies	1,720,510	1,720,510	-
44xx Non-Capitalized Equipment	153,613	153,613	-
47xx Food Service Supplies	9,467,470	9,471,615	4,145
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	742	742	-
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	4,053	4,053	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	1,307,866	1,307,866	-
TOTAL EXPENDITURES	\$ 26,926,601	\$ 26,932,781	\$ 6,180
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (921,916)	\$ (921,916)	\$ -
89xx Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (521,916)	\$ (521,916)	\$ -
9791 BEGINNING BALANCE	\$ 5,834,679	\$ 5,834,679	\$ -
9791 ENDING BALANCE	\$ 5,312,763	\$ 5,312,763	\$ -
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 11,442	\$ 11,442	\$ -
9712 Stores	1,041,118	1,041,118	-
9713 Prepaid Expenditures			-
9740 Restricted	4,212,290	4,212,290	-
9780 Assigned Amount	47,913	47,913	-
9789 Reserve for Economic Uncertainties	-	-	-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 5,312,763	\$ 5,312,763	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR December, 2019 - BUDGET REVISION SUMMARY March 17, 2020
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FUND 21 - BUILDING FUND	November, 2019 PROPOSED	PROPOSED	CHANGE
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues	-	-	-
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
22xx Classified Support Salary	\$ -	\$ -	\$ -
32xx PERS	-	-	-
33xx OASDHI/Medicare	-	-	-
35xx Unemployment	-	-	-
36xx Worker's Compensation	-	-	-
37xx EGBERT Contribution	-	-	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	-	-	-
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp of Districtwide Ops	87,000	87,000	-
61xx Sites and Improvement of Sites	8,312,403	8,322,903	10,500
62xx New Buildings &Improv Of Bldgs	92,587,359	92,650,609	63,250
64xx New Equipment	1,412,728	1,412,728	-
TOTAL EXPENDITURES	<u>\$ 102,399,490</u>	<u>\$ 102,473,240</u>	<u>\$ 73,750</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (102,399,490)</u>	<u>\$ (102,473,240)</u>	<u>\$ (73,750)</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (102,399,490)</u>	<u>\$ (102,473,240)</u>	<u>\$ (73,750)</u>
9791 BEGINNING BALANCE	<u>\$ 111,157,084</u>	<u>\$ 111,157,084</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 8,757,594</u>	<u>\$ 8,683,844</u>	<u>\$ (73,750)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 8,757,594	\$ 8,683,844	\$ (73,750)
			-
			-
			-
TOTAL RESERVES	<u>\$ 8,757,594</u>	<u>\$ 8,683,844</u>	<u>\$ (73,750)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
JANUARY, 2020 - BUDGET TRANSFER DETAIL
March 17, 2020

MGMT	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION
<u>General Fund - Unrestricted Programs</u>				
1510	0000	Regular Education (TK-6)	\$0	Realign existing funds.
5260	0000	Property Damage/Loss	\$0	Realign existing funds.
5222	0000	LCFF State Revenues & Transfers	\$13,277	Reduce indirect credits.
7105	0000	Gifted & Talented Education (GATE) TK-6	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$13,277	
<u>General Fund - Federal Programs</u>				
4900	3010	ESSA: Title I, Part A, Basic & Neglected	\$0	Realign existing funds.
4335	3327	Special Education: Mental Health Services	\$8,189	Increase budget to reflect revised award letter.
4250	3550	Voc & Applied Tech Secondary II	\$0	Realign existing funds.
4040	4035	ESSA: Title II, Part A, Teacher Quality	\$0	Realign existing funds.
4900	4124	ESSA: Title IV, Part B, 21st CCLC	\$0	Realign existing funds.
4750	4201	Title III-Immigrant Education	\$48,537	Increase budget to reflect revised award letter.
4750	4203	Title III - Limited English Proficiency (LEP)	(\$38,576)	Decrease budget to reflect revised award letter.
4900	4510	Indian Education	\$113	Increase budget to reflect revised award letter.
4355	5640	Medi-Cal Billing Option	(\$4,191)	Decrease budget to reflect revised award letter.
4250	5815	EDC - Careers Academy Grant	(\$53,520)	Decrease budget to reflect revised award letter.
4900	5862	Equitable Access	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			(\$39,448)	
<u>General Fund - State Programs</u>				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing funds.
4250	7010	Agriculture Vocational Incentive Grants	\$1,706	Increase budget to reflect revised award letter.
Net Change to Expenditures/Interfund Transfers Out			\$1,706	
<u>General Fund - Local Programs</u>				
4020	9305	Miscellaneous Site Donations (<\$1000)	\$1,155	Declare additional site donations.
2200	9307	PSAT Donations	\$4,084	Declare additional site donations.
4020	9310	Sports Careers Academy Donations	\$657	Declare additional site donations.
4350	9313	Healthy Start Donations	\$500	Declare additional site donations.
4020	9324	Adopt our Wolves - EPMS	\$180	Declare additional site donations.
4020	9326	Arts Connection EPMS	\$5,000	Increase budget to reflect award letter.
4020	9375	International Baccalaureate Donations-LCHS	\$22,356	Declare additional site donations.
4010	9382	Chromebook Donations	\$5,000	Declare additional site donations.
4020	9409	ACS Hach HS Chemistry Grant	\$1,326	Increase budget to reflect award letter.
4350	9465	CDSS- Refugee School Impact Pr	\$93,770	Increase budget to reflect award letter.
4750	9480	CA League of National Professional Dev.	\$28,000	Increase budget to reflect award letter.
4020	9508	Community Foundation	\$1,000	Increase budget to reflect award letter.
4020	9516	Stormwater Quality	\$450	Increase budget to reflect revised award letter.
5260	9602	Breakin @ Jackson; D/L 6/28/19	\$53,028	Increase budget to reflect loss at Isabelle Jackson.
5260	9603	Breakin @ SHS; D/L 12/26/19	\$12,586	Increase budget to reflect loss at SHS.
5260	9604	Water Damage @ KAMS D/L 11/20/19	\$30,000	Increase budget to reflect loss at KAMS.
5260	9609	Water Damage @ Case D/L 12/1/19	\$80,614	Increase budget to reflect loss at Case.
5260	9611	Theft @ Prairie D/L 12/13/19	\$1,771	Increase budget to reflect loss at Prairie.
Net Change to Expenditures/Interfund Transfers Out			\$341,477	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR JANUARY, 2020 - BUDGET TRANSFER DETAIL March 17, 2020
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>Fund 11 - Adult Education</u>				
4280	5812	SETA - One Stop Out of School	(\$257,446)	Decrease budget to reflect revised award letter.
4280	6391	Adult Education Block Grant	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			(\$257,446)	
<u>Fund 12 - Child Development</u>				
4115	6127	CD: State PreK QRIS Blk Grnt	\$0	Realign existing funds.
4115	9443	RTT Incentive-SCOE	\$0	Realign existing funds.
Net Change to Expenditures/Interfund Transfers Out			\$0	
<u>Fund 13 - Food Services</u>				
5610	9439	St. Peters Lutheran FNS	\$3,395	Increase budget to reflect revised award letter.
5610	9444	Gerber Jr/Sr High School Meals	\$103	Increase budget to reflect revised award letter.
5610	9472	SIATech Charter School	\$1,749	Increase budget to reflect revised award letter.
5610	9475	Vision in Motion-Adult Day Program	\$2,881	Increase budget to reflect revised award letter.
5610	9476	EG Sponsored Charter Meals	\$9,207	Increase budget to reflect revised award letter.
Net Change to Expenditures/Interfund Transfers Out			\$17,335	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR January, 2020 - BUDGET REVISION SUMMARY March 17, 2020

FUND 01 - ALL		December, 2019		
		PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 742,866,378	\$ 743,174,304	\$ 307,926
1xxx	Certificated Salaries	\$ 325,621,675	\$ 325,732,181	\$ 110,506
2xxx	Classified Salaries	105,259,341	105,433,812	174,471
3xxx	Employee Benefits	212,221,181	212,259,163	37,982
4xxx	Books & Supplies	47,780,148	47,320,313	(459,835)
5xxx	Services, Other Operating Expenses	56,944,728	57,384,876	440,148
6xxx	Capital Outlay	5,844,008	5,844,008	-
71xx	Tuition	3,064,992	3,064,992	-
72xx	Other Outgo	405,899	405,899	-
73xx	Direct Support/Indirect Costs	(1,890,142)	(1,876,402)	13,740
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 755,751,830	\$ 756,068,842	\$ 317,012
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,885,452)	\$ (12,894,538)	\$ (9,086)
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (13,509,484)	\$ (13,518,570)	\$ (9,086)
9791 BEGINNING BALANCE		\$ 122,729,420	\$ 122,729,420	\$ -
9791 ENDING BALANCE		\$ 109,219,936	\$ 109,210,850	\$ (9,086)
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 691,834	\$ 691,834	\$ -
9740	Restricted Reserve	36,300,170	36,304,361	4,191
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Funding Priorities	48,426,581	48,413,304	(13,277)
	Reserve for ROP/ CTE	-	-	-
	Reserve for Instructional Materials	6,756,553	6,756,553	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbinger Training (8 hours)	1,844,798	1,844,798	-
9789	Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 109,219,936	\$ 109,210,850	\$ (9,086)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2019/20 FISCAL YEAR
January, 2020 - BUDGET REVISION SUMMARY
March 17, 2020

FUND 01 - UNRESTRICTED		December, 2019 PROPOSED	PROPOSED	CHANGE
80xx	LCFF Revenue Sources	\$ 587,465,744	\$ 587,465,744	\$ -
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	17,214,569	17,214,569	-
86xx	Other Local Revenues	3,658,093	3,658,093	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 608,338,406	\$ 608,338,406	\$ -
11xx	Teacher Salaries	\$ 223,525,928	\$ 223,540,855	\$ 14,927
12xx	Certif Pupil Support Salaries	10,901,795	10,901,795	-
13xx	Certif Superv & Admin Salaries	21,480,346	21,485,035	4,689
19xx	Other Certificated Salaries	6,304,576	6,305,576	1,000
21xx	Classified Instructional Salaries	2,212,164	2,214,698	2,534
22xx	Classified Support Salary	28,522,898	28,559,249	36,351
23xx	Class Supv & Admin Salaries	4,527,891	4,527,891	-
24xx	Clerical Technical & Ofc Salary	25,661,653	25,675,540	13,887
29xx	Other Classified Salaries	1,662,744	1,662,840	96
31xx	STRS	44,542,991	44,546,521	3,530
32xx	PERS	11,643,128	11,643,250	122
33xx	OASDHI/Medicare	8,573,355	8,575,117	1,762
34xx	Health & Welfare	47,563,155	47,563,155	-
35xx	Unemployment	162,773	162,791	18
36xx	Worker's Compensation	6,497,253	6,498,095	842
37xx	EGBERT Contribution	14,089,971	14,090,647	676
38xx	PERS Reduction			-
39xx	Life Insurance	740,245	740,245	-
41xx	Textbooks	2,802,351	2,802,351	-
42xx	Books/Reference Materials	272,774	276,331	3,557
43xx	Materials & Supplies	18,397,408	18,469,869	72,461
44xx	Non-Capitalized Equipment	4,361,650	4,357,992	(3,658)
47xx	Food			-
51xx	Sub-agreements for Services	3,340,462	3,342,862	2,400
52xx	Travel And Conference	866,058	870,252	4,194
53xx	Dues And Membership	154,507	154,507	-
54xx	Insurance	3,224,718	3,199,105	(25,613)
55xx	Utilities And Housekping Serv	11,000,083	11,000,083	-
56xx	Rentals, Repairs & Leases	2,113,693	2,118,884	5,191
57xx	Dir Cost For Interpgm/Interfnd	(6,140,623)	(6,292,636)	(152,013)
58xx	Other Exp Of Districtwide Ops	12,724,604	12,730,542	5,938
59xx	Communications	1,741,228	1,748,337	7,109
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	2,975,158	2,975,158	-
65xx	Equipment Replacement	558,246	558,246	-
71xx	Payments to County Offices	519,778	519,778	-
72xx	Other Transfers Out	350,000	350,000	-
73xx	Direct Support/Indirect Costs	(11,050,134)	(11,036,857)	13,277
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 507,324,827	\$ 507,338,104	\$ 13,277
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 101,013,579	\$ 101,000,302	\$ (13,277)
89xx	Other Financing Sources	\$ (114,259,093)	(114,259,093)	\$ -
76xx	Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (13,869,546)	\$ (13,882,823)	\$ (13,277)
9791	BEGINNING BALANCE	\$ 86,789,312	\$ 86,789,312	\$ -
9791	ENDING BALANCE	\$ 72,919,766	\$ 72,906,489	\$ (13,277)
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	551,834	551,834	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned			-
	Reserve for Funding Priorities	48,426,581	48,413,304	(13,277)
	Reserve for ROP/ CTE	-	-	-
	Reserve for Instructional Materials	6,756,553	6,756,553	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbringer Training (8 hours)	1,844,798	1,844,798	-
9789	Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 72,919,766	\$ 72,906,489	\$ (13,277)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR January, 2020 - BUDGET REVISION SUMMARY March 17, 2020

FUND 01 - FEDERAL		December, 2019	PROPOSED	CHANGE
		PROPOSED		
81xx	Federal Revenue	\$ 11,832,431	\$ 11,840,620	\$ 8,189
82xx	Federal Revenue	33,853,074	33,809,628	(43,446)
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 45,685,505	\$ 45,650,248	\$ (35,257)
11xx	Teacher Salaries	\$ 6,703,962	\$ 6,857,898	\$ 153,936
12xx	Certif Pupil Support Salaries	1,732,811	1,689,636	(43,175)
13xx	Certif Superv & Admin Salaries	706,225	671,592	(34,633)
19xx	Other Certificated Salaries	3,349,910	3,321,632	(28,278)
21xx	Classified Instructional Salaries	1,730,248	1,843,726	113,478
22xx	Classified Support Salary	1,242,125	1,235,065	(7,060)
23xx	Class Supv & Admin Salaries	100,633	100,633	-
24xx	Clerical Technical & Ofc Salary	1,364,976	1,335,043	(29,933)
29xx	Other Classified Salaries	34,884	34,884	-
31xx	STRS	2,136,559	2,144,745	8,186
32xx	PERS	640,496	634,807	(5,689)
33xx	OASDHI/Medicare	515,937	522,483	6,546
34xx	Health & Welfare	2,205,689	2,193,576	(12,113)
35xx	Unemployment	8,483	8,545	62
36xx	Worker's Compensation	337,603	340,093	2,490
37xx	EGBERT Contribution	549,063	550,590	1,527
38xx	PERS Reduction			-
39xx	Life Insurance	15,322	15,306	(16)
41xx	Textbooks			-
42xx	Books/Reference Materials	150,647	160,085	9,438
43xx	Materials & Supplies	8,642,188	8,061,945	(580,243)
44xx	Non-Capitalized Equipment	796,304	802,033	5,729
47xx	Food			-
51xx	Sub-agreements for Services	9,025,526	9,079,237	53,711
52xx	Travel And Conference	828,767	914,978	86,211
53xx	Dues and Memberships	10,178	10,403	225
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	36,300	36,792	492
57xx	Dir Cost For Interpgm/Interfnd	453,857	638,208	184,351
58xx	Other Exp Of Districtwide Ops	1,156,543	1,235,097	78,554
59xx	Communications	13,488	12,488	(1,000)
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	55,899	55,899	-
73xx	Direct Support/Indirect Costs	1,684,705	1,682,461	(2,244)
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 46,282,933	\$ 46,243,485	\$ (39,448)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (597,428)	\$ (593,237)	\$ 4,191
89xx	Other Financing Sources	\$ 290,048	\$ 290,048	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (307,380)	\$ (303,189)	\$ 4,191
9791	BEGINNING BALANCE	\$ 944,849	\$ 944,849	\$ -
9791	ENDING BALANCE	\$ 637,469	\$ 641,660	\$ 4,191
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	637,469	641,660	4,191
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 637,469	\$ 641,660	\$ 4,191

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FUND 01 - STATE		December, 2019 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
83xx	Other State Revenue	35,764,669	35,764,669	-
85xx	Other State Revenue	46,780,662	46,782,368	1,706
86xx	Other Local Revenues			-
87xx	Other Local Revenues			-
TOTAL REVENUE		\$ 82,545,331	\$ 82,547,037	\$ 1,706
11xx	Teacher Salaries	\$ 30,444,022	\$ 30,444,022	\$ -
12xx	Certif Pupil Support Salaries	14,793,630	14,793,630	-
13xx	Certif Superv & Admin Salaries	575,682	575,682	-
19xx	Other Certificated Salaries	4,383,274	4,383,274	-
21xx	Classified Instructional Salaries	25,792,213	25,792,213	-
22xx	Classified Support Salary	4,539,558	4,550,737	11,179
23xx	Class Supv & Admin Salaries	10,163	10,163	-
24xx	Clerical Technical & Ofc Salary	730,479	754,179	23,700
29xx	Other Classified Salaries	90,000	90,000	-
31xx	STRS	37,042,081	37,042,081	-
32xx	PERS	5,936,763	5,943,642	6,879
33xx	OASDHI/Medicare	3,109,265	3,111,934	2,669
34xx	Health & Welfare	17,283,799	17,288,086	4,287
35xx	Unemployment	40,647	40,665	18
36xx	Worker's Compensation	1,626,420	1,627,119	699
37xx	EGBERT Contribution	3,131,687	3,134,965	3,278
38xx	PERS Reduction			-
39xx	Life Insurance	106,653	106,888	235
41xx	Textbooks	3,337,836	3,337,836	-
42xx	Books/Reference Materials	298,973	298,973	-
43xx	Materials & Supplies	2,840,740	2,783,080	(57,660)
44xx	Non-Capitalized Equipment	1,885,548	1,890,548	5,000
47xx	Food			-
51xx	Sub-agreements for Services	7,777,046	7,777,046	-
52xx	Travel And Conference	493,538	492,854	(684)
53xx	Dues And Membership	1,250	1,250	-
54xx	Insurance			-
55xx	Utilities And Housekping Serv	88	-	(88)
56xx	Rentals, Repairs & Leases	102,124	101,774	(350)
57xx	Dir Cost For Interpgm/Interfnd	369,569	369,741	172
58xx	Other Exp Of Districtwide Ops	622,799	625,171	2,372
59xx	Communications	18,215	18,215	-
61xx	Sites & Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	50,000	50,000	-
64xx	New Equipment	253,309	253,309	-
65xx	Equipment Replacement			-
71xx	Tuition	2,491,609	2,491,609	-
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	6,733,922	6,733,922	-
74xx	Debt Service			-
TOTAL EXPENDITURES		\$ 176,912,902	\$ 176,914,608	\$ 1,706
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (94,367,571)	\$ (94,367,571)	\$ -
89xx	Other Financing Sources	\$ 92,132,443	\$ 92,132,443	\$ -
76xx	Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (2,235,128)	\$ (2,235,128)	\$ -
9791	BEGINNING BALANCE	\$ 17,756,256	\$ 17,756,256	\$ -
9791	ENDING BALANCE	\$ 15,521,128	\$ 15,521,128	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	15,521,128	15,521,128	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 15,521,128	\$ 15,521,128	\$ -

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FUND 01 - LOCAL		December, 2019 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	-	-	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	6,297,136	6,638,613	341,477
TOTAL REVENUE		<u>\$ 6,297,136</u>	<u>\$ 6,638,613</u>	<u>\$ 341,477</u>
11xx	Teacher Salaries	\$ 155,653	\$ 197,693	\$ 42,040
12xx	Certif Pupil Support Salaries	172,616	172,616	-
13xx	Certif Superv & Admin Salaries	130,012	130,012	-
19xx	Other Certificated Salaries	261,233	261,233	-
21xx	Classified Instructional Salaries	-	6,000	6,000
22xx	Classified Support Salary	5,612,778	5,612,778	-
23xx	Class Supv & Admin Salaries	867,236	867,236	-
24xx	Clerical Technical & Ofc Salary	503,962	508,201	4,239
29xx	Other Classified Salaries	52,736	52,736	-
31xx	STRS	122,104	129,490	7,386
32xx	PERS	1,314,642	1,315,824	1,182
33xx	OASDHI/Medicare	549,574	550,966	1,392
34xx	Health & Welfare	1,312,262	1,312,262	-
35xx	Unemployment	3,885	3,911	26
36xx	Worker's Compensation	156,140	157,186	1,046
37xx	EGBERT Contribution	254,848	255,790	942
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	8,388	8,388	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	7,112	10,082	2,970
43xx	Materials & Supplies	3,704,410	3,735,748	31,338
44xx	Non-Capitalized Equipment	282,207	333,440	51,233
47xx	Food	-	-	-
51xx	Sub-agreements for Services	138,898	162,048	23,150
52xx	Travel And Conference	86,086	86,740	654
53xx	Dues And Membership	780	1,437	657
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	169,739	169,739	-
56xx	Rentals, Repairs & Leases	1,166,106	1,319,405	153,299
57xx	Dir Cost for Interpgm/Interfnd	5,194,924	5,162,414	(32,510)
58xx	Other Exp Of Districtwide Ops	230,755	274,481	43,726
59xx	Communications	23,422	23,422	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	1,574,630	1,574,630	-
65xx	Equipment Replacement	432,665	432,665	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	741,365	744,072	2,707
TOTAL EXPENDITURES		<u>\$ 25,231,168</u>	<u>\$ 25,572,645</u>	<u>\$ 341,477</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (18,934,032)</u>	<u>\$ (18,934,032)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 21,836,602	\$ 21,836,602	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 2,902,570</u>	<u>\$ 2,902,570</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 17,239,003</u>	<u>\$ 17,239,003</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 20,141,573</u>	<u>\$ 20,141,573</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 20,141,573	\$ 20,141,573	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		<u>\$ 20,141,573</u>	<u>\$ 20,141,573</u>	<u>\$ -</u>

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FUND 11 - ADULT EDUCATION		December, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx	LCFF Sources	\$ 388,765	\$ 388,765	\$ -
82xx	Federal Revenue	1,994,118	1,736,672	(257,446)
83xx	Other State Revenue	674,553	674,553	-
85xx	Other State Revenue	2,375,057	2,375,057	-
86xx	Other Local Revenues	921,803	921,803	-
TOTAL REVENUE		<u>\$ 6,354,296</u>	<u>\$ 6,096,850</u>	<u>\$ (257,446)</u>
11xx	Teacher Salaries	\$ 1,505,309	\$ 1,491,000	\$ (14,309)
13xx	Certif Superv & Admin Salaries	385,451	373,369	(12,082)
21xx	Classified Instructional Salaries	36,360	36,360	-
22xx	Classified Support Salary	867,599	777,601	(89,998)
24xx	Clerical Technical & Ofc Salary	536,793	536,793	-
29xx	Other Classified Salaries	90,860	43,820	(47,040)
31xx	STRS	464,938	460,425	(4,513)
32xx	PERS	286,798	268,090	(18,708)
33xx	OASDHI/Medicare	144,717	133,853	(10,864)
34xx	Health & Welfare	499,655	478,706	(20,949)
35xx	Unemployment	1,716	1,634	(82)
36xx	Worker's Compensation	69,847	66,268	(3,579)
37xx	EGBERT Contribution	140,407	135,392	(5,015)
39xx	Life Insurance	4,476	4,349	(127)
42xx	Books/Reference Materials	69,492	69,492	-
43xx	Materials & Supplies	542,722	525,445	(17,277)
44xx	Non-Capitalized Equipment	58,722	58,722	-
51xx	Sub-agreements for Services	196,569	196,569	-
52xx	Travel And Conference	46,084	46,084	-
53xx	Dues And Membership	3,562	3,562	-
55xx	Utilities And Housekping Serv	1,200	1,200	-
56xx	Rentals, Repairs & Leases	109,740	109,740	-
57xx	Dir Cost For Interpgm/Interfnd	11,437	11,437	-
58xx	Other Exp Of Districtwide Ops	239,259	239,259	-
59xx	Communications	16,180	16,180	-
62xx	New Buildings & Improv of Bldgs	-	-	-
64xx	New Equipment	-	-	-
71xx	Tuition	89,803	89,803	-
73xx	Direct Support/Indirect Costs	227,123	214,220	(12,903)
TOTAL EXPENDITURES		<u>\$ 6,646,819</u>	<u>\$ 6,389,373</u>	<u>\$ (257,446)</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (292,523)</u>	<u>\$ (292,523)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (292,523)</u>	<u>\$ (292,523)</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 2,737,718</u>	<u>\$ 2,737,718</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 2,445,195</u>	<u>\$ 2,445,195</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 966,015	\$ 966,015	-
9780	Assigned Amount	1,479,180	1,479,180	-
9789	Reserve for Economic Uncertainties			-
				-
				-
TOTAL RESERVES		<u>\$ 2,445,195</u>	<u>\$ 2,445,195</u>	<u>\$ -</u>

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FUND 12 - CHILD DEVELOPMENT FUND		December, 2019		
		PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 3,886,266	\$ 3,886,266	\$ -
85xx	Other State Revenue	2,925,878	2,925,878	-
86xx	Other Local Revenues	434,765	434,765	-
TOTAL REVENUE		\$ 7,246,909	\$ 7,246,909	\$ -
11xx	Teacher Salaries	\$ 1,693,748	\$ 1,693,748	\$ -
12xx	Certif Pupil Support Salaries	96,521	96,521	-
13xx	Certif Superv & Admin Salaries	-	-	-
19xx	Other Certificated Salaries	418,279	418,279	-
21xx	Classified Instructional Salaries	835,288	835,288	-
22xx	Classified Support Salaries	326,024	326,024	-
24xx	Clerical Technical & Ofc Salary	210,100	210,100	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	573,640	573,640	-
32xx	PERS	257,526	257,526	-
33xx	OASDHI/Medicare	136,780	136,780	-
34xx	Health & Welfare	694,633	694,633	-
35xx	Unemployment	1,792	1,792	-
36xx	Worker's Compensation	76,855	76,855	-
37xx	EGBERT Contribution	138,409	138,409	-
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	4,236	4,236	-
42xx	Books/Reference Materials	4,989	4,989	-
43xx	Materials & Supplies	293,706	294,482	776
44xx	Non-Capitalized Equipment	19,040	19,040	-
51xx	Sub-agreements for Services	1,210,805	1,210,805	-
52xx	Travel And Conference	92,757	92,757	-
53xx	Dues and Membership	750	750	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	13,360	13,360	-
57xx	Dir Cost For Interpgm/Interfnd	16,094	16,094	-
58xx	Other Exp Of Districtwide Ops	43,146	43,207	61
59xx	Communications	8,707	8,707	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	303,756	302,919	(837)
TOTAL EXPENDITURES		\$ 7,470,941	\$ 7,470,941	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (224,032)	\$ (224,032)	\$ -
89xx	Other Financing Sources	\$ 224,032	\$ 224,032	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ -	\$ -
9791	BEGINNING BALANCE	\$ 410,793	\$ 410,793	\$ -
9791	ENDING BALANCE	\$ 410,793	\$ 410,793	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 410,793	\$ 410,793	-
9780	Assigned Amount	-	-	-
TOTAL RESERVES		\$ 410,793	\$ 410,793	\$ -

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FUND 13 - CAFETERIA	December, 2019 PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 16,574,694	\$ 16,574,694	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	8,236,171	8,253,506	17,335
TOTAL REVENUE	\$ 26,010,865	\$ 26,028,200	\$ 17,335
22xx Classified Support Salary	\$ 7,780,335	\$ 7,786,033	\$ 5,698
23xx Class Supv & Admin Salaries	874,869	874,869	-
24xx Clerical Technical & Ofc Salary	242,751	242,751	-
32xx PERS	1,226,009	1,226,009	-
33xx OASDHI/Medicare	680,695	681,131	436
34xx Health & Welfare	2,028,229	2,028,229	-
35xx Unemployment	4,448	4,453	5
36xx Worker's Compensation	177,966	178,079	113
37xx EGBERT Contribution	382,590	382,647	57
39xx Life Insurance	17,661	17,661	-
43xx Materials & Supplies	1,720,510	1,720,510	-
44xx Non-Capitalized Equipment	153,613	153,613	-
47xx Food Service Supplies	9,471,615	9,482,641	11,026
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	742	742	-
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	4,053	4,053	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	1,307,866	1,307,866	-
TOTAL EXPENDITURES	\$ 26,932,781	\$ 26,950,116	\$ 17,335
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (921,916)	\$ (921,916)	\$ -
89xx Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (521,916)	\$ (521,916)	\$ -
9791 BEGINNING BALANCE	\$ 5,834,679	\$ 5,834,679	\$ -
9791 ENDING BALANCE	\$ 5,312,763	\$ 5,312,763	\$ -
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 11,442	\$ 11,442	\$ -
9712 Stores	1,041,118	1,041,118	-
9713 Prepaid Expenditures			-
9740 Restricted	4,212,290	4,212,290	-
9780 Assigned Amount	47,913	47,913	-
9789 Reserve for Economic Uncertainties	-	-	-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 5,312,763	\$ 5,312,763	\$ -

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FUND 21 - BUILDING FUND	December, 2019 PROPOSED	PROPOSED	CHANGE
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues	-	-	-
87xx Other Local Revenues			-
TOTAL REVENUE	\$ -	\$ -	\$ -
22xx Classified Support Salary	\$ -	\$ -	\$ -
32xx PERS	-	-	-
33xx OASDHI/Medicare	-	-	-
35xx Unemployment	-	-	-
36xx Worker's Compensation	-	-	-
37xx EGBERT Contribution	-	-	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	-	21,700	21,700
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp of Districtwide Ops	87,000	87,000	-
61xx Sites and Improvement of Sites	8,322,903	9,663,699	1,340,796
62xx New Buildings &Improv Of Bldgs	92,650,609	92,484,093	(166,516)
64xx New Equipment	1,412,728	1,352,728	(60,000)
TOTAL EXPENDITURES	\$ 102,473,240	\$ 103,609,220	\$ 1,135,980
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (102,473,240)	\$ (103,609,220)	\$ (1,135,980)
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (102,473,240)	\$ (103,609,220)	\$ (1,135,980)
9791 BEGINNING BALANCE	\$ 111,157,084	\$ 111,157,084	\$ -
9791 ENDING BALANCE	\$ 8,683,844	\$ 7,547,864	\$ (1,135,980)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 8,683,844	\$ 7,547,864	\$ (1,135,980)
			-
			-
			-
TOTAL RESERVES	\$ 8,683,844	\$ 7,547,864	\$ (1,135,980)

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FUND 35 - STATE SCHOOL FACILITIES	December, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues	3,158	180,904	177,746
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 3,158	\$ 180,904	\$ 177,746
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	10,000	10,000	-
61xx Sites And Improvement Of Sites	6,110,795	6,110,795	-
62xx New Buildings &Improv Of Bldgs	33,391,491	33,391,491	-
64xx New Equipment	593,575	1,593,575	1,000,000
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 40,105,861	\$ 41,105,861	\$ 1,000,000
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (40,102,703)	\$ (40,924,957)	\$ (822,254)
89xx Other Financing Sources	\$ 9,219,000	\$ 10,041,254	\$ 822,254
76xx Interfund Transfers Out	1,646,142	1,646,142	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (32,529,845)	\$ (32,529,845)	\$ -
9791 BEGINNING BALANCE	\$ 32,672,316	\$ 32,672,316	\$ -
9791 ENDING BALANCE	\$ 142,471	\$ 142,471	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 142,471	\$ 142,471	\$ -
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	\$ 142,471	\$ 142,471	\$ -

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FUND 49 - SPECIAL PROJECTS	December, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 3,000	\$ 3,000	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 3,000	\$ 3,000	\$ -
11xx Teacher Salaries	\$ -	\$ -	\$ -
13xx Certf Superv & Admin Salaries	-	-	-
22xx Classified Support Salaries	30,000	30,000	-
23xx Class Supv & Admin Salaries	679,344	679,344	-
24xx Clerical Technical & Ofc Salary	915,468	915,468	-
31xx STRS	-	-	-
32xx PERS	330,653	330,653	-
33xx OASDHI/Medicare	121,517	121,517	-
34xx Health & Welfare	286,937	286,937	-
35xx Unemployment	812	812	-
36xx Worker's Compensation	32,497	32,497	-
37xx EGBERT Contribution	46,644	46,644	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	2,276	2,276	-
43xx Materials & Supplies	26,200	26,200	-
44xx Non-Capitalized Equipment	56,698	56,698	-
52xx Travel & Conference	18,050	18,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	60,100	60,100	-
57xx Dir Cost For Interpgm/Interfnd	77,000	77,000	-
58xx Other Exp of Districtwide Ops	218,077	217,927	(150)
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	80,000	80,000	-
62xx New Buildings & Improv of Bldgs	2,722,782	7,022,782	4,300,000
64xx New Equipment	70,000	70,000	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 5,780,055	\$ 10,079,905	\$ 4,299,850
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (5,777,055)	\$ (10,076,905)	\$ (4,299,850)
89xx Other Financing Sources	\$ 2,545,538	\$ 6,961,893	\$ 4,416,355
76xx Interfund Transfers Out	-	822,254	822,254
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (3,231,517)	\$ (3,937,266)	\$ (705,749)
9791 BEGINNING BALANCE	\$ 7,311,358	\$ 7,311,358	\$ -
9791 ENDING BALANCE	\$ 4,079,841	\$ 3,374,092	\$ (705,749)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,158,443	\$ 452,694	\$ (705,749)
9780 Assigned Amount	2,921,398	2,921,398	-
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 4,079,841	\$ 3,374,092	\$ (705,749)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
January, 2020 - BUDGET REVISION SUMMARY
March 17, 2020

FUND 52 - DEBT SERVICE MELLO ROOS	December, 2019 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 16,633,213	\$ 16,638,582	\$ 5,369
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 16,633,213	\$ 16,638,582	\$ 5,369
74xx Debt Service	\$ 13,994,587	\$ 9,578,233	\$ (4,416,354)
TOTAL EXPENDITURES	\$ 13,994,587	\$ 9,578,233	\$ (4,416,354)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 2,638,626	\$ 7,060,349	\$ 4,421,723
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	1,345,538	5,761,893	4,416,355
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 1,293,088	\$ 1,298,456	\$ 5,368
9791 BEGINNING BALANCE	\$ 21,383,760	\$ 21,383,760	\$ -
9791 ENDING BALANCE	\$ 22,676,848	\$ 22,682,216	\$ 5,368
COMPONENTS OF ENDING BALANCE			
9780 Assigned Amount	\$ 22,676,848	\$ 22,682,216	\$ 5,368
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 22,676,848	\$ 22,682,216	\$ 5,368

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
MIDYEAR, 2020 - BUDGET TRANSFER DETAIL
March 17, 2020

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
0010	0000	Board of Education	\$988	Midyear adjustment of salary/benefits.
0050	0000	Superintendent	\$4,958	Midyear adjustment of salary/benefits.
0055	0000	Communications	\$4,840	Midyear adjustment of salary/benefits.
1511	0000	Regular Education (TK-6) - Allocated FTE	\$339,987	Midyear adjustment of salary/benefits.
1512	0000	Subject Matter Teachers	\$31,922	Midyear adjustment of salary/benefits.
2122	0000	Results Staffing EGEA (7-8)	\$29,785	Midyear adjustment of salary/benefits.
2130	0000	Non-Instructional FTE (7-8)	\$81,052	Midyear adjustment of salary/benefits.
2151	0000	Regular Education (7-8) - Allocated FTE	\$406,853	Midyear adjustment of salary/benefits.
2201	0000	Regular Education (9-12) - Allocated FTE	(\$723,233)	Midyear adjustment of salary/benefits.
2222	0000	Results Staffing EGEA (9-12)	(\$21,722)	Midyear adjustment of salary/benefits.
2230	0000	Non-Instructional FTE (9-12)	(\$17,225)	Midyear adjustment of salary/benefits.
2301	0000	A/B Block Schedule	\$89,283	Midyear adjustment of salary/benefits.
2340	0000	Secondary Counselors	\$170,153	Midyear adjustment of salary/benefits.
2345	0000	Online Learning	\$2,247	Midyear adjustment of salary/benefits.
2411	0000	Continuation Education - Allocated FTE	\$93,893	Midyear adjustment of salary/benefits.
2540	0000	Independent Study Program (ISP)	\$60,169	Midyear adjustment of salary/benefits.
3000	0000	Special Education Growth	(\$1,160,610)	Midyear adjustment of salary/benefits.
4010	0000	Elementary Education Pre TK-6	\$2,964	Midyear adjustment of salary/benefits.
4020	0000	Secondary Education	(\$941)	Midyear adjustment of salary/benefits.
4030	0000	Student Services	\$154	Midyear adjustment of salary/benefits.
4040	0000	Curriculum/Professional Learning	\$2,764	Midyear adjustment of salary/benefits.
4050	0000	Education Services	(\$6,767)	Midyear adjustment of salary/benefits.
4110	0000	Director PreK/Child Care	(\$7,707)	Midyear adjustment of salary/benefits.
4120	0000	Director of Elementary Education (TK-6)	\$8,905	Midyear adjustment of salary/benefits.
4220	0000	Director of Secondary Education (7-8)	(\$11,485)	Midyear adjustment of salary/benefits.
4250	0000	Director of Career Tech Ed & College Read	(\$91)	Midyear adjustment of salary/benefits.
4255	0000	Regional Occupational Program	\$40,734	Midyear adjustment of salary/benefits.
4260	0000	District Head Counselor	\$523	Midyear adjustment of salary/benefits.
4275	0000	AVID Support	\$37,797	Midyear adjustment of salary/benefits.
4330	0000	Foster Youth Services	(\$10,365)	Midyear adjustment of salary/benefits.
4331	0000	Psychologists	(\$13,140)	Midyear adjustment of salary/benefits.
4335	0000	Behavioral/Mental Health Svcs.	\$37,554	Midyear adjustment of salary/benefits.
4350	0000	Student Support and Health Services	(\$13,298)	Midyear adjustment of salary/benefits.
4351	0000	Homeless Education	\$4,215	Midyear adjustment of salary/benefits.
4360	0000	Student Records	\$11,610	Midyear adjustment of salary/benefits.
4365	0000	Attendance Improvement/SARB	\$28,194	Midyear adjustment of salary/benefits.
4370	0000	Police Services	\$499,394	Midyear adjustment of salary/benefits.
4380	0000	Health Services	\$24,314	Midyear adjustment of salary/benefits.
4410	0000	Curriculum Development	\$4,995	Midyear adjustment of salary/benefits.
4454	0000	Textbook Personnel & Materials	\$21	Midyear adjustment of salary/benefits.
4590	0000	Performing Arts Center	(\$10,962)	Midyear adjustment of salary/benefits.
4600	0000	Director of Research & Evaluation	\$27,406	Midyear adjustment of salary/benefits.
4750	0000	Director of Eng Learner Svcs	\$10,645	Midyear adjustment of salary/benefits.
4800	0000	District's Grant Writer	\$25	Midyear adjustment of salary/benefits.
4900	0000	Director of Learning Support Services	\$25,091	Midyear adjustment of salary/benefits.
4910	0000	Indian Education	(\$7,016)	Midyear adjustment of salary/benefits.
5040	0000	Human Resources	\$13,083	Midyear adjustment of salary/benefits.
5050	0000	Business Services & Facilities	\$1,038	Midyear adjustment of salary/benefits.
5200	0000	Finance & School Support	\$1,483	Midyear adjustment of salary/benefits.
5222	0000	LCFF State Revenues & Transfers	\$71,463	Decrease indirect credits.
5250	0000	Risk Management	(\$3,764)	Midyear adjustment of salary/benefits.
5252	0000	ADA Accommodations	\$483	Midyear adjustment of salary/benefits.
5259	0000	Districtwide Safety Program	\$740	Midyear adjustment of salary/benefits.
5280	0000	Fiscal Services	(\$26,926)	Midyear adjustment of salary/benefits.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR MIDYEAR, 2020 - BUDGET TRANSFER DETAIL March 17, 2020
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
5285	0000	Budget	(\$25,097)	Midyear adjustment of salary/benefits.
5500	0000	Technology Services	\$8,024	Midyear adjustment of salary/benefits.
5510	0000	Operations	(\$15,511)	Midyear adjustment of salary/benefits.
5511	0000	PC Support	(\$22,403)	Midyear adjustment of salary/benefits.
5512	0000	Data Archive	\$524	Midyear adjustment of salary/benefits.
5513	0000	Programming	\$10,184	Midyear adjustment of salary/benefits.
5514	0000	Networking/Telecommunications	(\$1,036)	Midyear adjustment of salary/benefits.
5517	0000	Technology Utility	(\$1,975)	Midyear adjustment of salary/benefits.
5519	0000	Instructional Technology	(\$349)	Midyear adjustment of salary/benefits.
5610	0000	Food & Nutrition Services Center	\$301	Midyear adjustment of salary/benefits.
5634	0000	Custodial Services	(\$69,299)	Midyear adjustment of salary/benefits.
5637	0000	Grounds	\$37,161	Midyear adjustment of salary/benefits.
5650	0000	Purchasing	(\$26,552)	Midyear adjustment of salary/benefits.
5658	0000	Duplicating Services	(\$350)	Midyear adjustment of salary/benefits.
5659	0000	Duplicating Services - Credit	\$349	Midyear adjustment of salary/benefits.
5680	0000	Transportation - Regular Home to School	\$852,322	Midyear adjustment of salary/benefits.
5690	0000	Transportation - Field Trips	\$19,228	Midyear adjustment of salary/benefits.
5514	0074	ERATE - Rebate Program	(\$38,271)	Midyear adjustment of salary/benefits.
Net Change to Expenditures/Interfund Transfers Out			\$863,723	

General Fund - Federal Programs

3640	3310	Special Education: IDEA Basic Local Assistance	(\$43,038)	Midyear adjustment of salary/benefits.
3770	3310	Special Education: IDEA Basic Local Assistance	\$43,038	Midyear adjustment of salary/benefits.

Net Change to Expenditures/Interfund Transfers Out	\$0
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General Fund - State Programs

3000	6500	Special Education Growth	(\$4,273,061)	Midyear adjustment of salary/benefits.
3100	6500	Special Day Classes (SCC)	\$430,545	Midyear adjustment of salary/benefits.
3140	6500	Dual Diagnosis (DD)	\$52,000	Midyear adjustment of salary/benefits.
3145	6500	Functional Living Skills (FLS)	\$347,732	Midyear adjustment of salary/benefits.
3150	6500	Independent Living Skills - ILS	\$75,971	Midyear adjustment of salary/benefits.
3155	6500	Supported Living Skills	\$64,612	Midyear adjustment of salary/benefits.
3200	6500	Language Speech & Hearing - LSH	(\$385,897)	Midyear adjustment of salary/benefits.
3410	6500	Special Education Mild/Moderate	\$766,580	Midyear adjustment of salary/benefits.
3450	6500	Program Specialists	(\$61,056)	Midyear adjustment of salary/benefits.
3505	6500	Jessie Baker	(\$75,085)	Midyear adjustment of salary/benefits.
3510	6500	Home Teaching	(\$12,426)	Midyear adjustment of salary/benefits.
3550	6500	Low Incidence (DHOH & VI)	\$71,803	Midyear adjustment of salary/benefits.
3560	6500	Adaptive PE/Occupational Therapy	\$221,304	Midyear adjustment of salary/benefits.
3570	6500	Vocational Services	\$230	Midyear adjustment of salary/benefits.
3630	6500	Education Related MH Svcs	(\$13,953)	Midyear adjustment of salary/benefits.
3640	6500	Non Public School - Licensed Childcare Instit.	\$43,038	Midyear adjustment of salary/benefits.
3655	6500	Pre-K SCC (Non-ASD)	\$130,654	Midyear adjustment of salary/benefits.
3660	6500	Full Inclusion - Paraeducators in lieu of NPA	(\$51,914)	Midyear adjustment of salary/benefits.
3665	6500	Physical Therapy in Lieu of NPA	(\$1,032)	Midyear adjustment of salary/benefits.
3670	6500	ASD Pre-TK-12	\$1,559,749	Midyear adjustment of salary/benefits.
3680	6500	ED Tier I	(\$61,148)	Midyear adjustment of salary/benefits.
3770	6500	Full Inclusion	(\$132,331)	Midyear adjustment of salary/benefits.
4030	6500	Student Services	(\$113,750)	Midyear adjustment of salary/benefits.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR MIDYEAR, 2020 - BUDGET TRANSFER DETAIL March 17, 2020
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MGMT	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION
4331	6500	Psychologists	\$902	Midyear adjustment of salary/benefits.
4335	6500	Behavioral/Mental Health Svcs.	\$142,783	Midyear adjustment of salary/benefits.
4360	6500	Student Records	(\$10,982)	Midyear adjustment of salary/benefits.
4380	6500	Health Services	(\$83,248)	Midyear adjustment of salary/benefits.
Net Change to Expenditures/Interfund Transfers Out			(\$1,367,980)	
General Fund - Local Programs				
5634	8150	Custodial Services	(\$6,088)	Midyear adjustment of salary/benefits.
5637	8150	Grounds	\$4,764	Midyear adjustment of salary/benefits.
5640	8150	Maintenance	(\$15,104)	Midyear adjustment of salary/benefits.
Net Change to Expenditures/Interfund Transfers Out			(\$16,428)	
Fund 09 - Charter School				
2810	0000	Charter School-District	(\$56,926)	Midyear adjustment of salary/benefits.
2810	1400	Education Protection Account	(\$3,815)	Midyear adjustment of salary/benefits.
Net Change to Expenditures/Interfund Transfers Out			(\$60,741)	
Fund 13 - Food Services				
5628	0000	Catering	(\$452)	Midyear adjustment of salary/benefits.
5610	5310	Child Nutrition: School Programs	\$614,375	Midyear adjustment of salary/benefits.
Net Change to Expenditures/Interfund Transfers Out			\$613,923	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2019/20 FISCAL YEAR
Mid-Year, 2020 - BUDGET REVISION SUMMARY
March 17, 2020

FUND 01 - ALL		January, 2020		
		PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 743,174,304	\$ 743,174,304	\$ -
1xxx	Certificated Salaries	\$ 325,732,181	\$ 326,579,642	\$ 847,461
2xxx	Classified Salaries	105,433,812	105,673,306	239,494
3xxx	Employee Benefits	212,259,163	210,655,474	(1,603,689)
4xxx	Books & Supplies	47,320,313	47,316,362	(3,951)
5xxx	Services, Other Operating Expenses	57,384,876	57,384,876	-
6xxx	Capital Outlay	5,844,008	5,844,008	-
71xx	Tuition	3,064,992	3,064,992	-
72xx	Other Outgo	405,899	405,899	-
73xx	Direct Support/Indirect Costs	(1,876,402)	(1,876,402)	-
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 756,068,842	\$ 755,548,157	\$ (520,685)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,894,538)	\$ (12,373,853)	\$ 520,685
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (13,518,570)	\$ (12,997,885)	\$ 520,685
9791 BEGINNING BALANCE		\$ 122,729,420	\$ 122,729,420	\$ -
9791 ENDING BALANCE		\$ 109,210,850	\$ 109,731,535	\$ 520,685
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 691,834	\$ 691,834	\$ -
9740	Restricted Reserve	36,304,361	36,307,382	3,021
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Funding Priorities	48,413,304	48,930,968	517,664
	Reserve for ROP/ CTE	-	-	-
	Reserve for Instructional Materials	6,756,553	6,756,553	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbinger Training (8 hours)	1,844,798	1,844,798	-
9789	Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 109,210,850	\$ 109,731,535	\$ 520,685

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2019/20 FISCAL YEAR
Mid-Year, 2020 - BUDGET REVISION SUMMARY
March 17, 2020

FUND 01 - UNRESTRICTED		January, 2020 PROPOSED	PROPOSED	CHANGE
80xx	LCFF Revenue Sources	\$ 587,465,744	\$ 587,465,744	\$ -
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	17,214,569	17,214,569	-
86xx	Other Local Revenues	3,658,093	3,658,093	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 608,338,406	\$ 608,338,406	\$ -
11xx	Teacher Salaries	\$ 223,540,855	\$ 224,175,432	\$ 634,577
12xx	Certif Pupil Support Salaries	10,901,795	11,014,443	112,648
13xx	Certif Superv & Admin Salaries	21,485,035	21,514,296	29,261
19xx	Other Certificated Salaries	6,305,576	6,243,147	(62,429)
21xx	Classified Instructional Salaries	2,214,698	2,210,707	(3,991)
22xx	Classified Support Salary	28,559,249	28,770,611	211,362
23xx	Class Supv & Admin Salaries	4,527,891	4,520,198	(7,693)
24xx	Clerical Technical & Ofc Salary	25,675,540	25,722,595	47,055
29xx	Other Classified Salaries	1,662,840	1,662,840	-
31xx	STRS	44,546,521	44,668,615	122,094
32xx	PERS	11,643,250	11,691,588	48,338
33xx	OASDHI/Medicare	8,575,117	8,609,658	34,541
34xx	Health & Welfare	47,563,155	47,142,962	(420,193)
35xx	Unemployment	162,791	163,262	471
36xx	Worker's Compensation	6,498,095	6,516,219	18,124
37xx	EGBERT Contribution	14,090,647	14,119,180	28,533
38xx	PERS Reduction			-
39xx	Life Insurance	740,245	743,758	3,513
41xx	Textbooks	2,802,351	2,802,351	-
42xx	Books/Reference Materials	276,331	276,331	-
43xx	Materials & Supplies	18,469,869	18,469,869	-
44xx	Non-Capitalized Equipment	4,357,992	4,354,041	(3,951)
47xx	Food			-
51xx	Sub-agreements for Services	3,342,862	3,342,862	-
52xx	Travel And Conference	870,252	870,252	-
53xx	Dues And Membership	154,507	154,507	-
54xx	Insurance	3,199,105	3,199,105	-
55xx	Utilities And Housekping Serv	11,000,083	11,000,083	-
56xx	Rentals, Repairs & Leases	2,118,884	2,118,884	-
57xx	Dir Cost For Interpgm/Interfnd	(6,292,636)	(6,292,636)	-
58xx	Other Exp Of Districtwide Ops	12,730,542	12,730,542	-
59xx	Communications	1,748,337	1,748,337	-
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	2,975,158	2,975,158	-
65xx	Equipment Replacement	558,246	558,246	-
71xx	Payments to County Offices	519,778	519,778	-
72xx	Other Transfers Out	350,000	350,000	-
73xx	Direct Support/Indirect Costs	(11,036,857)	(10,965,394)	71,463
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 507,338,104	\$ 508,201,827	\$ 863,723
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 101,000,302	\$ 100,136,579	\$ (863,723)
89xx	Other Financing Sources	\$ (114,259,093)	(112,877,706)	\$ 1,381,387
76xx	Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (13,882,823)	\$ (13,365,159)	\$ 517,664
9791	BEGINNING BALANCE	\$ 86,789,312	\$ 86,789,312	\$ -
9791	ENDING BALANCE	\$ 72,906,489	\$ 73,424,153	\$ 517,664
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	551,834	551,834	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned			-
	Reserve for Funding Priorities	48,413,304	48,930,968	517,664
	Reserve for ROP/ CTE	-	-	-
	Reserve for Instructional Materials	6,756,553	6,756,553	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbringer Training (8 hours)	1,844,798	1,844,798	-
9789	Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 72,906,489	\$ 73,424,153	\$ 517,664

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2019/20 FISCAL YEAR
Mid-Year, 2020 - BUDGET REVISION SUMMARY
March 17, 2020

FUND 01 - FEDERAL		January, 2020	PROPOSED	CHANGE
		PROPOSED		
81xx	Federal Revenue	\$ 11,840,620	\$ 11,840,620	\$ -
82xx	Federal Revenue	33,809,628	33,809,628	-
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 45,650,248	\$ 45,650,248	\$ -
11xx	Teacher Salaries	\$ 6,857,898	\$ 6,914,374	\$ 56,476
12xx	Certif Pupil Support Salaries	1,689,636	1,695,707	6,071
13xx	Certif Superv & Admin Salaries	671,592	671,592	-
19xx	Other Certificated Salaries	3,321,632	3,321,632	-
21xx	Classified Instructional Salaries	1,843,726	1,843,726	-
22xx	Classified Support Salary	1,235,065	1,235,065	-
23xx	Class Supv & Admin Salaries	100,633	100,633	-
24xx	Clerical Technical & Ofc Salary	1,335,043	1,335,043	-
29xx	Other Classified Salaries	34,884	34,884	-
31xx	STRS	2,144,745	2,155,440	10,695
32xx	PERS	634,807	634,807	-
33xx	OASDHI/Medicare	522,483	523,390	907
34xx	Health & Welfare	2,193,576	2,159,934	(33,642)
35xx	Unemployment	8,545	8,576	31
36xx	Worker's Compensation	340,093	341,345	1,252
37xx	EGBERT Contribution	550,590	551,838	1,248
38xx	PERS Reduction			-
39xx	Life Insurance	15,306	15,306	-
41xx	Textbooks			-
42xx	Books/Reference Materials	160,085	160,085	-
43xx	Materials & Supplies	8,061,945	8,061,945	-
44xx	Non-Capitalized Equipment	802,033	802,033	-
47xx	Food			-
51xx	Sub-agreements for Services	9,079,237	9,036,199	(43,038)
52xx	Travel And Conference	914,978	914,978	-
53xx	Dues and Memberships	10,403	10,403	-
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	36,792	36,792	-
57xx	Dir Cost For Interpgm/Interfnd	638,208	638,208	-
58xx	Other Exp Of Districtwide Ops	1,235,097	1,235,097	-
59xx	Communications	12,488	12,488	-
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	55,899	55,899	-
73xx	Direct Support/Indirect Costs	1,682,461	1,682,461	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 46,243,485	\$ 46,243,485	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (593,237)	\$ (593,237)	\$ -
89xx	Other Financing Sources	\$ 290,048	\$ 290,048	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (303,189)	\$ (303,189)	\$ -
9791	BEGINNING BALANCE	\$ 944,849	\$ 944,849	\$ -
9791	ENDING BALANCE	\$ 641,660	\$ 641,660	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	641,660	641,660	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 641,660	\$ 641,660	\$ -

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FUND 01 - STATE		January, 2020 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
83xx	Other State Revenue	35,764,669	35,764,669	-
85xx	Other State Revenue	46,782,368	46,782,368	-
86xx	Other Local Revenues			-
87xx	Other Local Revenues			-
TOTAL REVENUE		\$ 82,547,037	\$ 82,547,037	\$ -
11xx	Teacher Salaries	\$ 30,444,022	\$ 30,725,487	\$ 281,465
12xx	Certif Pupil Support Salaries	14,793,630	14,631,283	(162,347)
13xx	Certif Superv & Admin Salaries	575,682	567,451	(8,231)
19xx	Other Certificated Salaries	4,383,274	4,343,244	(40,030)
21xx	Classified Instructional Salaries	25,792,213	25,803,228	11,015
22xx	Classified Support Salary	4,550,737	4,519,603	(31,134)
23xx	Class Supv & Admin Salaries	10,163	10,163	-
24xx	Clerical Technical & Ofc Salary	754,179	757,592	3,413
29xx	Other Classified Salaries	90,000	90,000	-
31xx	STRS	37,042,081	37,054,193	12,112
32xx	PERS	5,943,642	5,940,348	(3,294)
33xx	OASDHI/Medicare	3,111,934	3,111,668	(266)
34xx	Health & Welfare	17,288,086	15,875,957	(1,412,129)
35xx	Unemployment	40,665	40,698	33
36xx	Worker's Compensation	1,627,119	1,628,191	1,072
37xx	EGBERT Contribution	3,134,965	3,143,278	8,313
38xx	PERS Reduction			-
39xx	Life Insurance	106,888	107,341	453
41xx	Textbooks	3,337,836	3,337,836	-
42xx	Books/Reference Materials	298,973	298,973	-
43xx	Materials & Supplies	2,783,080	2,783,080	-
44xx	Non-Capitalized Equipment	1,890,548	1,890,548	-
47xx	Food			-
51xx	Sub-agreements for Services	7,777,046	7,820,084	43,038
52xx	Travel And Conference	492,854	492,854	-
53xx	Dues And Membership	1,250	1,250	-
54xx	Insurance			-
55xx	Utilities And Housekping Serv	-	-	-
56xx	Rentals, Repairs & Leases	101,774	101,774	-
57xx	Dir Cost For Interpgm/Interfnd	369,741	369,741	-
58xx	Other Exp Of Districtwide Ops	625,171	625,171	-
59xx	Communications	18,215	18,215	-
61xx	Sites & Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	50,000	50,000	-
64xx	New Equipment	253,309	253,309	-
65xx	Equipment Replacement			-
71xx	Tuition	2,491,609	2,491,609	-
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	6,733,922	6,662,459	(71,463)
74xx	Debt Service			-
TOTAL EXPENDITURES		\$ 176,914,608	\$ 175,546,628	\$ (1,367,980)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (94,367,571)	\$ (92,999,591)	\$ 1,367,980
89xx	Other Financing Sources	\$ 92,132,443	\$ 90,751,056	\$ (1,381,387)
76xx	Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (2,235,128)	\$ (2,248,535)	\$ (13,407)
9791	BEGINNING BALANCE	\$ 17,756,256	\$ 17,756,256	\$ -
9791	ENDING BALANCE	\$ 15,521,128	\$ 15,507,721	\$ (13,407)
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	15,521,128	15,507,721	(13,407)
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 15,521,128	\$ 15,507,721	\$ (13,407)

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FUND 01 - LOCAL		January, 2020 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue			-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	6,638,613	6,638,613	-
TOTAL REVENUE		<u>\$ 6,638,613</u>	<u>\$ 6,638,613</u>	<u>\$ -</u>
11xx	Teacher Salaries	\$ 197,693	\$ 197,693	\$ -
12xx	Certif Pupil Support Salaries	172,616	172,616	-
13xx	Certif Superv & Admin Salaries	130,012	130,012	-
19xx	Other Certificated Salaries	261,233	261,233	-
21xx	Classified Instructional Salaries	6,000	6,000	-
22xx	Classified Support Salary	5,612,778	5,626,028	13,250
23xx	Class Supv & Admin Salaries	867,236	861,511	(5,725)
24xx	Clerical Technical & Ofc Salary	508,201	510,143	1,942
29xx	Other Classified Salaries	52,736	52,736	-
31xx	STRS	129,490	129,490	-
32xx	PERS	1,315,824	1,314,602	(1,222)
33xx	OASDHI/Medicare	550,966	550,495	(471)
34xx	Health & Welfare	1,312,262	1,287,698	(24,564)
35xx	Unemployment	3,911	3,908	(3)
36xx	Worker's Compensation	157,186	157,061	(125)
37xx	EGBERT Contribution	255,790	256,259	469
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	8,388	8,409	21
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	10,082	10,082	-
43xx	Materials & Supplies	3,735,748	3,735,748	-
44xx	Non-Capitalized Equipment	333,440	333,440	-
47xx	Food	-	-	-
51xx	Sub-agreements for Services	162,048	162,048	-
52xx	Travel And Conference	86,740	86,740	-
53xx	Dues And Membership	1,437	1,437	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekeeping Serv	169,739	169,739	-
56xx	Rentals, Repairs & Leases	1,319,405	1,319,405	-
57xx	Dir Cost for Interpgm/Interfnd	5,162,414	5,162,414	-
58xx	Other Exp Of Districtwide Ops	274,481	274,481	-
59xx	Communications	23,422	23,422	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	1,574,630	1,574,630	-
65xx	Equipment Replacement	432,665	432,665	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	744,072	744,072	-
TOTAL EXPENDITURES		<u>\$ 25,572,645</u>	<u>\$ 25,556,217</u>	<u>\$ (16,428)</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (18,934,032)</u>	<u>\$ (18,917,604)</u>	<u>\$ 16,428</u>
89xx	Other Financing Sources	\$ 21,836,602	\$ 21,836,602	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 2,902,570</u>	<u>\$ 2,918,998</u>	<u>\$ 16,428</u>
9791	BEGINNING BALANCE	<u>\$ 17,239,003</u>	<u>\$ 17,239,003</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 20,141,573</u>	<u>\$ 20,158,001</u>	<u>\$ 16,428</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 20,141,573	\$ 20,158,001	\$ 16,428
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		<u>\$ 20,141,573</u>	<u>\$ 20,158,001</u>	<u>\$ 16,428</u>

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FUND 09 - CHARTER SCHOOL		January, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx	LCFF Sources	\$ 2,388,154	\$ 2,388,154	\$ -
82xx	Federal Revenue	-	-	-
84xx	Other State Revenue	-	-	-
85xx	Other State Revenue	221,321	221,321	-
86xx	Other Local Revenues	11,021	11,021	-
TOTAL REVENUE		<u>\$ 2,620,496</u>	<u>\$ 2,620,496</u>	<u>\$ -</u>
11xx	Teacher Salaries	\$ 906,967	\$ 893,686	\$ (13,281)
12xx	Certf Pupil Support Salaries	87,297	87,297	-
13xx	Certf Superv & Admin Salaries	223,489	223,489	-
19xx	Other Certificated Salaries	-	-	-
21xx	Classified Instructional Salaries	17,413	17,413	-
22xx	Classified Support Salary	64,431	58,909	(5,522)
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	95,422	95,421	(1)
29xx	Other Classified Salaries	7,000	7,000	-
31xx	STRS	366,239	363,968	(2,271)
32xx	PERS	33,642	30,912	(2,730)
33xx	OASDHI/Medicare	31,756	31,140	(616)
34xx	Health & Welfare	195,490	159,875	(35,615)
35xx	Unemployment	704	694	(10)
36xx	Worker's Compensation	28,040	27,665	(375)
37xx	EGBERT Contribution	50,201	49,882	(319)
39xx	Life Insurance	1,426	1,425	(1)
41xx	Textbooks	26,894	26,894	-
42xx	Books/Reference Materials	45,293	45,293	-
43xx	Materials & Supplies	122,786	122,786	-
44xx	Non-Capitalized Equipment	5,952	5,952	-
52xx	Travel And Conference	15,854	15,854	-
53xx	Dues And Membership	3,080	3,080	-
56xx	Rentals, Repairs & Leases	16,123	16,123	-
57xx	Dir Cost For Interpgm/Interfnd	12,000	12,000	-
58xx	Other Exp Of Districtwide Ops	39,742	39,742	-
59xx	Communications	8,533	8,533	-
64xx	New Equipment	-	-	-
73xx	Direct Support/Indirect Costs	51,397	51,397	-
TOTAL EXPENDITURES		<u>\$ 2,457,171</u>	<u>\$ 2,396,430</u>	<u>\$ (60,741)</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ 163,325</u>	<u>\$ 224,066</u>	<u>\$ 60,741</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 163,325</u>	<u>\$ 224,066</u>	<u>\$ 60,741</u>
9791 BEGINNING BALANCE		<u>\$ 4,150,601</u>	<u>\$ 4,150,601</u>	<u>\$ -</u>
9791 ENDING BALANCE		<u>\$ 4,313,926</u>	<u>\$ 4,374,667</u>	<u>\$ 60,741</u>
COMPONENTS OF ENDING BALANCE				
9780	Assigned Amount	\$ 4,313,926	\$ 4,374,667	60,741
9770	Designated for Economic Uncertainties			-
TOTAL RESERVES		<u>\$ 4,313,926</u>	<u>\$ 4,374,667</u>	<u>\$ 60,741</u>

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FUND 13 - CAFETERIA		January, 2020 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx	Federal Revenue	\$ 16,574,694	\$ 16,574,694	\$ -
85xx	Other State Revenue	1,200,000	1,200,000	-
86xx	Other Local Revenues	8,253,506	8,253,506	-
TOTAL REVENUE		<u>\$ 26,028,200</u>	<u>\$ 26,028,200</u>	<u>\$ -</u>
22xx	Classified Support Salary	\$ 7,786,033	\$ 7,767,485	\$ (18,548)
23xx	Class Supv & Admin Salaries	874,869	861,160	(13,709)
24xx	Clerical Technical & Ofc Salary	242,751	241,710	(1,041)
32xx	PERS	1,226,009	1,635,090	409,081
33xx	OASDHI/Medicare	681,131	678,540	(2,591)
34xx	Health & Welfare	2,028,229	2,158,270	130,041
35xx	Unemployment	4,453	4,434	(19)
36xx	Worker's Compensation	178,079	177,397	(682)
37xx	EGBERT Contribution	382,647	493,977	111,330
39xx	Life Insurance	17,661	17,722	61
43xx	Materials & Supplies	1,720,510	1,720,510	-
44xx	Non-Capitalized Equipment	153,613	153,613	-
47xx	Food Service Supplies	9,482,641	9,482,641	-
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	742	742	-
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	4,053	4,053	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	1,307,866	1,307,866	-
TOTAL EXPENDITURES		<u>\$ 26,950,116</u>	<u>\$ 27,564,039</u>	<u>\$ 613,923</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (921,916)</u>	<u>\$ (1,535,839)</u>	<u>\$ (613,923)</u>
89xx	Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (521,916)</u>	<u>\$ (1,135,839)</u>	<u>\$ (613,923)</u>
9791	BEGINNING BALANCE	<u>\$ 5,834,679</u>	<u>\$ 5,834,679</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 5,312,763</u>	<u>\$ 4,698,840</u>	<u>\$ (613,923)</u>
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 11,442	\$ 11,442	\$ -
9712	Stores	1,041,118	1,041,118	-
9713	Prepaid Expenditures	-	-	-
9740	Restricted	4,212,290	3,598,367	(613,923)
9780	Assigned Amount	47,913	47,913	-
9789	Reserve for Economic Uncertainties	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		<u>\$ 5,312,763</u>	<u>\$ 4,698,840</u>	<u>\$ (613,923)</u>

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FUND 67 - SELF INSURANCE	January, 2020 PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 10,885,012	\$ 10,885,012	\$ -
TOTAL REVENUE	\$ 10,885,012	\$ 10,885,012	\$ -
23xx Class Supv & Admin Salaries	\$ 53,041	\$ 51,843	\$ (1,198)
24xx Clerical Technical & Ofc Salary	317,520	320,396	2,876
32xx PERS	61,441	58,772	(2,669)
33xx OASDHI/Medicare	28,348	28,477	129
34xx Health & Welfare	56,660	56,189	(471)
35xx Unemployment	185	186	1
36xx Worker's Compensation	7,411	7,444	33
37xx EGBERT Contribution	10,765	10,782	17
38xx PERS Reduction	-	-	-
39xx Life Insurance	587	587	-
43xx Materials & Supplies	19,448	19,448	-
44xx Non-Capitalized Equipment	-	-	-
52xx Travel And Conference	2,024	2,024	-
53xx Dues And Membership	100	100	-
54xx Insurance	402,373	402,373	-
58xx Other Exp Of Districtwide Ops	6,947,289	6,947,289	-
TOTAL EXPENDITURES	\$ 7,907,192	\$ 7,905,910	\$ (1,282)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 2,977,820	\$ 2,979,102	\$ 1,282
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 2,977,820	\$ 2,979,102	\$ 1,282
9791 BEGINNING BALANCE	\$ 12,144,709	\$ 12,144,709	\$ -
9791 ENDING BALANCE	\$ 15,122,529	\$ 15,123,811	\$ 1,282
COMPONENTS OF ENDING BALANCE			
9780 Assigned	\$ -	\$ -	\$ -
9790 Unassigned/Unappropriated Amount	15,122,529	15,123,811	1,282
TOTAL RESERVES	\$ 15,122,529	\$ 15,123,811	\$ 1,282

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2019/20 FISCAL YEAR 2ND INTERIM, 2020 - BUDGET REVISION SUMMARY March 17, 2020

		MIDYEAR, 2020		
FUND 01 - ALL		PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 743,174,304	\$ 744,337,059	\$ 1,162,755
1xxx	Certificated Salaries	\$ 326,579,642	\$ 326,719,642	\$ 140,000
2xxx	Classified Salaries	105,673,306	105,866,008	192,702
3xxx	Employee Benefits	210,655,474	210,805,520	150,046
4xxx	Books & Supplies	47,316,362	47,352,362	36,000
5xxx	Services, Other Operating Expenses	57,384,876	57,410,626	25,750
6xxx	Capital Outlay	5,844,008	5,844,008	-
71xx	Tuition	3,064,992	3,064,992	-
72xx	Other Outgo	405,899	405,899	-
73xx	Direct Support/Indirect Costs	(1,876,402)	(1,876,402)	-
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 755,548,157	\$ 756,092,655	\$ 544,498
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,373,853)	\$ (11,755,596)	\$ 618,257
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (12,997,885)	\$ (12,379,628)	\$ 618,257
9791 BEGINNING BALANCE		\$ 122,729,420	\$ 122,729,420	\$ -
9791 ENDING BALANCE		\$ 109,731,535	\$ 110,349,792	\$ 618,257
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 691,834	\$ 691,834	\$ -
9740	Restricted Reserve	36,307,382	36,274,777	(32,605)
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Funding Priorities	48,930,968	-	(48,930,968)
	Reserve for ROP/ CTE	-	-	-
	Reserve for Instructional Materials	6,756,553	6,756,553	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbinger Training (8 hours)	1,844,798	1,625,618	(219,180)
9789	Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790	Unassigned/Unappropriated	-	49,801,010	49,801,010
TOTAL RESERVES		\$ 109,731,535	\$ 110,349,792	\$ 618,257

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FUND 01 - UNRESTRICTED		MIDYEAR, 2020 PROPOSED	PROPOSED	CHANGE
80xx	LCFF Revenue Sources	\$ 587,465,744	\$ 587,196,908	\$ (268,836)
82xx	Federal Revenue		485,000	485,000
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	17,214,569	17,643,656	429,087
86xx	Other Local Revenues	3,658,093	3,658,093	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 608,338,406	\$ 608,983,657	\$ 645,251
11xx	Teacher Salaries	\$ 224,175,432	\$ 224,315,432	\$ 140,000
12xx	Certif Pupil Support Salaries	11,014,443	11,014,443	-
13xx	Certif Superv & Admin Salaries	21,514,296	21,514,296	-
19xx	Other Certificated Salaries	6,243,147	6,243,147	-
21xx	Classified Instructional Salaries	2,210,707	2,287,707	77,000
22xx	Classified Support Salary	28,770,611	28,770,611	-
23xx	Class Supv & Admin Salaries	4,520,198	4,520,198	-
24xx	Clerical Technical & Ofc Salary	25,722,595	25,818,340	95,745
29xx	Other Classified Salaries	1,662,840	1,662,840	-
31xx	STRS	44,668,615	44,692,615	24,000
32xx	PERS	11,691,588	11,716,470	24,882
33xx	OASDHI/Medicare	8,609,658	8,624,957	15,299
34xx	Health & Welfare	47,142,962	47,201,074	58,112
35xx	Unemployment	163,262	163,440	178
36xx	Worker's Compensation	6,516,219	6,523,634	7,415
37xx	EGBERT Contribution	14,119,180	14,126,478	7,298
38xx	PERS Reduction			-
39xx	Life Insurance	743,758	743,972	214
41xx	Textbooks	2,802,351	2,802,351	-
42xx	Books/Reference Materials	276,331	276,331	-
43xx	Materials & Supplies	18,469,869	18,499,869	30,000
44xx	Non-Capitalized Equipment	4,354,041	4,360,041	6,000
47xx	Food			-
51xx	Sub-agreements for Services	3,342,862	3,352,612	9,750
52xx	Travel And Conference	870,252	870,252	-
53xx	Dues And Membership	154,507	154,507	-
54xx	Insurance	3,199,105	3,199,105	-
55xx	Utilities And Housekping Serv	11,000,083	11,000,083	-
56xx	Rentals, Repairs & Leases	2,118,884	2,118,884	-
57xx	Dir Cost For Interpgm/Interfnd	(6,292,636)	(6,291,636)	1,000
58xx	Other Exp Of Districtwide Ops	12,730,542	12,745,542	15,000
59xx	Communications	1,748,337	1,748,337	-
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	2,975,158	2,975,158	-
65xx	Equipment Replacement	558,246	558,246	-
71xx	Payments to County Offices	519,778	519,778	-
72xx	Other Transfers Out	350,000	350,000	-
73xx	Direct Support/Indirect Costs	(10,965,394)	(10,965,394)	-
74xx	Debt Service	500,000	500,000	-
TOTAL EXPENDITURES		\$ 508,201,827	\$ 508,713,720	\$ 511,893
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 100,136,579	\$ 100,269,937	\$ 133,358
89xx	Other Financing Sources	\$ (112,877,706)	(112,360,202)	\$ 517,504
76xx	Interfund Transfers Out	624,032	624,032	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (13,365,159)	\$ (12,714,297)	\$ 650,862
9791	BEGINNING BALANCE	\$ 86,789,312	\$ 86,789,312	\$ -
9791	ENDING BALANCE	\$ 73,424,153	\$ 74,075,015	\$ 650,862
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	551,834	551,834	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned			-
	Reserve for Funding Priorities	48,930,968		(48,930,968)
	Reserve for ROP/ CTE	-	-	-
	Reserve for Instructional Materials	6,756,553	6,756,553	-
	Reserve for One-Time Employee Compensation	-	-	-
	Reserve for Arbringer Training (8 hours)	1,844,798	1,625,618	(219,180)
9789	Reserve for Economic Uncertainties (2%)	15,200,000	15,200,000	-
9790	Unassigned/Unappropriated Amount		49,801,010	49,801,010
TOTAL RESERVES		\$ 73,424,153	\$ 74,075,015	\$ 650,862

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2019/20 FISCAL YEAR
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FUND 01 - FEDERAL		MIDYEAR, 2020		
		PROPOSED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 11,840,620	\$ 11,840,620	\$ -
82xx	Federal Revenue	33,809,628	33,809,628	-
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 45,650,248	\$ 45,650,248	\$ -
11xx	Teacher Salaries	\$ 6,914,374	\$ 6,914,374	\$ -
12xx	Certif Pupil Support Salaries	1,695,707	1,695,707	-
13xx	Certif Superv & Admin Salaries	671,592	671,592	-
19xx	Other Certificated Salaries	3,321,632	3,321,632	-
21xx	Classified Instructional Salaries	1,843,726	1,843,726	-
22xx	Classified Support Salary	1,235,065	1,235,065	-
23xx	Class Supv & Admin Salaries	100,633	100,633	-
24xx	Clerical Technical & Ofc Salary	1,335,043	1,355,000	19,957
29xx	Other Classified Salaries	34,884	34,884	-
31xx	STRS	2,155,440	2,155,440	-
32xx	PERS	634,807	638,743	3,936
33xx	OASDHI/Medicare	523,390	524,918	1,528
34xx	Health & Welfare	2,159,934	2,165,699	5,765
35xx	Unemployment	8,576	8,586	10
36xx	Worker's Compensation	341,345	341,744	399
37xx	EGBERT Contribution	551,838	552,817	979
38xx	PERS Reduction			-
39xx	Life Insurance	15,306	15,337	31
41xx	Textbooks			-
42xx	Books/Reference Materials	160,085	160,085	-
43xx	Materials & Supplies	8,061,945	8,061,945	-
44xx	Non-Capitalized Equipment	802,033	802,033	-
47xx	Food			-
51xx	Sub-agreements for Services	9,036,199	9,036,199	-
52xx	Travel And Conference	914,978	914,978	-
53xx	Dues and Memberships	10,403	10,403	-
54xx	Insurance			-
55xx	Utilities & Other Housekeeping			-
56xx	Rentals, Repairs & Leases	36,792	36,792	-
57xx	Dir Cost For Interpgm/Interfnd	638,208	638,208	-
58xx	Other Exp Of Districtwide Ops	1,235,097	1,235,097	-
59xx	Communications	12,488	12,488	-
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	55,899	55,899	-
73xx	Direct Support/Indirect Costs	1,682,461	1,682,461	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 46,243,485	\$ 46,276,090	\$ 32,605
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (593,237)	\$ (625,842)	\$ (32,605)
89xx	Other Financing Sources	\$ 290,048	\$ 290,048	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (303,189)	\$ (335,794)	\$ (32,605)
9791	BEGINNING BALANCE	\$ 944,849	\$ 944,849	\$ -
9791	ENDING BALANCE	\$ 641,660	\$ 609,055	\$ (32,605)
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	641,660	609,055	(32,605)
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 641,660	\$ 609,055	\$ (32,605)

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FUND 01 - STATE		MIDYEAR, 2020 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ 2,165,634	\$ 2,165,634
83xx	Other State Revenue	35,764,669	34,116,539	(1,648,130)
85xx	Other State Revenue	46,782,368	46,782,368	-
86xx	Other Local Revenues			-
87xx	Other Local Revenues			-
TOTAL REVENUE		\$ 82,547,037	\$ 83,064,541	\$ 517,504
11xx	Teacher Salaries	\$ 30,725,487	\$ 30,725,487	\$ -
12xx	Certif Pupil Support Salaries	14,631,283	14,631,283	-
13xx	Certif Superv & Admin Salaries	567,451	567,451	-
19xx	Other Certificated Salaries	4,343,244	4,343,244	-
21xx	Classified Instructional Salaries	25,803,228	25,803,228	-
22xx	Classified Support Salary	4,519,603	4,519,603	-
23xx	Class Supv & Admin Salaries	10,163	10,163	-
24xx	Clerical Technical & Ofc Salary	757,592	757,592	-
29xx	Other Classified Salaries	90,000	90,000	-
31xx	STRS	37,054,193	37,054,193	-
32xx	PERS	5,940,348	5,940,348	-
33xx	OASDHI/Medicare	3,111,668	3,111,668	-
34xx	Health & Welfare	15,875,957	15,875,957	-
35xx	Unemployment	40,698	40,698	-
36xx	Worker's Compensation	1,628,191	1,628,191	-
37xx	EGBERT Contribution	3,143,278	3,143,278	-
38xx	PERS Reduction			-
39xx	Life Insurance	107,341	107,341	-
41xx	Textbooks	3,337,836	3,337,836	-
42xx	Books/Reference Materials	298,973	298,973	-
43xx	Materials & Supplies	2,783,080	2,783,080	-
44xx	Non-Capitalized Equipment	1,890,548	1,890,548	-
47xx	Food			-
51xx	Sub-agreements for Services	7,820,084	7,820,084	-
52xx	Travel And Conference	492,854	492,854	-
53xx	Dues And Membership	1,250	1,250	-
54xx	Insurance			-
55xx	Utilities And Housekping Serv	-	-	-
56xx	Rentals, Repairs & Leases	101,774	101,774	-
57xx	Dir Cost For Interpgm/Interfnd	369,741	369,741	-
58xx	Other Exp Of Districtwide Ops	625,171	625,171	-
59xx	Communications	18,215	18,215	-
61xx	Sites & Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	50,000	50,000	-
64xx	New Equipment	253,309	253,309	-
65xx	Equipment Replacement			-
71xx	Tuition	2,491,609	2,491,609	-
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	6,662,459	6,662,459	-
74xx	Debt Service			-
TOTAL EXPENDITURES		\$ 175,546,628	\$ 175,546,628	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (92,999,591)	\$ (92,482,087)	\$ 517,504
89xx	Other Financing Sources	\$ 90,751,056	\$ 90,233,552	\$ (517,504)
76xx	Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (2,248,535)	\$ (2,248,535)	\$ -
9791	BEGINNING BALANCE	\$ 17,756,256	\$ 17,756,256	\$ -
9791	ENDING BALANCE	\$ 15,507,721	\$ 15,507,721	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	15,507,721	15,507,721	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 15,507,721	\$ 15,507,721	\$ -

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FUND 01 - LOCAL		MIDYEAR, 2020 PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	-	-	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	6,638,613	6,638,613	-
TOTAL REVENUE		<u>\$ 6,638,613</u>	<u>\$ 6,638,613</u>	<u>\$ -</u>
11xx	Teacher Salaries	\$ 197,693	\$ 197,693	\$ -
12xx	Certif Pupil Support Salaries	172,616	172,616	-
13xx	Certif Superv & Admin Salaries	130,012	130,012	-
19xx	Other Certificated Salaries	261,233	261,233	-
21xx	Classified Instructional Salaries	6,000	6,000	-
22xx	Classified Support Salary	5,626,028	5,626,028	-
23xx	Class Supv & Admin Salaries	861,511	861,511	-
24xx	Clerical Technical & Ofc Salary	510,143	510,143	-
29xx	Other Classified Salaries	52,736	52,736	-
31xx	STRS	129,490	129,490	-
32xx	PERS	1,314,602	1,314,602	-
33xx	OASDHI/Medicare	550,495	550,495	-
34xx	Health & Welfare	1,287,698	1,287,698	-
35xx	Unemployment	3,908	3,908	-
36xx	Worker's Compensation	157,061	157,061	-
37xx	EGBERT Contribution	256,259	256,259	-
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	8,409	8,409	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	10,082	10,082	-
43xx	Materials & Supplies	3,735,748	3,735,748	-
44xx	Non-Capitalized Equipment	333,440	333,440	-
47xx	Food	-	-	-
51xx	Sub-agreements for Services	162,048	162,048	-
52xx	Travel And Conference	86,740	86,740	-
53xx	Dues And Membership	1,437	1,437	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekeeping Serv	169,739	169,739	-
56xx	Rentals, Repairs & Leases	1,319,405	1,319,405	-
57xx	Dir Cost for Interpgm/Interfnd	5,162,414	5,162,414	-
58xx	Other Exp Of Districtwide Ops	274,481	274,481	-
59xx	Communications	23,422	23,422	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	1,574,630	1,574,630	-
65xx	Equipment Replacement	432,665	432,665	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	744,072	744,072	-
TOTAL EXPENDITURES		<u>\$ 25,556,217</u>	<u>\$ 25,556,217</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (18,917,604)</u>	<u>\$ (18,917,604)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 21,836,602	\$ 21,836,602	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 2,918,998</u>	<u>\$ 2,918,998</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 17,239,003</u>	<u>\$ 17,239,003</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 20,158,001</u>	<u>\$ 20,158,001</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 20,158,001	\$ 20,158,001	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		<u>\$ 20,158,001</u>	<u>\$ 20,158,001</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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FUND 13 - CAFETERIA		MIDYEAR, 2020 PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 16,574,694	\$ 16,574,694	\$ -
85xx	Other State Revenue	1,200,000	1,200,000	-
86xx	Other Local Revenues	8,253,506	8,253,506	-
TOTAL REVENUE		\$ 26,028,200	\$ 26,028,200	\$ -
22xx	Classified Support Salary	\$ 7,767,485	\$ 7,767,485	\$ -
23xx	Class Supv & Admin Salaries	861,160	861,160	-
24xx	Clerical Technical & Ofc Salary	241,710	241,710	-
32xx	PERS	1,635,090	1,360,090	(275,000)
33xx	OASDHI/Medicare	678,540	678,540	-
34xx	Health & Welfare	2,158,270	1,888,270	(270,000)
35xx	Unemployment	4,434	4,434	-
36xx	Worker's Compensation	177,397	177,397	-
37xx	EGBERT Contribution	493,977	348,977	(145,000)
39xx	Life Insurance	17,722	17,722	-
43xx	Materials & Supplies	1,720,510	1,720,510	-
44xx	Non-Capitalized Equipment	153,613	153,613	-
47xx	Food Service Supplies	9,482,641	9,482,641	-
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	742	742	-
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	4,053	4,053	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	1,307,866	1,307,866	-
TOTAL EXPENDITURES		\$ 27,564,039	\$ 26,874,039	\$ (690,000)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (1,535,839)	\$ (845,839)	\$ 690,000
89xx	Other Financing Sources	\$ 400,000	\$ 400,000	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,135,839)	\$ (445,839)	\$ 690,000
9791	BEGINNING BALANCE	\$ 5,834,679	\$ 5,834,679	\$ -
9791	ENDING BALANCE	\$ 4,698,840	\$ 5,388,840	\$ 690,000
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 11,442	\$ 11,442	\$ -
9712	Stores	1,041,118	1,041,118	-
9713	Prepaid Expenditures	-	-	-
9740	Restricted	3,598,367	4,288,367	690,000
9780	Assigned Amount	47,913	47,913	-
9789	Reserve for Economic Uncertainties	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 4,698,840	\$ 5,388,840	\$ 690,000

ELK GROVE UNIFIED SCHOOL DISTRICT
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FUND 67 - SELF INSURANCE	MIDYEAR, 2020 PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 10,885,012	\$ -	\$ (10,885,012)
TOTAL REVENUE	\$ 10,885,012	\$ -	\$ (10,885,012)
23xx Class Supv & Admin Salaries	\$ 51,843	\$ 51,843	\$ -
24xx Clerical Technical & Ofc Salary	320,396	320,396	-
32xx PERS	58,772	58,772	-
33xx OASDHI/Medicare	28,477	28,477	-
34xx Health & Welfare	56,189	56,189	-
35xx Unemployment	186	186	-
36xx Worker's Compensation	7,444	7,444	-
37xx EGBERT Contribution	10,782	10,782	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	587	587	-
43xx Materials & Supplies	19,448	19,448	-
44xx Non-Capitalized Equipment	-	-	-
52xx Travel And Conference	2,024	2,024	-
53xx Dues And Membership	100	100	-
54xx Insurance	402,373	402,373	-
58xx Other Exp Of Districtwide Ops	6,947,289	6,947,289	-
TOTAL EXPENDITURES	\$ 7,905,910	\$ 7,905,910	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 2,979,102	\$ (7,905,910)	\$ (10,885,012)
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 2,979,102	\$ (7,905,910)	\$ (10,885,012)
9791 BEGINNING BALANCE	\$ 12,144,709	\$ 12,144,709	\$ -
9791 ENDING BALANCE	\$ 15,123,811	\$ 4,238,799	\$ (10,885,012)
COMPONENTS OF ENDING BALANCE			
9780 Assigned	\$ -	\$ -	\$ -
9790 Unassigned/Unappropriated Amount	15,123,811	4,238,799	(10,885,012)
TOTAL RESERVES	\$ 15,123,811	\$ 4,238,799	\$ (10,885,012)

ELK GROVE UNIFIED SCHOOL DISTRICT
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2019/20 FISCAL YEAR 2ND INTERIM, 2020 - BUDGET TRANSFER DETAIL March 17, 2020
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MGMT	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION
<u>General Fund - Unrestricted Programs</u>				
5222	0000	LCFF State Revenues & Transfers	(\$6,729,732)	Adjust LCFF to reflect revised UPP counts.
5225	0564	Medi-Cal MAA Activities	\$485,000	Declare one-time Federal revenue.
7000	1100	Lottery: Unrestricted	\$429,087	Adjust revenue to reflect revised estimated proceeds.
5222	1400	Education Protection Account	\$6,460,896	Adjust LCFF to reflect revised UPP counts.
Net Change to Revenue/Other Financing Sources			<u>\$645,251</u>	
<u>General Fund - Restricted Programs</u>				
4030	6500	Special Education	(\$1,648,130)	Adjust revenue to reflect revised AB602 Funding Formula.
4030	6500	Special Education	\$2,165,634	Adjust revenue to reflect revised SELPA property tax.
Net Change to Revenue/Other Financing Sources			<u>\$517,504</u>	
<u>General Fund - Unrestricted Programs</u>				
2530	0000	Home Hospital	\$32,605	Increase budget for 0.50 FTE Program Assistant.
5223	0000	Arbinger Training	\$219,180	Increase budget to reflect current expenditure plan.
5227	0000	Employee Start Up Equip	\$6,000	Increase budget for one-time equipment needs for new posi
5492	0000	CSEA Professional Development	\$18,595	Increase budget to reflect current expenditure plan.
5496	0000	Hourly Personnel Sick Leave	\$72,830	Increase budget to reflect current expenditure plan.
5497	0000	Hourly Personnel Health Coverage (ACA)	\$40,000	Increase budget to reflect current expenditure plan.
7101	0000	LCFF Supplemental Concentration TK-6	\$9,750	Increase budget to cover 2018-19 expenditure.
5514	0074	ERATE - Rebate Program	\$112,933	Increase budget for 1.00 FTE to support site cameras.
Net Change to Expenditures/Interfund Transfers Out			<u>\$511,893</u>	
<u>General Fund - Federal Programs</u>				
4350	5640	Medi-Cal Billing Option	\$32,605	Increase budget for 0.50 FTE Program Assistant.
Net Change to Expenditures/Interfund Transfers Out			<u>\$32,605</u>	
<u>Fund 13 - Food Services</u>				
5628	0000	Catering	\$0	Realign existing resources.
5610	5310	Child Nutrition: School Programs	(\$695,000)	Decrease budget to reflect projected benefit costs.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$695,000)</u>	